

LOCAL GOVERNMENT FINANCES IN MARYLAND

FISCAL YEAR ENDING JUNE 30, 2013



DEPARTMENT OF LEGISLATIVE SERVICES 2014

LOCAL GOVERNMENT FINANCES IN MARYLAND

FISCAL YEAR ENDING JUNE 30, 2013

SIXTY-FIFTH REPORT TO THE GOVERNOR
AND THE GENERAL ASSEMBLY OF MARYLAND

DEPARTMENT OF LEGISLATIVE SERVICES SEPTEMBER 2014

Contributing Staff

Writer

Trevor Owen

Reviewers

Hiram Burch

John Rohrer

For further information concerning this document contact:

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

Baltimore Area: 410-946-5400 • Washington Area: 301-970-5400

Other Areas: 1-800-492-7122, Extension 5400

TTY: 410-946-5401 • 301-970-5401

TTY users may also use the Maryland Relay Service
to contact the General Assembly.

Email: libr@mlis.state.md.us

Home Page: <http://mgaleg.maryland.gov>

The Department of Legislative Services does not discriminate on the basis of age, ancestry, color, creed, marital status, national origin, race, religion, gender, sexual orientation, or disability in the admission or access to its programs, services, or activities. The Department's Information Officer has been designated to coordinate compliance with the nondiscrimination requirements contained in Section 35.107 of the Department of Justice Regulations. Requests for assistance should be directed to the Information Officer at the telephone numbers shown above.



Karl S. Aro
Executive Director

DEPARTMENT OF LEGISLATIVE SERVICES
OFFICE OF POLICY ANALYSIS
MARYLAND GENERAL ASSEMBLY

Warren G. Deschenaux
Director

September 2, 2014

The Honorable Martin O'Malley
Governor of the State of Maryland

Members of the General Assembly

Presented with this letter is the sixty-fifth annual financial report of the counties, incorporated municipalities, and certain State created special districts of Maryland for the fiscal year ended June 30, 2013. 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 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, 2013. 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 from the Office of Policy Analysis for their contributions to this report: Trevor Owen who had primary responsibility for producing the report; Hiram Burch and John Rohrer who edited the report; and Nancy Scaggs for general publication coordination. Lastly and most importantly, I thank those local officials whose cooperation ultimately made this report possible.

Respectfully submitted,

Warren G. Deschenaux
Director

WGD/ncs

cc: Mr. Karl S. Aro

Contents

I.	Letter of Transmittal	
II.	Counties	
	Table I – Financial Summaries.....	3
	Table II – Statements of Revenues and Expenditures.....	33
	Table III – Analyses of County Accounts with Boards of Education, Boards of Trustees for Community Colleges, and Library Boards	63
	Table IV – Pension Plan Disclosures	93
III.	Municipalities/Special Districts – State Created	
	Table I – Financial Summaries.....	133
	Table II – Statements of Revenues and Expenditures.....	167
	Table III – Pension Plan Disclosures	261
IV.	Analyses	
	Table I – Counties – Statements of Revenues and Expenditures – Five-year Summary	311
	Table II – Counties – Statements of Revenues and Expenditures – Percent of Total	341
	Table III – Counties – Statements of Revenues and Expenditures – Per Capita	351
	Table IV – Municipalities – Statements of Revenues and Expenditures – Five-year Summary (by County)	361
	Table V – Municipalities – Statements of Revenues and Expenditures – Percent of Total	385
V.	Appendices	
	Appendix I – Population and Land Area	395
	Appendix II – County and Municipal Real Property Tax Rates	399
	Appendix III – Special County Property Tax Rates.....	407
	Appendix IV – Income Tax Rates.....	408
	Appendix V – Other Local Tax Rates.....	409
	Appendix VI – Maryland County Debt – Bond Ratings	410
VI.	Notes to Publication	411
VII.	Index of Local Governments	419

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, and amount of public debt (amount outstanding, new issues, redeemed debt, and ratio of debt to assessable base).

Special notes are as follows:

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

Year Ending June 30, 2013

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	3,962,462,000						3,962,462,000
Assessable Base - Prior Year	4,014,571,000						4,014,571,000
Increase/(Decrease)	(52,109,000)	0	0	0	0	0	(52,109,000)
% Increase/(Decrease)	-1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	-1.3%
Assessable Base per Capita	53,538	0	0	0	0	0	53,538
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	22,792,037						22,792,037
Enterprise Fund Debt	25,949,295					1,460,734	27,410,029
State Loans	4,083,001						4,083,001
Short-term Debt							0
Subtotal	52,824,333	0	0	0	0	1,460,734	54,285,067
Plus: New Issues During the Year							
General Long-term Debt	14,240,000						14,240,000
Enterprise Fund Debt	4,752,395					330,995	5,083,390
State Loans	469,210						469,210
Short-term Debt							0
Subtotal	19,461,605	0	0	0	0	330,995	19,792,600
Less: Debt Redeemed During the Year							
General Long-term Debt	15,828,250						15,828,250
Enterprise Fund Debt	1,127,829					102,300	1,230,129
State Loans	1,144,160						1,144,160
Short-term Debt							0
Subtotal	18,100,239	0	0	0	0	102,300	18,202,539
Debt Outstanding, End of the Year							
General Long-term Debt	21,203,787	0	0	0	0	0	21,203,787
Enterprise Fund Debt	29,573,861	0	0	0	0	1,689,429	31,263,290
State Loans	3,408,051	0	0	0	0	0	3,408,051
Short-term Debt	0	0	0	0	0	0	0
Subtotal	54,185,699	0	0	0	0	1,689,429	55,875,128
Less: Sinking Fund Assets	1,624,180						1,624,180
Total Public Debt	52,561,519	0	0	0	0	1,689,429	54,250,948
Debt to Assessable Base	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	1.4%

Year Ending June 30, 2013

Anne Arundel County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	76,293,860,000					76,293,860,000
Assessable Base - Prior Year	79,589,954,000					79,589,954,000
Increase/(Decrease)	(3,296,094,000)	0	0	0	0	(3,296,094,000)
% Increase/(Decrease)	-4.1%	0.0%	0.0%	0.0%	0.0%	-4.1%
Assessable Base per Capita	138,593	0	0	0	0	138,593
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	936,941,514					936,941,514
Enterprise Fund Debt	411,011,210					411,011,210
State Loans	4,215,062					4,215,062
Short-term Debt						0
Subtotal	1,352,167,786	0	0	0	0	1,352,167,786
Plus: New Issues During the Year						
General Long-term Debt	116,000,000					116,000,000
Enterprise Fund Debt	58,697,495					58,697,495
State Loans						0
Short-term Debt						0
Subtotal	174,697,495	0	0	0	0	174,697,495
Less: Debt Redeemed During the Year						
General Long-term Debt	73,455,890					73,455,890
Enterprise Fund Debt	25,247,247					25,247,247
State Loans	326,971					326,971
Short-term Debt						0
Subtotal	99,030,108	0	0	0	0	99,030,108
Debt Outstanding, End of the Year						
General Long-term Debt	979,485,624	0	0	0	0	979,485,624
Enterprise Fund Debt	444,461,458	0	0	0	0	444,461,458
State Loans	3,888,091	0	0	0	0	3,888,091
Short-term Debt	0	0	0	0	0	0
Subtotal	1,427,835,173	0	0	0	0	1,427,835,173
Less: Sinking Fund Assets	289,238,336					289,238,336
Total Public Debt	1,138,596,837	0	0	0	0	1,138,596,837
Debt to Assessable Base	1.5%	0.0%	0.0%	0.0%	0.0%	1.5%

Year Ending June 30, 2013

Baltimore City

	City Council	State Highway Administration	Board of Education	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	35,123,385,000					35,123,385,000
Assessable Base - Prior Year	37,515,837,000					37,515,837,000
Increase/(Decrease)	(2,392,452,000)	0	0	0	0	(2,392,452,000)
% Increase/(Decrease)	-6.4%	0.0%	0.0%	0.0%	0.0%	-6.4%
Assessable Base per Capita	56,528	0	0	0	0	56,528
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	791,666,571					791,666,571
Enterprise Fund Debt	1,925,937,605					1,925,937,605
State Loans	1,874,293	82,945,000				84,819,293
Short-term Debt						0
Subtotal	2,719,478,469	82,945,000	0	0	0	2,802,423,469
Plus: New Issues During the Year						
General Long-term Debt	244,382,001					244,382,001
Enterprise Fund Debt	70,099,000					70,099,000
State Loans		38,255,000				38,255,000
Short-term Debt						0
Subtotal	314,481,001	38,255,000	0	0	0	352,736,001
Less: Debt Redeemed During the Year						
General Long-term Debt	234,494,623					234,494,623
Enterprise Fund Debt	67,019,918					67,019,918
State Loans	444,013	19,515,000				19,959,013
Short-term Debt						0
Subtotal	301,958,554	19,515,000	0	0	0	321,473,554
Debt Outstanding, End of the Year						
General Long-term Debt	801,553,949	0	0	0	0	801,553,949
Enterprise Fund Debt	1,929,016,687	0	0	0	0	1,929,016,687
State Loans	1,430,280	101,685,000	0	0	0	103,115,280
Short-term Debt	0	0	0	0	0	0
Subtotal	2,732,000,916	101,685,000	0	0	0	2,833,685,916
Less: Sinking Fund Assets	0					0
Total Public Debt	2,732,000,916	101,685,000	0	0	0	2,833,685,916
Debt to Assessable Base	7.8%	0.0%	0.0%	0.0%	0.0%	8.1%

Year Ending June 30, 2013

Baltimore County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	80,753,433,000					80,753,433,000
Assessable Base - Prior Year	84,302,273,000					84,302,273,000
Increase/(Decrease)	(3,548,840,000)	0	0	0	0	(3,548,840,000)
% Increase/(Decrease)	-4.2%	0.0%	0.0%	0.0%	0.0%	-4.2%
Assessable Base per Capita	98,786	0	0	0	0	98,786
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	1,432,095,000					1,432,095,000
Enterprise Fund Debt	988,940,564					988,940,564
State Loans						0
Short-term Debt						0
Subtotal	2,421,035,564	0	0	0	0	2,421,035,564
Plus: New Issues During the Year						
General Long-term Debt	761,145,885					761,145,885
Enterprise Fund Debt	149,153,941					149,153,941
State Loans						0
Short-term Debt						0
Subtotal	910,299,826	0	0	0	0	910,299,826
Less: Debt Redeemed During the Year						
General Long-term Debt	383,925,000					383,925,000
Enterprise Fund Debt	121,599,404					121,599,404
State Loans						0
Short-term Debt						0
Subtotal	505,524,404	0	0	0	0	505,524,404
Debt Outstanding, End of the Year						
General Long-term Debt	1,809,315,885	0	0	0	0	1,809,315,885
Enterprise Fund Debt	1,016,495,101	0	0	0	0	1,016,495,101
State Loans		0	0	0	0	0
Short-term Debt	0	0	0	0	0	0
Subtotal	2,825,810,986	0	0	0	0	2,825,810,986
Less: Sinking Fund Assets	0					0
Total Public Debt	2,825,810,986	0	0	0	0	2,825,810,986
Debt to Assessable Base	3.5%	0.0%	0.0%	0.0%	0.0%	3.5%

Year Ending June 30, 2013

Calvert County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	12,553,694,000					12,553,694,000
Assessable Base - Prior Year	13,333,624,000					13,333,624,000
Increase/(Decrease)	(779,930,000)	0	0	0	0	(779,930,000)
% Increase/(Decrease)	-5.8%	0.0%	0.0%	0.0%	0.0%	-5.8%
Assessable Base per Capita	140,064	0	0	0	0	140,064
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	137,553,756					137,553,756
Enterprise Fund Debt	10,244,865					10,244,865
State Loans	5,929,861					5,929,861
Short-term Debt						0
Subtotal	153,728,482	0	0	0	0	153,728,482
Plus: New Issues During the Year						
General Long-term Debt	15,852,071					15,852,071
Enterprise Fund Debt	1,472,929					1,472,929
State Loans						0
Short-term Debt						0
Subtotal	17,325,000	0	0	0	0	17,325,000
Less: Debt Redeemed During the Year						
General Long-term Debt	22,299,580					22,299,580
Enterprise Fund Debt	899,623					899,623
State Loans	684,120					684,120
Short-term Debt						0
Subtotal	23,883,323	0	0	0	0	23,883,323
Debt Outstanding, End of the Year						
General Long-term Debt	131,106,247	0	0	0	0	131,106,247
Enterprise Fund Debt	10,818,171	0	0	0	0	10,818,171
State Loans	5,245,741	0	0	0	0	5,245,741
Short-term Debt	0	0	0	0	0	0
Subtotal	147,170,159	0	0	0	0	147,170,159
Less: Sinking Fund Assets	0					0
Total Public Debt	147,170,159	0	0	0	0	147,170,159
Debt to Assessable Base	1.2%	0.0%	0.0%	0.0%	0.0%	1.2%

Year Ending June 30, 2013

Caroline County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	2,810,316,000					2,810,316,000
Assessable Base - Prior Year	2,949,842,000					2,949,842,000
Increase/(Decrease)	(139,526,000)	0	0	0	0	(139,526,000)
% Increase/(Decrease)	-4.7%	0.0%	0.0%	0.0%	0.0%	-4.7%
Assessable Base per Capita	85,895	0	0	0	0	85,895
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	33,812,740					33,812,740
Enterprise Fund Debt						0
State Loans	3,057,529					3,057,529
Short-term Debt						0
Subtotal	36,870,269	0	0	0	0	36,870,269
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	2,610,323					2,610,323
Enterprise Fund Debt						0
State Loans						0
Short-term Debt						0
Subtotal	2,610,323	0	0	0	0	2,610,323
Debt Outstanding, End of the Year						
General Long-term Debt	31,202,417	0	0	0	0	31,202,417
Enterprise Fund Debt		0	0	0	0	0
State Loans	3,057,529	0	0	0	0	3,057,529
Short-term Debt	0	0	0	0	0	0
Subtotal	34,259,946	0	0	0	0	34,259,946
Less: Sinking Fund Assets	0					0
Total Public Debt	34,259,946	0	0	0	0	34,259,946
Debt to Assessable Base	1.2%	0.0%	0.0%	0.0%	0.0%	1.2%

Year Ending June 30, 2013

Carroll County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	18,861,958,000					18,861,958,000
Assessable Base - Prior Year	19,678,687,000					19,678,687,000
Increase/(Decrease)	(816,729,000)	0	0	0	0	(816,729,000)
% Increase/(Decrease)	-4.2%	0.0%	0.0%	0.0%	0.0%	-4.2%
Assessable Base per Capita	112,799	0	0	0	0	112,799
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	326,326,128					326,326,128
Enterprise Fund Debt	24,122,818					24,122,818
State Loans						0
Short-term Debt						0
Subtotal	350,448,946	0	0	0	0	350,448,946
Plus: New Issues During the Year						
General Long-term Debt	38,125,665					38,125,665
Enterprise Fund Debt	279,657					279,657
State Loans						0
Short-term Debt						0
Subtotal	38,405,322	0	0	0	0	38,405,322
Less: Debt Redeemed During the Year						
General Long-term Debt	42,663,200					42,663,200
Enterprise Fund Debt	2,470,590					2,470,590
State Loans						0
Short-term Debt						0
Subtotal	45,133,790	0	0	0	0	45,133,790
Debt Outstanding, End of the Year						
General Long-term Debt	321,788,593	0	0	0	0	321,788,593
Enterprise Fund Debt	21,931,885	0	0	0	0	21,931,885
State Loans		0	0	0	0	0
Short-term Debt	0	0	0	0	0	0
Subtotal	343,720,478	0	0	0	0	343,720,478
Less: Sinking Fund Assets	0					0
Total Public Debt	343,720,478	0	0	0	0	343,720,478
Debt to Assessable Base	1.8%	0.0%	0.0%	0.0%	0.0%	1.8%

Year Ending June 30, 2013

Cecil County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	9,967,470,000					9,967,470,000
Assessable Base - Prior Year	10,558,891,000					10,558,891,000
Increase/(Decrease)	(591,421,000)	0	0	0	0	(591,421,000)
% Increase/(Decrease)	-5.6%	0.0%	0.0%	0.0%	0.0%	-5.6%
Assessable Base per Capita	98,012	0	0	0	0	98,012
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	174,266,247					174,266,247
Enterprise Fund Debt	4,022,553					4,022,553
State Loans	16,271,406					16,271,406
Short-term Debt						0
Subtotal	194,560,206	0	0	0	0	194,560,206
Plus: New Issues During the Year						
General Long-term Debt	9,290,000					9,290,000
Enterprise Fund Debt						0
State Loans						0
Short-term Debt						0
Subtotal	9,290,000	0	0	0	0	9,290,000
Less: Debt Redeemed During the Year						
General Long-term Debt	19,331,247					19,331,247
Enterprise Fund Debt	622,549					622,549
State Loans	1,201,901					1,201,901
Short-term Debt						0
Subtotal	21,155,697	0	0	0	0	21,155,697
Debt Outstanding, End of the Year						
General Long-term Debt	164,225,000	0	0	0	0	164,225,000
Enterprise Fund Debt	3,400,004	0	0	0	0	3,400,004
State Loans	15,069,505	0	0	0	0	15,069,505
Short-term Debt	0	0	0	0	0	0
Subtotal	182,694,509	0	0	0	0	182,694,509
Less: Sinking Fund Assets	0					0
Total Public Debt	182,694,509	0	0	0	0	182,694,509
Debt to Assessable Base	1.8%	0.0%	0.0%	0.0%	0.0%	1.8%

Year Ending June 30, 2013

Charles County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	16,693,575,000					16,693,575,000
Assessable Base - Prior Year	17,521,348,000					17,521,348,000
Increase/(Decrease)	(827,773,000)	0	0	0	0	(827,773,000)
% Increase/(Decrease)	-4.7%	0.0%	0.0%	0.0%	0.0%	-4.7%
Assessable Base per Capita	110,853	0	0	0	0	110,853
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	256,603,031					256,603,031
Enterprise Fund Debt	78,067,060					78,067,060
State Loans	10,701,223					10,701,223
Short-term Debt						0
Subtotal	345,371,314	0	0	0	0	345,371,314
Plus: New Issues During the Year						
General Long-term Debt	38,592,392					38,592,392
Enterprise Fund Debt	18,872,308					18,872,308
State Loans						0
Short-term Debt						0
Subtotal	57,464,700	0	0	0	0	57,464,700
Less: Debt Redeemed During the Year						
General Long-term Debt	41,584,473					41,584,473
Enterprise Fund Debt	18,163,341					18,163,341
State Loans	706,529					706,529
Short-term Debt						0
Subtotal	60,454,343	0	0	0	0	60,454,343
Debt Outstanding, End of the Year						
General Long-term Debt	253,610,950	0	0	0	0	253,610,950
Enterprise Fund Debt	78,776,027	0	0	0	0	78,776,027
State Loans	9,994,694	0	0	0	0	9,994,694
Short-term Debt	0	0	0	0	0	0
Subtotal	342,381,671	0	0	0	0	342,381,671
Less: Sinking Fund Assets	0					0
Total Public Debt	342,381,671	0	0	0	0	342,381,671
Debt to Assessable Base	2.1%	0.0%	0.0%	0.0%	0.0%	2.1%

Year Ending June 30, 2013

Dorchester County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	3,119,674,000					3,119,674,000
Assessable Base - Prior Year	3,229,486,000					3,229,486,000
Increase/(Decrease)	(109,812,000)	0	0	0	0	(109,812,000)
% Increase/(Decrease)	-3.4%	0.0%	0.0%	0.0%	0.0%	-3.4%
Assessable Base per Capita	95,840	0	0	0	0	95,840
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	26,560,747					26,560,747
Enterprise Fund Debt	2,846,728					2,846,728
State Loans	2,180,571					2,180,571
Short-term Debt						0
Subtotal	31,588,046	0	0	0	0	31,588,046
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	2,767,920					2,767,920
Enterprise Fund Debt	122,350					122,350
State Loans	300,944					300,944
Short-term Debt						0
Subtotal	3,191,214	0	0	0	0	3,191,214
Debt Outstanding, End of the Year						
General Long-term Debt	23,792,827	0	0	0	0	23,792,827
Enterprise Fund Debt	2,724,378	0	0	0	0	2,724,378
State Loans	1,879,627	0	0	0	0	1,879,627
Short-term Debt	0	0	0	0	0	0
Subtotal	28,396,832	0	0	0	0	28,396,832
Less: Sinking Fund Assets	0					0
Total Public Debt	28,396,832	0	0	0	0	28,396,832
Debt to Assessable Base	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%

Year Ending June 30, 2013

Frederick County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	25,893,046,000					25,893,046,000
Assessable Base - Prior Year	27,154,307,000					27,154,307,000
Increase/(Decrease)	(1,261,261,000)	0	0	0	0	(1,261,261,000)
% Increase/(Decrease)	-4.6%	0.0%	0.0%	0.0%	0.0%	-4.6%
Assessable Base per Capita	108,076	0	0	0	0	108,076
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	495,790,056					495,790,056
Enterprise Fund Debt	135,272,921					135,272,921
State Loans	51,234,453					51,234,453
Short-term Debt						0
Subtotal	682,297,430	0	0	0	0	682,297,430
Plus: New Issues During the Year						
General Long-term Debt	83,991,416					83,991,416
Enterprise Fund Debt	8,828,584					8,828,584
State Loans	18,533,906					18,533,906
Short-term Debt						0
Subtotal	111,353,906	0	0	0	0	111,353,906
Less: Debt Redeemed During the Year						
General Long-term Debt	76,046,412					76,046,412
Enterprise Fund Debt	17,266,962					17,266,962
State Loans	4,014,273					4,014,273
Short-term Debt						0
Subtotal	97,327,647	0	0	0	0	97,327,647
Debt Outstanding, End of the Year						
General Long-term Debt	503,735,060	0	0	0	0	503,735,060
Enterprise Fund Debt	126,834,543	0	0	0	0	126,834,543
State Loans	65,754,086	0	0	0	0	65,754,086
Short-term Debt	0	0	0	0	0	0
Subtotal	696,323,689	0	0	0	0	696,323,689
Less: Sinking Fund Assets	34,406,935					34,406,935
Total Public Debt	661,916,754	0	0	0	0	661,916,754
Debt to Assessable Base	2.6%	0.0%	0.0%	0.0%	0.0%	2.6%

Year Ending June 30, 2013

Garrett County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	4,834,793,000					4,834,793,000
Assessable Base - Prior Year	4,978,214,000					4,978,214,000
Increase/(Decrease)	(143,421,000)	0	0	0	0	(143,421,000)
% Increase/(Decrease)	-2.9%	0.0%	0.0%	0.0%	0.0%	-2.9%
Assessable Base per Capita	161,948	0	0	0	0	161,948
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	3,720,807					3,720,807
Enterprise Fund Debt	25,722,714					25,722,714
State Loans	4,863,424					4,863,424
Short-term Debt						0
Subtotal	34,306,945	0	0	0	0	34,306,945
Plus: New Issues During the Year						
General Long-term Debt						0
Enterprise Fund Debt	31,947,800					31,947,800
State Loans						0
Short-term Debt						0
Subtotal	31,947,800	0	0	0	0	31,947,800
Less: Debt Redeemed During the Year						
General Long-term Debt	126,438					126,438
Enterprise Fund Debt	24,389,791					24,389,791
State Loans	426,426					426,426
Short-term Debt						0
Subtotal	24,942,655	0	0	0	0	24,942,655
Debt Outstanding, End of the Year						
General Long-term Debt	3,594,369	0	0	0	0	3,594,369
Enterprise Fund Debt	33,280,723	0	0	0	0	33,280,723
State Loans	4,436,998	0	0	0	0	4,436,998
Short-term Debt	0	0	0	0	0	0
Subtotal	41,312,090	0	0	0	0	41,312,090
Less: Sinking Fund Assets	0					0
Total Public Debt	41,312,090	0	0	0	0	41,312,090
Debt to Assessable Base	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%

Year Ending June 30, 2013

Harford County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	26,819,052,000					26,819,052,000
Assessable Base - Prior Year	27,471,469,000					27,471,469,000
Increase/(Decrease)	(652,417,000)	0	0	0	0	(652,417,000)
% Increase/(Decrease)	-2.4%	0.0%	0.0%	0.0%	0.0%	-2.4%
Assessable Base per Capita	107,871	0	0	0	0	107,871
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	530,896,274					530,896,274
Enterprise Fund Debt	127,318,721					127,318,721
State Loans	5,406,548					5,406,548
Short-term Debt						0
Subtotal	663,621,543	0	0	0	0	663,621,543
Plus: New Issues During the Year						
General Long-term Debt	94,525,196					94,525,196
Enterprise Fund Debt	26,705,287					26,705,287
State Loans						0
Short-term Debt						0
Subtotal	121,230,483	0	0	0	0	121,230,483
Less: Debt Redeemed During the Year						
General Long-term Debt	98,612,486					98,612,486
Enterprise Fund Debt	24,206,313					24,206,313
State Loans	1,863,684					1,863,684
Short-term Debt						0
Subtotal	124,682,483	0	0	0	0	124,682,483
Debt Outstanding, End of the Year						
General Long-term Debt	526,808,984	0	0	0	0	526,808,984
Enterprise Fund Debt	129,817,695	0	0	0	0	129,817,695
State Loans	3,542,864	0	0	0	0	3,542,864
Short-term Debt	0	0	0	0	0	0
Subtotal	660,169,543	0	0	0	0	660,169,543
Less: Sinking Fund Assets	0					0
Total Public Debt	660,169,543	0	0	0	0	660,169,543
Debt to Assessable Base	2.5%	0.0%	0.0%	0.0%	0.0%	2.5%

Year Ending June 30, 2013

Howard County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	44,000,081,000					44,000,081,000
Assessable Base - Prior Year	44,986,079,000					44,986,079,000
Increase/(Decrease)	(985,998,000)	0	0	0	0	(985,998,000)
% Increase/(Decrease)	-2.2%	0.0%	0.0%	0.0%	0.0%	-2.2%
Assessable Base per Capita	146,946	0	0	0	0	146,946
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	990,948,360					990,948,360
Enterprise Fund Debt	241,691,559					241,691,559
State Loans	52,422,771					52,422,771
Short-term Debt	100,000,000					100,000,000
Subtotal	1,385,062,690	0	0	0	0	1,385,062,690
Plus: New Issues During the Year						
General Long-term Debt	101,808,154					101,808,154
Enterprise Fund Debt	76,143,898					76,143,898
State Loans	366					366
Short-term Debt	100,000,000					100,000,000
Subtotal	277,952,418	0	0	0	0	277,952,418
Less: Debt Redeemed During the Year						
General Long-term Debt	51,038,497					51,038,497
Enterprise Fund Debt	48,659,931					48,659,931
State Loans	4,310,109					4,310,109
Short-term Debt	100,000,000					100,000,000
Subtotal	204,008,537	0	0	0	0	204,008,537
Debt Outstanding, End of the Year						
General Long-term Debt	1,041,718,017	0	0	0	0	1,041,718,017
Enterprise Fund Debt	269,175,526	0	0	0	0	269,175,526
State Loans	48,113,028	0	0	0	0	48,113,028
Short-term Debt	100,000,000	0	0	0	0	100,000,000
Subtotal	1,459,006,571	0	0	0	0	1,459,006,571
Less: Sinking Fund Assets	0					0
Total Public Debt	1,459,006,571	0	0	0	0	1,459,006,571
Debt to Assessable Base	3.3%	0.0%	0.0%	0.0%	0.0%	3.3%

Year Ending June 30, 2013

Kent County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	3,058,279,000					3,058,279,000
Assessable Base - Prior Year	3,154,783,000					3,154,783,000
Increase/(Decrease)	(96,504,000)	0	0	0	0	(96,504,000)
% Increase/(Decrease)	-3.1%	0.0%	0.0%	0.0%	0.0%	-3.1%
Assessable Base per Capita	151,467	0	0	0	0	151,467
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	21,702,232					21,702,232
Enterprise Fund Debt	12,856,090					12,856,090
State Loans	5,086,019					5,086,019
Short-term Debt						0
Subtotal	39,644,341	0	0	0	0	39,644,341
Plus: New Issues During the Year						
General Long-term Debt	341,141					341,141
Enterprise Fund Debt						0
State Loans						0
Short-term Debt						0
Subtotal	341,141	0	0	0	0	341,141
Less: Debt Redeemed During the Year						
General Long-term Debt	3,509,001					3,509,001
Enterprise Fund Debt	3,107,827					3,107,827
State Loans	395,976					395,976
Short-term Debt						0
Subtotal	7,012,804	0	0	0	0	7,012,804
Debt Outstanding, End of the Year						
General Long-term Debt	18,534,372	0	0	0	0	18,534,372
Enterprise Fund Debt	9,748,263	0	0	0	0	9,748,263
State Loans	4,690,043	0	0	0	0	4,690,043
Short-term Debt	0	0	0	0	0	0
Subtotal	32,972,678	0	0	0	0	32,972,678
Less: Sinking Fund Assets	0					0
Total Public Debt	32,972,678	0	0	0	0	32,972,678
Debt to Assessable Base	1.1%	0.0%	0.0%	0.0%	0.0%	1.1%

Year Ending June 30, 2013

Montgomery County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & Planning Comm	Wash. Sub. Sanitary Comm.	Wash. Sub. Transit Comm.	Total
Property Valuation									
Assessable Base - Current Year	163,276,868,000								163,276,868,000
Assessable Base - Prior Year	167,750,575,000								167,750,575,000
Increase/(Decrease)	(4,473,707,000)	0	0	0	0	0	0	0	(4,473,707,000)
% Increase/(Decrease)	-2.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-2.7%
Assessable Base per Capita	162,512	0	0	0	0	0	0	0	162,512
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	2,743,403,211					36,495,000			2,779,898,211
Enterprise Fund Debt	1,116,743,978					1,064,102	760,888,029		1,878,696,109
State Loans							32,111,071		32,111,071
Short-term Debt									0
Subtotal	3,860,147,189	0	0	0	0	37,559,102	792,999,100	0	4,690,705,391
Plus: New Issues During the Year									
General Long-term Debt	679,289,218								679,289,218
Enterprise Fund Debt	253,135,506						250,780,000		503,915,506
State Loans							44,590,253		44,590,253
Short-term Debt									0
Subtotal	932,424,724	0	0	0	0	0	295,370,253	0	1,227,794,977
Less: Debt Redeemed During the Year									
General Long-term Debt	516,396,614					2,860,000			519,256,614
Enterprise Fund Debt	315,279,276					841,874	131,543,073		447,664,223
State Loans							3,398,194		3,398,194
Short-term Debt									0
Subtotal	831,675,890	0	0	0	0	3,701,874	134,941,267	0	970,319,031
Debt Outstanding, End of the Year									
General Long-term Debt	2,906,295,815	0	0	0	0	33,635,000	0	0	2,939,930,815
Enterprise Fund Debt	1,054,600,208	0	0	0	0	222,228	880,124,956	0	1,934,947,392
State Loans		0	0	0	0	0	73,303,130	0	73,303,130
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	3,960,896,023	0	0	0	0	33,857,228	953,428,086	0	4,948,181,337
Less: Sinking Fund Assets	0								0
Total Public Debt	3,960,896,023	0	0	0	0	33,857,228	953,428,086	0	4,948,181,337
Debt to Assessable Base	2.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.0%

Prince George's County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & Planning Comm.	Wash. Sub. Sanitary Comm.	Wash. Sub. Transit Comm.	Total
Property Valuation									
Assessable Base - Current Year	79,257,050,000								79,257,050,000
Assessable Base - Prior Year	86,036,875,000								86,036,875,000
Increase/(Decrease)	(6,779,825,000)	0	0	0	0	0	0	0	(6,779,825,000)
% Increase/(Decrease)	-7.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-7.9%
Assessable Base per Capita	89,949	0	0	0	0	0	0	0	89,949
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	1,072,107,481					56,482,662			1,128,590,143
Enterprise Fund Debt	190,791,191						760,888,029		951,679,220
State Loans	706,185						32,111,071		32,817,256
Short-term Debt									0
Subtotal	1,263,604,857	0	0	0	0	56,482,662	792,999,100	0	2,113,086,619
Plus: New Issues During the Year									
General Long-term Debt	476,878,000								476,878,000
Enterprise Fund Debt	77,833,015						250,780,000		328,613,015
State Loans							44,590,253		44,590,253
Short-term Debt									0
Subtotal	554,711,015	0	0	0	0	0	295,370,253	0	850,081,268
Less: Debt Redeemed During the Year									
General Long-term Debt	261,159,455					8,979,539			270,138,994
Enterprise Fund Debt	24,833,903						131,543,073		156,376,976
State Loans	100,549						3,398,194		3,498,743
Short-term Debt									0
Subtotal	286,093,907	0	0	0	0	8,979,539	134,941,267	0	430,014,713
Debt Outstanding, End of the Year									
General Long-term Debt	1,287,826,026	0	0	0	0	47,503,123	0	0	1,335,329,149
Enterprise Fund Debt	243,790,303	0	0	0	0		880,124,956	0	1,123,915,259
State Loans	605,636	0	0	0	0	0	73,303,130	0	73,908,766
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	1,532,221,965	0	0	0	0	47,503,123	953,428,086	0	2,533,153,174
Less: Sinking Fund Assets	42,494,698								42,494,698
Total Public Debt	1,489,727,267	0	0	0	0	47,503,123	953,428,086	0	2,490,658,476
Debt to Assessable Base	1.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.1%

Year Ending June 30, 2013

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	8,031,355,000					8,031,355,000
Assessable Base - Prior Year	8,543,876,000					8,543,876,000
Increase/(Decrease)	(512,521,000)	0	0	0	0	(512,521,000)
% Increase/(Decrease)	-6.0%	0.0%	0.0%	0.0%	0.0%	-6.0%
Assessable Base per Capita	165,271	0	0	0	0	165,271
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	97,287,650					97,287,650
Enterprise Fund Debt	3,115,185					3,115,185
State Loans	15,060,317					15,060,317
Short-term Debt						0
Subtotal	115,463,152	0	0	0	0	115,463,152
Plus: New Issues During the Year						
General Long-term Debt	564,068					564,068
Enterprise Fund Debt	17,235					17,235
State Loans						0
Short-term Debt						0
Subtotal	581,303	0	0	0	0	581,303
Less: Debt Redeemed During the Year						
General Long-term Debt	7,279,606					7,279,606
Enterprise Fund Debt	515,157					515,157
State Loans	1,419,336					1,419,336
Short-term Debt						0
Subtotal	9,214,099	0	0	0	0	9,214,099
Debt Outstanding, End of the Year						
General Long-term Debt	90,572,112	0	0	0	0	90,572,112
Enterprise Fund Debt	2,617,263	0	0	0	0	2,617,263
State Loans	13,640,981	0	0	0	0	13,640,981
Short-term Debt	0	0	0	0	0	0
Subtotal	106,830,356	0	0	0	0	106,830,356
Less: Sinking Fund Assets	6,255,739					6,255,739
Total Public Debt	100,574,617	0	0	0	0	100,574,617
Debt to Assessable Base	1.3%	0.0%	0.0%	0.0%	0.0%	1.3%

Year Ending June 30, 2013

St. Mary's County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	12,191,008,000					12,191,008,000
Assessable Base - Prior Year	12,567,335,000					12,567,335,000
Increase/(Decrease)	(376,327,000)	0	0	0	0	(376,327,000)
% Increase/(Decrease)	-3.0%	0.0%	0.0%	0.0%	0.0%	-3.0%
Assessable Base per Capita	111,857	0	0	0	0	111,857
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	102,763,698					102,763,698
Enterprise Fund Debt	22,541,990					22,541,990
State Loans	13,639,289					13,639,289
Short-term Debt						0
Subtotal	138,944,977	0	0	0	0	138,944,977
Plus: New Issues During the Year						
General Long-term Debt	13,604,750					13,604,750
Enterprise Fund Debt	4,142,457					4,142,457
State Loans	2,498,578					2,498,578
Short-term Debt						0
Subtotal	20,245,785	0	0	0	0	20,245,785
Less: Debt Redeemed During the Year						
General Long-term Debt	24,044,274					24,044,274
Enterprise Fund Debt	4,753,245					4,753,245
State Loans	1,487,673					1,487,673
Short-term Debt						0
Subtotal	30,285,192	0	0	0	0	30,285,192
Debt Outstanding, End of the Year						
General Long-term Debt	92,324,174	0	0	0	0	92,324,174
Enterprise Fund Debt	21,931,202	0	0	0	0	21,931,202
State Loans	14,650,194	0	0	0	0	14,650,194
Short-term Debt	0	0	0	0	0	0
Subtotal	128,905,570	0	0	0	0	128,905,570
Less: Sinking Fund Assets	0					0
Total Public Debt	128,905,570	0	0	0	0	128,905,570
Debt to Assessable Base	1.1%	0.0%	0.0%	0.0%	0.0%	1.1%

Year Ending June 30, 2013

Somerset County

	County Commissioners	Board of Education	Board of Health	Library Board	Total
Property Valuation					
Assessable Base - Current Year	1,483,073,000				1,483,073,000
Assessable Base - Prior Year	1,686,855,000				1,686,855,000
Increase/(Decrease)	(203,782,000)	0	0	0	(203,782,000)
% Increase/(Decrease)	-12.1%	0.0%	0.0%	0.0%	-12.1%
Assessable Base per Capita	56,492	0	0	0	56,492
Public Debt					
Debt Outstanding, Beginning of the Year					
General Long-term Debt	21,678,318				21,678,318
Enterprise Fund Debt	13,222,612				13,222,612
State Loans	1,356,415				1,356,415
Short-term Debt					0
Subtotal	36,257,345	0	0	0	36,257,345
Plus: New Issues During the Year					
General Long-term Debt	432,365				432,365
Enterprise Fund Debt	3,228,135				3,228,135
State Loans					0
Short-term Debt					0
Subtotal	3,660,500	0	0	0	3,660,500
Less: Debt Redeemed During the Year					
General Long-term Debt	1,133,052				1,133,052
Enterprise Fund Debt	3,250,526				3,250,526
State Loans	124,141				124,141
Short-term Debt					0
Subtotal	4,507,719	0	0	0	4,507,719
Debt Outstanding, End of the Year					
General Long-term Debt	20,977,631	0	0	0	20,977,631
Enterprise Fund Debt	13,200,221	0	0	0	13,200,221
State Loans	1,232,274	0	0	0	1,232,274
Short-term Debt	0	0	0	0	0
Subtotal	35,410,126	0	0	0	35,410,126
Less: Sinking Fund Assets	0				0
Total Public Debt	35,410,126	0	0	0	35,410,126
Debt to Assessable Base	2.4%	0.0%	0.0%	0.0%	2.4%

Year Ending June 30, 2013

Talbot County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	9,322,352,000					9,322,352,000
Assessable Base - Prior Year	9,730,598,000					9,730,598,000
Increase/(Decrease)	(408,246,000)	0	0	0	0	(408,246,000)
% Increase/(Decrease)	-4.2%	0.0%	0.0%	0.0%	0.0%	-4.2%
Assessable Base per Capita	244,694	0	0	0	0	244,694
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	33,073,141					33,073,141
Enterprise Fund Debt	4,630,743					4,630,743
State Loans	7,625,416					7,625,416
Short-term Debt						0
Subtotal	45,329,300	0	0	0	0	45,329,300
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	2,273,192					2,273,192
Enterprise Fund Debt	417,037					417,037
State Loans	510,524					510,524
Short-term Debt						0
Subtotal	3,200,753	0	0	0	0	3,200,753
Debt Outstanding, End of the Year						
General Long-term Debt	30,799,949	0	0	0	0	30,799,949
Enterprise Fund Debt	4,213,706	0	0	0	0	4,213,706
State Loans	7,114,892	0	0	0	0	7,114,892
Short-term Debt	0	0	0	0	0	0
Subtotal	42,128,547	0	0	0	0	42,128,547
Less: Sinking Fund Assets	0					0
Total Public Debt	42,128,547	0	0	0	0	42,128,547
Debt to Assessable Base	0.5%	0.0%	0.0%	0.0%	0.0%	0.5%

Year Ending June 30, 2013

Washington County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	12,823,001,000					12,823,001,000
Assessable Base - Prior Year	13,266,687,000					13,266,687,000
Increase/(Decrease)	(443,686,000)	0	0	0	0	(443,686,000)
% Increase/(Decrease)	-3.3%	0.0%	0.0%	0.0%	0.0%	-3.3%
Assessable Base per Capita	85,957	0	0	0	0	85,957
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	124,527,419					124,527,419
Enterprise Fund Debt	35,855,604					35,855,604
State Loans	22,722,790					22,722,790
Short-term Debt						0
Subtotal	183,105,813	0	0	0	0	183,105,813
Plus: New Issues During the Year						
General Long-term Debt	24,362,420					24,362,420
Enterprise Fund Debt	177,580					177,580
State Loans						0
Short-term Debt						0
Subtotal	24,540,000	0	0	0	0	24,540,000
Less: Debt Redeemed During the Year						
General Long-term Debt	22,112,864					22,112,864
Enterprise Fund Debt	2,587,713					2,587,713
State Loans	2,394,427					2,394,427
Short-term Debt						0
Subtotal	27,095,004	0	0	0	0	27,095,004
Debt Outstanding, End of the Year						
General Long-term Debt	126,776,975	0	0	0	0	126,776,975
Enterprise Fund Debt	33,445,471	0	0	0	0	33,445,471
State Loans	20,328,363	0	0	0	0	20,328,363
Short-term Debt	0	0	0	0	0	0
Subtotal	180,550,809	0	0	0	0	180,550,809
Less: Sinking Fund Assets	0					0
Total Public Debt	180,550,809	0	0	0	0	180,550,809
Debt to Assessable Base	1.4%	0.0%	0.0%	0.0%	0.0%	1.4%

Year Ending June 30, 2013

Wicomico County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	6,668,152,000					6,668,152,000
Assessable Base - Prior Year	7,116,997,000					7,116,997,000
Increase/(Decrease)	(448,845,000)	0	0	0	0	(448,845,000)
% Increase/(Decrease)	-6.3%	0.0%	0.0%	0.0%	0.0%	-6.3%
Assessable Base per Capita	66,253	0	0	0	0	66,253
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	95,094,435					95,094,435
Enterprise Fund Debt	2,485,273					2,485,273
State Loans						0
Short-term Debt						0
Subtotal	97,579,708	0	0	0	0	97,579,708
Plus: New Issues During the Year						
General Long-term Debt	29,575,746					29,575,746
Enterprise Fund Debt	175,157					175,157
State Loans	500,000					500,000
Short-term Debt						0
Subtotal	30,250,903	0	0	0	0	30,250,903
Less: Debt Redeemed During the Year						
General Long-term Debt	25,838,837					25,838,837
Enterprise Fund Debt	1,558,644					1,558,644
State Loans	73,552					73,552
Short-term Debt						0
Subtotal	27,471,033	0	0	0	0	27,471,033
Debt Outstanding, End of the Year						
General Long-term Debt	98,831,344	0	0	0	0	98,831,344
Enterprise Fund Debt	1,101,786	0	0	0	0	1,101,786
State Loans	426,448	0	0	0	0	426,448
Short-term Debt	0	0	0	0	0	0
Subtotal	100,359,578	0	0	0	0	100,359,578
Less: Sinking Fund Assets	0					0
Total Public Debt	100,359,578	0	0	0	0	100,359,578
Debt to Assessable Base	1.5%	0.0%	0.0%	0.0%	0.0%	1.5%

Year Ending June 30, 2013

Worcester County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	15,773,058,000					15,773,058,000
Assessable Base - Prior Year	17,531,447,000					17,531,447,000
Increase/(Decrease)	(1,758,389,000)	0	0	0	0	(1,758,389,000)
% Increase/(Decrease)	-10.0%	0.0%	0.0%	0.0%	0.0%	-10.0%
Assessable Base per Capita	305,810	0	0	0	0	305,810
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	68,560,736					68,560,736
Enterprise Fund Debt	15,848,425					15,848,425
State Loans	6,880,357					6,880,357
Short-term Debt						0
Subtotal	91,289,518	0	0	0	0	91,289,518
Plus: New Issues During the Year						
General Long-term Debt	12,281,691					12,281,691
Enterprise Fund Debt	1,594,583					1,594,583
State Loans						0
Short-term Debt						0
Subtotal	13,876,274	0	0	0	0	13,876,274
Less: Debt Redeemed During the Year						
General Long-term Debt	15,200,736					15,200,736
Enterprise Fund Debt	3,300,787					3,300,787
State Loans	692,040					692,040
Short-term Debt						0
Subtotal	19,193,563	0	0	0	0	19,193,563
Debt Outstanding, End of the Year						
General Long-term Debt	65,641,691	0	0	0	0	65,641,691
Enterprise Fund Debt	14,142,221	0	0	0	0	14,142,221
State Loans	6,188,317	0	0	0	0	6,188,317
Short-term Debt	0	0	0	0	0	0
Subtotal	85,972,229	0	0	0	0	85,972,229
Less: Sinking Fund Assets						
						0
Total Public Debt	85,972,229	0	0	0	0	85,972,229
Debt to Assessable Base	0.5%	0.0%	0.0%	0.0%	0.0%	0.5%

Cumulative Debt - All Counties

	County Government	State Highway Administration	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & Planning Comm.	Sanitary Commissions	Transit Commissions	Total
Property Valuation										
Assessable Base - Current Year	673,570,995,000									673,570,995,000
Assessable Base - Prior Year	704,670,610,000									704,670,610,000
Increase/(Decrease)	(31,099,615,000)	0	0	0	0	0	0	0	0	(31,099,615,000)
% Increase/(Decrease)	-4.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-4.4%
Assessable Base per Capita	114,464	0	0	0	0	0	0	0	0	114,464
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	10,540,171,589	0					92,977,662	0	0	10,633,149,251
Enterprise Fund Debt	5,419,239,704	0					1,064,102	1,523,236,792	0	6,943,540,598
State Loans	235,316,930	82,945,000					0	64,222,141	0	382,484,071
Short-term Debt	100,000,000	0					0	0	0	100,000,000
Subtotal	16,294,728,223	82,945,000	0	0	0	0	94,041,764	1,587,458,933	0	18,059,173,920
Plus: New Issues During the Year										
General Long-term Debt	2,755,282,179	0					0	0	0	2,755,282,179
Enterprise Fund Debt	787,256,962	0					0	501,890,995	0	1,289,147,957
State Loans	22,002,060	38,255,000					0	89,180,505	0	149,437,565
Short-term Debt	100,000,000	0					0	0	0	100,000,000
Subtotal	3,664,541,201	38,255,000	0	0	0	0	0	591,071,500	0	4,293,867,701
Less: Debt Redeemed During the Year										
General Long-term Debt	1,943,731,970	0					11,839,539	0	0	1,955,571,509
Enterprise Fund Debt	711,399,963	0					841,874	263,188,446	0	975,430,283
State Loans	22,621,348	19,515,000					0	6,796,387	0	48,932,735
Short-term Debt	100,000,000	0					0	0	0	100,000,000
Subtotal	2,777,753,281	19,515,000	0	0	0	0	12,681,413	269,984,833	0	3,079,934,527
Debt Outstanding, End of the Year										
General Long-term Debt	11,351,721,798	0	0	0	0	0	81,138,123	0	0	11,432,859,921
Enterprise Fund Debt	5,495,096,703	0	0	0	0	0	222,228	1,761,939,341	0	7,257,258,272
State Loans	234,697,642	101,685,000	0	0	0	0	0	146,606,259	0	482,988,901
Short-term Debt	100,000,000	0	0	0	0	0	0	0	0	100,000,000
Subtotal	17,181,516,143	101,685,000	0	0	0	0	81,360,351	1,908,545,600	0	19,273,107,094
Less: Sinking Fund Assets	374,019,888	0	0	0	0	0	0	0	0	374,019,888
Total Public Debt	16,807,496,255	101,685,000	0	0	0	0	81,360,351	1,908,545,600	0	18,899,087,206
Debt to Assessable Base	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.8%

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 judgments and losses, pension contributions, health insurance, workers' compensation, Social Security, and other miscellaneous expenditures.

Allegany County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	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	40,302,290		988,281	41,290,571						41,290,571	15.5%	558
Taxes - Local - Income	24,249,252			24,249,252						24,249,252	9.1%	328
Taxes - Local - Other	4,087,133		101,207	4,188,340						4,188,340	1.6%	57
Licenses and Permits	664,287			664,287						664,287	0.2%	9
Intergovernmental												
Federal Grants	2,741,283	249,837	1,941,008	4,932,128	12,622,122	7,660,494	4,045,618			29,260,362	11.0%	395
State Grants	11,021,910	312,583	1,967,627	13,302,120	84,710,914	8,609,040	7,050,327	886,315		114,558,716	43.0%	1,548
Other Grants	547,001			547,001				98,064		645,065	0.2%	9
Service Charges	1,807,212		9,413,649	11,220,861		7,944,851		77,005	5,109,383	24,352,100	9.1%	329
Fines and Forfeitures	47,142			47,142						47,142	0.0%	1
Miscellaneous	6,541,750	(4,600)	337,065	6,874,215	2,353,572	3,271,742		56,327	95,289	12,651,145	4.7%	171
Debt Proceeds	14,348,889	387,578		14,736,467						14,736,467	5.5%	199
County Contributions					29,728,151	7,425,000	1,309,469	905,000	363,529			
Total Revenues	106,358,149	945,398	14,748,837	122,052,384	129,414,759	34,911,127	12,405,414	2,022,711	5,568,201	266,643,447	100.0%	3,603
Expenditures by Function												
General Government	8,436,402	327,308	353,648	9,117,358					382,703	9,500,061	3.6%	128
Public Safety												
Police	2,653,710	50,336		2,704,046						2,704,046	1.0%	37
Fire	2,297,862			2,297,862						2,297,862	0.9%	31
Corrections	7,012,778			7,012,778						7,012,778	2.7%	95
Other	4,180,622			4,180,622						4,180,622	1.6%	56
Public Works												
Transportation	9,342,531	953,812		10,296,343						10,296,343	3.9%	139
Sewer/Solid Waste/Water	1,412,687		12,276,892	13,689,579					5,071,351	18,760,930	7.2%	253
Other				0						0	0.0%	0
Health	438,291			438,291			12,405,414			12,843,705	4.9%	174
Social Services	1,378,693			1,378,693						1,378,693	0.5%	19
Primary/Secondary Education	29,754			29,754	131,431,051					131,460,805	50.2%	1,776
Community Colleges				0		36,060,892				36,060,892	13.8%	487
Parks, Recreation, & Culture	736,413			736,413						736,413	0.3%	10
Libraries				0				2,062,922		2,062,922	0.8%	28
Natural Resources	239,976			239,976						239,976	0.1%	3
Community Dev. & Pub. Housing	1,018,262			1,018,262						1,018,262	0.4%	14
Economic Dev. & Opportunity	1,690,366			1,690,366						1,690,366	0.6%	23
Debt Service												
Principal	16,833,941			16,833,941						16,833,941	6.4%	227
Interest	1,083,631		352,578	1,436,209					66,167	1,502,376	0.6%	20
Intergovernmental	397,258			397,258						397,258	0.2%	5
Miscellaneous	34,803	653,023		687,826						687,826	0.3%	9
Transfers to Boards	39,394,956	336,193		39,731,149								
Total Expenditures	98,612,936	2,320,672	12,983,118	113,916,726	131,431,051	36,060,892	12,405,414	2,062,922	5,520,221	261,666,077	100.0%	3,535
Excess of Revenues Over/ (Under) Expenditures	7,745,213	(1,375,274)	1,765,719	8,135,658	(2,016,292)	(1,149,765)	0	(40,211)	47,980	4,977,370		

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

Anne Arundel County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues by Source											
Taxes - Local - Property	622,366,560			622,366,560					622,366,560	27.2%	1,131
Taxes - Local - Income	407,582,398			407,582,398					407,582,398	17.8%	740
Taxes - Local - Other	129,007,288			129,007,288					129,007,288	5.6%	234
Licenses and Permits	25,472,177			25,472,177					25,472,177	1.1%	46
Intergovernmental											
Federal Grants	10,438,472	(307,222)		10,131,250	58,061,877	23,955,921	8,729,843		100,878,891	4.4%	183
State Grants	40,475,907	12,307,518	17,524,127	70,307,552	389,360,719	39,613,152	9,454,455	3,214,296	511,950,174	22.3%	930
Other Grants		(24,965)	6,711,837	6,686,872					6,686,872	0.3%	12
Service Charges	31,373,377	16,951,450	199,530,939	247,855,766		51,623,666		855,985	300,335,417	13.1%	546
Fines and Forfeitures	1,668,233			1,668,233					1,668,233	0.1%	3
Miscellaneous	9,766,116	3,663,864	8,268,178	21,698,158	16,502,436	2,398,948		46,823	40,646,365	1.8%	74
Debt Proceeds	116,000,000	16,130,659		132,130,659	13,141,992				145,272,651	6.3%	264
County Contributions					667,310,572	35,762,041	22,719,776	16,002,800			
Total Revenues	1,394,150,528	48,721,304	232,035,081	1,674,906,913	1,144,377,596	153,353,728	40,904,074	20,119,904	2,291,867,026	100.0%	4,163
Expenditures by Function											
General Government	106,040,544	8,514,013		114,554,557					114,554,557	5.2%	208
Public Safety											
Police	104,781,127	293,189		105,074,316					105,074,316	4.8%	191
Fire	98,951,223	1,156,208		100,107,431					100,107,431	4.6%	182
Corrections	39,780,298	132,671		39,912,969					39,912,969	1.8%	73
Other	13,338,561			13,338,561					13,338,561	0.6%	24
Public Works											
Transportation	43,009,973	52,799,489	2,227,315	98,036,777					98,036,777	4.5%	178
Sewer/Solid Waste/Water	967,792		158,347,707	159,315,499					159,315,499	7.3%	289
Other				0					0	0.0%	0
Health	8,983,943	2,592,756		11,576,699			40,904,074		52,480,773	2.4%	95
Social Services	18,936,828		4,020,977	22,957,805					22,957,805	1.0%	42
Primary/Secondary Education				0	1,140,731,517				1,140,731,517	52.1%	2,072
Community Colleges				0		152,996,343			152,996,343	7.0%	278
Parks, Recreation, & Culture	19,792,119	5,014,392		24,806,511					24,806,511	1.1%	45
Libraries				0				19,872,552	19,872,552	0.9%	36
Natural Resources	744,753			744,753					744,753	0.0%	1
Community Dev. & Pub. Housing	6,396,383			6,396,383					6,396,383	0.3%	12
Economic Dev. & Opportunity	5,097,669		9,187,659	14,285,328					14,285,328	0.7%	26
Debt Service											
Principal	73,778,953			73,778,953					73,778,953	3.4%	134
Interest	40,313,826		7,531,605	47,845,431					47,845,431	2.2%	87
Intergovernmental				0					0	0.0%	0
Miscellaneous	241,797			241,797					241,797	0.0%	0
Transfers to Boards	655,349,976	86,445,213		741,795,189							
Total Expenditures	1,236,505,765	156,947,931	181,315,263	1,574,768,959	1,140,731,517	152,996,343	40,904,074	19,872,552	2,187,478,256	100.0%	3,974
Excess of Revenues Over/ (Under) Expenditures	157,644,763	(108,226,627)	50,719,818	100,137,954	3,646,079	357,385	0	247,352	104,388,770		

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

Baltimore City

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	State Highway Administration	Board of Education	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues by Source											
Taxes - Local - Property	754,742,055			754,742,055					754,742,055	20.3%	1,215
Taxes - Local - Income	276,111,250			276,111,250					276,111,250	7.4%	444
Taxes - Local - Other	188,803,655			188,803,655					188,803,655	5.1%	304
Licenses and Permits	40,567,308			40,567,308					40,567,308	1.1%	65
Intergovernmental											
Federal Grants	143,643,220	76,180,804		219,824,024		185,667,000	19,712,810	115,400	425,319,234	11.4%	685
State Grants	268,548,837	33,306,971		301,855,808	6,460,000	974,237,000	22,910,931	18,327,900	1,323,791,639	35.6%	2,131
Other Grants	40,732,147			40,732,147				361,600	41,093,747	1.1%	66
Service Charges	44,009,187		438,953,608	482,962,795				325,300	483,288,095	13.0%	778
Fines and Forfeitures	29,364,369			29,364,369					29,364,369	0.8%	47
Miscellaneous	21,879,482	11,577,868	3,283,344	36,740,694		12,098,000		6,858,100	55,696,794	1.5%	90
Debt Proceeds		104,686,000		104,686,000					104,686,000	2.8%	168
City Contributions						260,144,000	20,811,091	15,705,900			
Total Revenues	1,808,401,510	225,751,643	442,236,952	2,476,390,105	6,460,000	1,432,146,000	63,434,832	41,694,200	3,723,464,146	100.0%	5,993
Expenditures by Function											
General Government	247,460,056	17,174,554		264,634,610					264,634,610	7.3%	426
Public Safety											
Police	396,593,930	2,656		396,596,586					396,596,586	10.9%	638
Fire	191,831,384	365,991		192,197,375					192,197,375	5.3%	309
Corrections				0					0	0.0%	0
Other	32,699,491			32,699,491					32,699,491	0.9%	53
Public Works											
Transportation	113,125,141	125,876,373	12,334,993	251,336,507					251,336,507	6.9%	405
Sewer/Solid Waste/Water	84,484,068	773,945	283,974,591	369,232,604					369,232,604	10.1%	594
Other			8,144,351	8,144,351					8,144,351	0.2%	13
Health	54,885,696			54,885,696			63,434,832		118,320,528	3.2%	190
Social Services	59,933,941			59,933,941					59,933,941	1.6%	96
Primary/Secondary Education	7,917,257			7,917,257		1,436,157,000			1,444,074,257	39.7%	2,324
Community Colleges				0					0	0.0%	0
Parks, Recreation, & Culture	40,542,725	16,087,890		56,630,615					56,630,615	1.6%	91
Libraries				0				38,360,400	38,360,400	1.1%	62
Natural Resources				0					0	0.0%	0
Community Dev. & Pub. Housing	41,212,774	45,753,622		86,966,396					86,966,396	2.4%	140
Economic Dev. & Opportunity	81,074,696	240,607	3,472,069	84,787,372					84,787,372	2.3%	136
Debt Service											
Principal	69,877,345			69,877,345	6,460,000				76,337,345	2.1%	123
Interest	25,500,181		35,195,889	60,696,070					60,696,070	1.7%	98
Intergovernmental				0					0	0.0%	0
Miscellaneous	104,903,671	(3,817,249)		101,086,422					101,086,422	2.8%	163
Transfers to Boards	280,695,991	15,965,000		296,660,991							
Total Expenditures	1,832,738,347	218,423,389	343,121,893	2,394,283,629	6,460,000	1,436,157,000	63,434,832	38,360,400	3,642,034,870	100.0%	5,862
Excess of Revenues Over/ (Under) Expenditures	(24,336,837)	7,328,254	99,115,059	82,106,476	0	(4,011,000)	0	3,333,800	81,429,276		

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

Baltimore County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues by Source											
Taxes - Local - Property	857,516,435			857,516,435					857,516,435	24.1%	1,049
Taxes - Local - Income	624,060,806			624,060,806					624,060,806	17.5%	763
Taxes - Local - Other	128,901,061			128,901,061					128,901,061	3.6%	158
Licenses and Permits	22,385,620		978,123	23,363,743					23,363,743	0.7%	29
Intergovernmental											
Federal Grants	97,265,987	1,847,527	3,184,416	102,297,930	95,070,000	48,670,982	13,990,824		260,029,736	7.3%	318
State Grants	29,691,312	17,725,581		47,416,893	675,485,000	43,995,651	15,110,378	6,017,798	788,025,720	22.1%	964
Other Grants		231,560	5,493,195	5,724,755	217,000				5,941,755	0.2%	7
Service Charges	22,190,229	2,017,008	218,093,937	242,301,174		73,004,079		3,436,383	318,741,636	8.9%	390
Fines and Forfeitures	4,843,763			4,843,763					4,843,763	0.1%	6
Miscellaneous	16,714,507	1,842,985	7,531,385	26,088,877	20,553,000	562,481			47,204,358	1.3%	58
Debt Proceeds	294,850,932	205,945,885		500,796,817	5,051,000				505,847,817	14.2%	619
County Contributions					738,008,000	53,627,021	16,812,166	34,929,567			
Total Revenues	2,098,420,652	229,610,546	235,281,056	2,563,312,254	1,534,384,000	219,860,214	45,913,368	44,383,748	3,564,476,830	100.0%	4,360
Expenditures by Function											
General Government	117,796,447	14,093,666	1,330,804	133,220,917					133,220,917	3.9%	163
Public Safety											
Police	194,939,130	2,259,611		197,198,741					197,198,741	5.8%	241
Fire	93,596,512	1,252,023		94,848,535					94,848,535	2.8%	116
Corrections	34,901,911	126,256		35,028,167					35,028,167	1.0%	43
Other	28,256,266			28,256,266					28,256,266	0.8%	35
Public Works											
Transportation	22,970,319	39,064,468		62,034,787					62,034,787	1.8%	76
Sewer/Solid Waste/Water	57,698,266	14,542,616	249,682,798	321,923,680					321,923,680	9.5%	394
Other				0					0	0.0%	0
Health				0			45,913,368		45,913,368	1.3%	56
Social Services	27,947,506			27,947,506					27,947,506	0.8%	34
Primary/Secondary Education				0	1,535,340,000				1,535,340,000	45.1%	1,878
Community Colleges				0		209,069,603			209,069,603	6.1%	256
Parks, Recreation, & Culture	19,783,447	1,747,209		21,530,656					21,530,656	0.6%	26
Libraries				0				42,531,136	42,531,136	1.2%	52
Natural Resources	5,321,130	11,152,748		16,473,878					16,473,878	0.5%	20
Community Dev. & Pub. Housing	72,642,459	7,902,974		80,545,433					80,545,433	2.4%	99
Economic Dev. & Opportunity	14,247,655			14,247,655					14,247,655	0.4%	17
Debt Service											
Principal	64,566,581			64,566,581					64,566,581	1.9%	79
Interest	30,266,016		18,850,078	49,116,094					49,116,094	1.4%	60
Intergovernmental				0					0	0.0%	0
Miscellaneous	425,641,353			425,641,353					425,641,353	12.5%	521
Transfers to Boards	779,227,452	64,149,302		843,376,754							
Total Expenditures	1,989,802,450	156,290,873	269,863,680	2,415,957,003	1,535,340,000	209,069,603	45,913,368	42,531,136	3,405,434,356	100.0%	4,166
Excess of Revenues Over/ (Under) Expenditures	108,618,202	73,319,673	(34,582,624)	147,355,251	(956,000)	10,790,611	0	1,852,612	159,042,474		

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

Calvert County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues by Source											
Taxes - Local - Property	141,281,902			141,281,902					141,281,902	35.4%	1,576
Taxes - Local - Income	64,127,088			64,127,088					64,127,088	16.1%	715
Taxes - Local - Other	9,789,812			9,789,812					9,789,812	2.5%	109
Licenses and Permits	307,553			307,553					307,553	0.1%	3
Intergovernmental											
Federal Grants	3,082,811	200,000	141,820	3,424,631	9,076,828	1,789,645	1,638,783		15,929,887	4.0%	178
State Grants	6,214,595	1,748,723		7,963,318	103,416,575	3,916,174	3,011,075	665,912	118,973,054	29.8%	1,327
Other Grants	1,314,876			1,314,876					1,314,876	0.3%	15
Service Charges	9,994,230		16,522,422	26,516,652		5,361,773		155,873	32,034,298	8.0%	357
Fines and Forfeitures	408,354			408,354					408,354	0.1%	5
Miscellaneous	679,104	61,225	1,874,309	2,614,638	5,823,562	195,050		66,721	8,699,971	2.2%	97
Debt Proceeds		5,863,460		5,863,460					5,863,460	1.5%	65
County Contributions					115,282,290	3,730,994	2,731,739	3,078,533			
Total Revenues	237,200,325	7,873,408	18,538,551	263,612,284	233,599,255	14,993,636	7,381,597	3,967,039	398,730,255	100.0%	4,449
Expenditures by Function											
General Government	19,194,477			19,194,477					19,194,477	4.8%	214
Public Safety											
Police	13,397,193			13,397,193					13,397,193	3.3%	149
Fire	3,600,226	2,420,884		6,021,110					6,021,110	1.5%	67
Corrections	7,212,575	2,732		7,215,307					7,215,307	1.8%	81
Other	4,490,101	2,427,266		6,917,367					6,917,367	1.7%	77
Public Works											
Transportation	9,817,716	3,086,799		12,904,515					12,904,515	3.2%	144
Sewer/Solid Waste/Water		624,716	15,872,486	16,497,202					16,497,202	4.1%	184
Other				0					0	0.0%	0
Health	182,954			182,954			7,381,597		7,564,551	1.9%	84
Social Services	4,099,967			4,099,967					4,099,967	1.0%	46
Primary/Secondary Education				0	232,555,255				232,555,255	58.0%	2,595
Community Colleges				0		13,323,979			13,323,979	3.3%	149
Parks, Recreation, & Culture	7,051,368	3,460,240	3,547,014	14,058,622					14,058,622	3.5%	157
Libraries				0				3,971,679	3,971,679	1.0%	44
Natural Resources	3,100,457	33,617		3,134,074					3,134,074	0.8%	35
Community Dev. & Pub. Housing	1,489,525	11,356		1,500,881					1,500,881	0.4%	17
Economic Dev. & Opportunity	1,134,404		1,517	1,135,921					1,135,921	0.3%	13
Debt Service											
Principal	11,654,816			11,654,816					11,654,816	2.9%	130
Interest	4,892,199		513,969	5,406,168					5,406,168	1.3%	60
Intergovernmental				0					0	0.0%	0
Miscellaneous	19,365,647	859,532		20,225,179					20,225,179	5.0%	226
Transfers to Boards	120,780,110	4,043,446		124,823,556							
Total Expenditures	231,463,735	16,970,588	19,934,986	268,369,309	232,555,255	13,323,979	7,381,597	3,971,679	400,778,263	100.0%	4,472
Excess of Revenues Over/ (Under) Expenditures	5,736,590	(9,097,180)	(1,396,435)	(4,757,025)	1,044,000	1,669,657	0	(4,640)	(2,048,008)		

"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.

Caroline 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	24,078,947			24,078,947					24,078,947	20.5%	736
Taxes - Local - Income	11,103,026			11,103,026					11,103,026	9.4%	339
Taxes - Local - Other	1,567,538	469,302		2,036,840					2,036,840	1.7%	62
Licenses and Permits	153,835			153,835					153,835	0.1%	5
Intergovernmental											
Federal Grants	1,015,330	61,944		1,077,274	6,368,654	1,124,654	2,161,527		10,732,109	9.1%	328
State Grants	4,703,090	317,724	1,131,309	6,152,123	49,429,361	2,102,732	2,299,295	377,754	60,361,265	51.3%	1,845
Other Grants	137,382			137,382					137,382	0.1%	4
Service Charges	862,786		2,625,967	3,488,753		1,342,542		29,085	4,860,380	4.1%	149
Fines and Forfeitures	48,021			48,021					48,021	0.0%	1
Miscellaneous	1,104,687	148,882		1,253,569	2,408,431	311,445		146,663	4,120,108	3.5%	126
Debt Proceeds				0					0	0.0%	0
County Contributions					13,497,885	1,481,271	449,748	1,100,000			
Total Revenues	44,774,642	997,852	3,757,276	49,529,770	71,704,331	6,362,644	4,910,570	1,653,502	117,631,913	100.0%	3,595
Expenditures by Function											
General Government	3,499,882	46,316		3,546,198					3,546,198	3.1%	108
Public Safety											
Police	1,944,889	417,139		2,362,028					2,362,028	2.1%	72
Fire	3,830,821			3,830,821					3,830,821	3.3%	117
Corrections	2,984,884			2,984,884					2,984,884	2.6%	91
Other	1,409,673		572,597	1,982,270					1,982,270	1.7%	61
Public Works											
Transportation	2,297,028	506,530		2,803,558					2,803,558	2.4%	86
Sewer/Solid Waste/Water	168,301		824,316	992,617					992,617	0.9%	30
Other				0					0	0.0%	0
Health	44,825			44,825			4,910,570		4,955,395	4.3%	151
Social Services	131,212			131,212					131,212	0.1%	4
Primary/Secondary Education				0	71,023,656				71,023,656	61.7%	2,171
Community Colleges				0		6,696,555			6,696,555	5.8%	205
Parks, Recreation, & Culture	648,592	209,028	495,678	1,353,298					1,353,298	1.2%	41
Libraries				0				1,558,775	1,558,775	1.4%	48
Natural Resources	253,094			253,094					253,094	0.2%	8
Community Dev. & Pub. Housing	1,394,482		127,950	1,522,432					1,522,432	1.3%	47
Economic Dev. & Opportunity	257,051			257,051					257,051	0.2%	8
Debt Service											
Principal	2,558,000			2,558,000					2,558,000	2.2%	78
Interest	1,048,293			1,048,293					1,048,293	0.9%	32
Intergovernmental	15,590			15,590					15,590	0.0%	0
Miscellaneous	5,168,054		52,491	5,220,545					5,220,545	4.5%	160
Transfers to Boards	16,116,928	411,976		16,528,904							
Total Expenditures	43,771,599	1,590,989	2,073,032	47,435,620	71,023,656	6,696,555	4,910,570	1,558,775	115,096,272	100.0%	3,518
Excess of Revenues Over/ (Under) Expenditures	1,003,043	(593,137)	1,684,244	2,094,150	680,675	(333,911)	0	94,727	2,535,641		

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

Carroll County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues by Source											
Taxes - Local - Property	197,544,277	183,200		197,727,477					197,727,477	30.6%	1,182
Taxes - Local - Income	115,985,750	11,595,979		127,581,729					127,581,729	19.7%	763
Taxes - Local - Other	13,359,607		2,498,991	15,858,598					15,858,598	2.5%	95
Licenses and Permits	1,518,884			1,518,884					1,518,884	0.2%	9
Intergovernmental											
Federal Grants	11,649,247		414,120	12,063,367	14,794,285	3,453,079	4,185,746	111,840	34,608,317	5.4%	207
State Grants	4,677,382	4,047,234	20,196	8,744,812	169,935,753	9,343,393	6,743,154	1,729,262	196,496,374	30.4%	1,175
Other Grants	398,673	194,639		593,312					593,312	0.1%	4
Service Charges	4,379,255		17,216,082	21,595,337		10,693,223		434,290	32,722,850	5.1%	196
Fines and Forfeitures	89,747	5,740		95,487					95,487	0.0%	1
Miscellaneous	6,003,898	(992,807)	1,058,172	6,069,263	6,791,176	1,741,027		581,035	15,182,501	2.3%	91
Debt Proceeds	1,984,071	21,936,086		23,920,157					23,920,157	3.7%	143
County Contributions					180,995,188	8,660,736	3,152,759	11,050,343			
Total Revenues	357,590,791	36,970,071	21,207,561	415,768,423	372,516,402	33,891,458	14,081,659	13,906,770	646,305,686	100.0%	3,865
Expenditures by Function											
General Government	36,906,244	1,864,445		38,770,689					38,770,689	6.0%	232
Public Safety											
Police	11,728,736	22,038		11,750,774					11,750,774	1.8%	70
Fire	10,485,150	47,184		10,532,334					10,532,334	1.6%	63
Corrections	7,784,348			7,784,348					7,784,348	1.2%	47
Other	6,592,070	4,420,206		11,012,276					11,012,276	1.7%	66
Public Works											
Transportation	9,692,612	10,540,455	610,773	20,843,840					20,843,840	3.2%	125
Sewer/Solid Waste/Water			22,480,552	22,480,552					22,480,552	3.5%	134
Other				0					0	0.0%	0
Health	1,151,224			1,151,224			14,081,659		15,232,883	2.4%	91
Social Services	7,342,997			7,342,997					7,342,997	1.1%	44
Primary/Secondary Education	633,560			633,560	371,527,413				372,160,973	57.8%	2,226
Community Colleges				0		35,989,497			35,989,497	5.6%	215
Parks, Recreation, & Culture	2,970,601	1,871,413	97,706	4,939,720					4,939,720	0.8%	30
Libraries				0				13,931,661	13,931,661	2.2%	83
Natural Resources	856,440	4,286,660		5,143,100					5,143,100	0.8%	31
Community Dev. & Pub. Housing	8,101,111			8,101,111					8,101,111	1.3%	48
Economic Dev. & Opportunity	4,130,777		1,030,765	5,161,542					5,161,542	0.8%	31
Debt Service											
Principal	25,641,362			25,641,362					25,641,362	4.0%	153
Interest	13,859,201		996,450	14,855,651					14,855,651	2.3%	89
Intergovernmental	2,751,872			2,751,872					2,751,872	0.4%	16
Miscellaneous	9,035,570			9,035,570					9,035,570	1.4%	54
Transfers to Boards	192,036,526	11,822,500		203,859,026							
Total Expenditures	351,700,401	34,874,901	25,216,246	411,791,548	371,527,413	35,989,497	14,081,659	13,931,661	643,462,752	100.0%	3,848
Excess of Revenues Over/ (Under) Expenditures	5,890,390	2,095,170	(4,008,685)	3,976,875	988,989	(2,098,039)	0	(24,891)	2,842,934		

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

Cecil County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues by Source											
Taxes - Local - Property	103,712,249			103,712,249					103,712,249	29.3%	1,020
Taxes - Local - Income	50,421,108			50,421,108					50,421,108	14.2%	496
Taxes - Local - Other	6,853,432			6,853,432					6,853,432	1.9%	67
Licenses and Permits	1,843,264			1,843,264					1,843,264	0.5%	18
Intergovernmental											
Federal Grants	5,610,311	970,981		6,581,292	13,869,753	2,407,808	2,360,803		25,219,656	7.1%	248
State Grants	6,744,302	2,036,617		8,780,919	111,289,209	9,809,247	3,941,473	1,008,438	134,829,286	38.1%	1,326
Other Grants				0					0	0.0%	0
Service Charges	1,987,745		13,047,553	15,035,298		7,335,341		185,416	22,556,055	6.4%	222
Fines and Forfeitures	137,210			137,210					137,210	0.0%	1
Miscellaneous	1,166,296		444,139	1,610,435	2,794,574	3,996,535		70,249	8,471,793	2.4%	83
Debt Proceeds	222,756			222,756					222,756	0.1%	2
County Contributions					73,121,775	10,075,498	2,570,337	4,405,532			
Total Revenues	178,698,673	3,007,598	13,491,692	195,197,963	201,075,311	33,624,429	8,872,613	5,669,635	354,266,809	100.0%	3,484
Expenditures by Function											
General Government	14,680,478	16,300		14,696,778					14,696,778	4.1%	145
Public Safety											
Police	9,432,789			9,432,789					9,432,789	2.7%	93
Fire	7,543,801			7,543,801					7,543,801	2.1%	74
Corrections	9,679,222	3,396,040		13,075,262					13,075,262	3.7%	129
Other	5,436,300	1,285,630		6,721,930					6,721,930	1.9%	66
Public Works											
Transportation	8,793,208	4,608,156		13,401,364					13,401,364	3.8%	132
Sewer/Solid Waste/Water			11,275,043	11,275,043					11,275,043	3.2%	111
Other				0					0	0.0%	0
Health	44,493			44,493			8,872,613		8,917,106	2.5%	88
Social Services	5,237,536			5,237,536					5,237,536	1.5%	52
Primary/Secondary Education	3,356			3,356	203,906,778				203,910,134	57.4%	2,005
Community Colleges	45,228			45,228		30,214,697			30,259,925	8.5%	298
Parks, Recreation, & Culture	752,279	147,184		899,463					899,463	0.3%	9
Libraries				0				5,708,207	5,708,207	1.6%	56
Natural Resources	1,244,247			1,244,247					1,244,247	0.4%	12
Community Dev. & Pub. Housing	4,268,029			4,268,029					4,268,029	1.2%	42
Economic Dev. & Opportunity	1,501,780		297,484	1,799,264					1,799,264	0.5%	18
Debt Service											
Principal	9,395,046			9,395,046					9,395,046	2.6%	92
Interest	5,400,579		1,324,062	6,724,641					6,724,641	1.9%	66
Intergovernmental	697,502			697,502					697,502	0.2%	7
Miscellaneous	223,598			223,598					223,598	0.1%	2
Transfers to Boards	84,384,295	5,788,847		90,173,142							
Total Expenditures	168,763,766	15,242,157	12,896,589	196,902,512	203,906,778	30,214,697	8,872,613	5,708,207	355,431,665	100.0%	3,495
Excess of Revenues Over/ (Under) Expenditures	9,934,907	(12,234,559)	595,103	(1,704,549)	(2,831,467)	3,409,732	0	(38,572)	(1,164,856)		

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

Charles 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	201,665,361			201,665,361					201,665,361	27.9%	1,339
Taxes - Local - Income	99,440,598			99,440,598					99,440,598	13.8%	660
Taxes - Local - Other	21,464,559		459,703	21,924,262					21,924,262	3.0%	146
Licenses and Permits	955,739		52,467	1,008,206					1,008,206	0.1%	7
Intergovernmental											
Federal Grants	15,112,125	471,848	47,465	15,631,438	19,054,914	6,623,018	4,139,097		45,448,467	6.3%	302
State Grants	3,224,167	1,688,108	64,750	4,977,025	192,076,017	14,492,755	6,870,780	1,152,812	219,569,389	30.4%	1,458
Other Grants	2,211,695		851,811	3,063,506					3,063,506	0.4%	20
Service Charges	12,128,317	3,518,837	48,109,162	63,756,316		19,842,547		170,968	83,769,831	11.6%	556
Fines and Forfeitures	2,535,040		529,421	3,064,461					3,064,461	0.4%	20
Miscellaneous	6,408,305	227,264	224,671	6,860,240	9,245,734	721,829		169,876	16,997,679	2.4%	113
Debt Proceeds	5,240,188	21,000,000		26,240,188	504,642				26,744,830	3.7%	178
County Contributions					173,422,611	13,807,451	2,576,977	5,656,113			
Total Revenues	370,386,094	26,906,057	50,339,450	447,631,601	394,303,918	55,487,600	13,586,854	7,149,769	722,696,590	100.0%	4,799
Expenditures by Function											
General Government	28,236,975	1,619,559	113,497	29,970,031					29,970,031	4.2%	199
Public Safety											
Police	50,570,678			50,570,678					50,570,678	7.2%	336
Fire	18,735,526			18,735,526					18,735,526	2.7%	124
Corrections	16,343,693			16,343,693					16,343,693	2.3%	109
Other	8,739,111	117,168	3,076,721	11,933,000					11,933,000	1.7%	79
Public Works											
Transportation	12,468,474	7,054,981		19,523,455					19,523,455	2.8%	130
Sewer/Solid Waste/Water			33,911,911	33,911,911					33,911,911	4.8%	225
Other				0					0	0.0%	0
Health	1,149,734			1,149,734			13,586,854		14,736,588	2.1%	98
Social Services	3,878,203			3,878,203					3,878,203	0.5%	26
Primary/Secondary Education				0	384,515,328				384,515,328	54.4%	2,553
Community Colleges				0		49,308,629			49,308,629	7.0%	327
Parks, Recreation, & Culture	4,943,199	734,122	3,655,310	9,332,631					9,332,631	1.3%	62
Libraries				0				7,091,106	7,091,106	1.0%	47
Natural Resources	1,106,266	1,215,980		2,322,246					2,322,246	0.3%	15
Community Dev. & Pub. Housing	12,208,656			12,208,656					12,208,656	1.7%	81
Economic Dev. & Opportunity	1,164,813			1,164,813					1,164,813	0.2%	8
Debt Service											
Principal	25,648,151			25,648,151					25,648,151	3.6%	170
Interest	10,529,272		2,545,745	13,075,017					13,075,017	1.8%	87
Intergovernmental				0					0	0.0%	0
Miscellaneous	2,518,687			2,518,687					2,518,687	0.4%	17
Transfers to Boards	173,153,614	22,309,538		195,463,152							
Total Expenditures	371,395,052	33,051,348	43,303,184	447,749,584	384,515,328	49,308,629	13,586,854	7,091,106	706,788,349	100.0%	4,693
Excess of Revenues Over/ (Under) Expenditures	(1,008,958)	(6,145,291)	7,036,266	(117,983)	9,788,590	6,178,971	0	58,663	15,908,241		

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

Dorchester County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues by Source											
Taxes - Local - Property	31,930,405			31,930,405					31,930,405	27.3%	981
Taxes - Local - Income	9,941,808			9,941,808					9,941,808	8.5%	305
Taxes - Local - Other	2,623,296		146,538	2,769,834					2,769,834	2.4%	85
Licenses and Permits	210,068		173,379	383,447					383,447	0.3%	12
Intergovernmental											
Federal Grants	1,648,486		696,836	2,345,322	6,716,129	973,726	1,859,249	132,806	12,027,232	10.3%	369
State Grants	5,524,330	471,221	5,975	6,001,526	37,036,511	1,830,127	3,792,621	249,496	48,910,281	41.9%	1,503
Other Grants	864,050			864,050				650	864,700	0.7%	27
Service Charges	1,963,459		3,716,811	5,680,270		1,162,374			6,842,644	5.9%	210
Fines and Forfeitures				0					0	0.0%	0
Miscellaneous	558,925	1,041	35,353	595,319	2,224,607	269,649		78,687	3,168,262	2.7%	97
Debt Proceeds				0					0	0.0%	0
County Contributions					19,390,179	1,298,643	698,250	513,000			
Total Revenues	55,264,827	472,262	4,774,892	60,511,981	65,367,426	5,534,520	6,350,120	974,639	116,838,614	100.0%	3,589
Expenditures by Function											
General Government	4,187,314	28,908		4,216,222					4,216,222	3.6%	130
Public Safety											
Police	3,032,138	45,647		3,077,785					3,077,785	2.6%	95
Fire	3,112,433	494,419		3,606,852					3,606,852	3.1%	111
Corrections	3,500,952			3,500,952					3,500,952	3.0%	108
Other	1,457,128			1,457,128					1,457,128	1.2%	45
Public Works											
Transportation	4,346,022	175,028	869,308	5,390,358					5,390,358	4.6%	166
Sewer/Solid Waste/Water			3,782,852	3,782,852					3,782,852	3.2%	116
Other				0					0	0.0%	0
Health				0			6,350,120		6,350,120	5.4%	195
Social Services	129,196			129,196					129,196	0.1%	4
Primary/Secondary Education				0	65,543,523				65,543,523	55.9%	2,014
Community Colleges				0		5,797,884			5,797,884	4.9%	178
Parks, Recreation, & Culture	484,270			484,270					484,270	0.4%	15
Libraries				0				924,336	924,336	0.8%	28
Natural Resources	508,428			508,428					508,428	0.4%	16
Community Dev. & Pub. Housing	1,794,297			1,794,297					1,794,297	1.5%	55
Economic Dev. & Opportunity	1,736,327	4,422		1,740,749					1,740,749	1.5%	53
Debt Service											
Principal	3,156,799			3,156,799					3,156,799	2.7%	97
Interest	921,345		75,675	997,020					997,020	0.9%	31
Intergovernmental				0					0	0.0%	0
Miscellaneous	4,704,719		87	4,704,806					4,704,806	4.0%	145
Transfers to Boards	20,576,671	1,323,401		21,900,072							
Total Expenditures	53,648,039	2,071,825	4,727,922	60,447,786	65,543,523	5,797,884	6,350,120	924,336	117,163,577	100.0%	3,599
Excess of Revenues Over/ (Under) Expenditures	1,616,788	(1,599,563)	46,970	64,195	(176,097)	(263,364)	0	50,303	(324,963)		

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

Frederick County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues by Source											
Taxes - Local - Property	259,514,346			259,514,346					259,514,346	25.6%	1,083
Taxes - Local - Income	176,068,392			176,068,392					176,068,392	17.4%	735
Taxes - Local - Other	21,301,433	6,429,385		27,730,818					27,730,818	2.7%	116
Licenses and Permits	2,974,589			2,974,589					2,974,589	0.3%	12
Intergovernmental											
Federal Grants	15,112,381	300,309		15,412,690	21,893,422	5,251,019	3,568,856		46,125,987	4.5%	193
State Grants	8,208,150	2,693,481		10,901,631	271,713,455	11,338,082	4,812,702	1,943,615	300,709,485	29.7%	1,255
Other Grants				0					0	0.0%	0
Service Charges	11,971,346	10,116,334	102,434,651	124,522,331		20,655,892		302,909	145,481,132	14.4%	607
Fines and Forfeitures	309,459			309,459					309,459	0.0%	1
Miscellaneous	2,962,115	645,728	2,635,587	6,243,430	9,548,222	5,472,203		2,082,756	23,346,611	2.3%	97
Debt Proceeds	3,331,537	27,507,910		30,839,447	668,732				31,508,179	3.1%	132
County Contributions					247,229,136	20,461,884	4,768,738	7,619,997			
Total Revenues	501,753,748	47,693,147	105,070,238	654,517,133	551,052,967	63,179,080	13,150,296	11,949,277	1,013,768,998	100.0%	4,231
Expenditures by Function											
General Government	45,105,559	8,521,919		53,627,478					53,627,478	5.5%	224
Public Safety											
Police	25,080,588			25,080,588					25,080,588	2.6%	105
Fire	46,352,319	141,019		46,493,338					46,493,338	4.7%	194
Corrections	15,976,235	1,697,074		17,673,309					17,673,309	1.8%	74
Other	10,562,118	302,463		10,864,581					10,864,581	1.1%	45
Public Works											
Transportation	18,573,703	8,217,694		26,791,397					26,791,397	2.7%	112
Sewer/Solid Waste/Water			45,696,565	45,696,565					45,696,565	4.7%	191
Other	15,228			15,228					15,228	0.0%	0
Health	1,102,860			1,102,860			13,150,296		14,253,156	1.5%	59
Social Services	6,080,267	2,609,712	22,478,717	31,168,696					31,168,696	3.2%	130
Primary/Secondary Education				0	547,203,824				547,203,824	55.9%	2,284
Community Colleges				0		58,095,034			58,095,034	5.9%	242
Parks, Recreation, & Culture	5,595,952	533,892		6,129,844					6,129,844	0.6%	26
Libraries				0				11,788,417	11,788,417	1.2%	49
Natural Resources	4,234,049	24,496		4,258,545					4,258,545	0.4%	18
Community Dev. & Pub. Housing	6,997,549		168,096	7,165,645					7,165,645	0.7%	30
Economic Dev. & Opportunity	8,031,030			8,031,030					8,031,030	0.8%	34
Debt Service											
Principal	23,993,001	7,497,963		31,490,964					31,490,964	3.2%	131
Interest	16,243,115	5,492,196	5,288,026	27,023,337					27,023,337	2.8%	113
Intergovernmental	5,077,122			5,077,122					5,077,122	0.5%	21
Miscellaneous	994,085	238,601	215,886	1,448,572					1,448,572	0.1%	6
Transfers to Boards	267,784,455	12,295,300		280,079,755							
Total Expenditures	507,799,235	47,572,329	73,847,290	629,218,854	547,203,824	58,095,034	13,150,296	11,788,417	979,376,670	100.0%	4,088
Excess of Revenues Over/ (Under) Expenditures	(6,045,487)	120,818	31,222,948	25,298,279	3,849,143	5,084,046	0	160,860	34,392,328		

"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, 2013

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	49,582,790		2,522,195	52,104,985					52,104,985	37.2%	1,745
Taxes - Local - Income	11,206,954			11,206,954					11,206,954	8.0%	375
Taxes - Local - Other	7,108,189			7,108,189					7,108,189	5.1%	238
Licenses and Permits	266,183			266,183					266,183	0.2%	9
Intergovernmental											
Federal Grants	2,107,978	1,267,047	494,889	3,869,914	5,511,765	2,398,756	2,377,319		14,157,754	10.1%	474
State Grants	4,834,630		2,750	4,837,380	24,964,740	3,855,795	2,620,293	202,276	36,480,484	26.1%	1,222
Other Grants	340,349	525,597		865,946				49,651	915,597	0.7%	31
Service Charges	970,530		6,956,592	7,927,122		4,098,063		46,904	12,072,089	8.6%	404
Fines and Forfeitures	34,833			34,833					34,833	0.0%	1
Miscellaneous	3,530,320		711,953	4,242,273	1,139,213	130,830		26,921	5,539,237	4.0%	186
Debt Proceeds				0					0	0.0%	0
County Contributions					26,191,165	5,996,563	1,447,289	1,005,627			
Total Revenues	79,982,756	1,792,644	10,688,379	92,463,779	57,806,883	16,480,007	6,444,901	1,331,379	139,886,305	100.0%	4,686
Expenditures by Function											
General Government	6,273,354			6,273,354					6,273,354	4.6%	210
Public Safety											
Police	2,826,878			2,826,878					2,826,878	2.1%	95
Fire	2,261,514			2,261,514					2,261,514	1.6%	76
Corrections	1,833,642			1,833,642					1,833,642	1.3%	61
Other	2,672,257			2,672,257					2,672,257	1.9%	90
Public Works											
Transportation	17,049,165	1,703,122	1,029,868	19,782,155					19,782,155	14.4%	663
Sewer/Solid Waste/Water			9,410,316	9,410,316					9,410,316	6.8%	315
Other				0					0	0.0%	0
Health				0			6,444,901		6,444,901	4.7%	216
Social Services	281,700			281,700					281,700	0.2%	9
Primary/Secondary Education				0	59,524,163				59,524,163	43.3%	1,994
Community Colleges				0		17,274,724			17,274,724	12.6%	579
Parks, Recreation, & Culture	80,133		1,352,699	1,432,832					1,432,832	1.0%	48
Libraries				0				1,291,632	1,291,632	0.9%	43
Natural Resources	328,973			328,973					328,973	0.2%	11
Community Dev. & Pub. Housing				0					0	0.0%	0
Economic Dev. & Opportunity	3,566,884	351,379		3,918,263					3,918,263	2.8%	131
Debt Service											
Principal	126,438			126,438					126,438	0.1%	4
Interest	151,598		969,317	1,120,915					1,120,915	0.8%	38
Intergovernmental	242,205			242,205					242,205	0.2%	8
Miscellaneous	471,074		21,765	492,839					492,839	0.4%	17
Transfers to Boards	33,625,337	1,015,307		34,640,644							
Total Expenditures	71,791,152	3,069,808	12,783,965	87,644,925	59,524,163	17,274,724	6,444,901	1,291,632	137,539,701	100.0%	4,607
Excess of Revenues Over/											
(Under) Expenditures	8,191,604	(1,277,164)	(2,095,586)	4,818,854	(1,717,280)	(794,717)	0	39,747	2,346,604		

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

Harford County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues by Source											
Taxes - Local - Property	287,888,796			287,888,796					287,888,796	28.1%	1,158
Taxes - Local - Income	183,317,186			183,317,186					183,317,186	17.9%	737
Taxes - Local - Other	7,753,866	14,343,650	1,783,159	23,880,675					23,880,675	2.3%	96
Licenses and Permits	3,637,218			3,637,218					3,637,218	0.4%	15
Intergovernmental											
Federal Grants	24,176,978	667,032	648,672	25,492,682	27,682,128	7,862,729	4,078,294	11,250	65,127,083	6.4%	262
State Grants	6,464,226	2,374,041	1,618,549	10,456,816	252,202,058	25,561,895	4,911,983	2,473,823	295,606,575	28.9%	1,189
Other Grants	4,000		553,036	557,036				29,514	586,550	0.1%	2
Service Charges	19,401,463		24,470,533	43,871,996		17,831,554		434,494	62,138,044	6.1%	250
Fines and Forfeitures	383,513			383,513					383,513	0.0%	2
Miscellaneous	949,448	2,042,781	37,089,136	40,081,365	23,932,164	1,920,265		503,904	66,437,698	6.5%	267
Debt Proceeds	5,335,653	30,000,000		35,335,653					35,335,653	3.4%	142
County Contributions					231,802,100	16,993,855	4,028,316	16,054,666			
Total Revenues	539,312,347	49,427,504	66,163,085	654,902,936	535,618,450	70,170,298	13,018,593	19,507,651	1,024,338,991	100.0%	4,120
Expenditures by Function											
General Government	37,937,051	21,557,153		59,494,204					59,494,204	5.8%	239
Public Safety											
Police	50,146,392	253,540		50,399,932					50,399,932	4.9%	203
Fire	6,870,485	1,426,352		8,296,837					8,296,837	0.8%	33
Corrections	21,262,106			21,262,106					21,262,106	2.1%	86
Other	20,139,779	4,424,690		24,564,469					24,564,469	2.4%	99
Public Works											
Transportation	32,033,904	18,804,383		50,838,287					50,838,287	4.9%	204
Sewer/Solid Waste/Water	14,314,190	848,751	45,699,382	60,862,323					60,862,323	5.9%	245
Other				0					0	0.0%	0
Health	7,500			7,500			13,018,593		13,026,093	1.3%	52
Social Services	9,411,562		2,158,014	11,569,576					11,569,576	1.1%	47
Primary/Secondary Education	53,288			53,288	539,920,427				539,973,715	52.5%	2,172
Community Colleges				0		60,499,697			60,499,697	5.9%	243
Parks, Recreation, & Culture	11,124,349	6,110,574		17,234,923					17,234,923	1.7%	69
Libraries				0				18,297,982	18,297,982	1.8%	74
Natural Resources	3,204,872			3,204,872					3,204,872	0.3%	13
Community Dev. & Pub. Housing	11,236,183			11,236,183					11,236,183	1.1%	45
Economic Dev. & Opportunity	3,675,325			3,675,325					3,675,325	0.4%	15
Debt Service											
Principal	33,879,261			33,879,261					33,879,261	3.3%	136
Interest	23,095,344		4,417,177	27,512,521					27,512,521	2.7%	111
Intergovernmental	5,477,056			5,477,056					5,477,056	0.5%	22
Miscellaneous	6,310,148			6,310,148					6,310,148	0.6%	25
Transfers to Boards	255,616,352	13,262,585		268,878,937							
Total Expenditures	545,795,147	66,688,028	52,274,573	664,757,748	539,920,427	60,499,697	13,018,593	18,297,982	1,027,615,510	100.0%	4,133
Excess of Revenues Over/ (Under) Expenditures	(6,482,800)	(17,260,524)	13,888,512	(9,854,812)	(4,301,977)	9,670,601	0	1,209,669	(3,276,519)		

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

Howard County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues by Source											
Taxes - Local - Property	524,801,215			524,801,215					524,801,215	29.8%	1,753
Taxes - Local - Income	374,358,092			374,358,092					374,358,092	21.3%	1,250
Taxes - Local - Other	38,932,671	22,781,327	31,767,104	93,481,102					93,481,102	5.3%	312
Licenses and Permits	12,656,238			12,656,238					12,656,238	0.7%	42
Intergovernmental											
Federal Grants	12,720,527	30,893,735		43,614,262	23,579,788	11,339,128	2,969,827	436,062	81,939,067	4.7%	274
State Grants	24,152,010	11,479,135		35,631,145	298,840,617	26,767,132	3,941,637	2,177,051	367,357,582	20.9%	1,227
Other Grants	341,962	6,916,536		7,258,498					7,258,498	0.4%	24
Service Charges	51,488,079		53,084,730	104,572,809		34,599,888		952,035	140,124,732	8.0%	468
Fines and Forfeitures	3,535,355			3,535,355					3,535,355	0.2%	12
Miscellaneous	30,733,619	8,206,844	1,105,892	40,046,355	13,775,707	1,329,404		1,863	55,153,329	3.1%	184
Debt Proceeds		100,481,981		100,481,981					100,481,981	5.7%	336
County Contributions					553,212,832	35,582,384	10,356,596	16,961,218			
Total Revenues	1,073,719,768	180,759,558	85,957,726	1,340,437,052	889,408,944	109,617,936	17,268,060	20,528,229	1,761,147,191	100.0%	5,882
Expenditures by Function											
General Government	74,659,351	40,464,018		115,123,369					115,123,369	6.7%	384
Public Safety											
Police	85,399,690			85,399,690					85,399,690	5.0%	285
Fire	73,382,192	16,628,262		90,010,454					90,010,454	5.2%	301
Corrections	14,784,569			14,784,569					14,784,569	0.9%	49
Other	9,463,453			9,463,453					9,463,453	0.5%	32
Public Works											
Transportation	36,388,181	26,788,342		63,176,523					63,176,523	3.7%	211
Sewer/Solid Waste/Water	22,568,780	10,326,599	78,513,961	111,409,340					111,409,340	6.5%	372
Other				0					0	0.0%	0
Health				0			17,268,060		17,268,060	1.0%	58
Social Services	21,429,497			21,429,497					21,429,497	1.2%	72
Primary/Secondary Education				0	889,753,889				889,753,889	51.7%	2,971
Community Colleges				0		96,049,868			96,049,868	5.6%	321
Parks, Recreation, & Culture	30,527,314	8,533,307	1,525,444	40,586,065					40,586,065	2.4%	136
Libraries				0				20,074,336	20,074,336	1.2%	67
Natural Resources	2,521,819			2,521,819					2,521,819	0.1%	8
Community Dev. & Pub. Housing	31,922,185			31,922,185					31,922,185	1.9%	107
Economic Dev. & Opportunity	2,192,268			2,192,268					2,192,268	0.1%	7
Debt Service											
Principal	54,262,375			54,262,375					54,262,375	3.2%	181
Interest	46,144,042		9,027,237	55,171,279					55,171,279	3.2%	184
Intergovernmental	350,000			350,000					350,000	0.0%	1
Miscellaneous	4,926		257,212	262,138					262,138	0.0%	1
Transfers to Boards	540,875,464	75,237,566		616,113,030							
Total Expenditures	1,046,876,106	177,978,094	89,323,854	1,314,178,054	889,753,889	96,049,868	17,268,060	20,074,336	1,721,211,177	100.0%	5,748
Excess of Revenues Over/ (Under) Expenditures	26,843,662	2,781,464	(3,366,128)	26,258,998	(344,945)	13,568,068	0	453,893	39,936,014		

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

Kent County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues by Source											
Taxes - Local - Property	30,174,622			30,174,622					30,174,622	41.3%	1,494
Taxes - Local - Income	11,047,174			11,047,174					11,047,174	15.1%	547
Taxes - Local - Other	1,687,666			1,687,666					1,687,666	2.3%	84
Licenses and Permits	303,533		40,797	344,330					344,330	0.5%	17
Intergovernmental											
Federal Grants	516,221	94,415	306,173	916,809	3,190,497	447,915	2,712,597		7,267,818	9.9%	360
State Grants	1,456,057			1,456,057	11,798,217	854,108	3,422,168	127,753	17,658,303	24.2%	875
Other Grants	149,291		1,233	150,524				82,497	233,021	0.3%	12
Service Charges	578,789		2,188,275	2,767,064		534,693		25,662	3,327,419	4.6%	165
Fines and Forfeitures	111,929			111,929					111,929	0.2%	6
Miscellaneous	272,794		34,270	307,064	507,093	124,039		65,005	1,003,201	1.4%	50
Debt Proceeds		251,800		251,800					251,800	0.3%	12
County Contributions					17,362,758	618,034	380,127	542,000			
Total Revenues	46,298,076	346,215	2,570,748	49,215,039	32,858,565	2,578,788	6,514,892	842,917	73,107,282	100.0%	3,621
Expenditures by Function											
General Government	5,432,574			5,432,574					5,432,574	7.6%	269
Public Safety											
Police	2,705,692			2,705,692					2,705,692	3.8%	134
Fire	1,258,117			1,258,117					1,258,117	1.8%	62
Corrections	2,463,974			2,463,974					2,463,974	3.4%	122
Other	2,295,077			2,295,077					2,295,077	3.2%	114
Public Works											
Transportation	2,236,693		8,919	2,245,612					2,245,612	3.1%	111
Sewer/Solid Waste/Water	689,181		3,235,393	3,924,574					3,924,574	5.5%	194
Other				0					0	0.0%	0
Health	41,792			41,792			6,514,892		6,556,684	9.2%	325
Social Services	922,240			922,240					922,240	1.3%	46
Primary/Secondary Education				0	32,397,969				32,397,969	45.3%	1,605
Community Colleges				0		2,667,030			2,667,030	3.7%	132
Parks, Recreation, & Culture	1,118,836		5,053	1,123,889					1,123,889	1.6%	56
Libraries				0				833,317	833,317	1.2%	41
Natural Resources	336,852			336,852					336,852	0.5%	17
Community Dev. & Pub. Housing	199,899			199,899					199,899	0.3%	10
Economic Dev. & Opportunity	755,310			755,310					755,310	1.1%	37
Debt Service											
Principal	3,818,574			3,818,574					3,818,574	5.3%	189
Interest	910,712		433,137	1,343,849					1,343,849	1.9%	67
Intergovernmental	132,470			132,470					132,470	0.2%	7
Miscellaneous	103,834			103,834					103,834	0.1%	5
Transfers to Boards	18,826,880	76,039		18,902,919							
Total Expenditures	44,248,707	76,039	3,682,502	48,007,248	32,397,969	2,667,030	6,514,892	833,317	71,517,537	100.0%	3,542
Excess of Revenues Over/											
(Under) Expenditures	2,049,369	270,176	(1,111,754)	1,207,791	460,596	(88,242)	0	9,600	1,589,745		

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

Montgomery County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & Planning Comm.	Wash. Sub. Sanitary Commission	Wash. Sub. Transit Commission	Total	% of Total	Per Capita
Revenues by Source														
Taxes - Local - Property	1,383,421,537		10,063,874	1,393,485,411					105,257,980			1,498,743,391	24.6%	1,492
Taxes - Local - Income	1,317,533,090			1,317,533,090								1,317,533,090	21.6%	1,311
Taxes - Local - Other	434,034,652	78,937,588		512,972,240						19,038,000		532,010,240	8.7%	530
Licenses and Permits	37,142,758		40,793,746	77,936,504								77,936,504	1.3%	78
Intergovernmental														
Federal Grants	65,151,839	5,398,690	113,467,997	184,018,526	106,878,936	38,080,864	9,695,545	52,290	637,917			339,364,078	5.6%	338
State Grants	98,497,298	3,769,412	1,135,564	103,402,274	777,284,583	61,843,323	14,632,576	4,687,092	5,544,205	38,055,500	112,305	1,005,561,858	16.5%	1,001
Other Grants	5,756,914	393,000	14,391,937	20,541,851								20,541,851	0.3%	20
Service Charges	93,633,973		302,528,303	396,162,276		75,122,095		1,140,854	14,677,598	295,463,500		782,566,323	12.8%	779
Fines and Forfeitures	22,411,693		7,595,475	30,007,168					9,550			30,016,718	0.5%	30
Miscellaneous	33,333,842	4,925,072	4,636,035	42,894,949	33,979,166	1,857,212		224,697	3,182,083	11,003,000	6,866	93,147,973	1.5%	93
Debt Proceeds	330,410,790	40,292,405		370,703,195	28,810,087							399,513,282	6.6%	398
County Contributions					1,697,311,813	148,046,163	21,052,384	54,547,288	12,726,841		104,280			
Total Revenues	3,821,328,386	133,716,167	494,612,931	4,449,657,484	2,644,264,585	324,949,657	45,380,505	60,652,221	142,036,174	363,560,000	223,451	6,096,935,308	100.0%	6,068
Expenditures by Function														
General Government	236,684,971	27,478,025	41,482,948	305,645,944					24,092,140			329,738,084	5.6%	328
Public Safety														
Police	236,017,457	27,181,298		263,198,755					11,761,825			274,960,580	4.7%	274
Fire	206,141,203	14,870,352		221,011,555								221,011,555	3.7%	220
Corrections	67,153,327	1,666,167		68,819,494								68,819,494	1.2%	68
Other	31,087,511	47,197,096		78,284,607								78,284,607	1.3%	78
Public Works														
Transportation	188,532,482	165,504,255	28,750,317	382,787,054							213,741	383,000,795	6.5%	381
Sewer/Solid Waste/Water		10,955,752	105,868,485	116,824,237						243,951,000		360,775,237	6.1%	359
Other				0								0	0.0%	0
Health	54,309,580	2,617,314		56,926,894			45,380,505					102,307,399	1.7%	102
Social Services	160,257,830			160,257,830								160,257,830	2.7%	160
Primary/Secondary Education				0	2,638,705,978							2,638,705,978	44.7%	2,626
Community Colleges				0		282,857,779						282,857,779	4.8%	282
Parks, Recreation, & Culture	27,632,925	34,733,803	14,317,872	76,684,600					92,804,622			169,489,222	2.9%	169
Libraries				0				60,652,221				60,652,221	1.0%	60
Natural Resources	901,286	2,335,221		3,236,507								3,236,507	0.1%	3
Community Dev. & Pub. Housing	36,813,390	(4,271,077)	197,959,977	230,502,290								230,502,290	3.9%	229
Economic Dev. & Opportunity	9,428,913	1,004,372		10,433,285								10,433,285	0.2%	10
Debt Service														
Principal	190,728,137			190,728,137					2,860,000			193,588,137	3.3%	193
Interest	112,329,448		39,453,403	151,782,851					1,356,245	17,392,500		170,531,596	2.9%	170
Intergovernmental	20,162,736			20,162,736								20,162,736	0.3%	20
Miscellaneous	136,735,482		55,948	136,791,430					6,055,580			142,847,010	2.4%	142
Transfers to Boards	1,630,612,886	303,071,603		1,933,684,489										
Total Expenditures	3,345,529,564	634,344,181	427,888,950	4,407,762,695	2,638,705,978	282,857,779	45,380,505	60,652,221	138,930,412	261,343,500	213,741	5,902,162,342	100.0%	5,874
Excess of Revenues Over/														
(Under) Expenditures	475,798,822	(500,628,014)	66,723,981	41,894,789	5,558,607	42,091,878	0	0	3,105,762	102,216,500	9,710	194,772,966		

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

Prince George's County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	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	707,209,598		39,629,544	746,839,142					221,174,223		21,541,143	989,554,508	22.9%	1,123
Taxes - Local - Income	505,266,237			505,266,237								505,266,237	11.7%	573
Taxes - Local - Other	218,023,607			218,023,607						19,038,000		237,061,607	5.5%	269
Licenses and Permits	33,925,867		2,811,579	36,737,446								36,737,446	0.8%	42
Intergovernmental														
Federal Grants	38,815,894	3,254,126	77,852,686	119,922,706	141,136,265	25,324,247	16,396,478		646,128		648,593	304,074,417	7.0%	345
State Grants	73,950,707	6,275,472	1,008,947	81,235,126	1,050,732,987	29,786,950	20,818,761	7,911,403	3,059,566	38,055,500	7,833,571	1,239,433,864	28.6%	1,407
Other Grants	20,852,639	28,960	109,514	20,991,113				80,000				21,071,113	0.5%	24
Service Charges	48,916,655	10,465,903	103,390,313	162,772,871		27,700,702		872,759	21,728,963	295,463,500	2,619,506	511,158,301	11.8%	580
Fines and Forfeitures	17,972,954	1,711,865		19,684,819					50,202			19,735,021	0.5%	22
Miscellaneous	5,406,199	2,418,627	25,678,070	33,502,896	42,596,568	5,840,927		338,955	6,538,968	11,003,000	230,646	100,051,960	2.3%	114
Debt Proceeds	46,869,462	300,838,537		347,707,999	15,579,181							363,287,180	8.4%	412
County Contributions					732,449,135	32,262,324	17,569,393	19,629,321	758,409		81,780			
Total Revenues	1,717,209,819	324,993,490	250,480,653	2,292,683,962	1,982,494,136	120,915,150	54,784,632	28,832,438	253,956,459	363,560,000	32,955,239	4,327,431,654	100.0%	4,911
Expenditures by Function														
General Government	136,136,499	41,873,612		178,010,111					34,663,479			212,673,590	5.3%	241
Public Safety														
Police	200,697,378	1,903,709		202,601,087					17,596,529			220,197,616	5.4%	250
Fire	92,164,482	2,674,618		94,839,100								94,839,100	2.3%	108
Corrections	55,770,286	6,386,880		62,157,166								62,157,166	1.5%	71
Other	33,241,647			33,241,647								33,241,647	0.8%	38
Public Works														
Transportation	6,781,054	36,749,753	38,477,371	82,008,178					970,745		24,179,419	107,158,342	2.7%	122
Sewer/Solid Waste/Water			93,701,179	93,701,179						243,951,000		337,652,179	8.4%	383
Other				0								0	0.0%	0
Health	8,722,453	727,727		9,450,180			54,784,632					64,234,812	1.6%	73
Social Services	30,232,217			30,232,217								30,232,217	0.7%	34
Primary/Secondary Education				0	1,939,333,988							1,939,333,988	48.0%	2,201
Community Colleges				0		116,248,143						116,248,143	2.9%	132
Parks, Recreation, & Culture				0						181,604,362		181,604,362	4.5%	206
Libraries				0				28,491,525				28,491,525	0.7%	32
Natural Resources	(220,429)			(220,429)								(220,429)	0.0%	(0)
Community Dev. & Pub. Housing	7,630,861		90,226,881	97,857,742								97,857,742	2.4%	111
Economic Dev. & Opportunity	9,420,092		3,344,479	12,764,571								12,764,571	0.3%	14
Debt Service														
Principal	84,771,251			84,771,251					8,859,539			93,630,790	2.3%	106
Interest	47,220,186		8,524,401	55,744,587					1,891,714	17,392,500	3,211,292	78,240,093	1.9%	89
Intergovernmental	86,856			86,856								86,856	0.0%	0
Miscellaneous	304,327,000		28,085,271	332,412,271					10,475			332,422,746	8.2%	377
Transfers to Boards	697,380,577	104,529,596		801,910,173										
Total Expenditures	1,714,362,410	194,845,895	262,359,582	2,171,567,887	1,939,333,988	116,248,143	54,784,632	28,491,525	245,596,843	261,343,500	27,390,711	4,042,847,056	100.0%	4,588
Excess of Revenues Over/ (Under) Expenditures	2,847,409	130,147,595	(11,878,929)	121,116,075	43,160,148	4,667,007	0	340,913	8,359,616	102,216,500	5,564,528	284,584,598		

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

Queen Anne's County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues by Source											
Taxes - Local - Property	65,554,079			65,554,079					65,554,079	32.9%	1,349
Taxes - Local - Income	39,438,906			39,438,906					39,438,906	19.8%	812
Taxes - Local - Other	5,189,526	1,459,808		6,649,334					6,649,334	3.3%	137
Licenses and Permits	1,004,775		2,700	1,007,475					1,007,475	0.5%	21
Intergovernmental											
Federal Grants	2,169,687	2,384,047	2,502,982	7,056,716	5,989,817	1,241,502	1,917,363		16,205,398	8.1%	333
State Grants	2,914,560	428,523	195,627	3,538,710	38,273,937	2,347,596	1,956,908	236,931	46,354,082	23.3%	954
Other Grants	577,111		2,048,768	2,625,879	524,115				3,149,994	1.6%	65
Service Charges	3,029,401	1,558,839	8,980,440	13,568,680		1,482,027		89,639	15,140,346	7.6%	312
Fines and Forfeitures	108,941	1,255	21,480	131,676					131,676	0.1%	3
Miscellaneous	1,150,350	389,423	1,190,398	2,730,171	1,884,733	343,803		112,510	5,071,217	2.5%	104
Debt Proceeds		563,967		563,967					563,967	0.3%	12
County Contributions					47,856,313	1,679,691	1,811,402	1,278,293			
Total Revenues	121,137,336	6,785,862	14,942,395	142,865,593	94,528,915	7,094,619	5,685,673	1,717,373	199,266,474	100.0%	4,101
Expenditures by Function											
General Government	8,758,300	524,010		9,282,310					9,282,310	4.9%	191
Public Safety											
Police	6,149,332			6,149,332					6,149,332	3.2%	127
Fire	2,917,925	151,158		3,069,083					3,069,083	1.6%	63
Corrections	4,036,616			4,036,616					4,036,616	2.1%	83
Other	7,672,958	359,657		8,032,615					8,032,615	4.2%	165
Public Works											
Transportation	4,829,973	1,008,035	893,153	6,731,161					6,731,161	3.6%	139
Sewer/Solid Waste/Water	1,335,932		10,533,908	11,869,840					11,869,840	6.3%	244
Other				0					0	0.0%	0
Health				0			5,685,673		5,685,673	3.0%	117
Social Services	4,062,952			4,062,952					4,062,952	2.1%	84
Primary/Secondary Education				0	95,523,662				95,523,662	50.5%	1,966
Community Colleges				0		7,392,305			7,392,305	3.9%	152
Parks, Recreation, & Culture	2,441,865		952,536	3,394,401					3,394,401	1.8%	70
Libraries				0				1,875,780	1,875,780	1.0%	39
Natural Resources	542,043	348,437		890,480					890,480	0.5%	18
Community Dev. & Pub. Housing	456,281	27,444		483,725					483,725	0.3%	10
Economic Dev. & Opportunity	414,404			414,404					414,404	0.2%	9
Debt Service											
Principal	7,069,406	(94)		7,069,312					7,069,312	3.7%	145
Interest	3,675,628		390,264	4,065,892					4,065,892	2.1%	84
Intergovernmental				0					0	0.0%	0
Miscellaneous	4,862,189	3,347,281	1,001,756	9,211,226					9,211,226	4.9%	190
Transfers to Boards	49,452,012	3,173,687		52,625,699							
Total Expenditures	108,677,816	8,939,615	13,771,617	131,389,048	95,523,662	7,392,305	5,685,673	1,875,780	189,240,769	100.0%	3,894
Excess of Revenues Over/ (Under) Expenditures	12,459,520	(2,153,753)	1,170,778	11,476,545	(994,747)	(297,686)	0	(158,407)	10,025,705		

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

St. Mary's County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues by Source											
Taxes - Local - Property	100,806,373			100,806,373					100,806,373	24.8%	925
Taxes - Local - Income	76,746,270			76,746,270					76,746,270	18.9%	704
Taxes - Local - Other	9,752,977	4,820,818		14,573,795					14,573,795	3.6%	134
Licenses and Permits	1,497,437			1,497,437					1,497,437	0.4%	14
Intergovernmental											
Federal Grants	3,930,260	1,049,655	(33,679)	4,946,236	16,420,633	2,156,895	1,042,890		24,566,654	6.0%	225
State Grants	6,334,318	1,378,571	29,066	7,741,955	110,221,221	4,719,805	2,389,584	840,475	125,913,040	31.0%	1,155
Other Grants	630,893			630,893					630,893	0.2%	6
Service Charges	3,519,566	1,965,742	27,531,972	33,017,280		6,462,052		262,370	39,741,702	9.8%	365
Fines and Forfeitures	227,571			227,571					227,571	0.1%	2
Miscellaneous	273,236	1,829,302	151,109	2,253,647	7,850,604	235,076		32,166	10,371,493	2.6%	95
Debt Proceeds	6,711,403			6,711,403	4,472,501				11,183,904	2.8%	103
County Contributions					88,557,845	4,496,624	1,646,827	2,331,204			
Total Revenues	210,430,304	11,044,088	27,678,468	249,152,860	227,522,804	18,070,452	5,079,301	3,466,215	406,259,132	100.0%	3,728
Expenditures by Function											
General Government	19,559,509	2,129,757		21,689,266					21,689,266	5.4%	199
Public Safety											
Police	28,296,905			28,296,905					28,296,905	7.0%	260
Fire	2,086,935			2,086,935					2,086,935	0.5%	19
Corrections	9,656,781			9,656,781					9,656,781	2.4%	89
Other	5,919,162	4,301,569		10,220,731					10,220,731	2.5%	94
Public Works											
Transportation	8,401,057	4,111,806		12,512,863					12,512,863	3.1%	115
Sewer/Solid Waste/Water		7,500	18,659,169	18,666,669					18,666,669	4.6%	171
Other				0					0	0.0%	0
Health	5,314,020			5,314,020			5,079,301		10,393,321	2.6%	95
Social Services	3,027,383			3,027,383					3,027,383	0.7%	28
Primary/Secondary Education	1,918,994			1,918,994	228,744,500				230,663,494	57.1%	2,116
Community Colleges				0		16,058,168			16,058,168	4.0%	147
Parks, Recreation, & Culture	3,710,293	968,765	3,393,001	8,072,059					8,072,059	2.0%	74
Libraries				0				3,453,001	3,453,001	0.9%	32
Natural Resources	399,618	1,615,424		2,015,042					2,015,042	0.5%	18
Community Dev. & Pub. Housing	1,100,256			1,100,256					1,100,256	0.3%	10
Economic Dev. & Opportunity	1,874,795		258,708	2,133,503					2,133,503	0.5%	20
Debt Service											
Principal	8,347,565			8,347,565					8,347,565	2.1%	77
Interest	2,752,622	4,640	1,480,004	4,237,266					4,237,266	1.0%	39
Intergovernmental	49,615			49,615					49,615	0.0%	0
Miscellaneous	7,372,557		3,608,050	10,980,607					10,980,607	2.7%	101
Transfers to Boards	93,154,175	3,878,325		97,032,500							
Total Expenditures	202,942,242	17,017,786	27,398,932	247,358,960	228,744,500	16,058,168	5,079,301	3,453,001	403,661,430	100.0%	3,704
Excess of Revenues Over/											
(Under) Expenditures	7,488,062	(5,973,698)	279,536	1,793,900	(1,221,696)	2,012,284	0	13,214	2,597,702		

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

Somerset County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues by Source										
Taxes - Local - Property	14,822,293			14,822,293				14,822,293	19.5%	565
Taxes - Local - Income	6,123,153			6,123,153				6,123,153	8.1%	233
Taxes - Local - Other	529,659			529,659				529,659	0.7%	20
Licenses and Permits	144,326			144,326				144,326	0.2%	5
Intergovernmental										
Federal Grants	1,668,333		72,508	1,740,841	5,435,394	1,592,622		8,768,857	11.6%	334
State Grants	7,528,581		602,944	8,131,525	26,178,069	2,919,595	319,034	37,548,223	49.5%	1,430
Other Grants	69,624		8,912	78,536				78,536	0.1%	3
Service Charges	2,208,115		3,358,934	5,567,049			19,508	5,586,557	7.4%	213
Fines and Forfeitures	7,892			7,892				7,892	0.0%	0
Miscellaneous	177,435		833,140	1,010,575	542,741		294,521	1,847,837	2.4%	70
Debt Proceeds	432,366			432,366				432,366	0.6%	16
County Contributions					9,296,661	596,549	463,776			
Total Revenues	33,711,777	0	4,876,438	38,588,215	41,452,865	5,108,766	1,096,839	75,889,699	100.0%	2,891
Expenditures by Function										
General Government	6,224,871			6,224,871				6,224,871	8.0%	237
Public Safety										
Police	2,237,595			2,237,595				2,237,595	2.9%	85
Fire	916,152			916,152				916,152	1.2%	35
Corrections	2,469,580			2,469,580				2,469,580	3.2%	94
Other	1,557,045			1,557,045				1,557,045	2.0%	59
Public Works										
Transportation	3,886,904			3,886,904				3,886,904	5.0%	148
Sewer/Solid Waste/Water	1,792,606		3,811,984	5,604,590				5,604,590	7.2%	213
Other				0				0	0.0%	0
Health	259,685			259,685		5,108,766		5,368,451	6.9%	204
Social Services	247,748		697,566	945,314				945,314	1.2%	36
Primary/Secondary Education				0	41,544,691			41,544,691	53.5%	1,582
Community Colleges	348,073			348,073				348,073	0.4%	13
Parks, Recreation, & Culture	386,061		957,600	1,343,661				1,343,661	1.7%	51
Libraries				0			912,366	912,366	1.2%	35
Natural Resources	101,609			101,609				101,609	0.1%	4
Community Dev. & Pub. Housing	801,273			801,273				801,273	1.0%	31
Economic Dev. & Opportunity	208,683			208,683				208,683	0.3%	8
Debt Service										
Principal	1,248,887			1,248,887				1,248,887	1.6%	48
Interest	751,878		500,093	1,251,971				1,251,971	1.6%	48
Intergovernmental	16,425			16,425				16,425	0.0%	1
Miscellaneous	244,019		461,341	705,360				705,360	0.9%	27
Transfers to Boards	10,164,773	192,213		10,356,986						
Total Expenditures	33,863,867	192,213	6,428,584	40,484,664	41,544,691	5,108,766	912,366	77,693,501	100.0%	2,959
Excess of Revenues Over/										
(Under) Expenditures	(152,090)	(192,213)	(1,552,146)	(1,896,449)	(91,826)	0	184,473	(1,803,802)		

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

Talbot County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues by Source											
Taxes - Local - Property	32,741,855			32,741,855					32,741,855	28.6%	859
Taxes - Local - Income	23,140,754			23,140,754					23,140,754	20.2%	607
Taxes - Local - Other	9,727,044			9,727,044					9,727,044	8.5%	255
Licenses and Permits	709,104			709,104					709,104	0.6%	19
Intergovernmental											
Federal Grants	2,428,956	29,750	185,169	2,643,875	3,966,772	1,080,836	1,455,166		9,146,649	8.0%	240
State Grants	2,553,155	65,698	1,268,590	3,887,443	15,444,473	2,034,860	2,116,731	213,922	23,697,429	20.7%	622
Other Grants				0				7,500	7,500	0.0%	0
Service Charges	2,135,969		6,991,620	9,127,589		1,290,235		122,382	10,540,206	9.2%	277
Fines and Forfeitures	5,354			5,354					5,354	0.0%	0
Miscellaneous	217,214	1,509,532	7,333	1,734,079	2,347,754	299,311		279,732	4,660,876	4.1%	122
Debt Proceeds				0					0	0.0%	0
County Contributions					38,893,713	1,447,260	1,900,906	874,989			
Total Revenues	73,659,405	1,604,980	8,452,712	83,717,097	60,652,712	6,152,503	5,472,803	1,498,525	114,376,772	100.0%	3,002
Expenditures by Function											
General Government	5,699,966	262,805		5,962,771					5,962,771	5.1%	157
Public Safety											
Police	1,362,372			1,362,372					1,362,372	1.2%	36
Fire	4,858,082			4,858,082					4,858,082	4.2%	128
Corrections	2,513,600			2,513,600					2,513,600	2.2%	66
Other	2,922,082			2,922,082					2,922,082	2.5%	77
Public Works											
Transportation	2,192,752	1,533,259	4,850,397	8,576,408					8,576,408	7.4%	225
Sewer/Solid Waste/Water	698,068		3,265,773	3,963,841					3,963,841	3.4%	104
Other				0					0	0.0%	0
Health	1,919,070	3,045		1,922,115			5,472,803		7,394,918	6.4%	194
Social Services	880,060			880,060					880,060	0.8%	23
Primary/Secondary Education	85,396			85,396	60,655,379				60,740,775	52.2%	1,594
Community Colleges				0		6,435,652			6,435,652	5.5%	169
Parks, Recreation, & Culture	348,884	581,214	2,775,324	3,705,422					3,705,422	3.2%	97
Libraries				0				1,531,160	1,531,160	1.3%	40
Natural Resources	218,361			218,361					218,361	0.2%	6
Community Dev. & Pub. Housing				0					0	0.0%	0
Economic Dev. & Opportunity	728,427			728,427					728,427	0.6%	19
Debt Service											
Principal	48,355			48,355					48,355	0.0%	1
Interest	14,456		248,994	263,450					263,450	0.2%	7
Intergovernmental	822,434			822,434					822,434	0.7%	22
Miscellaneous	3,439,831			3,439,831					3,439,831	3.0%	90
Transfers to Boards	42,948,763	168,105		43,116,868							
Total Expenditures	71,700,959	2,548,428	11,140,488	85,389,875	60,655,379	6,435,652	5,472,803	1,531,160	116,368,001	100.0%	3,054
Excess of Revenues Over/											
(Under) Expenditures	1,958,446	(943,448)	(2,687,776)	(1,672,778)	(2,667)	(283,149)	0	(32,635)	(1,991,229)		

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

Washington County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues by Source											
Taxes - Local - Property	122,450,671			122,450,671					122,450,671	23.3%	821
Taxes - Local - Income	65,763,209			65,763,209					65,763,209	12.5%	441
Taxes - Local - Other	8,298,455	1,430,276		9,728,731					9,728,731	1.9%	65
Licenses and Permits	3,217,715			3,217,715					3,217,715	0.6%	22
Intergovernmental											
Federal Grants	1,919,441	727,251	1,491,014	4,137,706	21,321,365	9,431,336	4,692,670		39,583,077	7.5%	265
State Grants	6,005,079	2,451,740	1,113,267	9,570,086	181,104,860	15,484,991	5,304,109	4,663,199	216,127,245	41.1%	1,449
Other Grants	42,826		1,574	44,400				34,400	78,800	0.0%	1
Service Charges	3,187,260		18,552,789	21,740,049		19,653,989		104,433	41,498,471	7.9%	278
Fines and Forfeitures	51,284			51,284					51,284	0.0%	0
Miscellaneous	1,273,100	2,539,509	804,809	4,617,418	5,174,336	3,430,275		944,903	14,166,932	2.7%	95
Debt Proceeds	3,039	12,603,032		12,606,071					12,606,071	2.4%	85
County Contributions					92,356,496	9,968,683	2,339,270	2,702,330			
Total Revenues	212,212,079	19,751,808	21,963,453	253,927,340	299,957,057	57,969,274	12,336,049	8,449,265	525,272,206	100.0%	3,521
Expenditures by Function											
General Government	15,356,133	1,229,201		16,585,334					16,585,334	3.2%	111
Public Safety											
Police	8,980,832	395,572		9,376,404					9,376,404	1.8%	63
Fire	7,118,971			7,118,971					7,118,971	1.4%	48
Corrections	12,620,290			12,620,290					12,620,290	2.5%	85
Other	8,024,290	194,900		8,219,190					8,219,190	1.6%	55
Public Works											
Transportation	13,317,935	6,920,502	10,532,776	30,771,213					30,771,213	6.0%	206
Sewer/Solid Waste/Water			18,210,465	18,210,465					18,210,465	3.5%	122
Other				0					0	0.0%	0
Health				0			12,336,049		12,336,049	2.4%	83
Social Services	2,321,055	799,388		3,120,443					3,120,443	0.6%	21
Primary/Secondary Education				0	303,119,729				303,119,729	58.9%	2,032
Community Colleges				0		50,931,308			50,931,308	9.9%	341
Parks, Recreation, & Culture	2,928,276	249,016	1,199,661	4,376,953					4,376,953	0.9%	29
Libraries				0				9,213,637	9,213,637	1.8%	62
Natural Resources	2,840,328			2,840,328					2,840,328	0.6%	19
Community Dev. & Pub. Housing	3,211,223			3,211,223					3,211,223	0.6%	22
Economic Dev. & Opportunity	906,067			906,067					906,067	0.2%	6
Debt Service											
Principal	9,878,014			9,878,014					9,878,014	1.9%	66
Interest	4,352,421		1,835,821	6,188,242					6,188,242	1.2%	41
Intergovernmental	38,543			38,543					38,543	0.0%	0
Miscellaneous	5,724,897		2,079	5,726,976					5,726,976	1.1%	38
Transfers to Boards	106,858,213	508,566		107,366,779							
Total Expenditures	204,477,488	10,297,145	31,780,802	246,555,435	303,119,729	50,931,308	12,336,049	9,213,637	514,789,379	100.0%	3,451
Excess of Revenues Over/ (Under) Expenditures	7,734,591	9,454,663	(9,817,349)	7,371,905	(3,162,672)	7,037,966	0	(764,372)	10,482,827		

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

Wicomico County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues by Source											
Taxes - Local - Property	60,969,775			60,969,775					60,969,775	17.2%	606
Taxes - Local - Income	41,027,904			41,027,904					41,027,904	11.6%	408
Taxes - Local - Other	3,560,300		1,125,465	4,685,765					4,685,765	1.3%	47
Licenses and Permits	1,242,057			1,242,057					1,242,057	0.4%	12
Intergovernmental											
Federal Grants	790,990		1,220,286	2,011,276	20,217,251	6,492,125	4,675,380		33,396,032	9.4%	332
State Grants	6,899,050	178,984	568,799	7,646,833	134,688,977	6,371,094	5,602,519	1,057,993	155,367,416	43.8%	1,544
Other Grants				0					0	0.0%	0
Service Charges	7,644,759		21,365,418	29,010,177		4,444,691		119,812	33,574,680	9.5%	334
Fines and Forfeitures	138,681			138,681					138,681	0.0%	1
Miscellaneous	1,423,500		206,423	1,629,923	6,057,046	1,318,568		212,831	9,218,368	2.6%	92
Debt Proceeds		13,169,806		13,169,806	1,614,911				14,784,717	4.2%	147
County Contributions					39,710,216	3,120,880	3,058,264	1,052,569			
Total Revenues	123,697,016	13,348,790	24,486,391	161,532,197	202,288,401	21,747,358	13,336,163	2,443,205	354,405,395	100.0%	3,521
Expenditures by Function											
General Government	8,957,272	104,054		9,061,326					9,061,326	2.7%	90
Public Safety											
Police	7,752,732			7,752,732					7,752,732	2.3%	77
Fire	4,537,126			4,537,126					4,537,126	1.3%	45
Corrections	10,869,454	42,176		10,911,630					10,911,630	3.2%	108
Other	2,125,528	72,804		2,198,332					2,198,332	0.6%	22
Public Works											
Transportation	5,730,420	821,788	4,314,310	10,866,518					10,866,518	3.2%	108
Sewer/Solid Waste/Water	105,336		6,823,180	6,928,516					6,928,516	2.0%	69
Other			48,887	48,887					48,887	0.0%	0
Health	135,499	43,657		179,156			13,336,163		13,515,319	4.0%	134
Social Services	1,704,102		8,834,290	10,538,392					10,538,392	3.1%	105
Primary/Secondary Education				0	202,131,619				202,131,619	59.6%	2,008
Community Colleges				0		23,507,956			23,507,956	6.9%	234
Parks, Recreation, & Culture	2,600,722	127,252	6,479,968	9,207,942					9,207,942	2.7%	91
Libraries				0				2,420,179	2,420,179	0.7%	24
Natural Resources	82,073			82,073					82,073	0.0%	1
Community Dev. & Pub. Housing	442,228			442,228					442,228	0.1%	4
Economic Dev. & Opportunity	540,780			540,780					540,780	0.2%	5
Debt Service											
Principal	9,507,562			9,507,562					9,507,562	2.8%	94
Interest	3,645,424		68,311	3,713,735					3,713,735	1.1%	37
Intergovernmental				0					0	0.0%	0
Miscellaneous	11,414,194		1,425	11,415,619					11,415,619	3.4%	113
Transfers to Boards	46,941,929			46,941,929							
Total Expenditures	117,092,381	1,211,731	26,570,371	144,874,483	202,131,619	23,507,956	13,336,163	2,420,179	339,328,471	100.0%	3,371
Excess of Revenues Over/											
(Under) Expenditures	6,604,635	12,137,059	(2,083,980)	16,657,714	156,782	(1,760,598)	0	23,026	15,076,924		

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

Worcester County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues by Source											
Taxes - Local - Property	121,570,804			121,570,804					121,570,804	48.4%	2,357
Taxes - Local - Income	12,676,852			12,676,852					12,676,852	5.0%	246
Taxes - Local - Other	25,047,347			25,047,347					25,047,347	10.0%	486
Licenses and Permits	1,756,502			1,756,502					1,756,502	0.7%	34
Intergovernmental											
Federal Grants	970,241			970,241	9,102,883	2,524,715	2,967,974		15,565,813	6.2%	302
State Grants	4,647,610	1,034,264		5,681,874	24,718,214	2,477,648	4,761,449	219,071	37,858,256	15.1%	734
Other Grants				0					0	0.0%	0
Service Charges	7,423,950		20,270,265	27,694,215		1,728,491		31,336	29,454,042	11.7%	571
Fines and Forfeitures	56,631			56,631					56,631	0.0%	1
Miscellaneous	1,051,784	1,215	59,488	1,112,487	946,806	512,777		11,713	2,583,783	1.0%	50
Debt Proceeds		4,534,256		4,534,256					4,534,256	1.8%	88
County Contributions					74,939,417	1,386,480	4,618,965	2,765,062			
Total Revenues	175,201,721	5,569,735	20,329,753	201,101,209	109,707,320	8,630,111	12,348,388	3,027,182	251,104,286	100.0%	4,868
Expenditures by Function											
General Government	13,247,074	45,271		13,292,345					13,292,345	5.6%	258
Public Safety											
Police	7,387,678			7,387,678					7,387,678	3.1%	143
Fire	6,354,040			6,354,040					6,354,040	2.7%	123
Corrections	9,944,736	4,532,895		14,477,631					14,477,631	6.1%	281
Other	2,938,478			2,938,478					2,938,478	1.2%	57
Public Works											
Transportation	3,617,181	1,146,346		4,763,527					4,763,527	2.0%	92
Sewer/Solid Waste/Water		250,000	16,368,885	16,618,885					16,618,885	7.0%	322
Other				0					0	0.0%	0
Health	442,034	1,653		443,687			12,348,388		12,792,075	5.4%	248
Social Services	1,799,550			1,799,550					1,799,550	0.8%	35
Primary/Secondary Education				0	109,636,951				109,636,951	45.9%	2,126
Community Colleges				0		9,141,983			9,141,983	3.8%	177
Parks, Recreation, & Culture	1,647,763	13,529		1,661,292					1,661,292	0.7%	32
Libraries				0				3,027,182	3,027,182	1.3%	59
Natural Resources	226,121	1,034,264		1,260,385					1,260,385	0.5%	24
Community Dev. & Pub. Housing	268,711			268,711					268,711	0.1%	5
Economic Dev. & Opportunity	1,628,448	2,486		1,630,934					1,630,934	0.7%	32
Debt Service											
Principal	7,393,498			7,393,498					7,393,498	3.1%	143
Interest	2,675,991		557,313	3,233,304					3,233,304	1.4%	63
Intergovernmental	20,795,398			20,795,398					20,795,398	8.7%	403
Miscellaneous	282,000			282,000					282,000	0.1%	5
Transfers to Boards	83,178,545	531,379		83,709,924							
Total Expenditures	163,827,246	7,557,823	16,926,198	188,311,267	109,636,951	9,141,983	12,348,388	3,027,182	238,755,847	100.0%	4,629
Excess of Revenues Over/											
(Under) Expenditures	11,374,475	(1,988,088)	3,403,555	12,789,942	70,369	(511,872)	0	0	12,348,439		

"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, 2013

Statewide Totals

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	State Highway Administration	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	6,736,649,235	183,200	53,203,894	6,790,036,329						326,432,203		21,541,143	7,138,009,675	25.0%	1,213
Taxes - Local - Income	4,526,737,257	11,595,979		4,538,333,236									4,538,333,236	15.9%	771
Taxes - Local - Other	1,297,404,773	130,672,154	37,882,167	1,465,959,094							38,076,000		1,504,035,094	5.3%	256
Licenses and Permits	194,557,037		44,852,791	239,409,828									239,409,828	0.8%	41
Intergovernmental															
Federal Grants	464,686,998	125,741,776	204,634,362	795,063,136		833,628,478	210,291,394	122,967,281	859,648	1,284,045		648,593	1,964,742,575	6.9%	334
State Grants	635,271,263	106,091,601	28,258,087	769,620,951	6,460,000	6,005,143,467	327,155,551	161,395,504	60,703,621	8,603,771	76,111,000	7,945,876	7,423,139,741	26.0%	1,261
Other Grants	74,971,433	8,265,327	30,171,817	113,408,577		741,115			743,876			0	114,893,568	0.4%	20
Service Charges	386,805,652	46,594,113	1,669,334,965	2,102,734,730			393,914,768		10,195,402	36,406,561	596,036,383	2,619,506	3,141,907,350	11.0%	534
Fines and Forfeitures	84,497,969	1,718,860	8,146,376	94,363,205						59,752			94,422,957	0.3%	16
Miscellaneous	153,578,026	41,033,755	98,200,259	292,812,040		231,077,245	36,283,396		13,206,958	9,721,051	22,101,289	237,512	605,439,491	2.1%	103
Debt Proceeds	825,741,086	906,193,362		1,731,934,448		69,843,046							1,801,777,494	6.3%	306
County Contributions						6,168,070,251	417,929,480	149,407,338	221,175,128	13,485,250		186,060			
Total Revenues	15,380,900,729	1,378,090,127	2,174,684,718	18,933,675,574	6,460,000	13,308,503,602	1,385,574,589	433,770,123	306,884,633	395,992,633	732,324,672	33,178,690	28,566,111,009	100.0%	4,854
Expenditures by Function															
General Government	1,206,471,303	187,874,894	43,280,897	1,437,627,094						58,755,619	382,703		1,496,765,416	5.4%	254
Public Safety															
Police	1,454,115,841	32,824,735		1,486,940,576						29,358,354			1,516,298,930	5.5%	258
Fire	891,204,481	41,628,470		932,832,951									932,832,951	3.4%	159
Corrections	360,555,857	17,982,891		378,538,748									378,538,748	1.4%	64
Other	247,220,708	65,103,449	3,649,318	315,973,475									315,973,475	1.1%	54
Public Works															
Transportation	579,434,428	517,975,376	104,899,500	1,202,309,304						970,745		24,393,160	1,227,673,209	4.4%	209
Sewer/Solid Waste/Water	186,235,207	38,329,879	1,252,227,793	1,476,792,879							492,973,351		1,969,766,230	7.1%	335
Other	15,228		8,193,238	8,208,466									8,208,466	0.0%	1
Health	139,135,653	5,986,152		145,121,805				433,770,123					578,891,928	2.1%	98
Social Services	371,674,242	3,409,100	38,189,564	413,272,906									413,272,906	1.5%	70
Primary/Secondary Education	10,641,605			10,641,605		13,260,928,290							13,271,569,895	48.1%	2,255
Community Colleges	393,301			393,301			1,286,617,726						1,287,011,027	4.7%	219
Parks, Recreation, & Culture	187,848,386	81,122,830	40,754,866	309,726,082						274,408,984			584,135,066	2.1%	99
Libraries				0					299,875,509				299,875,509	1.1%	51
Natural Resources	29,092,366	22,046,847		51,139,213									51,139,213	0.2%	9
Community Dev. & Pub. Housing	251,606,017	49,424,319	288,482,904	589,513,240									589,513,240	2.1%	100
Economic Dev. & Opportunity	155,406,964	1,603,266	17,592,681	174,602,911									174,602,911	0.6%	30
Debt Service															
Principal	738,183,318	7,497,869		745,681,187	6,460,000					11,719,539			763,860,726	2.8%	130
Interest	397,777,408	5,496,836	140,579,549	543,853,793						3,247,959	34,851,167	3,211,292	585,164,211	2.1%	99
Intergovernmental	57,113,082			57,113,082									57,113,082	0.2%	10
Miscellaneous	1,054,124,135	1,281,188	33,763,311	1,089,168,634						6,066,055			1,095,234,689	4.0%	186
Transfers to Boards	6,239,136,880	730,535,687		6,969,672,567											
Total Expenditures	14,557,386,410	1,810,123,788	1,971,613,621	18,339,123,819	6,460,000	13,260,928,290	1,286,617,726	433,770,123	299,875,509	384,527,255	528,207,221	27,604,452	27,597,441,828	100.0%	4,690
Excess of Revenues Over/ (Under) Expenditures	823,514,319	(432,033,661)	203,071,097	594,551,755	0	47,575,312	98,956,863	0	7,009,124	11,465,378	204,117,451	5,574,238	968,669,181		

"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, 2013

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	12,622,122		12,622,122	7,660,494		7,660,494			0
State Grants	83,675,839	1,035,075	84,710,914	8,609,040		8,609,040	886,315		886,315
Other Grants			0			0	98,064		98,064
Service Charges			0	7,944,851		7,944,851	77,005		77,005
Miscellaneous	2,027,334	326,238	2,353,572	3,266,195	5,547	3,271,742	56,327		56,327
Debt Proceeds			0			0			0
County Contributions	29,391,958	336,193	29,728,151	7,425,000		7,425,000	905,000		905,000
Total Revenues	127,717,253	1,697,506	129,414,759	34,905,580	5,547	34,911,127	2,022,711	0	2,022,711
Expenditures by Function									
Primary/Secondary Ed.	129,135,144	2,295,907	131,431,051			0			0
Community Colleges			0	36,060,892		36,060,892			0
Libraries			0			0	2,021,167	41,755	2,062,922
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	129,135,144	2,295,907	131,431,051	36,060,892	0	36,060,892	2,021,167	41,755	2,062,922
Excess of Revenues Over/ (Under) Expenditures	(1,417,891)	(598,401)	(2,016,292)	(1,155,312)	5,547	(1,149,765)	1,544	(41,755)	(40,211)

Year Ended June 30, 2013

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	58,061,877		58,061,877	23,955,921		23,955,921			0
State Grants	367,603,989	21,756,730	389,360,719	33,887,999	5,725,153	39,613,152	3,214,296		3,214,296
Other Grants			0			0			0
Service Charges			0	51,623,666		51,623,666	855,985		855,985
Miscellaneous	16,497,933	4,503	16,502,436	2,398,948		2,398,948	46,823		46,823
Debt Proceeds	13,141,992		13,141,992			0			0
County Contributions	584,579,700	82,730,872	667,310,572	32,047,700	3,714,341	35,762,041	16,002,800		16,002,800
Total Revenues	1,039,885,491	104,492,105	1,144,377,596	143,914,234	9,439,494	153,353,728	20,119,904	0	20,119,904
Expenditures by Function									
Primary/Secondary Ed.	1,027,405,547	105,034,271	1,132,439,818			0			0
Community Colleges			0	152,996,343		152,996,343			0
Libraries			0			0	19,872,552		19,872,552
Debt Service									
Principal	7,890,926		7,890,926			0			0
Interest	400,773		400,773			0			0
Total Expenditures	1,035,697,246	105,034,271	1,140,731,517	152,996,343	0	152,996,343	19,872,552	0	19,872,552
Excess of Revenues Over/ (Under) Expenditures	4,188,245	(542,166)	3,646,079	(9,082,109)	9,439,494	357,385	247,352	0	247,352

Year Ended June 30, 2013

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	185,667,000		185,667,000			0	115,400		115,400
State Grants	936,184,000	38,053,000	974,237,000			0	18,327,900		18,327,900
Other Grants			0			0	361,600		361,600
Service Charges			0			0	325,300		325,300
Miscellaneous	11,377,000	721,000	12,098,000			0	6,858,100		6,858,100
Debt Proceeds			0			0			0
County Contributions	244,179,000	15,965,000	260,144,000			0	15,705,900		15,705,900
Total Revenues	1,377,407,000	54,739,000	1,432,146,000	0	0	0	41,694,200	0	41,694,200
Expenditures by Function									
Primary/Secondary Ed.	1,351,953,000	64,135,000	1,416,088,000			0			0
Community Colleges			0			0			0
Libraries			0			0	38,360,400		38,360,400
Debt Service									
Principal	12,813,000		12,813,000			0			0
Interest	7,256,000		7,256,000			0			0
Total Expenditures	1,372,022,000	64,135,000	1,436,157,000	0	0	0	38,360,400	0	38,360,400
Excess of Revenues Over/ (Under) Expenditures	5,385,000	(9,396,000)	(4,011,000)	0	0	0	3,333,800	0	3,333,800

Year Ended June 30, 2013

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	95,070,000		95,070,000	48,670,982		48,670,982			0
State Grants	630,992,000	44,493,000	675,485,000	43,385,346	610,305	43,995,651	6,017,798		6,017,798
Other Grants	217,000		217,000			0			0
Service Charges			0	73,004,079		73,004,079	3,436,383		3,436,383
Miscellaneous	20,364,000	189,000	20,553,000	562,481		562,481			0
Debt Proceeds	5,051,000		5,051,000			0			0
County Contributions	690,480,000	47,528,000	738,008,000	39,032,732	14,594,289	53,627,021	32,902,554	2,027,013	34,929,567
Total Revenues	1,442,174,000	92,210,000	1,534,384,000	204,655,620	15,204,594	219,860,214	42,356,735	2,027,013	44,383,748
Expenditures by Function									
Primary/Secondary Ed.	1,437,132,000	92,073,000	1,529,205,000			0			0
Community Colleges			0	209,069,603		209,069,603			0
Libraries			0			0	40,159,038	2,372,098	42,531,136
Debt Service									
Principal	5,799,000		5,799,000			0			0
Interest	336,000		336,000			0			0
Total Expenditures	1,443,267,000	92,073,000	1,535,340,000	209,069,603	0	209,069,603	40,159,038	2,372,098	42,531,136
Excess of Revenues Over/ (Under) Expenditures	(1,093,000)	137,000	(956,000)	(4,413,983)	15,204,594	10,790,611	2,197,697	(345,085)	1,852,612

Year Ended June 30, 2013

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	9,076,828		9,076,828	1,789,645		1,789,645			0
State Grants	95,588,630	7,827,945	103,416,575	2,599,266	1,316,908	3,916,174	665,912		665,912
Other Grants			0			0			0
Service Charges			0	5,361,773		5,361,773	155,873		155,873
Miscellaneous	5,823,481	81	5,823,562	195,050		195,050	66,721		66,721
Debt Proceeds			0			0			0
County Contributions	112,240,130	3,042,160	115,282,290	2,886,170	844,824	3,730,994	3,078,533		3,078,533
Total Revenues	222,729,069	10,870,186	233,599,255	12,831,904	2,161,733	14,993,636	3,967,039	0	3,967,039
Expenditures by Function									
Primary/Secondary Ed.	221,685,150	10,870,105	232,555,255			0			0
Community Colleges			0	13,323,979		13,323,979			0
Libraries			0			0	3,940,189	31,490	3,971,679
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	221,685,150	10,870,105	232,555,255	13,323,979	0	13,323,979	3,940,189	31,490	3,971,679
Excess of Revenues Over/ (Under) Expenditures	1,043,919	81	1,044,000	(492,076)	2,161,733	1,669,657	26,850	(31,490)	(4,640)

Year Ended June 30, 2013

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	6,368,654		6,368,654	1,124,654		1,124,654			0
State Grants	48,840,264	589,097	49,429,361	2,031,349	71,383	2,102,732	377,754		377,754
Other Grants			0			0			0
Service Charges			0	1,342,542		1,342,542	29,085		29,085
Miscellaneous	2,406,309	2,122	2,408,431	311,445		311,445	146,663		146,663
Debt Proceeds			0			0			0
County Contributions	13,206,305	291,580	13,497,885	1,360,875	120,396	1,481,271	1,100,000		1,100,000
Total Revenues	70,821,532	882,799	71,704,331	6,170,865	191,779	6,362,644	1,653,502	0	1,653,502
Expenditures by Function									
Primary/Secondary Ed.	69,940,994	1,082,662	71,023,656			0			0
Community Colleges			0	6,696,555		6,696,555			0
Libraries			0			0	1,523,417	35,358	1,558,775
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	69,940,994	1,082,662	71,023,656	6,696,555	0	6,696,555	1,523,417	35,358	1,558,775
Excess of Revenues Over/ (Under) Expenditures	880,538	(199,863)	680,675	(525,690)	191,779	(333,911)	130,085	(35,358)	94,727

Year Ended June 30, 2013

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	14,794,285		14,794,285	3,453,079		3,453,079	111,840		111,840
State Grants	158,818,618	11,117,135	169,935,753	9,343,393		9,343,393	1,729,262		1,729,262
Other Grants			0			0			0
Service Charges			0	10,693,223		10,693,223	434,290		434,290
Miscellaneous	6,791,176		6,791,176	1,741,027		1,741,027	581,035		581,035
Debt Proceeds			0			0			0
County Contributions	170,831,812	10,163,376	180,995,188	7,051,709	1,609,027	8,660,736	11,000,246	50,097	11,050,343
Total Revenues	351,235,891	21,280,511	372,516,402	32,282,431	1,609,027	33,891,458	13,856,673	50,097	13,906,770
Expenditures by Function									
Primary/Secondary Ed.	350,236,867	21,290,546	371,527,413			0			0
Community Colleges			0	35,989,497		35,989,497			0
Libraries			0			0	13,706,775	224,886	13,931,661
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	350,236,867	21,290,546	371,527,413	35,989,497	0	35,989,497	13,706,775	224,886	13,931,661
Excess of Revenues Over/ (Under) Expenditures	999,024	(10,035)	988,989	(3,707,066)	1,609,027	(2,098,039)	149,898	(174,789)	(24,891)

Year Ended June 30, 2013

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	13,794,798	74,955	13,869,753	2,407,808		2,407,808			0
State Grants	109,571,247	1,717,962	111,289,209	6,629,970	3,179,277	9,809,247	1,008,438		1,008,438
Other Grants			0			0			0
Service Charges			0	7,335,341		7,335,341	185,416		185,416
Miscellaneous	2,794,517	57	2,794,574	3,996,535		3,996,535	70,249		70,249
Debt Proceeds			0			0			0
County Contributions	69,615,833	3,505,942	73,121,775	7,914,308	2,161,190	10,075,498	4,283,817	121,715	4,405,532
Total Revenues	195,776,395	5,298,916	201,075,311	28,283,962	5,340,467	33,624,429	5,547,920	121,715	5,669,635
Expenditures by Function									
Primary/Secondary Ed.	198,607,919	5,298,859	203,906,778			0			0
Community Colleges			0	30,214,697		30,214,697			0
Libraries			0			0	4,956,880	751,327	5,708,207
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	198,607,919	5,298,859	203,906,778	30,214,697	0	30,214,697	4,956,880	751,327	5,708,207
Excess of Revenues Over/ (Under) Expenditures	(2,831,524)	57	(2,831,467)	(1,930,735)	5,340,467	3,409,732	591,040	(629,612)	(38,572)

Year Ended June 30, 2013

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	19,054,914		19,054,914	6,623,018		6,623,018			0
State Grants	176,112,676	15,963,341	192,076,017	9,619,215	4,873,540	14,492,755	1,152,812		1,152,812
Other Grants			0			0			0
Service Charges			0	19,842,547		19,842,547	170,968		170,968
Miscellaneous	9,245,734		9,245,734	721,829		721,829	169,876		169,876
Debt Proceeds		504,642	504,642			0			0
County Contributions	154,239,551	19,183,060	173,422,611	10,680,973	3,126,478	13,807,451	5,656,113		5,656,113
Total Revenues	358,652,875	35,651,043	394,303,918	47,487,582	8,000,018	55,487,600	7,149,769	0	7,149,769
Expenditures by Function									
Primary/Secondary Ed.	348,859,620	35,655,708	384,515,328			0			0
Community Colleges			0	49,308,629		49,308,629			0
Libraries			0			0	7,091,106		7,091,106
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	348,859,620	35,655,708	384,515,328	49,308,629	0	49,308,629	7,091,106	0	7,091,106
Excess of Revenues Over/ (Under) Expenditures	9,793,255	(4,665)	9,788,590	(1,821,046)	8,000,018	6,178,971	58,663	0	58,663

Year Ended June 30, 2013

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	6,716,129		6,716,129	973,726		973,726	132,806		132,806
State Grants	36,101,122	935,389	37,036,511	1,758,744	71,383	1,830,127	249,496		249,496
Other Grants			0			0	650		650
Service Charges			0	1,162,374		1,162,374			0
Miscellaneous	2,224,607		2,224,607	269,649		269,649	78,687		78,687
Debt Proceeds			0			0			0
County Contributions	18,187,174	1,203,005	19,390,179	1,178,247	120,396	1,298,643	513,000		513,000
Total Revenues	63,229,032	2,138,394	65,367,426	5,342,741	191,779	5,534,520	974,639	0	974,639
Expenditures by Function									
Primary/Secondary Ed.	63,229,503	2,314,020	65,543,523			0			0
Community Colleges			0	5,797,884		5,797,884			0
Libraries			0			0	921,501	2,835	924,336
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	63,229,503	2,314,020	65,543,523	5,797,884	0	5,797,884	921,501	2,835	924,336
Excess of Revenues Over/ (Under) Expenditures	(471)	(175,626)	(176,097)	(455,143)	191,779	(263,364)	53,138	(2,835)	50,303

Year Ended June 30, 2013

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	21,893,422		21,893,422	5,251,019		5,251,019			0
State Grants	251,301,921	20,411,534	271,713,455	10,052,498	1,285,584	11,338,082	1,943,615		1,943,615
Other Grants			0			0			0
Service Charges			0	20,655,892		20,655,892	302,909		302,909
Miscellaneous	9,548,222		9,548,222	5,472,203		5,472,203	2,082,756		2,082,756
Debt Proceeds	668,732		668,732			0			0
County Contributions	237,222,448	10,006,688	247,229,136	18,173,272	2,288,612	20,461,884	7,619,997		7,619,997
Total Revenues	520,634,745	30,418,222	551,052,967	59,604,884	3,574,196	63,179,080	11,949,277	0	11,949,277
Expenditures by Function									
Primary/Secondary Ed.	515,824,339	30,418,222	546,242,561			0			0
Community Colleges			0	58,095,034		58,095,034			0
Libraries			0			0	11,788,417		11,788,417
Debt Service									
Principal	456,907		456,907			0			0
Interest	504,356		504,356			0			0
Total Expenditures	516,785,602	30,418,222	547,203,824	58,095,034	0	58,095,034	11,788,417	0	11,788,417
Excess of Revenues Over/ (Under) Expenditures	3,849,143	0	3,849,143	1,509,850	3,574,196	5,084,046	160,860	0	160,860

Year Ended June 30, 2013

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	5,511,765		5,511,765	2,398,756		2,398,756			0
State Grants	24,964,740		24,964,740	3,855,795		3,855,795	202,276		202,276
Other Grants			0			0	49,651		49,651
Service Charges			0	4,098,063		4,098,063	46,904		46,904
Miscellaneous	1,139,213		1,139,213	130,830		130,830	26,921		26,921
Debt Proceeds			0			0			0
County Contributions	26,191,165		26,191,165	5,004,183	992,380	5,996,563	982,700	22,927	1,005,627
Total Revenues	57,806,883	0	57,806,883	15,487,627	992,380	16,480,007	1,308,452	22,927	1,331,379
Expenditures by Function									
Primary/Secondary Ed.	59,524,163		59,524,163			0			0
Community Colleges			0	17,274,724		17,274,724			0
Libraries			0			0	1,267,421	24,211	1,291,632
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	59,524,163	0	59,524,163	17,274,724	0	17,274,724	1,267,421	24,211	1,291,632
Excess of Revenues Over/ (Under) Expenditures	(1,717,280)	0	(1,717,280)	(1,787,097)	992,380	(794,717)	41,031	(1,284)	39,747

Year Ended June 30, 2013

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	27,682,128		27,682,128	7,862,729		7,862,729	11,250		11,250
State Grants	238,309,121	13,892,937	252,202,058	13,324,288	12,237,607	25,561,895	2,473,823		2,473,823
Other Grants			0			0	29,514		29,514
Service Charges			0	17,831,554		17,831,554	434,494		434,494
Miscellaneous	14,646,999	9,285,165	23,932,164	1,920,265		1,920,265	503,904		503,904
Debt Proceeds			0			0			0
County Contributions	219,821,368	11,980,732	231,802,100	15,712,002	1,281,853	16,993,855	16,054,666		16,054,666
Total Revenues	500,459,616	35,158,834	535,618,450	56,650,838	13,519,460	70,170,298	19,507,651	0	19,507,651
Expenditures by Function									
Primary/Secondary Ed.	502,728,632	37,191,795	539,920,427			0			0
Community Colleges			0	60,499,697		60,499,697			0
Libraries			0			0	17,893,966	404,016	18,297,982
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	502,728,632	37,191,795	539,920,427	60,499,697	0	60,499,697	17,893,966	404,016	18,297,982
Excess of Revenues Over/ (Under) Expenditures	(2,269,016)	(2,032,961)	(4,301,977)	(3,848,859)	13,519,460	9,670,601	1,613,685	(404,016)	1,209,669

Year Ended June 30, 2013

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	23,579,788		23,579,788	11,339,128		11,339,128	436,062		436,062
State Grants	267,352,387	31,488,230	298,840,617	17,714,370	9,052,762	26,767,132	2,177,051		2,177,051
Other Grants			0			0			0
Service Charges			0	34,599,888		34,599,888	952,035		952,035
Miscellaneous	13,774,671	1,036	13,775,707	1,329,404		1,329,404	1,863		1,863
Debt Proceeds			0			0			0
County Contributions	485,995,711	67,217,121	553,212,832	27,561,939	8,020,445	35,582,384	16,961,218		16,961,218
Total Revenues	790,702,557	98,706,387	889,408,944	92,544,729	17,073,207	109,617,936	20,528,229	0	20,528,229
Expenditures by Function									
Primary/Secondary Ed.	793,117,393	96,636,496	889,753,889			0			0
Community Colleges			0	96,049,868		96,049,868			0
Libraries			0			0	19,917,699	156,637	20,074,336
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	793,117,393	96,636,496	889,753,889	96,049,868	0	96,049,868	19,917,699	156,637	20,074,336
Excess of Revenues Over/ (Under) Expenditures	(2,414,836)	2,069,891	(344,945)	(3,505,139)	17,073,207	13,568,068	610,530	(156,637)	453,893

Year Ended June 30, 2013

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	3,190,497		3,190,497	447,915		447,915			0
State Grants	11,694,040	104,177	11,798,217	809,023	45,084	854,108	127,753		127,753
Other Grants			0			0	82,497		82,497
Service Charges			0	534,693		534,693	25,662		25,662
Miscellaneous	497,908	9,185	507,093	124,039		124,039	65,005		65,005
Debt Proceeds			0			0			0
County Contributions	17,362,758		17,362,758	541,995	76,039	618,034	542,000		542,000
Total Revenues	32,745,203	113,362	32,858,565	2,457,664	121,124	2,578,788	842,917	0	842,917
Expenditures by Function									
Primary/Secondary Ed.	32,283,029	114,940	32,397,969			0			0
Community Colleges			0	2,667,030		2,667,030			0
Libraries			0			0	833,317		833,317
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	32,283,029	114,940	32,397,969	2,667,030	0	2,667,030	833,317	0	833,317
Excess of Revenues Over/ (Under) Expenditures	462,174	(1,578)	460,596	(209,366)	121,124	(88,242)	9,600	0	9,600

Year Ended June 30, 2013

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	104,441,140	2,437,796	106,878,936	37,833,852	247,012	38,080,864	52,290		52,290
State Grants	724,932,072	52,352,511	777,284,583	53,815,323	8,028,000	61,843,323	4,687,092		4,687,092
Other Grants			0			0			0
Service Charges			0	75,122,095		75,122,095	1,140,854		1,140,854
Miscellaneous	33,894,871	84,295	33,979,166	1,857,212		1,857,212	224,697		224,697
Debt Proceeds	13,153,020	15,657,067	28,810,087			0			0
County Contributions	1,478,492,543	218,819,270	1,697,311,813	97,742,423	50,303,740	148,046,163	32,226,536	22,320,752	54,547,288
Total Revenues	2,354,913,646	289,350,939	2,644,264,585	266,370,905	58,578,752	324,949,657	38,331,469	22,320,752	60,652,221
Expenditures by Function									
Primary/Secondary Ed.	2,337,574,870	280,935,624	2,618,510,494			0			0
Community Colleges			0	282,857,779		282,857,779			0
Libraries			0			0	38,331,469	22,320,752	60,652,221
Debt Service									
Principal	11,167,471	8,226,740	19,394,211			0			0
Interest	612,698	188,575	801,273			0			0
Total Expenditures	2,349,355,039	289,350,939	2,638,705,978	282,857,779	0	282,857,779	38,331,469	22,320,752	60,652,221
Excess of Revenues Over/ (Under) Expenditures	5,558,607	0	5,558,607	(16,486,874)	58,578,752	42,091,878	0	0	0

Year Ended June 30, 2013

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	141,136,265		141,136,265	25,324,247		25,324,247			0
State Grants	1,001,499,959	49,233,028	1,050,732,987	27,184,553	2,602,397	29,786,950	7,911,403		7,911,403
Other Grants			0			0	80,000		80,000
Service Charges			0	27,700,702		27,700,702	872,759		872,759
Miscellaneous	42,596,568		42,596,568	5,840,927		5,840,927	338,955		338,955
Debt Proceeds		15,579,181	15,579,181			0			0
County Contributions	631,498,784	100,950,351	732,449,135	31,045,200	1,217,124	32,262,324	17,267,200	2,362,121	19,629,321
Total Revenues	1,816,731,576	165,762,560	1,982,494,136	117,095,629	3,819,521	120,915,150	26,470,317	2,362,121	28,832,438
Expenditures by Function									
Primary/Secondary Ed.	1,706,127,989	165,762,560	1,871,890,549			0			0
Community Colleges			0	116,248,143		116,248,143			0
Libraries			0			0	25,856,699	2,634,826	28,491,525
Debt Service									
Principal	64,730,897		64,730,897			0			0
Interest	2,712,542		2,712,542			0			0
Total Expenditures	1,773,571,428	165,762,560	1,939,333,988	116,248,143	0	116,248,143	25,856,699	2,634,826	28,491,525
Excess of Revenues Over/ (Under) Expenditures	43,160,148	0	43,160,148	847,486	3,819,521	4,667,007	613,618	(272,705)	340,913

Year Ended June 30, 2013

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	5,989,817		5,989,817	1,241,502		1,241,502			0
State Grants	37,863,111	410,826	38,273,937	2,242,400	105,197	2,347,596	236,931		236,931
Other Grants	524,115		524,115			0			0
Service Charges			0	1,482,027		1,482,027	89,639		89,639
Miscellaneous	1,883,301	1,432	1,884,733	343,803		343,803	112,510		112,510
Debt Proceeds			0			0			0
County Contributions	44,860,051	2,996,262	47,856,313	1,502,266	177,425	1,679,691	1,278,293		1,278,293
Total Revenues	91,120,395	3,408,520	94,528,915	6,811,998	282,622	7,094,619	1,717,373	0	1,717,373
Expenditures by Function									
Primary/Secondary Ed.	91,223,651	4,300,011	95,523,662			0			0
Community Colleges			0	7,392,305		7,392,305			0
Libraries			0			0	1,875,780		1,875,780
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	91,223,651	4,300,011	95,523,662	7,392,305	0	7,392,305	1,875,780	0	1,875,780
Excess of Revenues Over/ (Under) Expenditures	(103,256)	(891,491)	(994,747)	(580,307)	282,622	(297,686)	(158,407)	0	(158,407)

Year Ended June 30, 2013

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	16,420,633		16,420,633	2,156,895		2,156,895			0
State Grants	109,180,651	1,040,570	110,221,221	3,132,656	1,587,149	4,719,805	840,475		840,475
Other Grants			0			0			0
Service Charges			0	6,462,052		6,462,052	262,370		262,370
Miscellaneous	7,849,898	706	7,850,604	235,076		235,076	32,166		32,166
Debt Proceeds	4,472,501		4,472,501			0			0
County Contributions	85,697,709	2,860,136	88,557,845	3,478,435	1,018,189	4,496,624	2,331,204		2,331,204
Total Revenues	223,621,392	3,901,412	227,522,804	15,465,114	2,605,338	18,070,452	3,466,215	0	3,466,215
Expenditures by Function									
Primary/Secondary Ed.	224,843,794	3,900,706	228,744,500			0			0
Community Colleges			0	16,058,168		16,058,168			0
Libraries			0			0	3,453,001		3,453,001
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	224,843,794	3,900,706	228,744,500	16,058,168	0	16,058,168	3,453,001	0	3,453,001
Excess of Revenues Over/ (Under) Expenditures	(1,222,402)	706	(1,221,696)	(593,054)	2,605,338	2,012,284	13,214	0	13,214

Year Ended June 30, 2013

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	5,435,394		5,435,394			0			0
State Grants	26,065,042	113,027	26,178,069			0	319,034		319,034
Other Grants			0			0			0
Service Charges			0			0	19,508		19,508
Miscellaneous	542,741		542,741			0	294,521		294,521
Debt Proceeds			0			0			0
County Contributions	9,104,448	192,213	9,296,661			0	463,776		463,776
Total Revenues	41,147,625	305,240	41,452,865	0	0	0	1,096,839	0	1,096,839
Expenditures by Function									
Primary/Secondary Ed.	41,239,451	305,240	41,544,691			0			0
Community Colleges			0			0			0
Libraries			0			0	912,366		912,366
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	41,239,451	305,240	41,544,691	0	0	0	912,366	0	912,366
Excess of Revenues Over/ (Under) Expenditures	(91,826)	0	(91,826)	0	0	0	184,473	0	184,473

Year Ended June 30, 2013

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	3,966,772		3,966,772	1,080,836		1,080,836			0
State Grants	15,064,041	380,432	15,444,473	1,952,206	82,654	2,034,860	213,922		213,922
Other Grants			0			0	7,500		7,500
Service Charges			0	1,290,235		1,290,235	122,382		122,382
Miscellaneous	1,555,595	792,159	2,347,754	299,311		299,311	279,732		279,732
Debt Proceeds			0			0			0
County Contributions	38,865,013	28,700	38,893,713	1,307,855	139,405	1,447,260	874,989		874,989
Total Revenues	59,451,421	1,201,291	60,652,712	5,930,443	222,060	6,152,503	1,498,525	0	1,498,525
Expenditures by Function									
Primary/Secondary Ed.	56,092,430	1,201,291	57,293,721			0			0
Community Colleges			0	6,435,652		6,435,652			0
Libraries			0			0	1,531,160		1,531,160
Debt Service									
Principal	2,190,665		2,190,665			0			0
Interest	1,170,993		1,170,993			0			0
Total Expenditures	59,454,088	1,201,291	60,655,379	6,435,652	0	6,435,652	1,531,160	0	1,531,160
Excess of Revenues Over/ (Under) Expenditures	(2,667)	0	(2,667)	(505,209)	222,060	(283,149)	(32,635)	0	(32,635)

Year Ended June 30, 2013

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	21,321,365		21,321,365	9,431,336		9,431,336			0
State Grants	173,216,728	7,888,132	181,104,860	9,612,494	5,872,497	15,484,991	1,531,284	3,131,915	4,663,199
Other Grants			0			0	34,400		34,400
Service Charges			0	19,653,989		19,653,989	104,433		104,433
Miscellaneous	5,174,336		5,174,336	987,570	2,442,705	3,430,275	944,903		944,903
Debt Proceeds			0			0			0
County Contributions	92,951,603	(595,107)	92,356,496	8,865,010	1,103,673	9,968,683	2,702,330		2,702,330
Total Revenues	292,664,032	7,293,025	299,957,057	48,550,399	9,418,875	57,969,274	5,317,350	3,131,915	8,449,265
Expenditures by Function									
Primary/Secondary Ed.	288,452,578	13,469,393	301,921,971			0			0
Community Colleges			0	50,931,308		50,931,308			0
Libraries			0			0	6,081,722	3,131,915	9,213,637
Debt Service									
Principal	454,514	325,605	780,119			0			0
Interest	109,776	307,863	417,639			0			0
Total Expenditures	289,016,868	14,102,861	303,119,729	50,931,308	0	50,931,308	6,081,722	3,131,915	9,213,637
Excess of Revenues Over/ (Under) Expenditures	3,647,164	(6,809,836)	(3,162,672)	(2,380,909)	9,418,875	7,037,966	(764,372)	0	(764,372)

Year Ended June 30, 2013

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	20,217,251		20,217,251	6,492,125		6,492,125			0
State Grants	130,348,765	4,340,212	134,688,977	6,371,094		6,371,094	1,057,993		1,057,993
Other Grants			0			0			0
Service Charges			0	4,444,691		4,444,691	119,812		119,812
Miscellaneous	3,586,370	2,470,676	6,057,046	1,318,568		1,318,568	212,831		212,831
Debt Proceeds	1,614,911		1,614,911			0			0
County Contributions	39,710,216		39,710,216	3,120,880		3,120,880	1,052,569		1,052,569
Total Revenues	195,477,513	6,810,888	202,288,401	21,747,358	0	21,747,358	2,443,205	0	2,443,205
Expenditures by Function									
Primary/Secondary Ed.	192,553,317	8,197,949	200,751,266			0			0
Community Colleges			0	23,507,956		23,507,956			0
Libraries			0			0	2,371,426	48,753	2,420,179
Debt Service									
Principal	1,343,707		1,343,707			0			0
Interest	36,646		36,646			0			0
Total Expenditures	193,933,670	8,197,949	202,131,619	23,507,956	0	23,507,956	2,371,426	48,753	2,420,179
Excess of Revenues Over/ (Under) Expenditures	1,543,843	(1,387,061)	156,782	(1,760,598)	0	(1,760,598)	71,779	(48,753)	23,026

Year Ended June 30, 2013

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	9,102,883		9,102,883	2,524,715		2,524,715			0
State Grants	24,409,161	309,053	24,718,214	2,477,648		2,477,648	219,071		219,071
Other Grants			0			0			0
Service Charges			0	1,728,491		1,728,491	31,336		31,336
Miscellaneous	946,793	13	946,806	512,777		512,777	11,713		11,713
Debt Proceeds			0			0			0
County Contributions	74,408,038	531,379	74,939,417	1,386,480		1,386,480	2,765,062		2,765,062
Total Revenues	108,866,875	840,445	109,707,320	8,630,111	0	8,630,111	3,027,182	0	3,027,182
Expenditures by Function									
Primary/Secondary Ed.	108,796,519	840,432	109,636,951			0			0
Community Colleges			0	9,141,983		9,141,983			0
Libraries			0			0	3,027,182		3,027,182
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	108,796,519	840,432	109,636,951	9,141,983	0	9,141,983	3,027,182	0	3,027,182
Excess of Revenues Over/ (Under) Expenditures	70,356	13	70,369	(511,872)	0	(511,872)	0	0	0

Year Ended June 30, 2013

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	831,115,727	2,512,751	833,628,478	210,044,382	247,012	210,291,394	859,648	0	859,648
State Grants	5,679,690,124	325,453,343	6,005,143,467	270,408,670	56,746,881	327,155,551	57,571,706	3,131,915	60,703,621
Other Grants	741,115	0	741,115	0	0	0	743,876	0	743,876
Service Charges	0	0	0	393,914,768	0	393,914,768	10,195,402	0	10,195,402
Miscellaneous	217,189,577	13,887,668	231,077,245	33,835,144	2,448,252	36,283,396	13,206,958	0	13,206,958
Debt Proceeds	38,102,156	31,740,890	69,843,046	0	0	0	0	0	0
County Contributions	5,569,133,318	598,936,933	6,168,070,251	325,019,654	92,909,826	417,929,480	194,270,503	26,904,625	221,175,128
Total Revenues	12,335,972,017	972,531,585	13,308,503,602	1,233,222,618	152,351,971	1,385,574,589	276,848,093	30,036,540	306,884,633
Expenditures by Function									
Primary/Secondary Ed.	12,148,567,899	983,324,737	13,131,892,636	0	0	0	0	0	0
Community Colleges	0	0	0	1,286,617,726	0	1,286,617,726	0	0	0
Libraries	0	0	0	0	0	0	267,694,650	32,180,859	299,875,509
Debt Service									
Principal	106,847,087	8,552,345	115,399,432	0	0	0	0	0	0
Interest	13,139,784	496,438	13,636,222	0	0	0	0	0	0
Total Expenditures	12,268,554,770	992,373,520	13,260,928,290	1,286,617,726	0	1,286,617,726	267,694,650	32,180,859	299,875,509
Excess of Revenues Over/ (Under) Expenditures	67,417,247	(19,841,935)	47,575,312	(53,395,108)	152,351,971	98,956,863	9,153,443	(2,144,319)	7,009,124

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). The information includes pension plans covered in the jurisdictions' annual financial reports and contributions to the Maryland State Retirement and Pension System by or on behalf of the jurisdictions and/or the jurisdictions' component units. In certain cases, jurisdictions' component units may offer additional plans not included here. 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	Management Contractual Employees Retirement Plan	Length of Service Awards (Emergency Service Organizations)	
Plan	Defined benefit plan.	Defined contribution plan.	Length of service awards program (established in January 2009).	
Coverage	Employees of the county government, board of education, library system, and community college.	Certain contractual employees of the county.	Qualified active volunteer members of fire companies and rescue squads who are over the age of 18 and have completed one year of service.	
Policies	State system in general: Employee contributions vary by plan within the system and can range from 0% to 7%. Employer contributions are actuarially determined. Significant actuarial assumptions include (1) 7.70% rate of return and (2) varying salary increases.	The county is required to contribute 8.99% to the Management Contractual Employees Retirement Plan.	The county fully funds the plan with a maximum benefit of \$105 per month (based on years of service). Actuarial assumptions include a 5% rate of return compounded annually.	
Actual Contribution Made by Entity	\$4,297,306 ¹ - county: \$1,313,060 - board of education: \$2,886,886 - library system: \$11,656 - college: \$85,704	\$33,700	\$235,805	
Annual Required Contribution or Pension Cost	\$4,297,306 - county: \$1,313,060 - board of education: \$2,886,886 - library system: \$11,656 - college: \$85,704	\$33,700	\$235,805	
Financial Status	As of June 30, 2013 (entire system)		As of January 1, 2012	
Actuarial Accrued Liability	\$60,060,091,378		\$520,526	
Actuarial Value of Assets	\$39,350,969,353		\$617,495	
Unfunded Actuarial Accrued Liability	\$20,709,122,025		(\$96,969)	
Unfunded Actuarial Accrued Liability - Prior	\$20,620,744,692		(\$84,138)	
Increase/(Decrease) in Unfunded Liability	\$88,377,333		(\$12,831)	
Percent of Benefits Funded	65.5%		118.6%	

¹ In addition to these amounts, the State also makes certain contributions (i.e., \$7.1 million on behalf of the board of education, \$119,000 on behalf of the library, and \$1.5 million on behalf of the community college). A portion of the amount paid by the State on behalf of the community college goes toward retirement plans outside of the State system.

Anne Arundel County

	County Employees' Retirement Plan	Police Service Retirement Plan	Fire Service Retirement Plan	Detention Pension Plan
Plan	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.
Coverage	Permanent employees not included in any other plan, and employees of economic development, are eligible.	Permanent employees in police service are eligible.	Permanent fire service employees are eligible.	Permanent detention center officers and personnel and sheriff deputies are eligible.
Policies	Employees either contribute 4% of their compensation or make no contributions, depending on the benefit structure they choose. County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 4.5% rate of return and (2) salary increases varying by age.	Employees contribute 5% to 7.25% of their compensation. County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 4.5% rate of return and (2) salary increases varying by age.	Employees contribute 5% to 7.25% of their compensation. County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 4.5% rate of return and (2) salary increases varying by age.	Employees contribute 5% to 6.75% of their compensation. County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 4.5% rate of return and (2) salary increases varying by age.
Actual Contribution Made by Entity	\$20,764,948	\$16,557,738	\$15,895,667	\$5,193,501
Annual Required Contribution or Pension Cost	\$20,764,948	\$16,557,738	\$15,895,667	\$5,193,501
Financial Status	As of January 1, 2013	As of January 1, 2013	As of January 1, 2013	As of January 1, 2013
Actuarial Accrued Liability	\$693,580,675	\$555,292,097	\$510,470,652	\$133,678,085
Actuarial Value of Assets	\$508,232,321	\$420,675,703	\$426,659,036	\$92,617,788
Unfunded Actuarial Accrued Liability	\$185,348,354	\$134,616,394	\$83,811,616	\$41,060,297
Unfunded Actuarial Accrued Liability – Prior	\$105,104,442	\$66,110,544	\$38,659,452	\$31,856,070
Increase/(Decrease) in Unfunded Liability	\$80,243,912	\$68,505,850	\$45,152,164	\$9,204,227
Percent of Benefits Funded	73.3%	75.8%	83.6%	69.3%

Anne Arundel County

	Maryland State Retirement and Pension System			
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).			
Coverage	Primary government employees hired prior to July 1, 1969, who elected not to transfer to the Employees’ Plan and substantially all employees of the board of education, library, and community college participate.			
Policies	The State also makes contributions on behalf of the board of education, community college, and library (\$54.6 million, \$3.5 million, and \$1.1 million, respectively).			
Actual Contribution Made by Entity	\$21,131,854 • primary government: \$1,681,986 • board of education: \$19,141,696 • community college: \$308,172			
Annual Required Contribution or Pension Cost	\$21,131,854 • primary government: \$1,681,986 • board of education: \$19,141,696 • community college: \$308,172			
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	Unfunded Police Department Retirement Plan
Plan	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.
Coverage	Uniformed officers of the Baltimore City fire and police departments, and certain Maryland Aviation Administration firefighter/paramedics.	Employees in the general administrative service of the city and certain nonteacher employees of the school system.	Mayor, Comptroller, and the President and members of the City Council.	Employees eligible for the plan were hired prior to January 1, 1947, and all members are currently retired.
Policies	Members contribute 9% of regular compensation. The city funds the remaining amounts. Significant actuarial assumptions include (1) 7.75% rate of return and (2) varying salary increases.	A small percentage of members contribute 4% of regular compensation, but the vast majority do not make contributions. The city funds the remaining amounts. Significant actuarial assumptions include (1) 7.75% (pre-retirement) and 6.55% (post-retirement) rates of return and (2) varying salary increases.	Members contribute 5% of regular compensation. The city funds the remaining amounts. Significant actuarial assumptions include (1) 7.25% (pre-retirement) and (2) 5% salary increases.	The city plans to pay benefits on a pay-as-you-go basis until all obligations have been fulfilled.
Actual Contribution Made by Entity	\$106,991,889	\$88,300,214	\$419,459	\$705,000
Annual Required Contribution or Pension Cost	\$102,078,859	\$88,300,214	\$419,459	\$705,000
Financial Status	As of June 30, 2013	As of June 30, 2013	As of June 30, 2013	As of June 30, 2013
Actuarial Accrued Liability	\$3,267,572,501	\$2,151,993,000	\$16,185,092	
Actuarial Value of Assets	\$2,502,405,754	\$1,465,943,503	\$19,136,283	
Unfunded Actuarial Accrued Liability	\$765,166,747	\$686,049,497	(\$2,951,191)	\$2,776,000
Unfunded Actuarial Accrued Liability - Prior	\$712,787,613	\$681,612,088	(\$1,551,750)	\$3,545,000
Increase/(Decrease) in Unfunded Liability	\$52,379,134	\$4,437,409	(\$1,399,441)	(\$769,000)
Percent of Benefits Funded	76.6%	68.1%	118.2%	

Baltimore City

	Maryland State Retirement and Pension System			
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).			
Coverage	Public school system and library employees participate.			
Policies	The State makes contributions on behalf of the school system and library (\$61.4 million and \$1.7 million, respectively, in FY 2013).			
Actual Contribution Made by Entity				
Annual Required Contribution or Pension Cost				
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	
Plan	Defined benefit plan.	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).	
Coverage	County employees and certain employees of the board of education, board of library trustees, community college, and the Baltimore County Revenue Authority.	Law enforcement officers and firefighters employed prior to October 1, 1959, and their spouses.	Substantially all employees of the component units who are not members of the county retirement system.	
Policies	Employees contribute a percentage of their salary to the system. The contribution rate varies based on whether the employee was hired prior to or after July 1, 2007, and other factors. Employer contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 7.25% rate of return and (2) varying salary increases (3.0% to 7.5%).	Not available	The State makes contributions on behalf of the component units (approximately \$82.2 million in FY 2013). These amounts include \$75.0 million for the board of education, \$5.4 million for the community college, and \$1.8 million for the library board.	
Actual Contribution Made by Entity	\$73,362,028	\$14,000		
Annual Required Contribution or Pension Cost	\$73,362,028	Not available		
Financial Status	As of June 30, 2012	Not available ²		
Actuarial Accrued Liability	\$3,154,516,567			
Actuarial Value of Assets	\$2,483,511,733			
Unfunded Actuarial Accrued Liability	\$671,004,834			
Unfunded Actuarial Accrued Liability - Prior	\$649,994,875			
Increase/(Decrease) in Unfunded Liability	\$21,009,959			
Percent of Benefits Funded	78.7%			

² Actuarial valuation information for the plan is not provided in the county's Comprehensive Annual Financial Report. However, according to the report, the plan's net position at the end of fiscal 2013 was \$50.1 million.

Calvert County

	County Employees' Retirement System	Maryland State Retirement and Pension System	Employees' Retirement Savings Plan	Volunteer Fire & Rescue Squads Retirement Plan
Plan	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).	Defined contribution plan.	Defined benefit plan.
Coverage	All full-time employees, part-time employees who work 50% of a regular work week, and employees of the office of the State's Attorney and the Calvert County Housing Authority were eligible. No new participants have been added since the adoption of the retirement savings plan.	Employees that did not opt to participate in the county employees' retirement system and employees of the board of education. (The county commissioners approved the withdrawal of county employees from the State system in 1996, but covered employees were given the option to remain in the State system.)	All employees hired after June 30, 1998, are automatically enrolled.	Certified members of any volunteer fire and rescue company 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) varying salary increases (5.0% to 6.0%).	The contribution amount below is entirely the board of education's contribution. The county's actual and required contributions were \$0. The State also makes contributions on behalf of the board of education and public library (approximately \$17.0 million and \$298,488, respectively, in FY 2013).	Employees contribute 3% of wages and the county contributes 5% of wages.	County contributions are based on actuarial valuations. Significant actuarial assumptions include an 8% rate of return.
Actual Contribution Made by Entity	\$2,910,000	\$2,012,647	\$922,895	\$470,000
Annual Required Contribution or Pension Cost	\$2,657,294	\$2,012,647	Not available	\$467,519
Financial Status	As of June 30, 2013			As of June 30, 2013
Actuarial Accrued Liability	\$69,734,714			\$6,802,216
Actuarial Value of Assets	\$52,364,615			\$3,052,522
Unfunded Actuarial Accrued Liability	\$17,370,099			\$3,749,694
Unfunded Actuarial Accrued Liability - Prior	\$17,235,602			\$3,347,827
Increase/(Decrease) in Unfunded Liability	\$134,497			\$401,867
Percent of Benefits Funded	75.1%			44.9%

Calvert County

	Sheriff's Department Plan			
Plan	Defined benefit plan.			
Coverage	All full-time deputy sheriffs and correctional officers employed by the county, excluding those who were hired prior to July 1, 1989, who elected to remain in the State system, are eligible.			
Policies	Employees contribute 8% of annual compensation, compounded annually with 5% interest. The county funds the remaining actuarially determined amounts. Significant actuarial assumptions include (1) 8% rate of return and (2) salary increases varying by age.			
Actual Contribution Made by Entity	\$2,770,000			
Annual Required Contribution or Pension Cost	\$2,537,251			
Financial Status	As of June 30, 2013			
Actuarial Accrued Liability	\$65,095,243			
Actuarial Value of Assets	\$51,435,307			
Unfunded Actuarial Accrued Liability	\$13,659,936			
Unfunded Actuarial Accrued Liability - Prior	\$11,846,924			
Increase/(Decrease) in Unfunded Liability	\$1,813,012			
Percent of Benefits Funded	79.0%			

Caroline County

	County Employees and Certain Appointed Officials Plan	Maryland State Retirement and Pension System	County Deferred Compensation Plans	
Plan	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).	Defined contribution plans.	
Coverage	All permanent employees who work at least 20 hours a week, except employees of the library and board of education and elected and certain appointed officials.	Employees of the board of education and library, election officials, elected officials, certain retired personnel, and sheriffs' deputies.	Certain appointed officials and merit employees.	
Policies	County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 7.5% rate of return and (2) 3.5% salary increases. No contributions are required of members.	The State also makes contributions on behalf of the board of education and library (\$3.8 million and \$110,000, respectively, in FY 2013).	County contributes from 5% to 16% of salary for appointed officials. The officials may also contribute certain amounts. Contribution policy for merit employees is not available.	
Actual Contribution Made by Entity	\$1,166,000	\$1,755,166 - county: \$373,702 - board of education: \$1,381,464	\$59,739	
Annual Required Contribution or Pension Cost	\$1,166,835	\$1,755,166 - county: \$373,702 - board of education: \$1,381,464	Not available	
Financial Status	As of July 1, 2012			
Actuarial Accrued Liability	\$22,806,887			
Actuarial Value of Assets	\$14,816,969			
Unfunded Actuarial Accrued Liability	\$7,989,918			
Unfunded Actuarial Accrued Liability - Prior	\$7,515,412			
Increase/(Decrease) in Unfunded Liability	\$474,506			
Percent of Benefits Funded	65.0%			

Carroll County

	County Employee Pension Plan	County Certified Law Officers Pension Plan	County Defined Contribution Plan	Volunteer Firemen Pension Plan
Plan	Defined benefit plan.	Defined benefit plan.	Defined contribution plan.	Defined benefit plan.
Coverage	Regular employees employed on or after July 1, 2003, who are not eligible for the State Retirement and Pension System.	Officers and employees of the sheriff's office who are not eligible for the State Retirement and Pension System.	Employees are eligible to participate upon hire if employed at least at the half-time level and the employee does not participate in the State Retirement and Pension System. However, only eligible employees hired prior to July 1, 1985, who are not enrolled in either of the county's pension plans are eligible for county contributions to their accounts.	Certified active volunteer members of county fire companies or departments with 50 points for each year of service.
Policies	Plan members are required to contribute 5% of their annual base pay. County contributions are actuarially determined. Significant actuarial assumptions include (1) 7% rate of return and (2) varying salary increases attributable to inflation and seniority/merit raises.	Plan members are required to contribute 8% of their annual base pay. County contributions are actuarially determined. Significant actuarial assumptions include (1) 7% rate of return and (2) varying salary increases attributable to inflation and seniority/merit raises.	County contributions range from 2% to 8% of base salary, depending upon the amount contributed by the employee. Eligible employees can contribute up to an amount as limited by applicable law, and not in excess of a member's annual compensation.	County contributions are actuarially determined. Actuarial assumptions include a 7% rate of return.
Actual Contribution Made by Entity	\$2,585,599	\$786,577	\$191,192	\$0
Annual Required Contribution or Pension Cost	\$2,380,777	\$558,287	Not available	\$435,951
Financial Status	As of July 1, 2012	As of July 1, 2012		As of January 1, 2012 (last valuation)
Actuarial Accrued Liability	\$40,184,901	\$6,059,575		\$8,274,618
Actuarial Value of Assets	\$38,015,237	\$3,609,591		\$6,956,744
Unfunded Actuarial Accrued Liability	\$2,169,664	\$2,449,984		\$1,317,874
Unfunded Actuarial Accrued Liability - Prior	\$2,253,921	\$2,686,307		\$1,109,791
Increase/(Decrease) in Unfunded Liability	(\$84,257)	(\$236,323)		\$208,083
Percent of Benefits Funded	94.6%	59.6%		84.1%

Carroll County

	Maryland State Retirement and Pension System			
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).			
Coverage	Board of education, community college, and library employees.			
Policies	The State makes contributions on behalf of the board of education, community college, and library (\$19.0 million, \$675,400, and \$644,400, respectively, in FY 2013).			
Actual Contribution Made by Entity	\$5,802,534			
	- board of education: \$5,755,786 - library: \$46,748			
Annual Required Contribution or Pension Cost	\$5,802,534			
	- board of education: \$5,755,786 - library: \$46,748			
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	Cecil College TIAA-CREF Defined Contribution Plan	
Plan	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).	Defined contribution plan.	
Coverage	This plan covers all full-time employees on the county's Public Safety Pay Scale hired after June 30, 2002, eligible public safety employees converted from the Maryland State Retirement and Pension System, and the county sheriff.	Employees of the county government, board of education, library, and community college (excluding those participating in the public safety employees plan and employees of the Bainbridge Development Corporation).	Cecil College employees.	
Policies	Employees contribute 8% of base compensation and employer contributions are actuarially determined. Significant assumptions include (1) a 7.5% rate of return and (2) varying salary increases.	The State also makes contributions on behalf of the board of education, Cecil College, and library (\$11.7 million, \$423,400, and \$305,900, respectively, in FY 2013).	The State also makes contributions on the college's behalf (\$420,831 in FY 2013).	
Actual Contribution Made by Entity	\$2,173,305	\$5,412,503 - county: \$3,881,437³ - board of education: \$1,508,489 - Cecil College: \$22,577	\$36,939	
Annual Required Contribution or Pension Cost	\$2,173,305	\$5,412,503 - county: \$3,881,437 - board of education: \$1,508,489 - Cecil College: \$22,577	\$36,939	
Financial Status	July 1, 2011 (last available)			
Actuarial Accrued Liability	\$37,691,735			
Actuarial Value of Assets	\$24,993,398			
Unfunded Actuarial Accrued Liability	\$12,698,337			
Unfunded Actuarial Accrued Liability - Prior	\$12,037,880			
Increase/(Decrease) in Unfunded Liability	\$660,457			
Percent of Benefits Funded	66.3%			

³ Includes a contribution of \$2,459,819 that Cecil County made on behalf of the School System to the Teachers System for the year ended June 30, 2013.

Charles County

	Sheriff's Office Retirement Plan	County Employees' Plan	Retirement Program for Volunteer Firefighters and Rescue Squads	Maryland State Retirement and Pension System
Plan	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).
Coverage	All full-time employees classified as sworn officers, correctional officers, or communications employees are eligible.	All full-time employees not otherwise eligible for the Sheriff's Office Retirement Plan are eligible.	Qualified active volunteer members of fire companies and rescue squads.	Board of education and library employees.
Policies	Sworn officers are required to contribute 8% of their base earnings and correctional officers and communications dispatchers are required to contribute 7% of base earnings. County contributions are based on actuarial valuations. Significant assumptions include (1) 7.75% rate of return and (2) salary increases of 2% in first two years and 5% thereafter.	Public safety employees contribute 7% of base earnings. Nonpublic safety employees contribute 4%, with no contributions required after 31 years of credited service. County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 7.75% rate of return and (2) 4.5% 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. Pension contributions have historically not been actuarially determined, but an actuary study was solicited and contracted mid-FY 2009.	The State makes contributions on behalf of the board of education and library (\$18.7 million, and \$291,700 respectively, in FY 2013).
Actual Contribution Made by Entity	\$8,425,007	\$5,246,499	\$768,200	Not available
Annual Required Contribution or Pension Cost	\$8,425,007	\$5,246,499	Not available	Not available
Financial Status	As of July 1, 2012	As of June 30, 2013 (estimated)	Presented July 2009	
Actuarial Accrued Liability	\$200,021,772	\$153,214,899	\$20,229,773	
Actuarial Value of Assets	\$147,974,939	\$138,706,536	\$11,045,456	
Unfunded Actuarial Accrued Liability	\$52,046,833	\$14,508,363	\$9,184,317	
Unfunded Actuarial Accrued Liability - Prior	\$43,129,222	\$14,929,042		
Increase/(Decrease) in Unfunded Liability	\$8,917,611	(\$420,679)		
Percent of Benefits Funded	74.0%	90.5%	54.6%	

Charles County

	Board of Education of Charles County Defined Benefit Plan			
Plan	Defined benefit plan.			
Coverage	Board of Education employees not covered by the Maryland State Retirement and Pension System who work at least four hours per day and 10 months per year.			
Policies	Employees are required to contribute 5% of their gross earnings. Board contributions are based on actuarial valuations. Significant assumptions include (1) 7% rate of return and (2) 5.5% salary increases.			
Actual Contribution Made by Entity	\$4,395,188			
Annual Required Contribution or Pension Cost	\$3,572,997			
Financial Status	As of June 30, 2012			
Actuarial Accrued Liability	\$90,471,087			
Actuarial Value of Assets	\$74,898,979			
Unfunded Actuarial Accrued Liability	\$15,572,110			
Unfunded Actuarial Accrued Liability - Prior	\$15,080,799			
Increase/(Decrease) in Unfunded Liability	\$491,311			
Percent of Benefits Funded	82.8%			

Dorchester County

	Maryland State Retirement and Pension System			
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).			
Coverage	Generally, all regular employees of the county and teachers employed by the board of education participate. Library employees also participate.			
Policies	The State also makes contributions on behalf of the board of education (\$3.1 million in FY 2013) and the library board (\$56,500 in FY 2013).			
Actual Contribution Made by Entity	\$2,497,556 - county: \$1,203,809⁴ - board of education: \$1,293,747			
Annual Required Contribution or Pension Cost	Not available			
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				

⁴ The county's fiscal 2013 financial report indicates the county made an annual deficit payment of \$40,003 in fiscal 2013 (to repay a fund deficit resulting from a 1997 actuarial study of the State system). A pension cost for sanitary district employees of \$4,702 is also listed separately. It is not clear whether the deficit payment and pension cost for sanitary district employees are part of the county contribution amount of \$1,203,809 or are in addition to that amount.

Frederick County

	Frederick County Employees' Retirement Plan	Maryland State Retirement and Pension System	Frederick County Public Schools Defined Contribution Plan	Length of Service Awards (Fire and Rescue Volunteers)
Plan	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).	Defined contribution plan.	Length of service awards program.
Coverage	Employees of the county hired on or after July 1, 1993, and employees electing to transfer into the plan. Effective July 1, 2000, an employee must work 700 hours per year to be eligible for benefits.	Generally covering county employees that are not participants in the county plan, substantially all employees of the library and board of education, and certain community college employees.	Eligible employees.	Former volunteer members of the county's fire companies or rescue squads who meet certain age and service criteria.
Policies	"Uniformed" employees contribute 9% of their base pay, while "nonuniformed" employees contribute 6% of their base pay. The county funds the remaining amounts. County contributions are based on actuarial valuations. Significant assumptions include (1) 7.50% rate of return and (2) varying salary increases (5.00% to 10.00%).	Library, board of education, and community college contributions are primarily the responsibility of the State (\$645,000, \$28.0 million, and \$1.2 million, respectively in FY 2013).	Contributions are discretionary.	Funding reported in the primary government's general fund on a "pay-as-you-go" basis.
Actual Contribution Made by Entity	\$19,971,589	\$10,265,957 - county: \$862,344 - board of education: \$9,403,613	\$20,000	\$601,398
Annual Required Contribution or Pension Cost	\$19,971,589	\$10,265,957 - county: \$862,344 - board of education: \$9,403,613	Not applicable	Not available
Financial Status	As of July 1, 2012			
Actuarial Accrued Liability	\$382,729,492			
Actuarial Value of Assets	\$312,691,229			
Unfunded Actuarial Accrued Liability	\$70,038,263			
Unfunded Actuarial Accrued Liability - Prior	\$60,786,557			
Increase/(Decrease) in Unfunded Liability	\$9,251,706			
Percent of Benefits Funded	81.7%			

Frederick County

	Frederick Community College TIAA-CREF Defined Contribution Plan			
Plan	Defined contribution plan.			
Coverage	Frederick Community College employees.			
Policies	The State also makes contributions on the college's behalf (\$744,304 in FY 2013).			
Actual Contribution Made by Entity	\$187,107			
Annual Required Contribution or Pension Cost	Not available			
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				

Garrett County

	Maryland State Retirement and Pension System	Law Enforcement Personnel Retirement Plan	Government Personnel Retirement Plan	Length of Service Awards (Fire and Rescue Volunteers)
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).	Defined benefit plan.	Defined benefit plan.	Length of service awards program.
Coverage	Employees of the county employed prior to July 1, 2005, that did not transfer to the Government Personnel Retirement Plan. Additionally, regular employees of the county board of education, library, and community college participate.	Employees classified by the county as the sheriff, correctional officer, or sworn law enforcement officer with the Sheriff's Department or Office of the State's Attorney, and employees classified as emergency management personnel.	Adopted, effective July 1, 2005, for all employees of the county. Covers eligible personnel employed prior to July 1, 2005, that elected to participate and eligible personnel hired after July 1, 2005.	Adopted, effective July 1, 2008, for all eligible volunteers who are members of fire, rescue, or emergency medical services.
Policies	The State also makes contributions on behalf of the board of education (\$3.2 million in FY 2013), the library board (\$82,800), and the community college (\$438,732).	Contributions are based on actuarial valuations. In FY 2013, the employee rate was 7.9% and the county rate was 12.23% of covered payroll. Significant actuarial assumptions include a 6% to 8% rate of return and 4% projected salary increases.	Contributions are based on actuarial valuations. In FY 2013, the employee rate was 3.39% and the county rate was 8.6% of covered payroll. Significant actuarial assumptions include a 6% to 8% rate of return and 4% projected salary increases.	Contributions are based on actuarial valuations. Significant actuarial assumptions include a 6% rate of return.
Actual Contribution Made by Entity	\$1,012,634 - county: \$25,510 - board of education: \$974,432 - Garrett College: \$12,692	\$327,170 ⁵	\$1,146,549 ⁵	\$4,708
Annual Required Contribution or Pension Cost	\$1,012,634 - county: \$25,510 - board of education: \$974,432 - Garrett College: \$12,692	\$443,819	\$1,338,311	\$4,708
Financial Status		As of June 30, 2013	As of June 30, 2013	As of July 1, 2012
Actuarial Accrued Liability		\$6,877,698	\$23,309,775	\$120,885
Actuarial Value of Assets		\$5,464,767	\$18,300,564	\$672,331
Unfunded Actuarial Accrued Liability		\$1,412,931	\$5,009,211	(\$551,446)
Unfunded Actuarial Accrued Liability - Prior		\$1,595,097	\$5,834,967	(\$532,015)
Increase/(Decrease) in Unfunded Liability		(\$182,166)	(\$825,756)	(\$19,431)
Percent of Benefits Funded		79.5%	78.5%	556.2%

⁵ The county's fiscal 2013 financial report indicates that these contribution amounts were based on recommendations from the county's actuary.

Garrett County

	Defined Contribution Plan			
Plan	Defined contribution plan.			
Coverage	All full-time county and sanitary district employees who participate in an offered deferred compensation plan are eligible.			
Policies	Employees deferring at least 2% of earned compensation under the deferred compensation plan are eligible to receive an employer contribution to the defined contribution plan. In FY 2013, the county contributed 2.42%.			
Actual Contribution Made by Entity	\$248,882			
Annual Required Contribution or Pension Cost	Not available			
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 Firefighters and Ambulance Personnel Pension Plan	Sheriff's Office Pension Plan	Harford Center, Inc. Plan
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).	Defined benefit plan.	Defined benefit plan.	Tax-deferred annuity plan.
Coverage	Employees of the county government, board of education, library, and community college participate.	Fire and ambulance personnel are eligible upon accumulating 50 points, determined in accordance with a specific point system.	Instituted in 1997 for certain law enforcement and correctional employees of the sheriff's office.	All full-time employees of the center (a component unit of county government).
Policies	In addition to those below, the State also makes certain contributions (i.e., \$30.6 million on behalf of the board of education, \$1.8 million on behalf of the community college, and \$1.0 million on behalf of the library, in FY 2013).	County contributions are based on actuarial valuations. Actuarial assumptions include a 6% rate of return.	Plan members contribute 7% of their annual salary. County contributions are based on actuarial valuations. Actuarial assumptions include a 7.5% rate of return and varying salary increases.	Employees may make contributions to the plan up to a maximum amount allowed by the Internal Revenue Code.
Actual Contribution Made by Entity	\$18,805,908 - county: \$10,626,050 - board of education: \$7,967,776 - community college: \$67,473 - library: \$144,609	\$1,970,503	\$2,287,714	\$0 (plan expenses)
Annual Required Contribution or Pension Cost	\$18,805,908 - county: \$10,626,050 - board of education: \$7,967,776 - community college: \$67,473 - library: \$144,609	\$1,970,503	\$2,287,714	
Financial Status		As of September 30, 2012	As of July 1, 2012	
Actuarial Accrued Liability		\$29,236,000	\$55,693,186	
Actuarial Value of Assets		\$19,403,069	\$36,602,822	
Unfunded Actuarial Accrued Liability		\$9,832,931	\$19,090,364	
Unfunded Actuarial Accrued Liability - Prior		\$10,079,169	\$15,644,336	
Increase/(Decrease) in Unfunded Liability		(\$246,238)	\$3,446,028	
Percent of Benefits Funded		66.4%	65.7%	

Howard County

	County Retirement Plan	Police and Fire Plan	Maryland State Retirement and Pension System	
Plan	Defined benefit plan.	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).	
Coverage	Generally, the majority of employees of the primary government, except certain police and fire officers.	All full-time police and fire officers are eligible.	Generally, all employees of the county's component units, and some employees of the primary government participate. ⁶	
Policies	Regular employees contribute 2% of their compensation, correction employees contribute 8.5% of their compensation until they reach 20 years of creditable service, when employee contributions are no longer required. County funds the remaining amounts. Significant actuarial assumptions include (1) an 8% annual rate of return and (2) varying salary increases (4.0% to 7.0%).	Police employees contribute 11.6% and fire employees contribute 7.7% of compensation. County funds the remaining amounts. Significant actuarial assumptions include (1) an 8% annual rate of return and (2) varying salary increases (4.5% to 8.25%).	The State also makes contributions on behalf of the component units (\$51.2 million in FY 2013). These amounts include \$46.7 million for the board of education, \$3.1 million for the community college, and \$1.4 million for the library board.	
Actual Contribution Made by Entity	\$11,392,000	\$19,307,000	\$10,326,154 - board of education: \$9,821,066 - community college: \$505,088	
Annual Required Contribution or Pension Cost	\$11,392,000	\$19,307,000	Not available	
Financial Status	As of July 1, 2012	As of July 1, 2012		
Actuarial Accrued Liability	\$293,343,118	\$403,741,233		
Actuarial Value of Assets	\$261,984,721	\$308,764,110		
Unfunded Actuarial Accrued Liability	\$31,358,397	\$94,977,123		
Unfunded Actuarial Accrued Liability - Prior	\$20,570,047	\$89,921,375		
Increase/(Decrease) in Unfunded Liability	\$10,788,350	\$5,055,748		
Percent Benefits Funded	89.3%	76.5%		

⁶ An employer contribution amount for the primary government employees was not provided in the county's Comprehensive Annual Financial Report.

Kent County

	Maryland State Retirement and Pension System			
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).			
Coverage	Substantially all county employees are covered. Board of education and library employees also participate.			
Policies	The State also makes contributions on behalf of the board of education (\$1.7 million in FY 2013) and the library board (\$43,100 in FY 2013).			
Actual Contribution Made by Entity	\$2,009,347 - county: \$885,020 - board of education: \$1,124,327			
Annual Required Contribution or Pension Cost	- county: \$885,020 - board of education: not available			
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 Savings Plan	Maryland State Retirement and Pension System	Length of Service Awards (Fire and Rescue Volunteers)
Plan	Defined benefit plan.	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).	Length of service awards program.
Coverage	The plan is closed to employees hired on or after October 1, 1994, except public safety bargaining unit employees and participants in a Guaranteed Retirement Income Plan (GRIP) within the Employees' Retirement System. Substantially all employees hired before October 1, 1994, of the county government and various other agencies and political subdivisions are provided benefits under the system.	All nonpublic safety and certain public safety employees not represented by a collective bargaining agreement and hired on or after October 1, 1994, are covered unless they elect to participate in GRIP. Eligible employees covered by the Employees' Retirement System may make an irrevocable decision to transfer to this plan.	Limited number of employees/retirees who elected to remain in the State plan. Board of education, community college, and library employees also participate.	County's Fire and Rescue Service volunteers who meet certain age and service criteria.
Policies	Employee contributions vary depending on their group classification ranging from 3% to 11.25% of annual compensation. The county and participating agencies fund the remaining amounts. Significant actuarial assumptions include (1) a 7.5% annual rate of return and (2) varying salary increases. Varying employee and employer contribution percentages apply for GRIP participants.	Employee contributions vary from 3% to 8%. County contributions equal 8% of eligible compensation for nonpublic safety employees and 10% for public safety employees.	The State also makes contributions on behalf of the board of education, community college, and library (\$129.4 million, \$9.3 million, and \$2.0 million, respectively in FY 2013.)	Expenditures are reported in the Fire Tax District Special Revenue Fund on a "pay-as-you-go" basis.
Actual Contribution Made by Entity	\$127,887,620	\$15,628,750	\$30,352,507	\$1,166,461
Annual Required Contribution or Pension Cost	\$127,887,620	\$15,628,750	- county: \$1,135,590 - board of education: \$27,227,553 - Montgomery College: \$1,979,364 - county: \$1,135,590 - board of education: \$27,227,553 - Montgomery College: not available	Not available
Financial Status	As of June 30, 2013			Latest available (valuation date not specified)
Actuarial Accrued Liability	\$3,821,380,732			
Actuarial Value of Assets	\$3,012,547,244			
Unfunded Actuarial Accrued Liability	\$808,833,488			\$20,740,159
Unfunded Actuarial Accrued Liability - Prior	\$877,310,399			
Increase/(Decrease) in Unfunded Liability	(\$68,476,911)			
Percent of Benefits Funded	78.8%			

Montgomery County

	Maryland-National Capital Park & Planning Commission (M-NCPPC) Employees' Retirement System	Washington Suburban Sanitary Commission (WSSC) Employees' Retirement Plan	Washington Suburban Sanitary Commission (WSSC) Employees' Retirement Restoration Plan	
Plan	Defined benefit plan.	Defined benefit plan.	Plan to restore most of the benefits foregone by participants in Employees' Retirement Plan when such benefits are limited by the maximum benefit provisions of Section 415 of the Internal Revenue Code.	
Coverage	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.	Substantially all employees.	Participants in Employees' Retirement Plan.	
Policies	Employee contributions vary depending on the plan type entered. The commission funds the remaining amounts. Significant actuarial assumptions include (1) 7.5% annual rate of return and (2) 2% salary increases plus variable merit increases.	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.	Not available	
Actual Contribution Made by Entity	\$23,806,058 (entire commission)	\$19,000,000 (entire commission)	\$36,000 (entire commission)	
Annual Required Contribution or Pension Cost	\$23,806,058	\$19,097,000	Not available	
Financial Status	As of July 1, 2012	As of June 30, 2011 (last valuation)		
Actuarial Accrued Liability	\$802,077,365	\$710,347,000		
Actuarial Value of Assets	\$660,231,611	\$673,242,000		
Unfunded Actuarial Accrued Liability	\$141,845,754	\$37,105,000		
Unfunded Actuarial Accrued Liability - Prior	\$101,980,893	\$29,342,000		
Increase/(Decrease) in Unfunded Liability	\$39,864,861	\$7,763,000		
Percent of Benefits Funded	82.3%	94.8%		

Prince George's County

	Maryland State Retirement and Pension System	Police, Fire Service, Deputy Sheriffs', Correctional Officers', and Supplemental Pension Plans				
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).	Defined benefit plans.				
Coverage	Qualified full-time and permanent part-time general service employees and officers of the primary government, and employees of component units.	Comprehensive plans for police officers, firefighters, paramedics, deputy sheriffs, and correctional officers; and supplementary pension plans for deputy sheriffs, correctional officers, crossing guards, and certain other AFSCME locals; general schedule employees; and fire and police civilians. The pension plans provide retirement and disability benefits for full-time employees.				
Policies	The State also makes contributions on behalf of the board of education, community college, and library (\$92.9 million, \$4.2 million, and \$1.6 million, respectively, in FY 2013).	Employee contributions are as follows: Comprehensive Plans: 5.5% for police; 4% for firefighters; 10% for deputy sheriffs; and 12% for correctional officers. Supplemental Plans: 4.43% for fire civilians; 5.2% for deputy sheriffs; 5.75% for correctional officers; 4.35% for crossing guards (AFSCME Local 241); 1.58% for other AFSCME locals; 3.37% for general schedule employees; and 4.21% for police civilians. The county funds the remaining amounts.				
		<u>Police</u>	<u>Fire</u>	<u>Deputy Sheriffs</u>	<u>Correctional Officers</u>	<u>Supplemental Other</u>
Actual Contribution Made by Entity	\$52,437,669 - county: \$14,088,765 - school system: \$37,799,971 - community college: \$397,847 - library: \$151,086	\$56,265,000	\$29,994,000	\$5,172,000	\$6,361,000	\$12,825,000
Annual Required Contribution or Pension Cost	Not available - county: \$14,088,765 - school system: \$37,799,971 - community college: Not available - library: Not available	\$56,265,000	\$29,994,000	\$5,172,000	\$6,361,000	\$12,825,000
Financial Status		As of July 1, 2012	As of July 1, 2012	As of July 1, 2012	As of July 1, 2012	As of July 1, 2012
Actuarial Accrued Liability		\$1,252,708,300	\$649,857,900	\$96,436,100	\$149,628,400	\$279,664,600
Actuarial Value of Assets		\$683,529,800	\$314,865,600	\$43,412,600	\$79,399,400	\$173,009,200
Unfunded Actuarial Accrued Liability		\$569,178,500	\$334,992,300	\$53,023,500	\$70,229,000	\$106,655,400
Unfunded Actuarial Accrued Liability - Prior		\$472,046,700	\$285,275,100	\$46,513,900	\$68,009,700	\$94,773,500
Increase/(Decrease) in Unfunded Liability		\$97,131,800	\$49,717,200	\$6,509,600	\$2,219,300	\$11,881,900
Percent of Benefits Funded		54.6%	48.5%	45.0%	53.1%	61.9%

Prince George's County

	Fire and Rescue Volunteers	Maryland-National Capital Park & Planning Commission (M-NCPPC) Employees' Retirement System	Washington Suburban Sanitary Commission (WSSC) Employees' Retirement Plan	Washington Suburban Sanitary Commission (WSSC) Employees' Retirement Restoration Plan
Plan	Length of service awards program (providing annuities and lump-sum death benefits).	See Montgomery County – M-NCPPC Employees' Retirement System.	See Montgomery County – WSSC Employees' Retirement Plan.	See Montgomery County – WSSC Employees' Retirement Restoration Plan.
Coverage	Former volunteer members of the county's fire companies and rescue squads who meet certain age and service criteria.			
Policies	Funded on a "pay-as-you-go" basis.			
Actual Contribution Made by Entity	\$1,924,935	\$23,806,058 (entire commission)	\$19,000,000 (entire commission)	\$36,000 (entire commission)
Annual Required Contribution or Pension Cost	Not available	\$23,806,058	\$19,097,000	Not available
Financial Status	As of July 1, 2006 (latest available)	As of July 1, 2012	As of June 30, 2011 (last valuation)	
Actuarial Accrued Liability		\$802,077,365	\$710,347,000	
Actuarial Value of Assets		\$660,231,611	\$673,242,000	
Unfunded Actuarial Accrued Liability	Approximately \$21.1 million	\$141,845,754	\$37,105,000	
Unfunded Actuarial Accrued Liability - Prior		\$101,980,893	\$29,342,000	
Increase/(Decrease) in Unfunded Liability		\$39,864,861	\$7,763,000	
Percent of Benefits Funded		82.3%	94.8%	

Queen Anne's County

	Maryland State Retirement and Pension System			
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).			
Coverage	Substantially all full- and eligible part-time employees of the county and its related agencies, including the Housing Authority, are covered. Board of education and library employees also participate.			
Policies	The State also makes contributions on behalf of the board of education and library (approximately \$5.3 million and \$112,900, respectively, in FY 2013).			
Actual Contribution Made by Entity	\$3,877,687 - county: \$2,181,787 - board of education: \$1,695,900			
Annual Required Contribution or Pension Cost	\$3,877,687 - county: \$2,181,787 - board of education: \$1,695,900			
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 Squads	
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).	Defined benefit plan.	Defined benefit plan.	
Coverage	The majority of the county's primary government payroll and employees of the school system, library, and metropolitan commission.	All sheriff's department employees hired after June 30, 1986, and department employees who were employed prior to July 1, 1986, who participated in the Maryland State Retirement System and elect to participate.	All qualified active volunteer members of the county volunteer fire companies, rescue squads, and advanced life support unit are eligible after accumulating at least 50 points each calendar year in accordance with a point system.	
Policies	The State also makes contributions on behalf of the board of education and library (\$11.8 million and \$250,000, respectively, in FY 2013).	Members contribute 8% of annual salary. The county funds the remaining amounts. Significant actuarial assumptions include (1) 7.5% rate of return; (2) 3% annual cost-of-living increases; and (3) 4% to 7% annual increases in salaries.	Funded by the county commissioners by annual appropriations.	
Actual Contribution Made by Entity	\$5,926,948 - county: \$1,917,141 - school system: \$3,626,191⁷ - MetCom: \$383,616	\$5,903,976	\$759,299	
Annual Required Contribution or Pension Cost	- county: not available - school system: \$3,626,191 - MetCom: not available	\$5,903,976	Not available	
Financial Status		As of July 1, 2012	Not available	
Actuarial Accrued Liability		\$81,590,576		
Actuarial Value of Assets		\$49,435,239		
Unfunded Actuarial Accrued Liability		\$32,155,637		
Unfunded Actuarial Accrued Liability - Prior		\$28,525,143		
Increase/(Decrease) in Unfunded Liability		\$3,630,494		
Percent of Benefits Funded		60.6%		

⁷ Includes a contribution of \$2,485,697 that St. Mary's County made on behalf of the School System to the Teachers System for the year ended June 30, 2013.

Somerset County

	Maryland State Retirement and Pension System			
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).			
Coverage	Employees of the county government, board of education, and library.			
Policies	The State also makes contributions on behalf of the board of education and library (\$2.3 million and \$55,600, respectively, in FY 2013).			
Actual Contribution Made by Entity	\$963,747 - county: \$686,925 - board of education: \$276,822			
Annual Required Contribution or Pension Cost	Not available			
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	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).			
Coverage	Employees of the county government, board of education, and library.			
Policies	The State also makes contributions on behalf of the board of education and library (\$3.0 million and \$108,100, respectively, in FY 2013).			
Actual Contribution Made by Entity	\$2,383,695 - county: \$994,080 - board of education: \$1,389,615			
Annual Required Contribution or Pension Cost	\$2,383,695 - county: \$994,080 - board of education: \$1,389,615			
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.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).	Defined benefit plan.	
Coverage	All full-time employees are eligible.	School system, library, and community college employees.	All qualified active volunteer members of the county volunteer fire, rescue, emergency medical services, or support organizations 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) 7.75% rate of return and (2) 2% to 4% salary increases.	The State also makes contributions on behalf of the board of education (\$14.7 million in FY 2013), library board (\$291,200), and community college (\$1.4 million).	Funded by the county in annual amounts determined by an actuary.	
Actual Contribution Made by Entity	\$4,082,265	board of education: \$4,761,102	\$600,000	
Annual Required Contribution or Pension Cost	\$5,972,768	board of education: \$4,761,102	\$519,843	
Financial Status	As of July 1, 2012		As of July 1, 2012	
Actuarial Accrued Liability	\$89,496,070		\$8,218,913	
Actuarial Value of Assets	\$61,669,692		\$6,038,528	
Unfunded Actuarial Accrued Liability	\$27,826,378		\$2,180,385	
Unfunded Actuarial Accrued Liability - Prior	\$24,178,332		\$2,586,648	
Increase/(Decrease) in Unfunded Liability	\$3,648,046		(\$406,263)	
Percent of Benefits Funded	68.9%		73.5%	

Wicomico County

	County Employees' Retirement Plan	Maryland State Retirement and Pension System	Retirement Plan for Employees at the Board of Education	Board of Education Defined Contribution Plan
Plan	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).	Defined benefit plan.	Defined contribution (401(a) matching) plan.
Coverage	General and public safety employees who have reached age 18. Eligible employees are required to participate.	Employees of the board of education and library and employees of the county who elected not to transfer to the county plan.	Board of education employees not covered by State plans and who are at least age 18.	Board of Education employees at least age 18.
Policies	Employees contribute 5.625% of earnings. County contributions are based on actuarial valuations. Significant assumptions include (1) 7.75% rate of return and (2) projected salary increase of 0%, effective July 1, 2009, for three years, then 1% the fourth year and 2.5% ongoing.	The State also makes contributions on behalf of the board of education and library (\$10.3 million and \$161,000, respectively, in FY 2013).	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) 7.75% rate of return and (2) 4.5% salary increases.	Employer contribution is determined annually by the board and is based on eligible participants' contributions to a 403(b) plan.
Actual Contribution Made by Entity	\$2,245,945	\$2,954,543	\$648,705	\$0
Annual Required Contribution or Pension Cost	\$1,924,842	- county: \$41,667 - board of education: \$2,912,876 Not available	\$626,908	Not available
Financial Status	As of July 1, 2013		As of July 1, 2012	
Actuarial Accrued Liability	\$55,303,666		\$20,925,849	
Actuarial Value of Assets	\$51,138,981		\$17,740,383	
Unfunded Actuarial Accrued Liability	\$4,164,685		\$3,185,466	
Unfunded Actuarial Accrued Liability - Prior	\$5,410,023		\$2,373,148	
Increase/(Decrease) in Unfunded Liability	(\$1,245,338)		\$812,318	
Percent of Benefits Funded	92.5%		84.8%	

Wicomico County

	County Deferred Compensation Plan			
Plan	Defined contribution plan.			
Coverage	Certain county employees.			
Policies	The plan permits eligible county employees to defer a portion of their salary. The county matched 20% for calendar 2012 contributions and expensed the matching amount in FY 2013.			
Actual Contribution Made by Entity	\$88,602			
Annual Required Contribution or Pension Cost	Not available			
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				

Worcester County

	Maryland State Retirement and Pension System	Department of Water and Wastewater Services Plan		
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County).	Defined benefit plan.		
Coverage	Substantially all regular employees of the county government and board of education, except for the county's Department of Water and Wastewater Services employees, participate.	Employees of the Department of Water and Wastewater Services participate. Employees of the Town of Ocean City also participate in the plan.		
Policies	The State also makes contributions on behalf of the board of education (\$6.2 million in FY 2013) and the library board (\$180,236 in FY 2013).	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 to age 65.		
Actual Contribution Made by Entity	\$7,335,735	\$71,633		
Annual Required Contribution or Pension Cost	\$7,335,735	\$71,633		
Financial Status		As of June 30, 2013		
Actuarial Accrued Liability		\$5,684,056 ⁸		
Actuarial Value of Assets		\$7,303,843 ⁸		
Unfunded Actuarial Accrued Liability		(\$1,619,787)		
Unfunded Actuarial Accrued Liability - Prior		(\$1,680,525)		
Increase/(Decrease) in Unfunded Liability		\$60,738		
Percent of Benefits Funded		128.5%		

⁸ These numbers are presented as "Pension obligation" and "Net assets available for pension benefits" in the county's fiscal 2013 financial report rather than "Actuarial Accrued Liability" and "Actuarial Value of Assets," respectively.

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, and amount of public debt (amount outstanding, new issues, redeemed debt, and ratio of debt to assessable base).

Special notes are as follows:

- ***Assessable Base:*** Includes value of real property, business personal property, and public utility and railroad operating property.
- ***Debt Outstanding:*** Includes all forms of long- and short-term indebtedness evidenced by bonds, notes, loans, and capital lease obligations. Excludes compensated absences payable and claims and judgments.

Year Ending June 30, 2013

Allegany County

	Barton	Bel Air STA	Bowling Green & Roberts STA	Cresaptown	Cumberland	Ellerslie STA	Frostburg	LaVale Sanitary Commission	Lonaconing	Luke
Property Valuation										
Assessable Base - Current Year	13,370,750	84,209,620	40,201,620	64,675,130	909,471,963	22,965,000	357,540,863	558,625,936	28,515,807	61,867,997
Assessable Base - Prior Year	13,058,480	82,667,500	42,475,500	63,834,172	959,204,561	29,820,000	359,976,124	550,927,600	28,909,453	62,457,323
Increase/(Decrease)	312,270	1,542,120	(2,273,880)	840,958	(49,732,598)	(6,855,000)	(2,435,261)	7,698,336	(393,646)	(589,326)
% Increase/(Decrease)	2.4%	1.9%	-5.4%	1.3%	-5.2%	-23.0%	-0.7%	1.4%	-1.4%	-0.9%
Assessable Base per Capita	30,047	46,783	41,445	36,957	44,209	36,395	40,607	147,201	24,372	966,687
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt					18,611,664	87,423	1,104,089		870	
Enterprise Fund Debt					13,377,353		9,368,585	3,679,679	5,024,818	
State Loans					19,711,796				1,200,000	
Short-term Debt										
Subtotal	0	0	0	0	51,700,813	87,423	10,472,674	3,679,679	6,225,688	0
Plus: New Issues During the Year										
General Long-term Debt					10,103					
Enterprise Fund Debt					1,505,389		5,389,379		4,753,813	
State Loans					22,153					
Short-term Debt										
Subtotal	0	0	0	0	1,537,645	0	5,389,379	0	4,753,813	0
Less: Debt Redeemed During the Year										
General Long-term Debt					901,189	3,584	61,701		870	
Enterprise Fund Debt					397,595		5,323,836	131,760	4,341,818	
State Loans					816,538					
Short-term Debt										
Subtotal	0	0	0	0	2,115,322	3,584	5,385,537	131,760	4,342,688	0
Debt Outstanding, End of the Year										
General Long-term Debt	0	0	0	0	17,720,578	83,839	1,042,388	0	0	0
Enterprise Fund Debt	0	0	0	0	14,485,147	0	9,434,128	3,547,919	5,436,813	0
State Loans	0	0	0	0	18,917,411	0	0	0	1,200,000	0
Short-term Debt	0	0	0	0	0	0	0	0	0	0
Subtotal	0	0	0	0	51,123,136	83,839	10,476,516	3,547,919	6,636,813	0
Less: Sinking Fund Assets								688,084		
Total Public Debt	0	0	0	0	51,123,136	83,839	10,476,516	2,859,835	6,636,813	0
Debt to Assessable Base	0.0%	0.0%	0.0%	0.0%	5.6%	0.4%	2.9%	0.5%	23.3%	0.0%

Year Ending June 30, 2013

Allegany County

	McCoole STA	Midland	Mt. Savage STA	Potomac Park	Westernport	Total
Property Valuation						
Assessable Base - Current Year	10,747,865	12,013,639	23,115,000	35,592,569	56,601,226	2,279,514,985
Assessable Base - Prior Year	10,478,800	11,967,904	23,115,000	37,679,928	56,506,084	2,333,078,429
Increase/(Decrease)	269,065	45,735	0	(2,087,359)	95,142	(53,563,444)
% Increase/(Decrease)	2.6%	0.4%	0.0%	-5.5%	0.2%	-2.3%
Assessable Base per Capita	21,496	27,242	26,478	21,061	30,595	50,258
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt					59,298	19,863,344
Enterprise Fund Debt					4,598,973	36,049,408
State Loans					298,084	21,209,880
Short-term Debt					130,000	130,000
Subtotal	0	0	0	0	5,086,355	77,252,632
Plus: New Issues During the Year						
General Long-term Debt						10,103
Enterprise Fund Debt						11,648,581
State Loans						22,153
Short-term Debt						0
Subtotal	0	0	0	0	0	11,680,837
Less: Debt Redeemed During the Year						
General Long-term Debt					7,412	974,756
Enterprise Fund Debt					72,030	10,267,039
State Loans					29,032	845,570
Short-term Debt					130,000	130,000
Subtotal	0	0	0	0	238,474	12,217,365
Debt Outstanding, End of the Year						
General Long-term Debt	0	0	0	0	51,886	18,898,691
Enterprise Fund Debt	0	0	0	0	4,526,943	37,430,950
State Loans	0	0	0	0	269,052	20,386,463
Short-term Debt	0	0	0	0	0	0
Subtotal	0	0	0	0	4,847,881	76,716,104
Less: Sinking Fund Assets						688,084
Total Public Debt	0	0	0	0	4,847,881	76,028,020
Debt to Assessable Base	0.0%	0.0%	0.0%	0.0%	8.6%	3.3%

Year Ending June 30, 2013

Anne Arundel County

	Annapolis	Highland Beach	Total
Property Valuation			
Assessable Base - Current Year	5,901,372,301	29,965,367	5,931,337,668
Assessable Base - Prior Year	6,811,662,188	33,088,980	6,844,751,168
Increase/(Decrease)	(910,289,887)	(3,123,613)	(913,413,500)
% Increase/(Decrease)	-13.4%	-9.4%	-13.3%
Assessable Base per Capita	152,806	305,769	153,193
Public Debt			
Debt Outstanding, Beginning of the Year			
General Long-term Debt	55,607,386		55,607,386
Enterprise Fund Debt	50,661,865		50,661,865
State Loans	308,421		308,421
Short-term Debt	10,000,000		10,000,000
Subtotal	116,577,672	0	116,577,672
Plus: New Issues During the Year			
General Long-term Debt	17,996,887		17,996,887
Enterprise Fund Debt	18,239,280		18,239,280
State Loans			0
Short-term Debt			0
Subtotal	36,236,167	0	36,236,167
Less: Debt Redeemed During the Year			
General Long-term Debt	9,780,324		9,780,324
Enterprise Fund Debt	5,282,649		5,282,649
State Loans	99,537		99,537
Short-term Debt	10,000,000		10,000,000
Subtotal	25,162,510	0	25,162,510
Debt Outstanding, End of the Year			
General Long-term Debt	63,823,949	0	63,823,949
Enterprise Fund Debt	63,618,496	0	63,618,496
State Loans	208,884	0	208,884
Short-term Debt	0	0	0
Subtotal	127,651,329	0	127,651,329
Less: Sinking Fund Assets			0
Total Public Debt	127,651,329	0	127,651,329
Debt to Assessable Base	2.2%	0.0%	2.2%

Year Ending June 30, 2013

Calvert County

	Chesapeake Beach	North Beach	Total
Property Valuation			
Assessable Base - Current Year	729,754,877	242,477,443	972,232,320
Assessable Base - Prior Year	716,133,468	240,129,644	956,263,112
Increase/(Decrease)	13,621,409	2,347,799	15,969,208
% Increase/(Decrease)	1.9%	1.0%	1.7%
Assessable Base per Capita	125,690	121,726	124,677
Public Debt			
Debt Outstanding, Beginning of the Year			
General Long-term Debt	1,381,612	227,406	1,609,018
Enterprise Fund Debt	372,948	1,436,860	1,809,808
State Loans	9,469,208	3,849,181	13,318,389
Short-term Debt			0
Subtotal	11,223,768	5,513,447	16,737,215
Plus: New Issues During the Year			
General Long-term Debt			0
Enterprise Fund Debt			0
State Loans		2,526,000	2,526,000
Short-term Debt			0
Subtotal	0	2,526,000	2,526,000
Less: Debt Redeemed During the Year			
General Long-term Debt	364,538	190,873	555,411
Enterprise Fund Debt	98,662	62,365	161,027
State Loans	579,283	376,631	955,914
Short-term Debt			0
Subtotal	1,042,483	629,869	1,672,352
Debt Outstanding, End of the Year			
General Long-term Debt	1,017,074	36,533	1,053,607
Enterprise Fund Debt	274,286	1,374,495	1,648,781
State Loans	8,889,925	5,998,550	14,888,475
Short-term Debt	0	0	0
Subtotal	10,181,285	7,409,578	17,590,863
Less: Sinking Fund Assets			
			0
Total Public Debt	10,181,285	7,409,578	17,590,863
Debt to Assessable Base	1.4%	3.1%	1.8%

Year Ending June 30, 2013

Caroline County

	Denton	Federalsburg	Goldsboro ¹	Greensboro	Henderson	Hillsboro	Marydel ¹	Preston	Ridgely	Templeville	Total
Property Valuation											
Assessable Base - Current Year	348,872,607	212,608,929	13,646,410	124,271,530	5,106,150	10,887,340	8,071,160	63,935,556	138,698,420	3,784,646	929,882,748
Assessable Base - Prior Year	344,954,246	236,906,800	13,596,467	123,177,603	5,092,076	10,881,500	8,080,120	75,172,470	139,653,651	3,940,991	961,455,924
Increase/(Decrease)	3,918,361	(24,297,871)	49,943	1,093,927	14,074	5,840	(8,960)	(11,236,914)	(955,231)	(156,345)	(31,573,176)
% Increase/(Decrease)	1.1%	-10.3%	0.4%	0.9%	0.3%	0.1%	-0.1%	-14.9%	-0.7%	-4.0%	-3.3%
Assessable Base per Capita	79,797	78,832	56,158	65,441	35,459	68,474	58,066	90,432	85,828	27,625	76,767
Public Debt											
Debt Outstanding, Beginning of the Year											
General Long-term Debt	3,224,737	1,445,235		1,084,751					640,452		6,395,175
Enterprise Fund Debt	1,096,234	4,571,135		450,270	28,127			82,148	2,077,656		8,305,570
State Loans	1,872,794	2,483,039		179,242							4,535,075
Short-term Debt											0
Subtotal	6,193,765	8,499,409		1,714,263	28,127	0		82,148	2,718,108	0	19,235,820
Plus: New Issues During the Year											
General Long-term Debt	1,490,665								75,309		1,565,974
Enterprise Fund Debt		146,442							267,375		413,817
State Loans		54,703									54,703
Short-term Debt				250,000							250,000
Subtotal	1,490,665	201,145		250,000	0	0		0	342,684	0	2,284,494
Less: Debt Redeemed During the Year											
General Long-term Debt	1,044,261	34,140		72,014					91,055		1,241,470
Enterprise Fund Debt	14,145	187,123		20,700	674			82,148	134,984		439,774
State Loans	119,876	145,575		35,085							300,536
Short-term Debt											0
Subtotal	1,178,282	366,838		127,799	674	0		82,148	226,039	0	1,981,780
Debt Outstanding, End of the Year											
General Long-term Debt	3,671,141	1,411,095		1,012,737	0	0		0	624,706	0	6,719,679
Enterprise Fund Debt	1,082,089	4,530,454		429,570	27,453	0		0	2,210,047	0	8,279,613
State Loans	1,752,918	2,392,167		144,157	0	0		0	0	0	4,289,242
Short-term Debt	0	0		250,000	0	0		0	0	0	250,000
Subtotal	6,506,148	8,333,716		1,836,464	27,453	0		0	2,834,753	0	19,538,534
Less: Sinking Fund Assets											
											0
Total Public Debt	6,506,148	8,333,716		1,836,464	27,453	0		0	2,834,753	0	19,538,534
Debt to Assessable Base	1.9%	3.9%		1.5%	0.5%	0.0%		0.0%	2.0%	0.0%	2.1%

Note: ¹ No financial information submitted.

Year Ending June 30, 2013

Carroll County

	Hampstead	Manchester	Mount Airy	New Windsor	Sykesville	Taneytown	Union Bridge	Westminster	Total
Property Valuation									
Assessable Base - Current Year	563,932,781	446,713,615	1,269,099,930	137,597,710	370,692,390	546,224,020	71,854,561	1,629,843,520	5,035,958,527
Assessable Base - Prior Year	558,848,339	442,078,975	1,256,870,501	137,524,938	365,956,604	622,202,900	82,308,530	1,893,649,860	5,359,440,647
Increase/(Decrease)	5,084,442	4,634,640	12,229,429	72,772	4,735,786	(75,978,880)	(10,453,969)	(263,806,340)	(323,482,120)
% Increase/(Decrease)	0.9%	1.0%	1.0%	0.1%	1.3%	-12.2%	-12.7%	-13.9%	-6.0%
Assessable Base per Capita	89,019	92,930	135,878	98,849	83,320	81,151	73,848	87,494	95,641
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	672,017				1,272,334	1,981,429		5,510,770	9,436,550
Enterprise Fund Debt	760,000		1,640,800			9,333,684	2,224,870	361,968	14,321,322
State Loans	386,176	240,141	1,494,755	4,972,583		5,404,824		12,736,265	25,234,744
Short-term Debt								100,000	100,000
Subtotal	1,818,193	240,141	3,135,555	4,972,583	1,272,334	16,719,937	2,224,870	18,709,003	49,092,616
Plus: New Issues During the Year									
General Long-term Debt	500,000							1,601,445	2,101,445
Enterprise Fund Debt			3,944,618	390,000		97,919		120,090	4,552,627
State Loans						571,416			571,416
Short-term Debt									0
Subtotal	500,000	0	3,944,618	390,000	0	669,335	0	1,721,535	7,225,488
Less: Debt Redeemed During the Year									
General Long-term Debt	87,511				268,202	61,209		1,854,331	2,271,253
Enterprise Fund Debt			1,936,096			178,167	94,510	33,266	2,242,039
State Loans	38,636	20,761	193,662	2,215,312		517,186		811,955	3,797,512
Short-term Debt									0
Subtotal	126,147	20,761	2,129,758	2,215,312	268,202	756,562	94,510	2,699,552	8,310,804
Debt Outstanding, End of the Year									
General Long-term Debt	1,084,506	0	0	0	1,004,132	1,920,220	0	5,257,884	9,266,742
Enterprise Fund Debt	760,000	0	3,649,322	390,000	0	9,253,436	2,130,360	448,792	16,631,910
State Loans	347,540	219,380	1,301,093	2,757,271	0	5,459,054	0	11,924,310	22,008,648
Short-term Debt	0	0	0	0	0	0	0	100,000	100,000
Subtotal	2,192,046	219,380	4,950,415	3,147,271	1,004,132	16,632,710	2,130,360	17,730,986	48,007,300
Less: Sinking Fund Assets									0
Total Public Debt	2,192,046	219,380	4,950,415	3,147,271	1,004,132	16,632,710	2,130,360	17,730,986	48,007,300
Debt to Assessable Base	0.4%	0.0%	0.4%	2.3%	0.3%	3.0%	3.0%	1.1%	1.0%

Year Ending June 30, 2013

Cecil County

	Cecilton	Charlestown	Chesapeake City	Elkton	North East	Perryville	Port Deposit	Rising Sun	Total
Property Valuation									
Assessable Base - Current Year	53,326,920	122,021,345	91,705,270	1,324,575,680	315,008,580	633,601,939	60,288,733	201,525,089	2,802,053,556
Assessable Base - Prior Year	53,010,692	139,308,790	92,408,355	1,286,950,907	362,952,310	674,515,790	70,699,500	202,583,581	2,882,429,925
Increase/(Decrease)	316,228	(17,287,445)	(703,085)	37,624,773	(47,943,730)	(40,913,851)	(10,410,767)	(1,058,492)	(80,376,369)
% Increase/(Decrease)	0.6%	-12.4%	-0.8%	2.9%	-13.2%	-6.1%	-14.7%	-0.5%	-2.8%
Assessable Base per Capita	80,191	102,625	133,681	85,023	85,647	144,263	91,904	70,218	94,298
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	318,454	120,940		1,846,767		205,000		1,592,529	4,083,690
Enterprise Fund Debt	1,819,743		1,159,000			764,044		13,100,000	16,842,787
State Loans	783,823	779,217		17,190,066	17,868,947	15,702,205		1,274,917	53,599,175
Short-term Debt			18,457						18,457
Subtotal	2,922,020	900,157	1,177,457	19,036,833	17,868,947	16,671,249	0	15,967,446	74,544,109
Plus: New Issues During the Year									
General Long-term Debt				296,000					296,000
Enterprise Fund Debt									0
State Loans		102,927	91,494						194,421
Short-term Debt			35,270						35,270
Subtotal	0	102,927	126,764	296,000	0	0	0	0	525,691
Less: Debt Redeemed During the Year									
General Long-term Debt	14,147	4,722		269,587		15,000		147,625	451,081
Enterprise Fund Debt	21,803		54,000			54,801			130,604
State Loans	31,182	41,234		1,066,358	905,388	687,719		105,736	2,837,617
Short-term Debt			53,727						53,727
Subtotal	67,132	45,956	107,727	1,335,945	905,388	757,520	0	253,361	3,473,029
Debt Outstanding, End of the Year									
General Long-term Debt	304,307	116,218	0	1,873,180	0	190,000	0	1,444,904	3,928,609
Enterprise Fund Debt	1,797,940	0	1,105,000	0	0	709,243	0	13,100,000	16,712,183
State Loans	752,641	840,910	91,494	16,123,708	16,963,559	15,014,486	0	1,169,181	50,955,979
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	2,854,888	957,128	1,196,494	17,996,888	16,963,559	15,913,729	0	15,714,085	71,596,771
Less: Sinking Fund Assets									
Total Public Debt	2,854,888	957,128	1,196,494	17,996,888	16,963,559	15,913,729	0	15,714,085	71,596,771
Debt to Assessable Base	5.4%	0.8%	1.3%	1.4%	5.4%	2.5%	0.0%	7.8%	2.6%

Year Ending June 30, 2013

Charles County

	Indian Head	La Plata	Port Tobacco	Total
Property Valuation				
Assessable Base - Current Year	278,563,637	1,107,429,212	2,528,780	1,388,521,629
Assessable Base - Prior Year	281,528,533	1,255,631,329	3,132,870	1,540,292,732
Increase/(Decrease)	(2,964,896)	(148,202,117)	(604,090)	(151,771,103)
% Increase/(Decrease)	-1.1%	-11.8%	-19.3%	-9.9%
Assessable Base per Capita	71,372	123,611	194,522	107,846
Public Debt				
Debt Outstanding, Beginning of the Year				
General Long-term Debt		2,026,330		2,026,330
Enterprise Fund Debt		1,625,625		1,625,625
State Loans	2,361,551	8,625,036		10,986,587
Short-term Debt				0
Subtotal	2,361,551	12,276,991	0	14,638,542
Plus: New Issues During the Year				
General Long-term Debt				0
Enterprise Fund Debt		511,813		511,813
State Loans				0
Short-term Debt				0
Subtotal	0	511,813	0	511,813
Less: Debt Redeemed During the Year				
General Long-term Debt		252,979		252,979
Enterprise Fund Debt		142,772		142,772
State Loans	211,673	600,811		812,484
Short-term Debt				0
Subtotal	211,673	996,562	0	1,208,235
Debt Outstanding, End of the Year				
General Long-term Debt	0	1,773,351	0	1,773,351
Enterprise Fund Debt	0	1,994,666	0	1,994,666
State Loans	2,149,878	8,024,225	0	10,174,103
Short-term Debt	0	0	0	0
Subtotal	2,149,878	11,792,242	0	13,942,120
Less: Sinking Fund Assets				
				0
Total Public Debt	2,149,878	11,792,242	0	13,942,120
Debt to Assessable Base	0.8%	1.1%	0.0%	1.0%

Year Ending June 30, 2013

Dorchester County

	Brookview	Cambridge	Church Creek	East New Market	Eldorado	Galestown	Hurlock	Secretary	Vienna	Total
Property Valuation										
Assessable Base - Current Year	3,633,050	825,214,439	9,632,647	25,801,470	3,073,200	7,167,240	191,321,817	34,076,110	21,306,760	1,121,226,733
Assessable Base - Prior Year	3,579,154	814,376,286	11,016,380	25,713,750	3,065,333	7,174,322	174,657,621	34,178,753	20,893,573	1,094,655,172
Increase/(Decrease)	53,896	10,838,153	(1,383,733)	87,720	7,867	(7,082)	16,664,196	(102,643)	413,187	26,571,561
% Increase/(Decrease)	1.5%	1.3%	-12.6%	0.3%	0.3%	-0.1%	9.5%	-0.3%	2.0%	2.4%
Assessable Base per Capita	61,577	66,001	77,683	65,486	52,986	52,316	92,515	64,538	77,479	69,443
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt		10,990,881		385,000			206,025	15,608		11,597,514
Enterprise Fund Debt		3,985,684		562,898			664,451	564,496	662,552	6,440,081
State Loans		6,464,741		1,924,980			2,056,682	104,747	142,911	10,694,061
Short-term Debt		1,739,094							104,580	1,843,674
Subtotal	0	23,180,400	0	2,872,878	0	0	2,927,158	684,851	910,043	30,575,330
Plus: New Issues During the Year										
General Long-term Debt		673,350								673,350
Enterprise Fund Debt									35,000	35,000
State Loans		277,876		219,341						497,217
Short-term Debt									10,000	10,000
Subtotal	0	951,226	0	219,341	0	0	0	0	45,000	1,215,567
Less: Debt Redeemed During the Year										
General Long-term Debt		531,701		25,000			72,110	7,240		636,051
Enterprise Fund Debt		275,626		17,769			88,102	19,859	14,279	415,635
State Loans		622,765					168,521	7,948	7,544	806,778
Short-term Debt		831,208							104,580	935,788
Subtotal	0	2,261,300	0	42,769	0	0	328,733	35,047	126,403	2,794,252
Debt Outstanding, End of the Year										
General Long-term Debt	0	11,132,530	0	360,000	0	0	133,915	8,368	0	11,634,813
Enterprise Fund Debt	0	3,710,058	0	545,129	0	0	576,349	544,637	683,273	6,059,446
State Loans	0	6,119,852	0	2,144,321	0	0	1,888,161	96,799	135,367	10,384,500
Short-term Debt	0	907,886	0	0	0	0	0	0	10,000	917,886
Subtotal	0	21,870,326	0	3,049,450	0	0	2,598,425	649,804	828,640	28,996,645
Less: Sinking Fund Assets										
										0
Total Public Debt	0	21,870,326	0	3,049,450	0	0	2,598,425	649,804	828,640	28,996,645
Debt to Assessable Base	0.0%	2.7%	0.0%	11.8%	0.0%	0.0%	1.4%	1.9%	3.9%	2.6%

Year Ending June 30, 2013

Frederick County

	Brunswick	Burkittsville ¹	Emmitsburg	Frederick	Middletown	Myersville	New Market	Rosemont
Property Valuation								
Assessable Base - Current Year	431,456,700	12,816,177	174,333,327	6,497,231,781	477,582,399	151,704,324	135,128,380	27,244,760
Assessable Base - Prior Year	421,953,555	16,009,410	218,591,440	6,527,384,582	562,837,578	181,242,070	127,772,857	27,255,810
Increase/(Decrease)	9,503,145	(3,193,233)	(44,258,113)	(30,152,801)	(85,255,179)	(29,537,746)	7,355,523	(11,050)
% Increase/(Decrease)	2.3%	-19.9%	-20.2%	-0.5%	-15.1%	-16.3%	5.8%	0.0%
Assessable Base per Capita	71,540	82,685	56,492	97,876	112,452	90,408	199,894	90,214
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt	459,001			67,597,899	1,038,605			
Enterprise Fund Debt	2,915,252		6,088,055	146,169,000	796,350	729,498		
State Loans	602,658		2,025,476	10,455,442	1,702,184	3,421,794		
Short-term Debt					436,862			
Subtotal	3,976,911		8,113,531	224,222,341	3,974,001	4,151,292	0	0
Plus: New Issues During the Year								
General Long-term Debt	425,257			21,262,032	57,638			
Enterprise Fund Debt	2,917,002		762,328	43,752,969		4,835,000		
State Loans				4,650,350				
Short-term Debt								
Subtotal	3,342,259		762,328	69,665,351	57,638	4,835,000	0	0
Less: Debt Redeemed During the Year								
General Long-term Debt	380,894			19,352,098	109,423			
Enterprise Fund Debt	2,935,301		5,520,100	61,387,000	116,650	935,998		
State Loans	46,008		188,543	290,530	228,153	2,782,582		
Short-term Debt					35,500			
Subtotal	3,362,203		5,708,643	81,029,628	489,726	3,718,580	0	0
Debt Outstanding, End of the Year								
General Long-term Debt	503,364		0	69,507,833	986,820	0	0	0
Enterprise Fund Debt	2,896,953		1,330,283	128,534,969	679,700	4,628,500	0	0
State Loans	556,650		1,836,933	14,815,262	1,474,031	639,212	0	0
Short-term Debt	0		0	0	401,362	0	0	0
Subtotal	3,956,967		3,167,216	212,858,064	3,541,913	5,267,712	0	0
Less: Sinking Fund Assets				189,293				
Total Public Debt	3,956,967		3,167,216	212,668,771	3,541,913	5,267,712	0	0
Debt to Assessable Base	0.9%		1.8%	3.3%	0.7%	3.5%	0.0%	0.0%

Note: ¹ No financial information submitted.

Year Ending June 30, 2013

Frederick County

	Thurmont	Walkersville	Woodsboro	Total
Property Valuation				
Assessable Base - Current Year	498,750,938	615,859,077	117,226,029	9,139,333,892
Assessable Base - Prior Year	637,648,203	618,349,445	116,655,148	9,455,700,098
Increase/(Decrease)	(138,897,265)	(2,490,368)	570,881	(316,366,206)
% Increase/(Decrease)	-21.8%	-0.4%	0.5%	-3.3%
Assessable Base per Capita	78,531	103,176	99,682	95,149
Public Debt				
Debt Outstanding, Beginning of the Year				
General Long-term Debt	1,462,870			70,558,375
Enterprise Fund Debt	8,699,964		1,357,467	166,755,586
State Loans	537,176			18,744,730
Short-term Debt				436,862
Subtotal	10,700,010	0	1,357,467	256,495,553
Plus: New Issues During the Year				
General Long-term Debt				21,744,927
Enterprise Fund Debt	94,931			52,362,230
State Loans				4,650,350
Short-term Debt				0
Subtotal	94,931	0	0	78,757,507
Less: Debt Redeemed During the Year				
General Long-term Debt	121,101			19,963,516
Enterprise Fund Debt	548,660		30,968	71,474,677
State Loans	170,816			3,706,632
Short-term Debt				35,500
Subtotal	840,577	0	30,968	95,180,325
Debt Outstanding, End of the Year				
General Long-term Debt	1,341,769	0	0	72,339,786
Enterprise Fund Debt	8,246,235	0	1,326,499	147,643,139
State Loans	366,360	0	0	19,688,448
Short-term Debt	0	0	0	401,362
Subtotal	9,954,364	0	1,326,499	240,072,735
Less: Sinking Fund Assets				189,293
Total Public Debt	9,954,364	0	1,326,499	239,883,442
Debt to Assessable Base	2.0%	0.0%	1.1%	2.6%

Year Ending June 30, 2013

Garrett County

	Accident	Deer Park ¹	Friendsville	Grantsville	Kitzmiller	Loch Lynn Heights	Mountain Lake Park	Oakland	Total
Property Valuation									
Assessable Base - Current Year	28,059,160	11,622,777	18,191,310	65,371,800	6,901,530	17,234,993	110,477,976	190,256,084	448,115,630
Assessable Base - Prior Year	28,826,360	12,486,540	18,035,146	79,543,870	7,096,332	17,141,337	109,994,957	186,962,193	460,086,735
Increase/(Decrease)	(767,200)	(863,763)	156,164	(14,172,070)	(194,802)	93,656	483,019	3,293,891	(11,971,105)
% Increase/(Decrease)	-2.7%	-6.9%	0.9%	-17.8%	-2.7%	0.5%	0.4%	1.8%	-2.6%
Assessable Base per Capita	87,412	29,574	37,585	85,790	21,771	31,682	51,746	100,029	65,342
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt								1,741,156	1,741,156
Enterprise Fund Debt	700,282			244,331		558,310		13,157	1,516,080
State Loans				92,987			396,270	1,659,032	2,148,289
Short-term Debt				143,074					143,074
Subtotal	700,282		0	480,392	0	558,310	396,270	3,413,345	5,548,599
Plus: New Issues During the Year									
General Long-term Debt			9,942					193,789	203,731
Enterprise Fund Debt								846,566	846,566
State Loans								87,280	87,280
Short-term Debt				412,120					412,120
Subtotal	0		9,942	412,120	0	0	0	1,127,635	1,549,697
Less: Debt Redeemed During the Year									
General Long-term Debt			792					163,057	163,849
Enterprise Fund Debt	8,212			9,547		7,133		5,094	29,986
State Loans				10,873			42,420	70,047	123,340
Short-term Debt									0
Subtotal	8,212		792	20,420	0	7,133	42,420	238,198	317,175
Debt Outstanding, End of the Year									
General Long-term Debt	0		9,150	0	0	0	0	1,771,888	1,781,038
Enterprise Fund Debt	692,070		0	234,784	0	551,177	0	854,629	2,332,660
State Loans	0		0	82,114	0	0	353,850	1,676,265	2,112,229
Short-term Debt	0		0	555,194	0	0	0	0	555,194
Subtotal	692,070		9,150	872,092	0	551,177	353,850	4,302,782	6,781,121
Less: Sinking Fund Assets									
				80,282					80,282
Total Public Debt	692,070		9,150	791,810	0	551,177	353,850	4,302,782	6,700,839
Debt to Assessable Base	2.5%		0.1%	1.2%	0.0%	3.2%	0.3%	2.3%	1.5%

Note: ¹ No financial information submitted.

Year Ending June 30, 2013

Harford County

	Aberdeen	Bel Air	Havre de Grace	Total
Property Valuation				
Assessable Base - Current Year	1,345,977,599	1,382,515,186	1,461,858,608	4,190,351,393
Assessable Base - Prior Year	1,416,481,250	1,381,551,159	1,439,987,905	4,238,020,314
Increase/(Decrease)	(70,503,651)	964,027	21,870,703	(47,668,921)
% Increase/(Decrease)	-5.0%	0.1%	1.5%	-1.1%
Assessable Base per Capita	89,624	134,564	109,159	108,323
Public Debt				
Debt Outstanding, Beginning of the Year				
General Long-term Debt	4,860,022	579,666	1,709,128	7,148,816
Enterprise Fund Debt	5,330,400	2,285,282	947,602	8,563,284
State Loans	14,754,092		25,882,129	40,636,221
Short-term Debt	394,981			394,981
Subtotal	25,339,495	2,864,948	28,538,859	56,743,302
Plus: New Issues During the Year				
General Long-term Debt		255,000	2,210,000	2,465,000
Enterprise Fund Debt	62,000	822,034	1,621,000	2,505,034
State Loans	2,593,213			2,593,213
Short-term Debt				0
Subtotal	2,655,213	1,077,034	3,831,000	7,563,247
Less: Debt Redeemed During the Year				
General Long-term Debt	295,921	161,331	1,705,861	2,163,113
Enterprise Fund Debt	789,977	333,656	938,591	2,062,224
State Loans	435,319		1,839,123	2,274,442
Short-term Debt	200,000			200,000
Subtotal	1,721,217	494,987	4,483,575	6,699,779
Debt Outstanding, End of the Year				
General Long-term Debt	4,564,101	673,335	2,213,267	7,450,703
Enterprise Fund Debt	4,602,423	2,773,660	1,630,011	9,006,094
State Loans	16,911,986	0	24,043,006	40,954,992
Short-term Debt	194,981	0	0	194,981
Subtotal	26,273,491	3,446,995	27,886,284	57,606,770
Less: Sinking Fund Assets				0
Total Public Debt	26,273,491	3,446,995	27,886,284	57,606,770
Debt to Assessable Base	2.0%	0.2%	1.9%	1.4%

Year Ending June 30, 2013

Kent County

	Betterton	Chestertown	Galena	Millington	Rock Hall	Total
Property Valuation						
Assessable Base - Current Year	64,746,922	577,660,347	51,326,120	38,880,363	261,785,650	994,399,402
Assessable Base - Prior Year	64,558,491	595,176,250	57,601,820	43,795,567	261,688,130	1,022,820,258
Increase/(Decrease)	188,431	(17,515,903)	(6,275,700)	(4,915,204)	97,520	(28,420,856)
% Increase/(Decrease)	0.3%	-2.9%	-10.9%	-11.2%	0.0%	-2.8%
Assessable Base per Capita	190,994	107,612	85,118	61,133	198,623	120,329
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	353,038	36,270			386,569	775,877
Enterprise Fund Debt	123,494	5,745,876	403,404	1,287,643	1,969,897	9,530,314
State Loans	89,733					89,733
Short-term Debt						0
Subtotal	566,265	5,782,146	403,404	1,287,643	2,356,466	10,395,924
Plus: New Issues During the Year						
General Long-term Debt		24,458				24,458
Enterprise Fund Debt						0
State Loans						0
Short-term Debt						0
Subtotal	0	24,458	0	0	0	24,458
Less: Debt Redeemed During the Year						
General Long-term Debt	8,132	26,571			22,277	56,980
Enterprise Fund Debt	3,552	370,502	11,093	18,549	87,908	491,604
State Loans	7,996					7,996
Short-term Debt						0
Subtotal	19,680	397,073	11,093	18,549	110,185	556,580
Debt Outstanding, End of the Year						
General Long-term Debt	344,906	34,157	0	0	364,292	743,355
Enterprise Fund Debt	119,942	5,375,374	392,311	1,269,094	1,881,989	9,038,710
State Loans	81,737	0	0	0	0	81,737
Short-term Debt	0	0	0	0	0	0
Subtotal	546,585	5,409,531	392,311	1,269,094	2,246,281	9,863,802
Less: Sinking Fund Assets						
						0
Total Public Debt	546,585	5,409,531	392,311	1,269,094	2,246,281	9,863,802
Debt to Assessable Base	0.8%	0.9%	0.8%	3.3%	0.9%	1.0%

Year Ending June 30, 2013

Montgomery County

	Barnesville	Brookeville	Chevy Chase	Chevy Chase Section 3	Chevy Chase Section 5	Chevy Chase View	Chevy Chase Village
Property Valuation							
Assessable Base - Current Year	24,953,330	23,638,227	1,115,913,568	251,230,474	209,018,370	284,500,060	991,329,776
Assessable Base - Prior Year	25,223,370	28,188,320	1,114,021,129	249,112,746	210,507,710	285,029,026	984,620,468
Increase/(Decrease)	(270,040)	(4,550,093)	1,892,439	2,117,728	(1,489,340)	(528,966)	6,709,308
% Increase/(Decrease)	-1.1%	-16.1%	0.2%	0.9%	-0.7%	-0.2%	0.7%
Assessable Base per Capita	141,780	172,542	383,871	322,504	309,657	299,789	493,690
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt		17,194					
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	17,194	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		17,194					
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	17,194	0	0	0	0	0
Debt Outstanding, End of the Year							
General Long-term Debt	0	0	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	0	0	0	0	0	0
Less: Sinking Fund Assets							
Total Public Debt	0	0	0	0	0	0	0
Debt to Assessable Base	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Year Ending June 30, 2013

Montgomery County

	Drummond Cit. Comm.	Friendship Heights	Gaithersburg	Garrett Park	Glen Echo	Kensington	Laytonsville
Property Valuation							
Assessable Base - Current Year	60,248,529	1,266,252,500	8,627,119,109	210,974,380	64,914,837	531,138,560	69,500,783
Assessable Base - Prior Year	58,481,072	1,246,210,000	9,420,608,459	239,256,960	65,063,253	540,626,419	80,335,723
Increase/(Decrease)	1,767,457	20,042,500	(793,489,350)	(28,282,580)	(148,416)	(9,487,859)	(10,834,940)
% Increase/(Decrease)	3.0%	1.6%	-8.4%	-11.8%	-0.2%	-1.8%	-13.5%
Assessable Base per Capita	485,875	269,530	137,388	206,433	247,767	234,602	191,991
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt				484,200			
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	0	0	484,200	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				39,100			
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	0	0	39,100	0	0	0
Debt Outstanding, End of the Year							
General Long-term Debt	0	0	0	445,100	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	445,100	0	0	0
Less: Sinking Fund Assets							
Total Public Debt	0	0	0	445,100	0	0	0
Debt to Assessable Base	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%

Year Ending June 30, 2013

Montgomery County

	Martin's Additions	North Chevy Chase	Oakmont STA	Poolesville	Rockville	Somerset	Takoma Park	Washington Grove	Total
Property Valuation									
Assessable Base - Current Year	296,719,953	141,613,090	46,535,230	701,732,857	11,462,542,876	458,011,620	2,044,634,170	81,035,630	28,963,557,929
Assessable Base - Prior Year	292,778,027	142,262,280	46,156,444	691,309,540	12,110,787,135	458,166,113	2,013,667,405	106,947,010	30,409,358,609
Increase/(Decrease)	3,941,926	(649,190)	378,786	10,423,317	(648,244,259)	(154,493)	30,966,765	(25,911,380)	(1,445,800,680)
% Increase/(Decrease)	1.3%	-0.5%	0.8%	1.5%	-5.4%	0.0%	1.5%	-24.2%	-4.8%
Assessable Base per Capita	308,120	246,284	320,933	138,985	181,243	365,532	118,840	141,177	172,233
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt					47,084,744	1,740,000	4,292,893		53,619,031
Enterprise Fund Debt					82,785,257				82,785,257
State Loans				1,496,603	5,987,772		150,000		7,634,375
Short-term Debt									0
Subtotal	0	0	0	1,496,603	135,857,773	1,740,000	4,442,893	0	144,038,663
Plus: New Issues During the Year									
General Long-term Debt					7,187,101				7,187,101
Enterprise Fund Debt					17,423,899				17,423,899
State Loans					75,105				75,105
Short-term Debt									0
Subtotal	0	0	0	0	24,686,105	0	0	0	24,686,105
Less: Debt Redeemed During the Year									
General Long-term Debt					8,890,639	65,000	1,412,893		10,424,826
Enterprise Fund Debt					6,180,873				6,180,873
State Loans				136,871	553,009				689,880
Short-term Debt									0
Subtotal	0	0	0	136,871	15,624,521	65,000	1,412,893	0	17,295,579
Debt Outstanding, End of the Year									
General Long-term Debt	0	0	0	0	45,381,206	1,675,000	2,880,000	0	50,381,306
Enterprise Fund Debt	0	0	0	0	94,028,283	0	0	0	94,028,283
State Loans	0	0	0	1,359,732	5,509,868	0	150,000	0	7,019,600
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	0	0	0	1,359,732	144,919,357	1,675,000	3,030,000	0	151,429,189
Less: Sinking Fund Assets									
									0
Total Public Debt	0	0	0	1,359,732	144,919,357	1,675,000	3,030,000	0	151,429,189
Debt to Assessable Base	0.0%	0.0%	0.0%	0.2%	1.3%	0.4%	0.1%	0.0%	0.5%

Year Ending June 30, 2013

Prince George's County

	Berwyn Heights	Bladensburg	Bowie	Brentwood	Capitol Heights	Cheverly	College Park	Colmar Manor	Cottage City
Property Valuation									
Assessable Base - Current Year	307,188,750	395,639,083	6,214,941,075	220,760,440	243,809,121	552,223,637	2,322,838,006	72,637,760	81,353,365
Assessable Base - Prior Year	308,487,869	491,041,310	6,175,503,248	221,175,087	357,542,810	670,298,330	2,299,896,765	105,356,020	124,023,865
Increase/(Decrease)	(1,299,119)	(95,402,227)	39,437,827	(414,647)	(113,733,689)	(118,074,693)	22,941,241	(32,718,260)	(42,670,500)
% Increase/(Decrease)	-0.4%	-19.4%	0.6%	-0.2%	-31.8%	-17.6%	1.0%	-31.1%	-34.4%
Assessable Base per Capita	96,570	42,414	110,726	71,213	55,061	87,780	74,431	50,831	61,122
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt		874,015		20,039	97,393	805,000	8,375,000	3,338,186	
Enterprise Fund Debt			14,317,899			1,823,420			
State Loans			3,690,857						
Short-term Debt									
Subtotal	0	874,015	18,008,756	20,039	97,393	2,628,420	8,375,000	3,338,186	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	0	0
Less: Debt Redeemed During the Year									
General Long-term Debt		102,662		7,874	31,545	75,000	273,000	145,190	
Enterprise Fund Debt			815,878			247,430			
State Loans			287,293						
Short-term Debt									
Subtotal	0	102,662	1,103,171	7,874	31,545	322,430	273,000	145,190	0
Debt Outstanding, End of the Year									
General Long-term Debt	0	771,353	0	12,165	65,848	730,000	8,102,000	3,192,996	0
Enterprise Fund Debt	0	0	13,502,021	0	0	1,575,990	0	0	0
State Loans	0	0	3,403,564	0	0	0	0	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	0	771,353	16,905,585	12,165	65,848	2,305,990	8,102,000	3,192,996	0
Less: Sinking Fund Assets									
Total Public Debt	0	771,353	16,905,585	12,165	65,848	2,305,990	8,102,000	3,192,996	0
Debt to Assessable Base	0.0%	0.2%	0.3%	0.0%	0.0%	0.4%	0.3%	4.4%	0.0%

Year Ending June 30, 2013

Prince George's County

	District Heights	Eagle Harbor	Edmonston	Fairmount Heights	Forest Heights	Glenarden ¹	Greenbelt	Hyattsville ¹	Landover Hills
Property Valuation									
Assessable Base - Current Year	294,185,812	7,540,457	167,117,260	84,283,403	197,437,780	369,441,058	2,123,923,430	1,885,436,270	118,663,330
Assessable Base - Prior Year	402,784,100	7,452,493	167,495,275	125,577,750	198,284,799	629,001,430	2,157,742,581	1,912,688,306	119,042,450
Increase/(Decrease)	(108,598,288)	87,964	(378,015)	(41,294,347)	(847,019)	(259,560,372)	(33,819,151)	(27,252,036)	(379,120)
% Increase/(Decrease)	-27.0%	1.2%	-0.2%	-32.9%	-0.4%	-41.3%	-1.6%	-1.4%	-0.3%
Assessable Base per Capita	49,451	117,820	113,377	55,340	79,260	60,307	90,222	105,538	67,117
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	822,006		662,988	139,972			3,672,403		
Enterprise Fund Debt									
State Loans							1,152,170		
Short-term Debt					1,419				
Subtotal	822,006	0	662,988	139,972	1,419		4,824,573		0
Plus: New Issues During the Year									
General Long-term Debt			57,675						
Enterprise Fund Debt									
State Loans									
Short-term Debt					2,367		750,000		
Subtotal	0	0	57,675	0	2,367		750,000		0
Less: Debt Redeemed During the Year									
General Long-term Debt	113,878		68,376	20,678			212,287		
Enterprise Fund Debt									
State Loans							180,297		
Short-term Debt							750,000		
Subtotal	113,878	0	68,376	20,678	0		1,142,584		0
Debt Outstanding, End of the Year									
General Long-term Debt	708,128	0	652,287	119,294	0		3,460,116		0
Enterprise Fund Debt	0	0	0	0	0		0		0
State Loans	0	0	0	0	0		971,873		0
Short-term Debt	0	0	0	0	3,786		0		0
Subtotal	708,128	0	652,287	119,294	3,786		4,431,989		0
Less: Sinking Fund Assets									
Total Public Debt	708,128	0	652,287	119,294	3,786		4,431,989		0
Debt to Assessable Base	0.2%	0.0%	0.4%	0.1%	0.0%		0.2%		0.0%

Note: ¹ No financial information submitted.

Year Ending June 30, 2013

Prince George's County

	Laurel	Morningside ¹	Mt. Rainier	New Carrollton	North Brentwood	Riverdale Park	Seat Pleasant	University Park	Upper Marlboro	Total
Property Valuation										
Assessable Base - Current Year	2,561,085,224	79,132,891	395,069,210	659,709,057	52,157,990	678,669,910	247,276,336	333,305,070	94,376,823	20,760,202,548
Assessable Base - Prior Year	2,570,505,791	117,780,550	405,837,475	952,799,670	52,076,045	604,207,173	347,188,360	333,696,118	94,676,871	21,952,162,541
Increase/(Decrease)	(9,420,567)	(38,647,659)	(10,768,265)	(293,090,613)	81,945	74,462,737	(99,912,024)	(391,048)	(300,048)	(1,191,959,993)
% Increase/(Decrease)	-0.4%	-32.8%	-2.7%	-30.8%	0.2%	12.3%	-28.8%	-0.1%	-0.3%	-5.4%
Assessable Base per Capita	100,222	38,810	48,027	53,275	99,160	95,749	53,430	128,640	145,419	86,174
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	3,442,117		2,379,049	3,133,673		3,072,883	309,519	3,149,475		34,293,718
Enterprise Fund Debt										16,141,319
State Loans	6,700,847									11,543,874
Short-term Debt										1,419
Subtotal	10,142,964		2,379,049	3,133,673	0	3,072,883	309,519	3,149,475	0	61,980,330
Plus: New Issues During the Year										
General Long-term Debt										57,675
Enterprise Fund Debt										0
State Loans	2,090,849									2,090,849
Short-term Debt										752,367
Subtotal	2,090,849		0	0	0	0	0	0	0	2,900,891
Less: Debt Redeemed During the Year										
General Long-term Debt	482,250		248,586	329,844		85,883	120,619	227,014		2,544,686
Enterprise Fund Debt										1,063,308
State Loans	1,092,600									1,560,190
Short-term Debt										750,000
Subtotal	1,574,850		248,586	329,844	0	85,883	120,619	227,014	0	5,918,184
Debt Outstanding, End of the Year										
General Long-term Debt	2,959,867		2,130,463	2,803,829	0	2,987,000	188,900	2,922,461	0	31,806,707
Enterprise Fund Debt	0		0	0	0	0	0	0	0	15,078,011
State Loans	7,699,096		0	0	0	0	0	0	0	12,074,533
Short-term Debt	0		0	0	0	0	0	0	0	3,786
Subtotal	10,658,963		2,130,463	2,803,829	0	2,987,000	188,900	2,922,461	0	58,963,037
Less: Sinking Fund Assets										0
Total Public Debt	10,658,963		2,130,463	2,803,829	0	2,987,000	188,900	2,922,461	0	58,963,037
Debt to Assessable Base	0.4%		0.5%	0.4%	0.0%	0.4%	0.1%	0.9%	0.0%	0.3%

Note: ¹ No financial information submitted.

Year Ending June 30, 2013

Queen Anne's County

	Barclay	Centreville	Church Hill	Queen Anne	Queenstown	Sudlersville	Total
Property Valuation							
Assessable Base - Current Year	27,328,629	514,821,200	61,267,859	22,957,049	175,868,630	39,510,940	841,754,307
Assessable Base - Prior Year	26,534,971	510,013,290	60,990,591	20,843,428	172,862,254	40,106,880	831,351,414
Increase/(Decrease)	793,658	4,807,910	277,268	2,113,621	3,006,376	(595,940)	10,402,893
% Increase/(Decrease)	3.0%	0.9%	0.5%	10.1%	1.7%	-1.5%	1.3%
Assessable Base per Capita	227,739	115,664	81,690	103,878	266,872	77,625	125,448
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt		4,016,823	205,050		262,578		4,484,451
Enterprise Fund Debt					69,345	2,106,421	2,175,766
State Loans		6,762,521					6,762,521
Short-term Debt		650,500					650,500
Subtotal	0	11,429,844	205,050	0	331,923	2,106,421	14,073,238
Plus: New Issues During the Year							
General Long-term Debt		46,970					46,970
Enterprise Fund Debt					73,175	57,666	130,841
State Loans		453,475			302,940		756,415
Short-term Debt							0
Subtotal	0	500,445	0	0	376,115	57,666	934,226
Less: Debt Redeemed During the Year							
General Long-term Debt		250,814	7,751		23,601		282,166
Enterprise Fund Debt						32,394	32,394
State Loans		573,874					573,874
Short-term Debt		650,500					650,500
Subtotal	0	1,475,188	7,751	0	23,601	32,394	1,538,934
Debt Outstanding, End of the Year							
General Long-term Debt	0	3,812,979	197,299	0	238,977	0	4,249,255
Enterprise Fund Debt	0	0	0	0	142,520	2,131,693	2,274,213
State Loans	0	6,642,122	0	0	302,940	0	6,945,062
Short-term Debt	0	0	0	0	0	0	0
Subtotal	0	10,455,101	197,299	0	684,437	2,131,693	13,468,530
Less: Sinking Fund Assets							
							0
Total Public Debt	0	10,455,101	197,299	0	684,437	2,131,693	13,468,530
Debt to Assessable Base	0.0%	2.0%	0.3%	0.0%	0.4%	5.4%	1.6%

Year Ending June 30, 2013

St. Mary's County

	Leonardtown
Property Valuation	
Assessable Base - Current Year	397,401,830
Assessable Base - Prior Year	373,040,207
Increase/(Decrease)	24,361,623
% Increase/(Decrease)	6.5%
Assessable Base per Capita	125,008
Public Debt	
General Long-term Debt	1,425,056
Enterprise Fund Debt	
State Loans	641,220
Short-term Debt	
Subtotal	2,066,276
Plus: New Issues During the Year	
General Long-term Debt	
Enterprise Fund Debt	
State Loans	
Short-term Debt	
Subtotal	0
Less: Debt Redeemed During the Year	
General Long-term Debt	46,108
Enterprise Fund Debt	
State Loans	120,460
Short-term Debt	
Subtotal	166,568
Debt Outstanding, End of the Year	
General Long-term Debt	1,378,948
Enterprise Fund Debt	0
State Loans	520,760
Short-term Debt	0
Subtotal	1,899,708
Less: Sinking Fund Assets	
Total Public Debt	1,899,708
Debt to Assessable Base	0.5%

Year Ending June 30, 2013

Somerset County

	Crisfield	Princess Anne	Total
Property Valuation			
Assessable Base - Current Year	186,933,808	163,432,702	350,366,510
Assessable Base - Prior Year	187,229,058	192,941,134	380,170,192
Increase/(Decrease)	(295,250)	(29,508,432)	(29,803,682)
% Increase/(Decrease)	-0.2%	-15.3%	-7.8%
Assessable Base per Capita	69,960	49,405	58,590
Public Debt			
Debt Outstanding, Beginning of the Year			
General Long-term Debt	877,765	1,444,231	2,321,996
Enterprise Fund Debt	1,500,806		1,500,806
State Loans	1,001,228	845,298	1,846,526
Short-term Debt			0
Subtotal	3,379,799	2,289,529	5,669,328
Plus: New Issues During the Year			
General Long-term Debt		362,404	362,404
Enterprise Fund Debt	591,177		591,177
State Loans			0
Short-term Debt			0
Subtotal	591,177	362,404	953,581
Less: Debt Redeemed During the Year			
General Long-term Debt	134,195	262,419	396,614
Enterprise Fund Debt	128,688		128,688
State Loans	520,578	75,017	595,595
Short-term Debt			0
Subtotal	783,461	337,436	1,120,897
Debt Outstanding, End of the Year			
General Long-term Debt	743,570	1,544,216	2,287,786
Enterprise Fund Debt	1,963,295	0	1,963,295
State Loans	480,650	770,281	1,250,931
Short-term Debt	0	0	0
Subtotal	3,187,515	2,314,497	5,502,012
Less: Sinking Fund Assets			0
Total Public Debt	3,187,515	2,314,497	5,502,012
Debt to Assessable Base	1.7%	1.4%	1.6%

Year Ending June 30, 2013

Talbot County

	Easton	Oxford	St. Michaels	Trappe	Total
Property Valuation					
Assessable Base - Current Year	2,299,275,599	361,934,166	323,390,092	91,079,774	3,075,679,631
Assessable Base - Prior Year	2,264,503,461	438,569,700	325,229,259	108,613,020	3,136,915,440
Increase/(Decrease)	34,772,138	(76,635,534)	(1,839,167)	(17,533,246)	(61,235,809)
% Increase/(Decrease)	1.5%	-17.5%	-0.6%	-16.1%	-2.0%
Assessable Base per Capita	138,527	564,640	317,049	85,361	159,147
Public Debt					
Debt Outstanding, Beginning of the Year					
General Long-term Debt	9,262,280			327,457	9,589,737
Enterprise Fund Debt	4,302,921	1,006,503	584,984	3,149,428	9,043,836
State Loans	18,721,371		1,229,811	6,849	19,958,031
Short-term Debt					0
Subtotal	32,286,572	1,006,503	1,814,795	3,483,734	38,591,604
Plus: New Issues During the Year					
General Long-term Debt					0
Enterprise Fund Debt	98,557				98,557
State Loans	1,672,124				1,672,124
Short-term Debt					0
Subtotal	1,770,681	0	0	0	1,770,681
Less: Debt Redeemed During the Year					
General Long-term Debt	764,143			15,524	779,667
Enterprise Fund Debt	627,084	61,620	46,473	56,191	791,368
State Loans	2,513,574		47,820	6,849	2,568,243
Short-term Debt					0
Subtotal	3,904,801	61,620	94,293	78,564	4,139,278
Debt Outstanding, End of the Year					
General Long-term Debt	8,498,137	0	0	311,933	8,810,070
Enterprise Fund Debt	3,774,394	944,883	538,511	3,093,237	8,351,025
State Loans	17,879,921	0	1,181,991	0	19,061,912
Short-term Debt	0	0	0	0	0
Subtotal	30,152,452	944,883	1,720,502	3,405,170	36,223,007
Less: Sinking Fund Assets					0
Total Public Debt	30,152,452	944,883	1,720,502	3,405,170	36,223,007
Debt to Assessable Base	1.3%	0.3%	0.5%	3.7%	1.2%

Year Ending June 30, 2013

Washington County

	Boonsboro	Clear Spring	Funkstown	Hagerstown	Hancock	Keedysville	Sharpsburg	Smithsburg	Williamsport	Total
Property Valuation										
Assessable Base - Current Year	304,884,810	21,272,177	51,792,480	2,668,132,997	93,654,640	82,210,546	40,259,796	197,359,110	117,577,271	3,577,143,827
Assessable Base - Prior Year	302,426,263	23,819,770	52,334,694	2,607,820,059	108,738,910	99,022,390	44,081,920	198,231,510	129,597,700	3,566,073,216
Increase/(Decrease)	2,458,547	(2,547,593)	(542,214)	60,312,938	(15,084,270)	(16,811,844)	(3,822,124)	(872,400)	(12,020,429)	11,070,611
% Increase/(Decrease)	0.8%	-10.7%	-1.0%	2.3%	-13.9%	-17.0%	-8.7%	-0.4%	-9.3%	0.3%
Assessable Base per Capita	88,245	59,586	58,523	65,656	59,920	70,688	56,704	66,073	54,994	66,371
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	1,499,962		20,125	17,459,565						18,979,652
Enterprise Fund Debt	6,110,934		1,506,844	48,887,000	1,955,326	1,922,200		903,303	1,543,688	62,829,295
State Loans	2,956,939	905,840		17,318					639,576	4,519,673
Short-term Debt										0
Subtotal	10,567,835	905,840	1,526,969	66,363,883	1,955,326	1,922,200	0	903,303	2,183,264	86,328,620
Plus: New Issues During the Year										
General Long-term Debt									44,468	44,468
Enterprise Fund Debt				1,142,838					1,656,958	2,799,796
State Loans										0
Short-term Debt										0
Subtotal	0	0	0	1,142,838	0	0	0	0	1,701,426	2,844,264
Less: Debt Redeemed During the Year										
General Long-term Debt	131,510		9,746	1,446,502					22,234	1,609,992
Enterprise Fund Debt	87,042		146,549	3,173,868	80,582	23,222		21,603	1,627,794	5,160,660
State Loans	530,294	51,485		956					44,962	627,697
Short-term Debt										0
Subtotal	748,846	51,485	156,295	4,621,326	80,582	23,222	0	21,603	1,694,990	7,398,349
Debt Outstanding, End of the Year										
General Long-term Debt	1,368,452	0	10,379	16,013,063	0	0	0	0	22,234	17,414,128
Enterprise Fund Debt	6,023,892	0	1,360,295	46,855,970	1,874,744	1,898,978	0	881,700	1,572,852	60,468,431
State Loans	2,426,645	854,355	0	16,362	0	0	0	0	594,614	3,891,976
Short-term Debt	0	0	0	0	0	0	0	0	0	0
Subtotal	9,818,989	854,355	1,370,674	62,885,395	1,874,744	1,898,978	0	881,700	2,189,700	81,774,535
Less: Sinking Fund Assets										0
Total Public Debt	9,818,989	854,355	1,370,674	62,885,395	1,874,744	1,898,978	0	881,700	2,189,700	81,774,535
Debt to Assessable Base	3.2%	4.0%	2.6%	2.4%	2.0%	2.3%	0.0%	0.4%	1.9%	2.3%

Year Ending June 30, 2013

Wicomico County

	Delmar	Fruitland	Hebron	Mardela Springs	Pittsville ¹	Salisbury	Sharptown	Willards	Total
Property Valuation									
Assessable Base - Current Year	141,500,644	318,873,450	53,347,454	16,845,691	77,603,437	2,167,808,684	28,680,294	52,667,091	2,857,326,745
Assessable Base - Prior Year	177,941,270	316,067,657	68,146,770	21,615,720	76,883,743	2,198,415,155	40,693,650	52,675,259	2,952,439,224
Increase/(Decrease)	(36,440,626)	2,805,793	(14,799,316)	(4,770,029)	719,694	(30,606,471)	(12,013,356)	(8,168)	(95,112,479)
% Increase/(Decrease)	-20.5%	0.9%	-21.7%	-22.1%	0.9%	-1.4%	-29.5%	0.0%	-3.2%
Assessable Base per Capita	46,592	62,659	48,542	47,993	54,117	69,385	43,854	54,184	86,931
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	9,723	4,250,869				19,252,918			23,513,510
Enterprise Fund Debt		3,026,705	608,911			17,266,095	421,062	2,882,487	24,205,260
State Loans						37,262,834		349,626	37,612,460
Short-term Debt									0
Subtotal	9,723	7,277,574	608,911	0		73,781,847	421,062	3,232,113	85,331,230
Plus: New Issues During the Year									
General Long-term Debt	350,000					335,664		15,242	700,906
Enterprise Fund Debt						9,203,069			9,203,069
State Loans									0
Short-term Debt									0
Subtotal	350,000	0	0	0		9,538,733	0	15,242	9,903,975
Less: Debt Redeemed During the Year									
General Long-term Debt	2,802	176,232				2,508,961			2,687,995
Enterprise Fund Debt		309,152	101,720			2,155,570	29,412	304,654	2,900,508
State Loans						2,268,449		21,203	2,289,652
Short-term Debt									0
Subtotal	2,802	485,384	101,720	0		6,932,980	29,412	325,857	7,878,155
Debt Outstanding, End of the Year									
General Long-term Debt	356,921	4,074,637	0	0		17,079,621	0	15,242	21,526,421
Enterprise Fund Debt	0	2,717,554	507,191	0		24,313,594	391,650	2,577,833	30,507,821
State Loans	0	0	0	0		34,994,385	0	328,423	35,322,808
Short-term Debt	0	0	0	0		0	0	0	0
Subtotal	356,921	6,792,191	507,191	0		76,387,600	391,650	2,921,498	87,357,050
Less: Sinking Fund Assets									
									0
Total Public Debt	356,921	6,792,191	507,191	0		76,387,600	391,650	2,921,498	87,357,050
Debt to Assessable Base	0.3%	2.1%	1.0%	0.0%		3.5%	1.4%	5.5%	3.1%

Note: ¹ No financial information submitted.

Year Ending June 30, 2013

Worcester County

	Berlin	Ocean City	Pocomoke City	Snow Hill	Total
Property Valuation					
Assessable Base - Current Year	427,823,226	8,771,644,169	307,150,895	124,340,772	9,630,959,062
Assessable Base - Prior Year	426,599,768	10,575,101,053	310,743,745	124,146,175	11,436,590,741
Increase/(Decrease)	1,223,458	(1,803,456,884)	(3,592,850)	194,597	(1,805,631,679)
% Increase/(Decrease)	0.3%	-17.1%	-1.2%	0.2%	-15.8%
Assessable Base per Capita	93,759	1,237,360	73,693	58,901	537,112
Public Debt					
Debt Outstanding, Beginning of the Year					
General Long-term Debt	2,092,790	47,564,219	853,104	22,262	50,532,375
Enterprise Fund Debt	19,917,322	49,139,033	2,996,087	849,232	72,901,674
State Loans		679,356	651,720	1,103,996	2,435,072
Short-term Debt			300,000		300,000
Subtotal	22,010,112	97,382,608	4,800,911	1,975,490	126,169,121
Plus: New Issues During the Year					
General Long-term Debt		140,987	1,446,900	25,266	1,613,153
Enterprise Fund Debt	2,804,609		212,972	1,087,695	4,105,276
State Loans				163,644	163,644
Short-term Debt					0
Subtotal	2,804,609	140,987	1,659,872	1,276,605	5,882,073
Less: Debt Redeemed During the Year					
General Long-term Debt	663,246	2,837,095	836,058	12,525	4,348,924
Enterprise Fund Debt	736,694	5,278,100	118,542	654,063	6,787,399
State Loans		39,953	71,723	170,613	282,289
Short-term Debt			300,000		300,000
Subtotal	1,399,940	8,155,148	1,326,323	837,201	11,718,612
Debt Outstanding, End of the Year					
General Long-term Debt	1,429,544	44,868,111	1,463,946	35,003	47,796,604
Enterprise Fund Debt	21,985,237	43,860,933	3,090,517	1,282,864	70,219,551
State Loans	0	639,403	579,997	1,097,027	2,316,427
Short-term Debt	0	0	0	0	0
Subtotal	23,414,781	89,368,447	5,134,460	2,414,894	120,332,582
Less: Sinking Fund Assets					
		7,474,542			7,474,542
Total Public Debt	23,414,781	81,893,905	5,134,460	2,414,894	112,858,040
Debt to Assessable Base	5.5%	0.9%	1.7%	1.9%	1.2%

Year Ending June 30, 2013

	Allegany	Anne Arundel	Calvert	Caroline ¹	Carroll	Cecil	Charles	Dorchester	Frederick ²	Garrett ³	Harford
Property Valuation											
Assessable Base - Current Year	2,279,514,985	5,931,337,668	972,232,320	929,882,748	5,035,958,527	2,802,053,556	1,388,521,629	1,121,226,733	9,139,333,892	448,115,630	4,190,351,393
Assessable Base - Prior Year	2,333,078,429	6,844,751,168	956,263,112	961,455,924	5,359,440,647	2,882,429,925	1,540,292,732	1,094,655,172	9,455,700,098	460,086,735	4,238,020,314
Increase/(Decrease)	(53,563,444)	(913,413,500)	15,969,208	(31,573,176)	(323,482,120)	(80,376,369)	(151,771,103)	26,571,561	(316,366,206)	(11,971,105)	(47,668,921)
% Increase/(Decrease)	-2.3%	-13.3%	1.7%	-3.3%	-6.0%	-2.8%	-9.9%	2.4%	-3.3%	-2.6%	-1.1%
Assessable Base per Capita	50,258	153,193	124,677	76,767	95,641	94,298	107,846	69,443	95,149	65,342	108,323
Public Debt											
Debt Outstanding, Beginning of the Year											
General Long-term Debt	19,863,344	55,607,386	1,609,018	6,395,175	9,436,550	4,083,690	2,026,330	11,597,514	70,558,375	1,741,156	7,148,816
Enterprise Fund Debt	36,049,408	50,661,865	1,809,808	8,305,570	14,321,322	16,842,787	1,625,625	6,440,081	166,755,586	1,516,080	8,563,284
State Loans	21,209,880	308,421	13,318,389	4,535,075	25,234,744	53,599,175	10,986,587	10,694,061	18,744,730	2,148,289	40,636,221
Short-term Debt	130,000	10,000,000	0	0	100,000	18457	0	1,843,674	436,862	143,074	394,981
Subtotal	77,252,632	116,577,672	16,737,215	19,235,820	49,092,616	74,544,109	14,638,542	30,575,330	256,495,553	5,548,599	56,743,302
Plus: New Issues During the Year											
General Long-term Debt	10,103	17,996,887	0	1,565,974	2,101,445	296,000	0	673,350	21,744,927	203,731	2,465,000
Enterprise Fund Debt	11,648,581	18,239,280	0	413,817	4,552,627	0	511,813	35,000	52,362,230	846,566	2,505,034
State Loans	22,153	0	2,526,000	54,703	571,416	194,421	0	497,217	4,650,350	87,280	2,593,213
Short-term Debt	0	0	0	250,000	0	35,270	0	10,000	0	412,120	0
Subtotal	11,680,837	36,236,167	2,526,000	2,284,494	7,225,488	525,691	511,813	1,215,567	78,757,507	1,549,697	7,563,247
Less: Debt Redeemed During the Year											
General Long-term Debt	974,756	9,780,324	555,411	1,241,470	2,271,253	451,081	252,979	636,051	19,963,516	163,849	2,163,113
Enterprise Fund Debt	10,267,039	5,282,649	161,027	439,774	2,242,039	130,604	142,772	415,635	71,474,677	29,986	2,062,224
State Loans	845,570	99,537	955,914	300,536	3,797,512	2,837,617	812,484	806,778	3,706,632	123,340	2,274,442
Short-term Debt	130,000	10,000,000	0	0	0	53,727	0	935,788	35,500	0	200,000
Subtotal	12,217,365	25,162,510	1,672,352	1,981,780	8,310,804	3,473,029	1,208,235	2,794,252	95,180,325	317,175	6,699,779
Debt Outstanding, End of the Year											
General Long-term Debt	18,898,691	63,823,949	1,053,607	6,719,679	9,266,742	3,928,609	1,773,351	11,634,813	72,339,786	1,781,038	7,450,703
Enterprise Fund Debt	37,430,950	63,618,496	1,648,781	8,279,613	16,631,910	16,712,183	1,994,666	6,059,446	147,643,139	2,332,660	9,006,094
State Loans	20,386,463	208,884	14,888,475	4,289,242	22,008,648	50,955,979	10,174,103	10,384,500	19,688,448	2,112,229	40,954,992
Short-term Debt	0	0	0	250,000	100,000	0	0	917,886	401,362	555,194	194,981
Subtotal	76,716,104	127,651,329	17,590,863	19,538,534	48,007,300	71,596,771	13,942,120	28,996,645	240,072,735	6,781,121	57,606,770
Less: Sinking Fund Assets											
	688,084	0	0	0	0	0	0	0	189,293	80,282	0
Total Public Debt	76,028,020	127,651,329	17,590,863	19,538,534	48,007,300	71,596,771	13,942,120	28,996,645	239,883,442	6,700,839	57,606,770
Debt to Assessable Base	3.3%	2.2%	1.8%	2.1%	1.0%	2.6%	1.0%	2.6%	2.6%	1.5%	1.4%

Note: No financial information submitted for these jurisdictions: ¹ Goldsboro and Maryland; ² Burkittsville; and ³ Deer Park.

Year Ending June 30, 2013

	Kent	Montgomery	Prince George's ¹	Queen Anne's	St. Mary's	Somerset	Talbot	Washington	Wicomico ²	Worcester	Total
Property Valuation											
Assessable Base - Current Year	994,399,402	28,963,557,929	20,760,202,548	841,754,307	397,401,830	350,366,510	3,075,679,631	3,577,143,827	2,857,326,745	9,630,959,062	105,687,320,872
Assessable Base - Prior Year	1,022,820,258	30,409,358,609	21,952,162,541	831,351,414	373,040,207	380,170,192	3,136,915,440	3,566,073,216	2,952,439,224	11,436,590,741	112,187,096,098
Increase/(Decrease)	(28,420,856)	(1,445,800,680)	(1,191,959,993)	10,402,893	24,361,623	(29,803,682)	(61,235,809)	11,070,611	(95,112,479)	(1,805,631,679)	(6,499,775,226)
% Increase/(Decrease)	-2.8%	-4.8%	-5.4%	1.3%	6.5%	-7.8%	-2.0%	0.3%	-3.2%	-15.8%	-5.8%
Assessable Base per Capita	120,329	172,233	86,174	125,448	125,008	58,590	159,147	66,371	86,931	537,112	115,606
Public Debt											
Debt Outstanding, Beginning of the Year											
General Long-term Debt	775,877	53,619,031	34,293,718	4,484,451	1,425,056	2,321,996	9,589,737	18,979,652	23,513,510	50,532,375	389,602,757
Enterprise Fund Debt	9,530,314	82,785,257	16,141,319	2,175,766	0	1,500,806	9,043,836	62,829,295	24,205,260	72,901,674	594,004,943
State Loans	89,733	7,634,375	11,543,874	6,762,521	641,220	1,846,526	19,958,031	4,519,673	37,612,460	2,435,072	294,459,057
Short-term Debt	0	0	1,419	650,500	0	0	0	0	0	300,000	14,018,967
Subtotal	10,395,924	144,038,663	61,980,330	14,073,238	2,066,276	5,669,328	38,591,604	86,328,620	85,331,230	126,169,121	1,292,085,724
Plus: New Issues During the Year											
General Long-term Debt	24,458	7,187,101	57,675	46,970	0	362,404	0	44,468	700,906	1,613,153	57,094,552
Enterprise Fund Debt	0	17,423,899	0	130,841	0	591,177	98,557	2,799,796	9,203,069	4,105,276	125,467,563
State Loans	0	75,105	2,090,849	756,415	0	0	1,672,124	0	0	163,644	15,954,890
Short-term Debt	0	0	752,367	0	0	0	0	0	0	0	1,459,757
Subtotal	24,458	24,686,105	2,900,891	934,226	0	953,581	1,770,681	2,844,264	9,903,975	5,882,073	199,976,762
Less: Debt Redeemed During the Year											
General Long-term Debt	56,980	10,424,826	2,544,686	282,166	46,108	396,614	779,667	1,609,992	2,687,995	4,348,924	61,631,761
Enterprise Fund Debt	491,604	6,180,873	1,063,308	32,394	0	128,688	791,368	5,160,660	2,900,508	6,787,399	116,185,228
State Loans	7,996	689,880	1,560,190	573,874	120,460	595,595	2,568,243	627,697	2,289,652	282,289	25,876,238
Short-term Debt	0	0	750,000	650,500	0	0	0	0	0	300,000	13,055,515
Subtotal	556,580	17,295,579	5,918,184	1,538,934	166,568	1,120,897	4,139,278	7,398,349	7,878,155	11,718,612	216,748,742
Debt Outstanding, End of the Year											
General Long-term Debt	743,355	50,381,306	31,806,707	4,249,255	1,378,948	2,287,786	8,810,070	17,414,128	21,526,421	47,796,604	385,065,548
Enterprise Fund Debt	9,038,710	94,028,283	15,078,011	2,274,213	0	1,963,295	8,351,025	60,468,431	30,507,821	70,219,551	603,287,278
State Loans	81,737	7,019,600	12,074,533	6,945,062	520,760	1,250,931	19,061,912	3,891,976	35,322,808	2,316,427	284,537,709
Short-term Debt	0	0	3,786	0	0	0	0	0	0	0	2,423,209
Subtotal	9,863,802	151,429,189	58,963,037	13,468,530	1,899,708	5,502,012	36,223,007	81,774,535	87,357,050	120,332,582	1,275,313,744
Less: Sinking Fund Assets	0	0	0	0	0	0	0	0	0	7,474,542	8,432,201
Total Public Debt	9,863,802	151,429,189	58,963,037	13,468,530	1,899,708	5,502,012	36,223,007	81,774,535	87,357,050	112,858,040	1,266,881,543
Debt to Assessable Base	1.0%	0.5%	0.3%	1.6%	0.5%	1.6%	1.2%	2.3%	3.1%	1.2%	1.2%

Note: No financial information submitted for these jurisdictions: ¹ Glenarden, Hyattsville, and Morningside; and ² Pittsville.

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 judgments and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.

Year Ending June 30, 2013

Allegany County

Barton

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	24,308			24,308	27.2%	55
Taxes - Local - Income	36,051			36,051	40.3%	81
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	7,195			7,195	8.0%	16
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	5,605			5,605	6.3%	13
County Grants	1,086			1,086	1.2%	2
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	15,177			15,177	17.0%	34
Debt Proceeds				0	0.0%	0
Total Revenues	89,422	0	0	89,422	100.0%	201
Expenditures by Function						
General Government	58,910			58,910	54.0%	132
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	47,790			47,790	43.8%	107
Sewer/Solid Waste/Water				0	0.0%	0
Other				0	0.0%	0
Parks, Recreation, & Culture	2,461			2,461	2.3%	6
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	109,161	0	0	109,161	100.0%	245
Excess of Revenues Over/ (Under) Expenditures	(19,739)	0	0	(19,739)		

Bel Air STA

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	33,191			33,191	26.8%	18
Taxes - Local - Income	50,538			50,538	40.8%	28
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			39,719	39,719	32.0%	22
Fines and Forfeitures				0	0.0%	0
Miscellaneous	559			559	0.5%	0
Debt Proceeds				0	0.0%	0
Total Revenues	84,288	0	39,719	124,007	100.0%	69
Expenditures by Function						
General Government	7,704			7,704	6.1%	4
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	19,512			19,512	15.5%	11
Sewer/Solid Waste/Water				0	0.0%	0
Other				0	0.0%	0
Parks, Recreation, & Culture	19,928		77,557	97,485	77.4%	54
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	1,250			1,250	1.0%	1
Total Expenditures	48,394	0	77,557	125,951	100.0%	70
Excess of Revenues Over/ (Under) Expenditures	35,894	0	(37,838)	(1,944)		

Year Ending June 30, 2013

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	25,991			25,991	57.5%	27
Taxes - Local - Income	19,092			19,092	42.3%	20
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	98			98	0.2%	0
Debt Proceeds				0	0.0%	0
Total Revenues	45,181	0	0	45,181	100.0%	47
Expenditures by Function						
General Government	1,146			1,146	3.5%	1
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	11,338			11,338	34.5%	12
Sewer/Solid Waste/Water	20,393			20,393	62.0%	21
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	32,877	0	0	32,877	100.0%	34
Excess of Revenues Over/ (Under) Expenditures	12,304	0	0	12,304		

Cresaptown

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	30,726			30,726	53.2%	18
Taxes - Local - Income	8,367			8,367	14.5%	5
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants				0	0.0%	0
County Grants	10,800			10,800	18.7%	6
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	7,829			7,829	13.6%	4
Debt Proceeds				0	0.0%	0
Total Revenues	57,722	0	0	57,722	100.0%	33
General Government	47,578			47,578	68.5%	27
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	21,853			21,853	31.5%	12
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	69,431	0	0	69,431	100.0%	40
Excess of Revenues Over/ (Under) Expenditures	(11,709)	0	0	(11,709)		

Year Ending June 30, 2013

Allegany County

	Cumberland					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	10,460,579			10,460,579	28.6%	508
Taxes - Local - Income	1,295,133			1,295,133	3.5%	63
Taxes - Local - Other	221,795			221,795	0.6%	11
Licenses and Permits	406,269			406,269	1.1%	20
Intergovernmental						
Federal Grants	3,423,669	108,413		3,532,082	9.7%	172
State Grants	885,763			885,763	2.4%	43
County Grants	158,084			158,084	0.4%	8
Other Grants	85,378			85,378	0.2%	4
Service Charges	1,343,610		17,529,444	18,873,054	51.6%	917
Fines and Forfeitures	1,785			1,785	0.0%	0
Miscellaneous	649,514	4,746	3,628	657,888	1.8%	32
Debt Proceeds	10,103			10,103	0.0%	0
Total Revenues	18,941,682	113,159	17,533,072	36,587,913	100%	1,779
Expenditures by Function						
General Government	1,554,667			1,554,667	4.0%	76
Public Safety						
Police	5,197,255			5,197,255	13.4%	253
Fire	5,290,642			5,290,642	13.7%	257
Other	487,045			487,045	1.3%	24
Public Works						
Transportation	2,052,340	2,047,829	417,528	4,517,697	11.7%	220
Sewer/Solid Waste/Water			13,463,349	13,463,349	34.8%	654
Other				0	0.0%	0
Parks, Recreation, & Culture	621,428			621,428	1.6%	30
Community Dev. & Pub. Housing	3,320,136			3,320,136	8.6%	161
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	527,173	375,000		902,173	2.3%	44
Interest	577,696	409,460	737,692	1,724,848	4.5%	84
Miscellaneous			1,573,000	1,573,000	4.1%	76
Total Expenditures	19,628,382	2,832,289	16,191,569	38,652,240	100.0%	1,879
Excess of Revenues Over/ (Under) Expenditures	(686,700)	(2,719,130)	1,341,503	(2,064,327)		

	Ellerslie STA					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	9,043			9,043	10.4%	14
Taxes - Local - Income	36,567			36,567	42.2%	58
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	37,512			37,512	43.3%	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	3,580			3,580	4.1%	6
Debt Proceeds				0	0.0%	0
Total Revenues	86,702	0	0	86,702	100.0%	137
General Government	5,330			5,330	6.5%	8
Public Safety						
Police				0	0.0%	0
Fire	10,000			10,000	12.1%	16
Other				0	0.0%	0
Public Works						
Transportation	13,769			13,769	16.7%	22
Sewer/Solid Waste/Water				0	0.0%	0
Other				0	0.0%	0
Parks, Recreation, & Culture	42,634			42,634	51.8%	68
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	3,584			3,584	4.4%	6
Interest	4,505			4,505	5.5%	7
Miscellaneous	2,492			2,492	3.0%	4
Total Expenditures	82,314	0	0	82,314	100.0%	130
Excess of Revenues Over/ (Under) Expenditures	4,388	0	0	4,388		

Allegany County

LaVale Sanitary Commission

Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
		304,938	304,938	7.3%	80
		491,708	491,708	11.8%	130
			0	0.0%	0
			0	0.0%	0
		25,000	25,000	0.6%	7
			0	0.0%	0
			0	0.0%	0
			0	0.0%	0
		3,348,595	3,348,595	80.2%	882
			0	0.0%	0
		3,685	3,685	0.1%	1
			0	0.0%	0
0	0	4,173,926	4,173,926	100.0%	1,100
			0	0.0%	0
			0	0.0%	0
			0	0.0%	0
			0	0.0%	0
		4,460,435	4,460,435	96.8%	1,175
			0	0.0%	0
			0	0.0%	0
			0	0.0%	0
			0	0.0%	0
		146,210	146,210	3.2%	39
			0	0.0%	0
0	0	4,606,645	4,606,645	100.0%	1,214
0	0	(432,719)	(432,719)		

Year Ending June 30, 2013

Allegany County

Lonaconing

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	116,089			116,089	8.0%	99
Taxes - Local - Income	64,224			64,224	4.4%	55
Taxes - Local - Other	25,497			25,497	1.8%	22
Licenses and Permits	3,224			3,224	0.2%	3
Intergovernmental						
Federal Grants			211,370	211,370	14.5%	181
State Grants	39,683		62,528	102,211	7.0%	87
County Grants	147			147	0.0%	0
Other Grants				0	0.0%	0
Service Charges			930,041	930,041	63.8%	795
Fines and Forfeitures	50			50	0.0%	0
Miscellaneous	2,015		1,934	3,949	0.3%	3
Debt Proceeds				0	0.0%	0
Total Revenues	250,929	0	1,205,873	1,456,802	100.0%	1,245
Expenditures by Function						
General Government	33,181			33,181	2.2%	28
Public Safety						
Police	24,656			24,656	1.6%	21
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	185,846			185,846	12.1%	159
Sewer/Solid Waste/Water			1,079,713	1,079,713	70.2%	923
Other				0	0.0%	0
Parks, Recreation, & Culture	26,187			26,187	1.7%	22
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	870			870	0.1%	1
Interest	2		167,469	167,471	10.9%	143
Miscellaneous	19,215			19,215	1.3%	16
Total Expenditures	289,957	0	1,247,182	1,537,139	100.0%	1,314
Excess of Revenues Over/ (Under) Expenditures	(39,028)	0	(41,309)	(80,337)		

Luke

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	334,745			334,745	96.0%	5,230
Taxes - Local - Income	3,475			3,475	1.0%	54
Taxes - Local - Other	10			10	0.0%	0
Licenses and Permits	1,398			1,398	0.4%	22
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	6,046			6,046	1.7%	94
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures	20			20	0.0%	0
Miscellaneous	2,828			2,828	0.8%	44
Debt Proceeds				0	0.0%	0
Total Revenues	348,522	0	0	348,522	100.0%	5,446
Expenditures by Function						
General Government	97,715			97,715	24.3%	1,527
Public Safety						
Police	44,886			44,886	11.2%	701
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	100,230			100,230	25.0%	1,566
Sewer/Solid Waste/Water	40,908			40,908	10.2%	639
Other				0	0.0%	0
Parks, Recreation, & Culture	11,367			11,367	2.8%	178
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	106,301			106,301	26.5%	1,661
Total Expenditures	401,407	0	0	401,407	100.0%	6,272
Excess of Revenues Over/ (Under) Expenditures	(52,885)	0	0	(52,885)		

Year Ending June 30, 2013

Allegany County

McCoole STA

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	4,299			4,299	31.3%	9
Taxes - Local - Income	9,102			9,102	66.3%	18
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	327			327	2.4%	1
Debt Proceeds				0	0.0%	0
Total Revenues	13,728	0	0	13,728	100.0%	27
Expenditures by Function						
General Government	1,101			1,101	12.6%	2
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	7,610			7,610	87.4%	15
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	8,711	0	0	8,711	100.0%	17
Excess of Revenues Over/ (Under) Expenditures	5,017	0	0	5,017		

Midland

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	34,004			34,004	25.2%	77
Taxes - Local - Income	15,876			15,876	11.8%	36
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	4,680			4,680	3.5%	11
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	59,016			59,016	43.8%	134
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	21,155			21,155	15.7%	48
Debt Proceeds				0	0.0%	0
Total Revenues	134,731	0	0	134,731	100.0%	306
Expenditures by Function						
General Government	59,514			59,514	37.3%	135
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	52,118			52,118	32.7%	118
Sewer/Solid Waste/Water	1,505			1,505	0.9%	3
Other				0	0.0%	0
Parks, Recreation, & Culture	28,291			28,291	17.7%	64
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	18,166			18,166	11.4%	41
Total Expenditures	159,594	0	0	159,594	100.0%	362
Excess of Revenues Over/ (Under) Expenditures	(24,863)	0	0	(24,863)		

Year Ending June 30, 2013

Allegany County

Mount Savage STA

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	8,138			8,138		9
Taxes - Local - Income	37,180			37,180		43
Taxes - Local - Other				0		0
Licenses and Permits				0		0
Intergovernmental						
Federal Grants				0		0
State Grants				0		0
County Grants				0		0
Other Grants				0		0
Service Charges				0		0
Fines and Forfeitures				0		0
Miscellaneous	1,228			1,228		1
Debt Proceeds				0		0
Total Revenues	46,546	0	0	46,546		53
Expenditures by Function						
General Government	466			466		1
Public Safety						
Police				0		0
Fire	13,500			13,500		15
Other				0		0
Public Works						
Transportation	18,374			18,374		21
Sewer/Solid Waste/Water				0		0
Other				0		0
Parks, Recreation, & Culture	23,121			23,121		26
Community Dev. & Pub. Housing				0		0
Economic Dev. & Opportunity				0		0
Debt Service						
Principal				0		0
Interest				0		0
Miscellaneous				0		0
Total Expenditures	55,461	0	0	55,461		64
Excess of Revenues Over/ (Under) Expenditures	(8,915)	0	0	(8,915)		

Potomac Park Citizens' Committee

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	16,230			16,230	50.2%	10
Taxes - Local - Income	11,913			11,913	36.9%	7
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants				0	0.0%	0
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	4,161			4,161	12.9%	2
Debt Proceeds				0	0.0%	0
Total Revenues	32,304	0	0	32,304	100.0%	19
Expenditures by Function						
General Government	2,522			2,522	10.6%	1
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	12,575			12,575	53.0%	7
Sewer/Solid Waste/Water				0	0.0%	0
Other				0	0.0%	0
Parks, Recreation, & Culture	8,643			8,643	36.4%	5
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	23,740	0	0	23,740	100.0%	14
Excess of Revenues Over/ (Under) Expenditures	8,564	0	0	8,564		

Year Ending June 30, 2013

Allegany County

Westernport

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	376,580			376,580	9.3%	204
Taxes - Local - Income	109,081			109,081	2.7%	59
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	20,194			20,194	0.5%	11
Intergovernmental						
Federal Grants	11,898		29,179	41,077	1.0%	22
State Grants	119,752		2,439,323	2,559,075	63.2%	1,383
County Grants	4,773			4,773	0.1%	3
Other Grants				0	0.0%	0
Service Charges			899,174	899,174	22.2%	486
Fines and Forfeitures				0	0.0%	0
Miscellaneous	39,551			39,551	1.0%	21
Debt Proceeds				0	0.0%	0
Total Revenues	681,829	0	3,367,676	4,049,505	100.0%	2,189
Expenditures by Function						
General Government	155,121			155,121	6.6%	84
Public Safety						
Police	44,285			44,285	1.9%	24
Fire	30,077			30,077	1.3%	16
Other				0	0.0%	0
Public Works						
Transportation	493,434			493,434	20.8%	267
Sewer/Solid Waste/Water			1,356,981	1,356,981	57.3%	734
Other				0	0.0%	0
Parks, Recreation, & Culture	610			610	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	7,412			7,412	0.3%	4
Interest			228,395	228,395	9.6%	123
Miscellaneous	51,636			51,636	2.2%	28
Total Expenditures	782,575	0	1,585,376	2,367,951	100.0%	1,280
Excess of Revenues Over/ (Under) Expenditures	(100,746)	0	1,782,300	1,681,554		

Year Ending June 30, 2013

Anne Arundel County

	Annapolis					
	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	40,132,899			40,132,899	39.5%	1,039
Taxes - Local - Income	5,472,397			5,472,397	5.4%	142
Taxes - Local - Other	1,389,874			1,389,874	1.4%	36
Licenses and Permits	2,697,107			2,697,107	2.7%	70
Intergovernmental						
Federal Grants	1,856,586		356,878	2,213,464	2.2%	57
State Grants	1,853,596		1,342,096	3,195,692	3.1%	83
County Grants	2,038,101			2,038,101	2.0%	53
Other Grants			1,851,873	1,851,873	1.8%	48
Service Charges	2,855,777		27,535,123	30,390,900	29.9%	787
Fines and Forfeitures	416,035			416,035	0.4%	11
Miscellaneous	1,122,180		231,891	1,354,071	1.3%	35
Debt Proceeds	7,516,686	2,909,366		10,426,052	10.3%	270
Total Revenues	67,351,238	2,909,366	31,317,861	101,578,465	100.0%	2,630
Expenditures by Function						
General Government	6,532,872	1,384,509	152,907	8,070,288	8.8%	209
Public Safety						
Police	18,160,964			18,160,964	19.8%	470
Fire	15,462,850			15,462,850	16.9%	400
Other	2,553,166			2,553,166	2.8%	66
Public Works						
Transportation	8,103,021	960,969	10,831,268	19,895,258	21.7%	515
Sewer/Solid Waste/Water			13,353,790	13,353,790	14.6%	346
Other				0	0.0%	0
Parks, Recreation, & Culture	4,308,369	133,567	1,037,989	5,479,925	6.0%	142
Community Dev. & Pub. Housing	824,734			824,734	0.9%	21
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	1,221,718			1,221,718	1.3%	32
Interest	3,560,151		2,992,593	6,552,744	7.2%	170
Miscellaneous				0	0.0%	0
Total Expenditures	60,727,845	2,479,045	28,368,547	91,575,437	100.0%	2,371
Excess of Revenues Over/ (Under) Expenditures	6,623,393	430,321	2,949,314	10,003,028		

	Highland Beach					
	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	114,376			114,376	79.4%	1,167
Taxes - Local - Income	15,398			15,398	10.7%	157
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	2,619			2,619	1.8%	27
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	2,331			2,331	1.6%	24
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges	4,163			4,163	2.9%	42
Fines and Forfeitures				0	0.0%	0
Miscellaneous	5,170			5,170	3.6%	53
Debt Proceeds				0	0.0%	0
Total Revenues	144,057	0	0	144,057	100.0%	1,470
Expenditures by Function						
General Government	58,993			58,993	46.0%	602
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other	14,498			14,498	11.3%	148
Public Works						
Transportation	16,350			16,350	12.8%	167
Sewer/Solid Waste/Water				0	0.0%	0
Other				0	0.0%	0
Parks, Recreation, & Culture	34,641			34,641	27.0%	353
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	3,723			3,723	2.9%	38
Total Expenditures	128,205	0	0	128,205	100.0%	1,308
Excess of Revenues Over/ (Under) Expenditures	15,852	0	0	15,852		

Year Ending June 30, 2013

Calvert County

	Chesapeake Beach						North Beach					
	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	2,714,607			2,714,607	35.4%	468	1,687,468			1,687,468	24.0%	847
Taxes - Local - Income	740,897			740,897	9.7%	128	211,263			211,263	3.0%	106
Taxes - Local - Other	594,882			594,882	7.8%	102	5,377		372,862	378,239	5.4%	190
Licenses and Permits	88,493			88,493	1.2%	15	68,972			68,972	1.0%	35
Intergovernmental												
Federal Grants	78,258			78,258	1.0%	13				0	0.0%	0
State Grants	154,632			154,632	2.0%	27	46,042	422,943		468,985	6.7%	235
County Grants	137,552			137,552	1.8%	24	1,866	250,000	13,427	265,293	3.8%	133
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	47,692		2,877,086	2,924,778	38.2%	504	615,475		697,224	1,312,699	18.6%	659
Fines and Forfeitures	86,034			86,034	1.1%	15	5,000		2,679	7,679	0.1%	4
Miscellaneous	125,328		16,691	142,019	1.9%	24	92,121	8,516	16,848	117,485	1.7%	59
Debt Proceeds				0	0.0%	0	2,526,000			2,526,000	35.9%	1,268
Total Revenues	4,768,375	0	2,893,777	7,662,152	100.0%	1,320	5,259,584	681,459	1,103,040	7,044,083	100.0%	3,536
Expenditures by Function												
General Government	724,465			724,465	10.5%	125	553,926			553,926	7.6%	278
Public Safety												
Police	759,061			759,061	11.0%	131	359,209			359,209	4.9%	180
Fire	10,000			10,000	0.1%	2				0	0.0%	0
Other	13,623			13,623	0.2%	2	173,718			173,718	2.4%	87
Public Works												
Transportation	934,732			934,732	13.5%	161	644,664	642,785		1,287,449	17.7%	646
Sewer/Solid Waste/Water	401,692		1,559,985	1,961,677	28.3%	338	306,258		867,623	1,173,881	16.1%	589
Other	5,894			5,894	0.1%	1	103,756			103,756	1.4%	52
Parks, Recreation, & Culture	265,303		1,157,911	1,423,214	20.5%	245	2,514,643	159,476		2,674,119	36.7%	1,342
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	33,498			33,498	0.5%	6	182,840	6,098		188,938	2.6%	95
Debt Service												
Principal	552,210			552,210	8.0%	95	491,300			491,300	6.7%	247
Interest	146,554		160,833	307,387	4.4%	53	131,429		55,772	187,201	2.6%	94
Miscellaneous	202,987			202,987	2.9%	35	91,259			91,259	1.3%	46
Total Expenditures	4,050,019	0	2,878,729	6,928,748	100.0%	1,193	5,553,002	808,359	923,395	7,284,756	100.0%	3,657
Excess of Revenues Over/ (Under) Expenditures	718,356	0	15,048	733,404			(293,418)	(126,900)	179,645	(240,673)		

Year Ending June 30, 2013

Caroline County

	Denton						Feddersburg					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	2,405,871			2,405,871	36.2%	550	1,583,458			1,583,458	36.1%	587
Taxes - Local - Income	238,072			238,072	3.6%	54	90,121			90,121	2.1%	33
Taxes - Local - Other	44,625			44,625	0.7%	10				0	0.0%	0
Licenses and Permits	44,657	34,896		79,553	1.2%	18	20,938			20,938	0.5%	8
Intergovernmental												
Federal Grants	46,396	224,700	2,260	273,356	4.1%	63	55,548	231		55,779	1.3%	21
State Grants	54,760	121,190	661,222	837,172	12.6%	191	81,212	45,094	775,656	901,962	20.5%	334
County Grants	23,125			23,125	0.3%	5				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	23,332		1,508,639	1,531,971	23.1%	350	165,552		1,437,487	1,603,039	36.5%	594
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	407,325	120,000	15,734	543,059	8.2%	124	41,964	39	899	42,902	1.0%	16
Debt Proceeds	660,665			660,665	10.0%	151	92,829			92,829	2.1%	34
Total Revenues	3,948,828	500,786	2,187,855	6,637,469	100.0%	1,518	2,131,622	45,364	2,214,042	4,391,028	100.0%	1,628
Expenditures by Function												
General Government	872,673			872,673	15.3%	200	564,234			564,234	14.6%	209
Public Safety												
Police	1,196,129			1,196,129	21.0%	274	888,773			888,773	23.1%	330
Fire	76,532			76,532	1.3%	18	30,464			30,464	0.8%	11
Other	330,917			330,917	5.8%	76	67,428			67,428	1.7%	25
Public Works												
Transportation	368,297			368,297	6.5%	84	293,051	8,467		301,518	7.8%	112
Sewer/Solid Waste/Water	150,853		1,736,010	1,886,863	33.2%	432	186,695		1,419,230	1,605,925	41.7%	595
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	62,947			62,947	1.1%	14	53,396	38,612		92,008	2.4%	34
Community Dev. & Pub. Housing	129,251	374,353		503,604	8.9%	115				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	14,640			14,640	0.4%	5
Debt Service												
Principal	214,259			214,259	3.8%	49	34,140			34,140	0.9%	13
Interest	99,770		60,216	159,986	2.8%	37	70,007		181,139	251,146	6.5%	93
Miscellaneous	16,740			16,740	0.3%	4	3,234			3,234	0.1%	1
Total Expenditures	3,518,368	374,353	1,796,226	5,688,947	100.0%	1,301	2,206,062	47,079	1,600,369	3,853,510	100.0%	1,429
Excess of Revenues Over/												
(Under) Expenditures	430,460	126,433	391,629	948,522			(74,440)	(1,715)	613,673	537,518		

Year Ending June 30, 2013

Caroline County

Goldsboro¹

Greensboro

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property				0		0	776,837			776,837	29.1%	409
Taxes - Local - Income				0		0	86,121			86,121	3.2%	45
Taxes - Local - Other				0		0	25,626			25,626	1.0%	13
Licenses and Permits				0		0	18,398			18,398	0.7%	10
Intergovernmental												
Federal Grants				0		0			605,434	605,434	22.7%	319
State Grants				0		0	46,900		250,000	296,900	11.1%	156
County Grants				0		0	744			744	0.0%	0
Other Grants				0		0				0	0.0%	0
Service Charges				0		0	98,172		659,362	757,534	28.3%	399
Fines and Forfeitures				0		0	19,800			19,800	0.7%	10
Miscellaneous				0		0	84,969		72	85,041	3.2%	45
Debt Proceeds				0		0				0	0.0%	0
Total Revenues	0	0	0	0		0	1,157,567	0	1,514,868	2,672,435	100.0%	1,407
Expenditures by Function												
General Government				0		0	184,251			184,251	9.2%	97
Public Safety												
Police				0		0	286,694			286,694	14.3%	151
Fire				0		0				0	0.0%	0
Other				0		0				0	0.0%	0
Public Works												
Transportation				0		0	281,959			281,959	14.1%	148
Sewer/Solid Waste/Water				0		0	287,997		655,126	943,123	47.1%	497
Other				0		0				0	0.0%	0
Parks, Recreation, & Culture				0		0	42,523			42,523	2.1%	22
Community Dev. & Pub. Housing				0		0				0	0.0%	0
Economic Dev. & Opportunity				0		0				0	0.0%	0
Debt Service												
Principal				0		0	72,014			72,014	3.6%	38
Interest				0		0	32,497		16,766	49,263	2.5%	26
Miscellaneous				0		0	140,195		1,126	141,321	7.1%	74
Total Expenditures	0	0	0	0		0	1,328,130	0	673,018	2,001,148	100.0%	1,054
Excess of Revenues Over/ (Under) Expenditures	0	0	0	0			(170,563)	0	841,850	671,287		

Note: ¹ No financial information submitted.

Year Ending June 30, 2013

Caroline County

	Henderson						Hillsboro					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	18,659			18,659	31.7%	130	17,099			17,099	43.6%	108
Taxes - Local - Income	2,489			2,489	4.2%	17	10,179			10,179	26.0%	64
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	1,080			1,080	1.8%	8	72			72	0.2%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	1,492			1,492	2.5%	10	4,460			4,460	11.4%	28
County Grants	2,500			2,500	4.2%	17	1,033			1,033	2.6%	6
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	791		26,706	27,497	46.7%	191				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	5,207			5,207	8.8%	36	6,377			6,377	16.3%	40
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	32,218	0	26,706	58,924	100.0%	409	39,220	0	0	39,220	100.0%	247
Expenditures by Function												
General Government	23,296			23,296	24.6%	162	12,971			12,971	38.5%	82
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0	1,000			1,000	3.0%	6
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	3,563			3,563	3.8%	25	6,684			6,684	19.9%	42
Sewer/Solid Waste/Water	13,325		41,678	55,003	58.1%	382	10,345			10,345	30.7%	65
Other			3,612	3,612	3.8%	25				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	2,648			2,648	7.9%	17
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			1,254	1,254	1.3%	9				0	0.0%	0
Miscellaneous			7,965	7,965	8.4%	55				0	0.0%	0
Total Expenditures	40,184	0	54,509	94,693	100.0%	658	33,648	0	0	33,648	100.0%	212
Excess of Revenues Over/ (Under) Expenditures	(7,966)	0	(27,803)	(35,769)			5,572	0	0	5,572		

Year Ending June 30, 2013

Caroline County

	Marydel ¹						Preston					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property				0		0	248,355			248,355	46.4%	351
Taxes - Local - Income				0		0	45,170			45,170	8.4%	64
Taxes - Local - Other				0		0				0	0.0%	0
Licenses and Permits				0		0	5,094			5,094	1.0%	7
Intergovernmental												
Federal Grants				0		0				0	0.0%	0
State Grants				0		0	12,734			12,734	2.4%	18
County Grants				0		0	1,057			1,057	0.2%	1
Other Grants				0		0				0	0.0%	0
Service Charges				0		0			191,744	191,744	35.8%	271
Fines and Forfeitures				0		0				0	0.0%	0
Miscellaneous				0		0	11,758		19,562	31,320	5.8%	44
Debt Proceeds				0		0				0	0.0%	0
Total Revenues	0	0	0	0		0	324,168	0	211,306	535,474	100.0%	757
Expenditures by Function												
General Government				0		0	109,220			109,220	21.2%	154
Public Safety												
Police				0		0	90,710			90,710	17.6%	128
Fire				0		0				0	0.0%	0
Other				0		0				0	0.0%	0
Public Works												
Transportation				0		0	75,494			75,494	14.6%	107
Sewer/Solid Waste/Water				0		0			217,280	217,280	42.2%	307
Other				0		0				0	0.0%	0
Parks, Recreation, & Culture				0		0	2,547			2,547	0.5%	4
Community Dev. & Pub. Housing				0		0				0	0.0%	0
Economic Dev. & Opportunity				0		0				0	0.0%	0
Debt Service												
Principal				0		0				0	0.0%	0
Interest				0		0			941	941	0.2%	1
Miscellaneous				0		0			19,256	19,256	3.7%	27
Total Expenditures	0	0	0	0		0	277,971	0	237,477	515,448	100.0%	729
Excess of Revenues Over/ (Under) Expenditures	0	0	0	0		0	46,197	0	(26,171)	20,026		

Note: ¹ No financial information submitted.

Year Ending June 30, 2013

Caroline County

	Ridgely						Templeville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	668,273			668,273	34.5%	414	13,516			13,516	58.6%	99
Taxes - Local - Income	98,642			98,642	5.1%	61	6,049			6,049	26.2%	44
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	25,994			25,994	1.3%	16	37			37	0.2%	0
Intergovernmental												
Federal Grants	9,297		48,685	57,982	3.0%	36				0	0.0%	0
State Grants	88,577			88,577	4.6%	55	562			562	2.4%	4
County Grants	36			36	0.0%	0	2,081			2,081	9.0%	15
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	103,557		786,419	889,976	46.0%	551	800			800	3.5%	6
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	28,926		538	29,464	1.5%	18	31			31	0.1%	0
Debt Proceeds	75,309			75,309	3.9%	47				0	0.0%	0
Total Revenues	1,098,611	0	835,642	1,934,253	100.0%	1,197	23,076	0	0	23,076	100.0%	168
Expenditures by Function												
General Government	152,360			152,360	9.2%	94	7,316			7,316	36.8%	53
Public Safety												
Police	317,436			317,436	19.2%	196				0	0.0%	0
Fire	24,703			24,703	1.5%	15				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	107,011			107,011	6.5%	66	2,713			2,713	13.7%	20
Sewer/Solid Waste/Water	107,016		663,716	770,732	46.7%	477	9,400			9,400	47.3%	69
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	75,238			75,238	4.6%	47	440			440	2.2%	3
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	54,132			54,132	3.3%	33				0	0.0%	0
Interest	16,080		31,531	47,611	2.9%	29				0	0.0%	0
Miscellaneous	102,344			102,344	6.2%	63				0	0.0%	0
Total Expenditures	956,320	0	695,247	1,651,567	100.0%	1,022	19,869	0	0	19,869	100.0%	145
Excess of Revenues Over/ (Under) Expenditures	142,291	0	140,395	282,686			3,207	0	0	3,207		

Year Ending June 30, 2013

Carroll County

Hampstead

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,172,454			1,172,454	28.9%	185
Taxes - Local - Income	715,855			715,855	17.6%	113
Taxes - Local - Other	32,358			32,358	0.8%	5
Licenses and Permits	49,932			49,932	1.2%	8
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	193,764			193,764	4.8%	31
County Grants	350,637			350,637	8.6%	55
Other Grants				0	0.0%	0
Service Charges	4,179		872,144	876,323	21.6%	138
Fines and Forfeitures	250			250	0.0%	0
Miscellaneous	167,156			167,156	4.1%	26
Debt Proceeds	500,000			500,000	12.3%	79
Total Revenues	3,186,585	0	872,144	4,058,729	100.0%	641
Expenditures by Function						
General Government	259,677			259,677	6.8%	41
Public Safety						
Police	765,661			765,661	20.2%	121
Fire	40,000			40,000	1.1%	6
Other				0	0.0%	0
Public Works						
Transportation	944,022			944,022	24.9%	149
Sewer/Solid Waste/Water	340,917		740,284	1,081,201	28.5%	171
Other				0	0.0%	0
Parks, Recreation, & Culture	147,355			147,355	3.9%	23
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	87,511			87,511	2.3%	14
Interest	24,272		51,214	75,486	2.0%	12
Miscellaneous	392,134			392,134	10.3%	62
Total Expenditures	3,001,549	0	791,498	3,793,047	100.0%	599
Excess of Revenues Over/ (Under) Expenditures	185,036	0	80,646	265,682		

Manchester

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	979,225			979,225	26.4%	204
Taxes - Local - Income	469,607			469,607	12.7%	98
Taxes - Local - Other	11,990			11,990	0.3%	2
Licenses and Permits	68,375			68,375	1.8%	14
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	86,173			86,173	2.3%	18
County Grants	259,746			259,746	7.0%	54
Other Grants				0	0.0%	0
Service Charges	43,255		1,592,067	1,635,322	44.1%	340
Fines and Forfeitures	580			580	0.0%	0
Miscellaneous	67,271		132,436	199,707	5.4%	42
Debt Proceeds				0	0.0%	0
Total Revenues	1,986,222	0	1,724,503	3,710,725	100.0%	772
Expenditures by Function						
General Government	257,531			257,531	8.3%	54
Public Safety						
Police	351,856			351,856	11.3%	73
Fire	22,392			22,392	0.7%	5
Other				0	0.0%	0
Public Works						
Transportation	360,618			360,618	11.6%	75
Sewer/Solid Waste/Water	238,837		1,507,746	1,746,583	56.2%	363
Other				0	0.0%	0
Parks, Recreation, & Culture	112,768			112,768	3.6%	23
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			2,297	2,297	0.1%	0
Miscellaneous	253,132			253,132	8.1%	53
Total Expenditures	1,597,134	0	1,510,043	3,107,177	100.0%	646
Excess of Revenues Over/ (Under) Expenditures	389,088	0	214,460	603,548		

Year Ending June 30, 2013

Carroll County

Mount Airy

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,780,231			1,780,231	22.9%	191
Taxes - Local - Income	1,375,777			1,375,777	17.7%	147
Taxes - Local - Other	9,674			9,674	0.1%	1
Licenses and Permits	127,941			127,941	1.6%	14
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	131,919		21,600	153,519	2.0%	16
County Grants	579,812			579,812	7.4%	62
Other Grants				0	0.0%	0
Service Charges	441,010		2,732,826	3,173,836	40.7%	340
Fines and Forfeitures	1,760			1,760	0.0%	0
Miscellaneous	40,873		547,501	588,374	7.6%	63
Debt Proceeds				0	0.0%	0
Total Revenues	4,488,997	0	3,301,927	7,790,924	100.0%	834
Expenditures by Function						
General Government	854,723			854,723	11.4%	92
Public Safety						
Police	644,676			644,676	8.6%	69
Fire	161,500			161,500	2.2%	17
Other	7,688			7,688	0.1%	1
Public Works						
Transportation	1,870,275			1,870,275	24.9%	200
Sewer/Solid Waste/Water	514,156		2,605,111	3,119,267	41.6%	334
Other				0	0.0%	0
Parks, Recreation, & Culture	302,432			302,432	4.0%	32
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	3,779			3,779	0.1%	0
Debt Service						
Principal				0	0.0%	0
Interest			120,495	120,495	1.6%	13
Miscellaneous	350,263		68,789	419,052	5.6%	45
Total Expenditures	4,709,492	0	2,794,395	7,503,887	100.0%	803
Excess of Revenues Over/ (Under) Expenditures	(220,495)	0	507,532	287,037		

New Windsor

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	276,799			276,799	7.9%	199
Taxes - Local - Income	121,884			121,884	3.5%	88
Taxes - Local - Other	2,939			2,939	0.1%	2
Licenses and Permits	12,958			12,958	0.4%	9
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	20,340		2,100,000	2,120,340	60.2%	1,523
County Grants	69,326			69,326	2.0%	50
Other Grants				0	0.0%	0
Service Charges			805,243	805,243	22.9%	578
Fines and Forfeitures				0	0.0%	0
Miscellaneous	108,232		1,652	109,884	3.1%	79
Debt Proceeds				0	0.0%	0
Total Revenues	612,478	0	2,906,895	3,519,373	100.0%	2,528
Expenditures by Function						
General Government	300,850			300,850	22.8%	216
Public Safety						
Police	101,720			101,720	7.7%	73
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	214,508			214,508	16.2%	154
Sewer/Solid Waste/Water			626,482	626,482	47.4%	450
Other				0	0.0%	0
Parks, Recreation, & Culture	62,119			62,119	4.7%	45
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			15,324	15,324	1.2%	11
Miscellaneous				0	0.0%	0
Total Expenditures	679,197	0	641,806	1,321,003	100.0%	949
Excess of Revenues Over/ (Under) Expenditures	(66,719)	0	2,265,089	2,198,370		

Year Ending June 30, 2013

Carroll County

	Sykesville						Taneytown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	1,327,417			1,327,417	47.7%	298	2,106,566			2,106,566	37.5%	313
Taxes - Local - Income	591,551			591,551	21.2%	133	497,660			497,660	8.9%	74
Taxes - Local - Other	781			781	0.0%	0	6,164			6,164	0.1%	1
Licenses and Permits	65,607			65,607	2.4%	15	89,178			89,178	1.6%	13
Intergovernmental												
Federal Grants				0	0.0%	0	8,148			8,148	0.1%	1
State Grants	100,275			100,275	3.6%	23	127,047			127,047	2.3%	19
County Grants	265,821			265,821	9.5%	60	346,585			346,585	6.2%	51
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	217,628			217,628	7.8%	49	66,376		2,152,671	2,219,047	39.5%	330
Fines and Forfeitures	884			884	0.0%	0	18,898			18,898	0.3%	3
Miscellaneous	215,329			215,329	7.7%	48	18,003		175,752	193,755	3.5%	29
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	2,785,293	0	0	2,785,293	100.0%	626	3,284,625	0	2,328,423	5,613,048	100.0%	834
Expenditures by Function												
General Government	630,824			630,824	24.2%	142	533,282			533,282	8.4%	79
Public Safety												
Police	466,014			466,014	17.9%	105	1,277,928			1,277,928	20.2%	190
Fire	2,500			2,500	0.1%	1				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	249,732			249,732	9.6%	56	884,298			884,298	14.0%	131
Sewer/Solid Waste/Water	416,936			416,936	16.0%	94			2,771,332	2,771,332	43.8%	412
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	142,472			142,472	5.5%	32	227,941			227,941	3.6%	34
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	82,801			82,801	1.3%	12
Debt Service												
Principal	268,202			268,202	10.3%	60	61,209			61,209	1.0%	9
Interest	45,203			45,203	1.7%	10	51,913		442,463	494,376	7.8%	73
Miscellaneous	384,620			384,620	14.8%	86				0	0.0%	0
Total Expenditures	2,606,503	0	0	2,606,503	100.0%	586	3,119,372	0	3,213,795	6,333,167	100.0%	941
Excess of Revenues Over/ (Under) Expenditures	178,790	0	0	178,790			165,253	0	(885,372)	(720,119)		

Year Ending June 30, 2013

Carroll County

	Union Bridge						Westminster					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	246,041			246,041	19.3%	253	9,788,874			9,788,874	34.9%	525
Taxes - Local - Income	54,206			54,206	4.3%	56	1,825,099			1,825,099	6.5%	98
Taxes - Local - Other	471			471	0.0%	0	210,009			210,009	0.7%	11
Licenses and Permits	12,118			12,118	1.0%	12	495,625			495,625	1.8%	27
Intergovernmental												
Federal Grants				0	0.0%	0	1,930,017			1,930,017	6.9%	104
State Grants	81,173			81,173	6.4%	83	443,893			443,893	1.6%	24
County Grants	197,691		87,739	285,430	22.4%	293	956,982			956,982	3.4%	51
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	6,657		498,521	505,178	39.7%	519	732,551		10,414,219	11,146,770	39.7%	598
Fines and Forfeitures	1,090			1,090	0.1%	1	177,913			177,913	0.6%	10
Miscellaneous	69,648		18,153	87,801	6.9%	90	311,655		733,424	1,045,079	3.7%	56
Debt Proceeds				0	0.0%	0	60,045			60,045	0.2%	3
Total Revenues	669,095	0	604,413	1,273,508	100.0%	1,309	16,932,663	0	11,147,643	28,080,306	100.0%	1,507
Expenditures by Function												
General Government	143,445			143,445	12.1%	147	1,388,134			1,388,134	5.6%	75
Public Safety												
Police	4,669			4,669	0.4%	5	3,330,522			3,330,522	13.5%	179
Fire	1,500			1,500	0.1%	2	250,000			250,000	1.0%	13
Other				0	0.0%	0	660,952			660,952	2.7%	35
Public Works												
Transportation	281,188			281,188	23.7%	289	4,108,919			4,108,919	16.6%	221
Sewer/Solid Waste/Water	43,683		341,243	384,926	32.5%	396			8,981,224	8,981,224	36.3%	482
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	91,920			91,920	7.8%	94	720,969			720,969	2.9%	39
Community Dev. & Pub. Housing			194,428	194,428	16.4%	200	2,250,481			2,250,481	9.1%	121
Economic Dev. & Opportunity	525			525	0.0%	1	50,296			50,296	0.2%	3
Debt Service												
Principal				0	0.0%	0	312,932			312,932	1.3%	17
Interest			49,579	49,579	4.2%	51	226,290		197,480	423,770	1.7%	23
Miscellaneous	33,329			33,329	2.8%	34	2,276,218		832	2,277,050	9.2%	122
Total Expenditures	600,259	0	585,250	1,185,509	100.0%	1,218	15,575,713	0	9,179,536	24,755,249	100.0%	1,329
Excess of Revenues Over/ (Under) Expenditures	68,836	0	19,163	87,999			1,356,950	0	1,968,107	3,325,057		

Year Ending June 30, 2013

Cecil County

	Cecilton					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	129,490			129,490	17.5%	195
Taxes - Local - Income	37,609			37,609	5.1%	57
Taxes - Local - Other	157			157	0.0%	0
Licenses and Permits	4,284			4,284	0.6%	6
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	41,541			41,541	5.6%	62
County Grants	16,719			16,719	2.3%	25
Other Grants				0	0.0%	0
Service Charges	77,944		338,440	416,384	56.2%	626
Fines and Forfeitures	1,950			1,950	0.3%	3
Miscellaneous	92,218		2	92,220	12.5%	139
Debt Proceeds				0	0.0%	0
Total Revenues	401,912	0	338,442	740,354	100.0%	1,113
Expenditures by Function						
General Government	222,119			222,119	25.2%	334
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	85,744			85,744	9.7%	129
Sewer/Solid Waste/Water	57,418		359,397	416,815	47.3%	627
Other				0	0.0%	0
Parks, Recreation, & Culture	52,235			52,235	5.9%	79
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	14,147			14,147	1.6%	21
Interest	11,059		78,469	89,528	10.2%	135
Miscellaneous				0	0.0%	0
Total Expenditures	442,722	0	437,866	880,588	100.0%	1,324
Excess of Revenues Over/ (Under) Expenditures	(40,810)	0	(99,424)	(140,234)		

	Charlestown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	389,062			389,062	28.6%	327
	81,015			81,015	5.9%	68
	1,415			1,415	0.1%	1
	14,589			14,589	1.1%	12
	10,122			10,122	0.7%	9
	2,000			2,000	0.1%	2
	38,083			38,083	2.8%	32
				0	0.0%	0
	39,703		567,561	607,264	44.6%	511
				0	0.0%	0
	58,601		59,900	118,501	8.7%	100
	100,000			100,000	7.3%	84
	734,590	0	627,461	1,362,051	100.0%	1,146
	413,588			413,588	29.9%	348
	39,242			39,242	2.8%	33
	10,640			10,640	0.8%	9
				0	0.0%	0
	291,722			291,722	21.1%	245
	90,574		451,105	541,679	39.2%	456
				0	0.0%	0
	34,499			34,499	2.5%	29
				0	0.0%	0
				0	0.0%	0
	9,512			9,512	0.7%	8
	6,828		20,859	27,687	2.0%	23
	13,978			13,978	1.0%	12
	910,583	0	471,964	1,382,547	100.0%	1,163
	(175,993)	0	155,497	(20,496)		

Year Ending June 30, 2013

Cecil County

Chesapeake City

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	417,753			417,753	23.3%	609
Taxes - Local - Income	60,915			60,915	3.4%	89
Taxes - Local - Other	2,159			2,159	0.1%	3
Licenses and Permits	14,606			14,606	0.8%	21
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	11,496		640,455	651,951	36.3%	950
County Grants	29,007			29,007	1.6%	42
Other Grants				0	0.0%	0
Service Charges	25,323		541,887	567,210	31.6%	827
Fines and Forfeitures	4,098			4,098	0.2%	6
Miscellaneous	47,912		439	48,351	2.7%	70
Debt Proceeds				0	0.0%	0
Total Revenues	613,269	0	1,182,781	1,796,050	100.0%	2,618
Expenditures by Function						
General Government	321,007			321,007	25.5%	468
Public Safety						
Police	62,004			62,004	4.9%	90
Fire	16,031			16,031	1.3%	23
Other				0	0.0%	0
Public Works						
Transportation	114,631			114,631	9.1%	167
Sewer/Solid Waste/Water	109,153		471,333	580,486	46.2%	846
Other				0	0.0%	0
Parks, Recreation, & Culture	132,921			132,921	10.6%	194
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			30,110	30,110	2.4%	44
Miscellaneous				0	0.0%	0
Total Expenditures	755,747	0	501,443	1,257,190	100.0%	1,833
Excess of Revenues Over/ (Under) Expenditures	(142,478)	0	681,338	538,860		

Elkton

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	6,690,770			6,690,770	34.7%	429
Taxes - Local - Income	1,078,655			1,078,655	5.6%	69
Taxes - Local - Other	21,028			21,028	0.1%	1
Licenses and Permits	363,019			363,019	1.9%	23
Intergovernmental						
Federal Grants			54,900	261,260	1.4%	17
State Grants				274,534	1.4%	18
County Grants				553,683	2.9%	36
Other Grants				0	0.0%	0
Service Charges			8,515,544	9,321,181	48.4%	598
Fines and Forfeitures				31,010	0.2%	2
Miscellaneous			153,483	370,823	1.9%	24
Debt Proceeds				296,000	1.5%	19
Total Revenues	10,538,036	0	8,723,927	19,261,963	100.0%	1,236
Expenditures by Function						
General Government	1,337,619			1,337,619	7.1%	86
Public Safety						
Police	5,534,561			5,534,561	29.6%	355
Fire	148,958			148,958	0.8%	10
Other	435,838			435,838	2.3%	28
Public Works						
Transportation	2,488,028			2,488,028	13.3%	160
Sewer/Solid Waste/Water	782,818		7,011,260	7,794,078	41.6%	500
Other				0	0.0%	0
Parks, Recreation, & Culture	499,351			499,351	2.7%	32
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	269,587			269,587	1.4%	17
Interest	63,615		151,821	215,436	1.2%	14
Miscellaneous				0	0.0%	0
Total Expenditures	11,560,375	0	7,163,081	18,723,456	100.0%	1,202
Excess of Revenues Over/ (Under) Expenditures	(1,022,339)	0	1,560,846	538,507		

Year Ending June 30, 2013

Cecil County

	North East						Perryville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	1,475,512			1,475,512	27.6%	401	3,071,842			3,071,842	39.7%	699
Taxes - Local - Income	359,147			359,147	6.7%	98	365,213			365,213	4.7%	83
Taxes - Local - Other	25,088			25,088	0.5%	7	2,191			2,191	0.0%	0
Licenses and Permits	54,851			54,851	1.0%	15	68,575			68,575	0.9%	16
Intergovernmental												
Federal Grants	15,678			15,678	0.3%	4	9,660		22,816	32,476	0.4%	7
State Grants	74,285			74,285	1.4%	20	368,626		34,751	403,377	5.2%	92
County Grants	193,568			193,568	3.6%	53	1,150,712		228,005	1,378,717	17.8%	314
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	189,505		2,444,967	2,634,472	49.2%	716	22,112		2,062,722	2,084,834	26.9%	475
Fines and Forfeitures	775			775	0.0%	0	1,124			1,124	0.0%	0
Miscellaneous	107,604		408,879	516,483	9.7%	140	54,200		283,443	337,643	4.4%	77
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	2,496,013	0	2,853,846	5,349,859	100.0%	1,455	5,114,255	0	2,631,737	7,745,992	100.0%	1,764
Expenditures by Function												
General Government	401,442			401,442	6.9%	109	1,035,915			1,035,915	15.9%	236
Public Safety												
Police	1,127,234			1,127,234	19.3%	306	1,150,923			1,150,923	17.6%	262
Fire	7,500			7,500	0.1%	2	111,095			111,095	1.7%	25
Other				0	0.0%	0	122,248			122,248	1.9%	28
Public Works												
Transportation	519,346			519,346	8.9%	141	780,908			780,908	12.0%	178
Sewer/Solid Waste/Water	168,497		3,360,670	3,529,167	60.3%	960	256,351		2,413,952	2,670,303	40.9%	608
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	13,540			13,540	0.2%	4	466,642			466,642	7.1%	106
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	95,766			95,766	1.6%	26	15,000			15,000	0.2%	3
Interest	5,229		156,293	161,522	2.8%	44	7,900		171,774	179,674	2.8%	41
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	2,338,554	0	3,516,963	5,855,517	100.0%	1,592	3,946,982	0	2,585,726	6,532,708	100.0%	1,487
Excess of Revenues Over/ (Under) Expenditures	157,459	0	(663,117)	(505,658)			1,167,273	0	46,011	1,213,284		

Year Ending June 30, 2013

Cecil County

	Port Deposit						Rising Sun					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	405,426			405,426	46.4%	618	876,193			876,193	26.6%	305
Taxes - Local - Income	45,028			45,028	5.2%	69	201,072			201,072	6.1%	70
Taxes - Local - Other	1,746			1,746	0.2%	3	7,196			7,196	0.2%	3
Licenses and Permits	2,985			2,985	0.3%	5	9,380			9,380	0.3%	3
Intergovernmental												
Federal Grants	9,028			9,028	1.0%	14	5,421			5,421	0.2%	2
State Grants	288,093			288,093	33.0%	439	43,801		800,000	843,801	25.6%	294
County Grants	26,086			26,086	3.0%	40	73,462			73,462	2.2%	26
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	76,891			76,891	8.8%	117	197,704		1,041,322	1,239,026	37.6%	432
Fines and Forfeitures	1,740			1,740	0.2%	3				0	0.0%	0
Miscellaneous	16,542			16,542	1.9%	25	17,917		19,759	37,676	1.1%	13
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	873,565	0	0	873,565	100.0%	1,332	1,432,146	0	1,861,081	3,293,227	100.0%	1,147
Expenditures by Function												
General Government	229,490			229,490	28.6%	350	227,349			227,349	9.8%	79
Public Safety												
Police	117,116			117,116	14.6%	179	480,929			480,929	20.7%	168
Fire	10,000			10,000	1.2%	15	10,000			10,000	0.4%	3
Other				0	0.0%	0	65,285			65,285	2.8%	23
Public Works												
Transportation	102,341			102,341	12.7%	156	169,638			169,638	7.3%	59
Sewer/Solid Waste/Water	61,612			61,612	7.7%	94	173,423		926,993	1,100,416	47.4%	383
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	283,136			283,136	35.2%	432	70,735			70,735	3.0%	25
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	147,625			147,625	6.4%	51
Interest				0	0.0%	0	39,660		9,257	48,917	2.1%	17
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	803,695	0	0	803,695	100.0%	1,225	1,384,644	0	936,250	2,320,894	100.0%	809
Excess of Revenues Over/ (Under) Expenditures	69,870	0	0	69,870			47,502	0	924,831	972,333		

Year Ending June 30, 2013

Charles County

Indian Head

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	854,779			854,779	26.1%	219
Taxes - Local - Income	308,865			308,865	9.4%	79
Taxes - Local - Other	3,135			3,135	0.1%	1
Licenses and Permits	50,941			50,941	1.6%	13
Intergovernmental						
Federal Grants	83,254		9,000	92,254	2.8%	24
State Grants	53,652			53,652	1.6%	14
County Grants	14,000			14,000	0.4%	4
Other Grants				0	0.0%	0
Service Charges	32,488		1,763,504	1,795,992	54.9%	460
Fines and Forfeitures				0	0.0%	0
Miscellaneous	71,561		28,788	100,349	3.1%	26
Debt Proceeds				0	0.0%	0
Total Revenues	1,472,675	0	1,801,292	3,273,967	100.0%	839
Expenditures by Function						
General Government	559,475			559,475	15.2%	143
Public Safety						
Police				0	0.0%	0
Fire	36,641			36,641	1.0%	9
Other	57,941			57,941	1.6%	15
Public Works						
Transportation	99,200			99,200	2.7%	25
Sewer/Solid Waste/Water	280,244		2,238,740	2,518,984	68.5%	645
Other				0	0.0%	0
Parks, Recreation, & Culture	309,890			309,890	8.4%	79
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	74,982			74,982	2.0%	19
Debt Service						
Principal				0	0.0%	0
Interest			22,596	22,596	0.6%	6
Miscellaneous				0	0.0%	0
Total Expenditures	1,418,373	0	2,261,336	3,679,709	100.0%	943
Excess of Revenues Over/ (Under) Expenditures	54,302	0	(460,044)	(405,742)		

La Plata

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	4,001,489			4,001,489	28.2%	447
Taxes - Local - Income	1,027,781			1,027,781	7.3%	115
Taxes - Local - Other	3,363			3,363	0.0%	0
Licenses and Permits	297,652			297,652	2.1%	33
Intergovernmental						
Federal Grants	12,140			12,140	0.1%	1
State Grants	238,271		2,447,463	2,685,734	19.0%	300
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges	51,643		5,111,357	5,163,000	36.4%	576
Fines and Forfeitures	246			246	0.0%	0
Miscellaneous	111,227		864,571	975,798	6.9%	109
Debt Proceeds				0	0.0%	0
Total Revenues	5,743,812	0	8,423,391	14,167,203	100.0%	1,581
Expenditures by Function						
General Government	1,292,766			1,292,766	13.3%	144
Public Safety						
Police	1,237,187			1,237,187	12.8%	138
Fire	12,050			12,050	0.1%	1
Other	130,178			130,178	1.3%	15
Public Works						
Transportation	410,747			410,747	4.2%	46
Sewer/Solid Waste/Water	784,012		3,942,413	4,726,425	48.8%	528
Other				0	0.0%	0
Parks, Recreation, & Culture	484,653			484,653	5.0%	54
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	252,979			252,979	2.6%	28
Interest	77,774		176,825	254,599	2.6%	28
Miscellaneous	888,195			888,195	9.2%	99
Total Expenditures	5,570,541	0	4,119,238	9,689,779	100.0%	1,082
Excess of Revenues Over/ (Under) Expenditures	173,271	0	4,304,153	4,477,424		

Year Ending June 30, 2013

Charles County

Port Tobacco

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,008			1,008	3.8%	78
Taxes - Local - Income	23,609			23,609	90.1%	1,816
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	1,593			1,593	6.1%	123
Debt Proceeds				0	0.0%	0
Total Revenues	26,210	0	0	26,210	100.0%	2,016
Expenditures by Function						
General Government	9,322			9,322	79.5%	717
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	2,400			2,400	20.5%	185
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
Total Expenditures	11,722	0	0	11,722	100.0%	902
Excess of Revenues Over/ (Under) Expenditures	14,488	0	0	14,488		

Year Ending June 30, 2013

Dorchester County

	Brookview						Cambridge					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	8,703			8,703	72.8%	148	6,962,442			6,962,442	35.6%	557
Taxes - Local - Income	2,741			2,741	22.9%	46	562,115			562,115	2.9%	45
Taxes - Local - Other				0	0.0%	0	59,897			59,897	0.3%	5
Licenses and Permits				0	0.0%	0	315,888			315,888	1.6%	25
Intergovernmental												
Federal Grants				0	0.0%	0	429,472			429,472	2.2%	34
State Grants				0	0.0%	0	461,300		2,170,930	2,632,230	13.5%	211
County Grants	450			450	3.8%	8	743,560			743,560	3.8%	59
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	699,515		5,688,837	6,388,352	32.7%	511
Fines and Forfeitures				0	0.0%	0	219,744			219,744	1.1%	18
Miscellaneous	55			55	0.5%	1	522,917		30,170	553,087	2.8%	44
Debt Proceeds				0	0.0%	0	673,337			673,337	3.4%	54
Total Revenues	11,949	0	0	11,949	100.0%	203	11,650,187	0	7,889,937	19,540,124	100.0%	1,563
Expenditures by Function												
General Government	3,286			3,286	27.8%	56	1,533,098			1,533,098	8.8%	123
Public Safety												
Police				0	0.0%	0	3,238,999			3,238,999	18.7%	259
Fire				0	0.0%	0	246,937			246,937	1.4%	20
Other				0	0.0%	0	463,448			463,448	2.7%	37
Public Works												
Transportation	2,173			2,173	18.4%	37	1,404,272			1,404,272	8.1%	112
Sewer/Solid Waste/Water	6,373			6,373	53.9%	108	505,674		5,311,454	5,817,128	33.5%	465
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	341,859		452,725	794,584	4.6%	64
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	162,809			162,809	0.9%	13
Debt Service												
Principal				0	0.0%	0	408,597			408,597	2.4%	33
Interest				0	0.0%	0	610,245		232,486	842,731	4.9%	67
Miscellaneous				0	0.0%	0	2,429,205			2,429,205	14.0%	194
Total Expenditures	11,832	0	0	11,832	100.0%	201	11,345,143	0	5,996,665	17,341,808	100.0%	1,387
Excess of Revenues Over/ (Under) Expenditures	117	0	0	117			305,044	0	1,893,272	2,198,316		

Year Ending June 30, 2013

Dorchester County

Church Creek

East New Market

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita		Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source													
Taxes - Local - Property	12,684			12,684	44.1%	102		148,307			148,307	28.9%	376
Taxes - Local - Income	15,590			15,590	54.2%	126		16,565			16,565	3.2%	42
Taxes - Local - Other				0	0.0%	0					0	0.0%	0
Licenses and Permits	25			25	0.1%	0		2,514			2,514	0.5%	6
Intergovernmental													
Federal Grants				0	0.0%	0					0	0.0%	0
State Grants				0	0.0%	0		3,342			3,342	0.7%	8
County Grants	425			425	1.5%	3		1,350			1,350	0.3%	3
Other Grants				0	0.0%	0					0	0.0%	0
Service Charges				0	0.0%	0				330,826	330,826	64.5%	840
Fines and Forfeitures				0	0.0%	0		6,880		1,350	8,230	1.6%	21
Miscellaneous	41			41	0.1%	0		779		604	1,383	0.3%	4
Debt Proceeds				0	0.0%	0					0	0.0%	0
Total Revenues	28,765	0	0	28,765	100.0%	232		179,737	0	332,780	512,517	100.0%	1,301
Expenditures by Function													
General Government	7,734			7,734	35.8%	62		50,924			50,924	6.2%	129
Public Safety													
Police				0	0.0%	0					0	0.0%	0
Fire				0	0.0%	0		5,000			5,000	0.6%	13
Other				0	0.0%	0		199			199	0.0%	1
Public Works													
Transportation	4,654			4,654	21.6%	38		52,838			52,838	6.4%	134
Sewer/Solid Waste/Water	9,186			9,186	42.6%	74		29,614		372,224	401,838	48.8%	1,020
Other				0	0.0%	0					0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0					0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				153,909	153,909	18.7%	391
Economic Dev. & Opportunity				0	0.0%	0		2,760			2,760	0.3%	7
Debt Service													
Principal				0	0.0%	0					0	0.0%	0
Interest				0	0.0%	0		12,219		49,522	61,741	7.5%	157
Miscellaneous				0	0.0%	0		94,419			94,419	11.5%	240
Total Expenditures	21,574	0	0	21,574	100.0%	174		247,973	0	575,655	823,628	100.0%	2,090
Excess of Revenues Over/ (Under) Expenditures	7,191	0	0	7,191				(68,236)	0	(242,875)	(311,111)		

Year Ending June 30, 2013

Dorchester County

	Eldorado					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	5,738			5,738	56.2%	99
Taxes - Local - Income	3,555			3,555	34.8%	61
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	62			62	0.6%	1
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants				0	0.0%	0
County Grants	425			425	4.2%	7
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	424			424	4.2%	7
Debt Proceeds				0	0.0%	0
Total Revenues	10,204	0	0	10,204	100.0%	176
Expenditures by Function						
General Government	4,867			4,867	60.4%	84
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	3,069			3,069	38.1%	53
Sewer/Solid Waste/Water	125			125	1.6%	2
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
Total Expenditures	8,061	0	0	8,061	100.0%	139
Excess of Revenues Over/ (Under) Expenditures	2,143	0	0	2,143		

	Galestown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	60,104			60,104	84.7%	439
Taxes - Local - Income	5,798			5,798	8.2%	42
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	1,325			1,325	1.9%	10
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	3,700			3,700	5.2%	27
Debt Proceeds				0	0.0%	0
Total Revenues	70,927	0	0	70,927	100.0%	518
Expenditures by Function						
General Government	11,312			11,312	48.3%	83
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	7,619			7,619	32.5%	56
Other	4,505			4,505	19.2%	33
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	23,436	0	0	23,436	100.0%	171
Excess of Revenues Over/ (Under) Expenditures	47,491	0	0	47,491		

Year Ending June 30, 2013

Dorchester County

	Hurlock						Secretary					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	1,786,437			1,786,437	42.8%	864	107,729			107,729	28.4%	204
Taxes - Local - Income	88,692			88,692	2.1%	43	25,392			25,392	6.7%	48
Taxes - Local - Other	7,608			7,608	0.2%	4				0	0.0%	0
Licenses and Permits	9,178			9,178	0.2%	4	14,425			14,425	3.8%	27
Intergovernmental												
Federal Grants	59,279			59,279	1.4%	29	777		1,300	2,077	0.5%	4
State Grants	46,400			46,400	1.1%	22	15,512			15,512	4.1%	29
County Grants	14,577			14,577	0.3%	7	6,370			6,370	1.7%	12
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	46,275		2,074,711	2,120,986	50.8%	1,026			201,498	201,498	53.2%	382
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	38,801		1,099	39,900	1.0%	19	5,820		67	5,887	1.6%	11
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	2,097,247	0	2,075,810	4,173,057	100.0%	2,018	176,025	0	202,865	378,890	100.0%	718
Expenditures by Function												
General Government	468,488			468,488	13.0%	227	42,285			42,285	9.4%	80
Public Safety												
Police	625,567			625,567	17.4%	302				0	0.0%	0
Fire	76,297			76,297	2.1%	37	7,500			7,500	1.7%	14
Other				0	0.0%	0	2,541			2,541	0.6%	5
Public Works												
Transportation	279,379			279,379	7.8%	135	9,186			9,186	2.0%	17
Sewer/Solid Waste/Water	144,689		1,432,672	1,577,361	43.8%	763	58,499		227,474	285,973	63.4%	542
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	26,277			26,277	0.7%	13	6,349			6,349	1.4%	12
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	72,110			72,110	2.0%	35	7,240			7,240	1.6%	14
Interest	11,887		28,589	40,476	1.1%	20	710		25,380	26,090	5.8%	49
Miscellaneous	437,195			437,195	12.1%	211	63,861			63,861	14.2%	121
Total Expenditures	2,141,889	0	1,461,261	3,603,150	100.0%	1,742	198,171	0	252,854	451,025	100.0%	854
Excess of Revenues Over/ (Under) Expenditures	(44,642)	0	614,549	569,907			(22,146)	0	(49,989)	(72,135)		

Year Ending June 30, 2013

Dorchester County

Vienna

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	97,616			97,616	23.3%	355
Taxes - Local - Income	10,217			10,217	2.4%	37
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	2,743			2,743	0.7%	10
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	57,512			57,512	13.8%	209
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges			209,860	209,860	50.2%	763
Fines and Forfeitures				0	0.0%	0
Miscellaneous	40,313			40,313	9.6%	147
Debt Proceeds				0	0.0%	0
Total Revenues	208,401	0	209,860	418,261	100.0%	1,521
Expenditures by Function						
General Government	84,291			84,291	12.5%	307
Public Safety						
Police				0	0.0%	0
Fire	6,000			6,000	0.9%	22
Other				0	0.0%	0
Public Works						
Transportation	42,796			42,796	6.3%	156
Sewer/Solid Waste/Water	16,358		406,188	422,546	62.5%	1,537
Other				0	0.0%	0
Parks, Recreation, & Culture	82,301			82,301	12.2%	299
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			37,928	37,928	5.6%	138
Miscellaneous				0	0.0%	0
Total Expenditures	231,746	0	444,116	675,862	100.0%	2,458
Excess of Revenues Over/ (Under) Expenditures	(23,345)	0	(234,256)	(257,601)		

Frederick County

Note: ¹ No financial information submitted.

Year Ending June 30, 2013

Frederick County

Emmitsburg

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	652,230			652,230	16.2%	211
Taxes - Local - Income	208,699			208,699	5.2%	68
Taxes - Local - Other	35,724			35,724	0.9%	12
Licenses and Permits	38,745			38,745	1.0%	13
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	39,720	113,000	1,015,525	1,168,245	29.1%	379
County Grants	375,343			375,343	9.3%	122
Other Grants				0	0.0%	0
Service Charges	249,400		1,217,265	1,466,665	36.5%	475
Fines and Forfeitures	6,070			6,070	0.2%	2
Miscellaneous	46,777	1,920	17,065	65,762	1.6%	21
Debt Proceeds				0	0.0%	0
Total Revenues	1,652,708	114,920	2,249,855	4,017,483	100.0%	1,302
Expenditures by Function						
General Government	439,726			439,726	15.6%	142
Public Safety						
Police	225,244			225,244	8.0%	73
Fire	6,000			6,000	0.2%	2
Other	5,995			5,995	0.2%	2
Public Works						
Transportation	273,484	194,782		468,266	16.6%	152
Sewer/Solid Waste/Water	126,662		1,190,746	1,317,408	46.8%	427
Other				0	0.0%	0
Parks, Recreation, & Culture	174,578	62,676		237,254	8.4%	77
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	27,940			27,940	1.0%	9
Interest	19,257		65,528	84,785	3.0%	27
Miscellaneous				0	0.0%	0
Total Expenditures	1,298,886	257,458	1,256,274	2,812,618	100.0%	911
Excess of Revenues Over/ (Under) Expenditures	353,822	(142,538)	993,581	1,204,865		

Frederick

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	49,004,471			49,004,471	40.6%	738
Taxes - Local - Income	6,796,948			6,796,948	5.6%	102
Taxes - Local - Other	406,866			406,866	0.3%	6
Licenses and Permits	2,317,125		418,326	2,735,451	2.3%	41
Intergovernmental						
Federal Grants	1,576,936		354,022	1,930,958	1.6%	29
State Grants	2,148,532	1,153,755	324,602	3,626,889	3.0%	55
County Grants	62,064	70,000	259,895	391,959	0.3%	6
Other Grants				0	0.0%	0
Service Charges	2,607,519		30,195,298	32,802,817	27.2%	494
Fines and Forfeitures	1,307,955		741,281	2,049,236	1.7%	31
Miscellaneous	2,428,129	1,282,778	8,653,575	12,364,482	10.2%	186
Debt Proceeds	153,104	8,454,696		8,607,800	7.1%	130
Total Revenues	68,809,649	10,961,229	40,946,999	120,717,877	100.0%	1,819
Expenditures by Function						
General Government	9,031,999	954,667	223,885	10,210,551	9.5%	154
Public Safety						
Police	27,102,494			27,102,494	25.2%	408
Fire	331,366			331,366	0.3%	5
Other	1,907,538		330,735	2,238,273	2.1%	34
Public Works						
Transportation	10,232,212	2,944,890	4,735,842	17,912,944	16.7%	270
Sewer/Solid Waste/Water	3,708,802		19,727,164	23,435,966	21.8%	353
Other				0	0.0%	0
Parks, Recreation, & Culture	6,367,495	232,178	2,016,752	8,616,425	8.0%	130
Community Dev. & Pub. Housing	261,001		50,788	311,789	0.3%	5
Economic Dev. & Opportunity	3,596,961			3,596,961	3.3%	54
Debt Service						
Principal	4,621,888			4,621,888	4.3%	70
Interest	2,539,383		6,574,026	9,113,409	8.5%	137
Miscellaneous				0	0.0%	0
Total Expenditures	69,701,139	4,131,735	33,659,192	107,492,066	100.0%	1,619
Excess of Revenues Over/ (Under) Expenditures	(891,490)	6,829,494	7,287,807	13,225,811		

Year Ending June 30, 2013

Frederick County

	Middletown						Myersville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	1,140,554			1,140,554	25.8%	269	602,956			602,956	9.1%	359
Taxes - Local - Income	695,154			695,154	15.8%	164	236,976			236,976	3.6%	141
Taxes - Local - Other	36,435			36,435	0.8%	9				0	0.0%	0
Licenses and Permits	53,779			53,779	1.2%	13	14,331			14,331	0.2%	9
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	53,478		58,981	112,459	2.5%	26	154,527			154,527	2.3%	92
County Grants	563,190			563,190	12.8%	133	139			139	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	18,106		1,086,150	1,104,256	25.0%	260	16,375		640,956	657,331	9.9%	392
Fines and Forfeitures	150		15,608	15,758	0.4%	4	50			50	0.0%	0
Miscellaneous	16,294		617,962	634,256	14.4%	149	106,487		9,579	116,066	1.8%	69
Debt Proceeds	57,638			57,638	1.3%	14	4,835,000			4,835,000	73.1%	2,881
Total Revenues	2,634,778	0	1,778,701	4,413,479	100.0%	1,039	5,966,841	0	650,535	6,617,376	100.0%	3,944
Expenditures by Function												
General Government	844,339		230,515	1,074,854	25.6%	253	604,319			604,319	11.2%	360
Public Safety												
Police	336,962			336,962	8.0%	79	121,280			121,280	2.2%	72
Fire	65,000			65,000	1.5%	15				0	0.0%	0
Other	13,844			13,844	0.3%	3				0	0.0%	0
Public Works												
Transportation	670,054			670,054	15.9%	158	155,914			155,914	2.9%	93
Sewer/Solid Waste/Water	290,732		1,162,986	1,453,718	34.6%	342	91,332		520,245	611,577	11.3%	364
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	98,259			98,259	2.3%	23	25,011			25,011	0.5%	15
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	109,423			109,423	2.6%	26	3,621,398			3,621,398	67.1%	2,158
Interest	34,355		102,331	136,686	3.3%	32	232,563		23,965	256,528	4.8%	153
Miscellaneous	242,695			242,695	5.8%	57				0	0.0%	0
Total Expenditures	2,705,663	0	1,495,832	4,201,495	100.0%	989	4,851,817	0	544,210	5,396,027	100.0%	3,216
Excess of Revenues Over/ (Under) Expenditures	(70,885)	0	282,869	211,984			1,115,024	0	106,325	1,221,349		

Year Ending June 30, 2013

Frederick County

New Market

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	164,966			164,966	28.3%	244
Taxes - Local - Income	180,839			180,839	31.1%	268
Taxes - Local - Other	93,752			93,752	16.1%	139
Licenses and Permits	8,857			8,857	1.5%	13
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	14,369			14,369	2.5%	21
County Grants	54,705			54,705	9.4%	81
Other Grants				0	0.0%	0
Service Charges	50,620			50,620	8.7%	75
Fines and Forfeitures				0	0.0%	0
Miscellaneous	14,059			14,059	2.4%	21
Debt Proceeds				0	0.0%	0
Total Revenues	582,167	0	0	582,167	100.0%	861
Expenditures by Function						
General Government	179,612			179,612	36.6%	266
Public Safety						
Police	10,400			10,400	2.1%	15
Fire	2,000			2,000	0.4%	3
Other				0	0.0%	0
Public Works						
Transportation	187,233			187,233	38.1%	277
Sewer/Solid Waste/Water	105,972			105,972	21.6%	157
Other				0	0.0%	0
Parks, Recreation, & Culture	5,760			5,760	1.2%	9
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	490,977	0	0	490,977	100.0%	726
Excess of Revenues Over/ (Under) Expenditures	91,190	0	0	91,190		

Rosemont

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	11,089			11,089	25.2%	37
Taxes - Local - Income	26,714			26,714	60.6%	88
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	2,501			2,501	5.7%	8
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	3,753			3,753	8.5%	12
Debt Proceeds				0	0.0%	0
Total Revenues	44,057	0	0	44,057	100.0%	146
Expenditures by Function						
General Government	25,846			25,846	64.7%	86
Public Safety						
Police	6,938			6,938	17.4%	23
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	4,167			4,167	10.4%	14
Sewer/Solid Waste/Water	923			923	2.3%	3
Other				0	0.0%	0
Parks, Recreation, & Culture	2,090			2,090	5.2%	7
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
Total Expenditures	39,964	0	0	39,964	100.0%	132
Excess of Revenues Over/ (Under) Expenditures	4,093	0	0	4,093		

Year Ending June 30, 2013

Frederick County

	Thurmont						Walkersville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	1,577,473			1,577,473	9.0%	248	1,238,955			1,238,955	27.0%	208
Taxes - Local - Income	616,380			616,380	3.5%	97	721,632			721,632	15.7%	121
Taxes - Local - Other				0	0.0%	0	47,571			47,571	1.0%	8
Licenses and Permits	91,483			91,483	0.5%	14	75,330			75,330	1.6%	13
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	248,174		2,250,232	2,498,406	14.3%	393	67,288			67,288	1.5%	11
County Grants	797,111			797,111	4.6%	126	686,040			686,040	15.0%	115
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	10,417		9,913,400	9,923,817	56.8%	1,563	4,985		997,599	1,002,584	21.9%	168
Fines and Forfeitures	2,250			2,250	0.0%	0				0	0.0%	0
Miscellaneous	71,956		1,890,160	1,962,116	11.2%	309	743,757		1,980	745,737	16.3%	125
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	3,415,244	0	14,053,792	17,469,036	100.0%	2,751	3,585,558	0	999,579	4,585,137	100.0%	768
Expenditures by Function												
General Government	707,533			707,533	5.3%	111	387,487			387,487	12.1%	65
Public Safety												
Police	967,994			967,994	7.2%	152	425,833			425,833	13.3%	71
Fire				0	0.0%	0	25,000			25,000	0.8%	4
Other	5,950			5,950	0.0%	1	7,334			7,334	0.2%	1
Public Works												
Transportation	316,274			316,274	2.4%	50	841,697			841,697	26.2%	141
Sewer/Solid Waste/Water	292,469		2,399,425	2,691,894	20.1%	424	244,063		943,766	1,187,829	37.0%	199
Other			7,414,514	7,414,514	55.4%	1,167				0	0.0%	0
Parks, Recreation, & Culture	191,315			191,315	1.4%	30	117,460			117,460	3.7%	20
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	4,692			4,692	0.0%	1				0	0.0%	0
Debt Service												
Principal	121,101			121,101	0.9%	19				0	0.0%	0
Interest	58,633		241,449	300,082	2.2%	47				0	0.0%	0
Miscellaneous	655,320			655,320	4.9%	103	219,417			219,417	6.8%	37
Total Expenditures	3,321,281	0	10,055,388	13,376,669	100.0%	2,106	2,268,291	0	943,766	3,212,057	100.0%	538
Excess of Revenues Over/ (Under) Expenditures	93,963	0	3,998,404	4,092,367			1,317,267	0	55,813	1,373,080		

Year Ending June 30, 2013

Frederick County

Woodsboro

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	207,879			207,879	21.2%	177
Taxes - Local - Income	148,010			148,010	15.1%	126
Taxes - Local - Other	656			656	0.1%	1
Licenses and Permits	5,993			5,993	0.6%	5
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	78,992			78,992	8.1%	67
County Grants	83,306			83,306	8.5%	71
Other Grants				0	0.0%	0
Service Charges	30		425,184	425,214	43.4%	362
Fines and Forfeitures				0	0.0%	0
Miscellaneous	29,897			29,897	3.1%	25
Debt Proceeds				0	0.0%	0
Total Revenues	554,763	0	425,184	979,947	100.0%	833
Expenditures by Function						
General Government	98,119			98,119	11.0%	83
Public Safety						
Police				0	0.0%	0
Fire	4,000			4,000	0.4%	3
Other				0	0.0%	0
Public Works						
Transportation	68,813			68,813	7.7%	59
Sewer/Solid Waste/Water	69,660		459,303	528,963	59.5%	450
Other				0	0.0%	0
Parks, Recreation, & Culture	112,614			112,614	12.7%	96
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			59,892	59,892	6.7%	51
Miscellaneous	16,934			16,934	1.9%	14
Total Expenditures	370,140	0	519,195	889,335	100.0%	756
Excess of Revenues Over/ (Under) Expenditures	184,623	0	(94,011)	90,612		

Garrett County

Note: ¹ No financial information submitted.

Year Ending June 30, 2013

Garrett County

Friendsville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	64,598			64,598	11.0%	133
Taxes - Local - Income	16,233			16,233	2.8%	34
Taxes - Local - Other	85			85	0.0%	0
Licenses and Permits	15,579			15,579	2.6%	32
Intergovernmental						
Federal Grants	403,406			403,406	68.6%	833
State Grants	26,893			26,893	4.6%	56
County Grants	750			750	0.1%	2
Other Grants				0	0.0%	0
Service Charges	3,125			3,125	0.5%	6
Fines and Forfeitures				0	0.0%	0
Miscellaneous	47,683			47,683	8.1%	99
Debt Proceeds	9,942			9,942	1.7%	21
Total Revenues	588,294	0	0	588,294	100.0%	1,215
Expenditures by Function						
General Government	65,888			65,888	11.9%	136
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	87,575			87,575	15.8%	181
Sewer/Solid Waste/Water	375,616			375,616	67.7%	776
Other				0	0.0%	0
Parks, Recreation, & Culture	9,317			9,317	1.7%	19
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	792			792	0.1%	2
Interest	411			411	0.1%	1
Miscellaneous	15,176			15,176	2.7%	31
Total Expenditures	554,775	0	0	554,775	100.0%	1,146
Excess of Revenues Over/ (Under) Expenditures	33,519	0	0	33,519		

Grantsville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	100,772			100,772	7.0%	132
Taxes - Local - Income	51,925			51,925	3.6%	68
Taxes - Local - Other	203			203	0.0%	0
Licenses and Permits	20,945			20,945	1.5%	27
Intergovernmental						
Federal Grants	221,275		395,249	616,524	42.8%	809
State Grants	30,174		295,000	325,174	22.6%	427
County Grants	28,629			28,629	2.0%	38
Other Grants				0	0.0%	0
Service Charges	27,545		241,901	269,446	18.7%	354
Fines and Forfeitures				0	0.0%	0
Miscellaneous	27,595		711	28,306	2.0%	37
Debt Proceeds				0	0.0%	0
Total Revenues	509,063	0	932,861	1,441,924	100.0%	1,892
Expenditures by Function						
General Government	289,916			289,916	35.5%	380
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	78,961			78,961	9.7%	104
Sewer/Solid Waste/Water	27,432		340,550	367,982	45.1%	483
Other				0	0.0%	0
Parks, Recreation, & Culture	31,629			31,629	3.9%	42
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			14,102	14,102	1.7%	19
Miscellaneous	33,915			33,915	4.2%	45
Total Expenditures	461,853	0	354,652	816,505	100.0%	1,072
Excess of Revenues Over/ (Under) Expenditures	47,210	0	578,209	625,419		

Year Ending June 30, 2013

Garrett County

Kitzmiller

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	33,618			33,618	24.7%	106
Taxes - Local - Income	11,461			11,461	8.4%	36
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	1,872			1,872	1.4%	6
Intergovernmental						
Federal Grants	21,526			21,526	15.8%	68
State Grants	16,847			16,847	12.4%	53
County Grants	15,007			15,007	11.0%	47
Other Grants				0	0.0%	0
Service Charges	15,442			15,442	11.4%	49
Fines and Forfeitures				0	0.0%	0
Miscellaneous	20,247			20,247	14.9%	64
Debt Proceeds				0	0.0%	0
Total Revenues	136,020	0	0	136,020	100.0%	429
Expenditures by Function						
General Government	43,116			43,116	29.3%	136
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	49,835			49,835	33.9%	157
Sewer/Solid Waste/Water	6,698			6,698	4.6%	21
Other				0	0.0%	0
Parks, Recreation, & Culture	10,336			10,336	7.0%	33
Community Dev. & Pub. Housing	21,526			21,526	14.6%	68
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous	15,535			15,535	10.6%	49
Total Expenditures	147,046	0	0	147,046	100.0%	464
Excess of Revenues Over/ (Under) Expenditures	(11,026)	0	0	(11,026)		

Loch Lynn Heights

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	59,442			59,442	15.3%	109
Taxes - Local - Income	17,004			17,004	4.4%	31
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	3,053			3,053	0.8%	6
Intergovernmental						
Federal Grants	36,389			36,389	9.4%	67
State Grants	149,521			149,521	38.5%	275
County Grants	19,000			19,000	4.9%	35
Other Grants				0	0.0%	0
Service Charges	23,873		78,020	101,893	26.2%	187
Fines and Forfeitures				0	0.0%	0
Miscellaneous	2,509			2,509	0.6%	5
Debt Proceeds				0	0.0%	0
Total Revenues	310,791	0	78,020	388,811	100.0%	715
Expenditures by Function						
General Government	88,485			88,485	20.6%	163
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	29,691			29,691	6.9%	55
Sewer/Solid Waste/Water	26,991		143,235	170,226	39.7%	313
Other				0	0.0%	0
Parks, Recreation, & Culture	140,791			140,791	32.8%	259
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	285,958	0	143,235	429,193	100.0%	789
Excess of Revenues Over/ (Under) Expenditures	24,833	0	(65,215)	(40,382)		

Year Ending June 30, 2013

Garrett County

Mountain Lake Park

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	442,536			442,536	39.8%	207
Taxes - Local - Income	106,276			106,276	9.6%	50
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	6,784			6,784	0.6%	3
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	98,753		61,232	159,985	14.4%	75
County Grants	6,487			6,487	0.6%	3
Other Grants				0	0.0%	0
Service Charges	700		376,809	377,509	34.0%	177
Fines and Forfeitures				0	0.0%	0
Miscellaneous	11,786			11,786	1.1%	6
Debt Proceeds				0	0.0%	0
Total Revenues	673,322	0	438,041	1,111,363	100.0%	521
Expenditures by Function						
General Government	299,583			299,583	29.7%	140
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	293,578			293,578	29.1%	138
Sewer/Solid Waste/Water			405,431	405,431	40.1%	190
Other				0	0.0%	0
Parks, Recreation, & Culture	4,000			4,000	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			7,742	7,742	0.8%	4
Miscellaneous				0	0.0%	0
Total Expenditures	597,161	0	413,173	1,010,334	100.0%	473
Excess of Revenues Over/ (Under) Expenditures	76,161	0	24,868	101,029		

Oakland

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,002,151			1,002,151	17.0%	527
Taxes - Local - Income	142,556			142,556	2.4%	75
Taxes - Local - Other	38,466			38,466	0.7%	20
Licenses and Permits	42,515			42,515	0.7%	22
Intergovernmental						
Federal Grants			1,644,755	1,644,755	27.8%	865
State Grants	412,516		648,124	1,060,640	17.9%	558
County Grants	177,663			177,663	3.0%	93
Other Grants				0	0.0%	0
Service Charges	60,842		1,322,588	1,383,430	23.4%	727
Fines and Forfeitures	7,419			7,419	0.1%	4
Miscellaneous	198,078		20,433	218,511	3.7%	115
Debt Proceeds	193,789			193,789	3.3%	102
Total Revenues	2,275,995	0	3,635,900	5,911,895	100.0%	3,108
Expenditures by Function						
General Government	358,917			358,917	9.6%	189
Public Safety						
Police	173,891			173,891	4.7%	91
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	650,206			650,206	17.5%	342
Sewer/Solid Waste/Water	68,580		1,475,368	1,543,948	41.5%	812
Other				0	0.0%	0
Parks, Recreation, & Culture	262,887			262,887	7.1%	138
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	448,178			448,178	12.0%	236
Debt Service						
Principal	163,057			163,057	4.4%	86
Interest	53,251		46,521	99,772	2.7%	52
Miscellaneous	21,493			21,493	0.6%	11
Total Expenditures	2,200,460	0	1,521,889	3,722,349	100.0%	1,957
Excess of Revenues Over/ (Under) Expenditures	75,535	0	2,114,011	2,189,546		

Year Ending June 30, 2013

Harford County

	Aberdeen						Bel Air					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	9,924,915			9,924,915	39.2%	661	7,556,670			7,556,670	49.7%	736
Taxes - Local - Income	1,346,694			1,346,694	5.3%	90	1,329,966			1,329,966	8.8%	129
Taxes - Local - Other	89,800			89,800	0.4%	6	52,510			52,510	0.3%	5
Licenses and Permits	243,981			243,981	1.0%	16	251,524			251,524	1.7%	24
Intergovernmental												
Federal Grants	36,332			36,332	0.1%	2	4,637			4,637	0.0%	0
State Grants	367,754		2,659,726	3,027,480	11.9%	202	517,155			517,155	3.4%	50
County Grants	1,124,554			1,124,554	4.4%	75	1,330,206			1,330,206	8.8%	129
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	2,359,321		6,872,499	9,231,820	36.4%	615	673,153		2,688,618	3,361,771	22.1%	327
Fines and Forfeitures	40,905			40,905	0.2%	3	428,088			428,088	2.8%	42
Miscellaneous	133,509		149,162	282,671	1.1%	19	81,169		27,178	108,347	0.7%	11
Debt Proceeds				0	0.0%	0	255,000			255,000	1.7%	25
Total Revenues	15,667,765	0	9,681,387	25,349,152	100.0%	1,688	12,480,078	0	2,715,796	15,195,874	100.0%	1,479
Expenditures by Function												
General Government	1,733,379	62,661		1,796,040	9.3%	120	1,808,828			1,808,828	12.8%	176
Public Safety												
Police	3,826,222	30,202		3,856,424	20.0%	257	3,202,608			3,202,608	22.7%	312
Fire	100,000			100,000	0.5%	7	153,960			153,960	1.1%	15
Other				0	0.0%	0	221,747			221,747	1.6%	22
Public Works												
Transportation	1,553,816	445,182		1,998,998	10.3%	133	2,661,834		388,990	3,050,824	21.6%	297
Sewer/Solid Waste/Water	1,999,301		5,660,384	7,659,685	39.6%	510	539,415		1,799,039	2,338,454	16.6%	228
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	85,506		312,248	397,754	2.1%	26	357,397			357,397	2.5%	35
Community Dev. & Pub. Housing	25,324			25,324	0.1%	2				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	272,104			272,104	1.9%	26
Debt Service												
Principal	325,921			325,921	1.7%	22	350,668			350,668	2.5%	34
Interest	146,143		381,963	528,106	2.7%	35	61,664		38,460	100,124	0.7%	10
Miscellaneous	2,594,414		41,688	2,636,102	13.6%	176	2,155,108		101,937	2,257,045	16.0%	220
Total Expenditures	12,390,026	538,045	6,396,283	19,324,354	100.0%	1,287	11,785,333	0	2,328,426	14,113,759	100.0%	1,374
Excess of Revenues Over/ (Under) Expenditures	3,277,739	(538,045)	3,285,104	6,024,798			694,745	0	387,370	1,082,115		

Year Ending June 30, 2013

Harford County

Havre de Grace

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	8,768,514			8,768,514	41.8%	655
Taxes - Local - Income	1,652,375			1,652,375	7.9%	123
Taxes - Local - Other	131,338			131,338	0.6%	10
Licenses and Permits	228,704			228,704	1.1%	17
Intergovernmental						
Federal Grants	279,867			279,867	1.3%	21
State Grants	389,128		65,945	455,073	2.2%	34
County Grants	1,334,260			1,334,260	6.4%	100
Other Grants				0	0.0%	0
Service Charges	62,720		6,421,619	6,484,339	30.9%	484
Fines and Forfeitures	10,768			10,768	0.1%	1
Miscellaneous	247,449		1,360,618	1,608,067	7.7%	120
Debt Proceeds	44,900			44,900	0.2%	3
Total Revenues	13,150,023	0	7,848,182	20,998,205	100.0%	1,568
Expenditures by Function						
General Government	3,635,764			3,635,764	14.9%	271
Public Safety						
Police	4,829,865			4,829,865	19.8%	361
Fire	444,200			444,200	1.8%	33
Other				0	0.0%	0
Public Works						
Transportation	3,777,563			3,777,563	15.5%	282
Sewer/Solid Waste/Water	534,769		8,382,287	8,917,056	36.6%	666
Other				0	0.0%	0
Parks, Recreation, & Culture	223,400		875,465	1,098,865	4.5%	82
Community Dev. & Pub. Housing	69,979			69,979	0.3%	5
Economic Dev. & Opportunity	502,823			502,823	2.1%	38
Debt Service						
Principal	144,162			144,162	0.6%	11
Interest	164,131		709,810	873,941	3.6%	65
Miscellaneous	94,179			94,179	0.4%	7
Total Expenditures	14,420,835	0	9,967,562	24,388,397	100.0%	1,821
Excess of Revenues Over/ (Under) Expenditures	(1,270,812)	0	(2,119,380)	(3,390,192)		

Year Ending June 30, 2013

Kent County

	Betterton					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	205,575			205,575	35.5%	606
Taxes - Local - Income	19,425			19,425	3.4%	57
Taxes - Local - Other			38,494	38,494	6.7%	114
Licenses and Permits	4,351			4,351	0.8%	13
Intergovernmental						
Federal Grants	20,377			20,377	3.5%	60
State Grants	7,772			7,772	1.3%	23
County Grants	8,325			8,325	1.4%	25
Other Grants				0	0.0%	0
Service Charges			251,289	251,289	43.4%	741
Fines and Forfeitures				0	0.0%	0
Miscellaneous	5,651		17,190	22,841	3.9%	67
Debt Proceeds				0	0.0%	0
Total Revenues	271,476	0	306,973	578,449	100.0%	1,706
Expenditures by Function						
General Government	86,514			86,514	16.0%	255
Public Safety						
Police	4,044			4,044	0.7%	12
Fire	5,000			5,000	0.9%	15
Other	6,219			6,219	1.1%	18
Public Works						
Transportation	137,385			137,385	25.4%	405
Sewer/Solid Waste/Water	30,844		225,901	256,745	47.5%	757
Other				0	0.0%	0
Parks, Recreation, & Culture	12,429			12,429	2.3%	37
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	8,132			8,132	1.5%	24
Interest	16,594		7,762	24,356	4.5%	72
Miscellaneous				0	0.0%	0
Total Expenditures	307,161	0	233,663	540,824	100.0%	1,595
Excess of Revenues Over/ (Under) Expenditures	(35,685)	0	73,310	37,625		

	Chestertown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	2,139,629			2,139,629	28.7%	399
Taxes - Local - Income	514,084			514,084	6.9%	96
Taxes - Local - Other	17,127			17,127	0.2%	3
Licenses and Permits	96,767			96,767	1.3%	18
Intergovernmental						
Federal Grants	70,122			70,122	0.9%	13
State Grants	257,433		16,200	273,633	3.7%	51
County Grants	170,727			170,727	2.3%	32
Other Grants				0	0.0%	0
Service Charges	60,777		1,806,821	1,867,598	25.1%	348
Fines and Forfeitures	104,319			104,319	1.4%	19
Miscellaneous	1,201,939		972,288	2,174,227	29.2%	405
Debt Proceeds	24,458			24,458	0.3%	5
Total Revenues	4,657,382	0	2,795,309	7,452,691	100.0%	1,388
Expenditures by Function						
General Government	493,145			493,145	7.5%	92
Public Safety						
Police	995,278			995,278	15.1%	185
Fire	51,766			51,766	0.8%	10
Other	64,678			64,678	1.0%	12
Public Works						
Transportation	1,684,787			1,684,787	25.5%	314
Sewer/Solid Waste/Water	252,735		1,845,127	2,097,862	31.7%	391
Other				0	0.0%	0
Parks, Recreation, & Culture	183,923		167,176	351,099	5.3%	65
Community Dev. & Pub. Housing	25,761		75,826	101,587	1.5%	19
Economic Dev. & Opportunity	64,753			64,753	1.0%	12
Debt Service						
Principal	26,571			26,571	0.4%	5
Interest	2,475		79,434	81,909	1.2%	15
Miscellaneous	594,561			594,561	9.0%	111
Total Expenditures	4,440,433	0	2,167,563	6,607,996	100.0%	1,231
Excess of Revenues Over/ (Under) Expenditures	216,949	0	627,746	844,695		

Year Ending June 30, 2013

Kent County

Galena

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	126,002			126,002	23.9%	209
Taxes - Local - Income	48,779			48,779	9.2%	81
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	2,104			2,104	0.4%	3
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	4,687			4,687	0.9%	8
County Grants	7,530			7,530	1.4%	12
Other Grants				0	0.0%	0
Service Charges	2,225		274,482	276,707	52.4%	459
Fines and Forfeitures				0	0.0%	0
Miscellaneous	40,030		22,275	62,305	11.8%	103
Debt Proceeds				0	0.0%	0
Total Revenues	231,357	0	296,757	528,114	100.0%	876
Expenditures by Function						
General Government	120,521			120,521	26.0%	200
Public Safety						
Police	7,210			7,210	1.6%	12
Fire	2,350			2,350	0.5%	4
Other	655			655	0.1%	1
Public Works						
Transportation	51,126			51,126	11.0%	85
Sewer/Solid Waste/Water	44,878		204,976	249,854	53.8%	414
Other				0	0.0%	0
Parks, Recreation, & Culture	6,480			6,480	1.4%	11
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			21,912	21,912	4.7%	36
Miscellaneous	3,887			3,887	0.8%	6
Total Expenditures	237,107	0	226,888	463,995	100.0%	769
Excess of Revenues Over/ (Under) Expenditures	(5,750)	0	69,869	64,119		

Millington

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	113,887			113,887	25.0%	179
Taxes - Local - Income	34,165			34,165	7.5%	54
Taxes - Local - Other	13			13	0.0%	0
Licenses and Permits	6,653			6,653	1.5%	10
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	5,249			5,249	1.2%	8
County Grants	8,263			8,263	1.8%	13
Other Grants				0	0.0%	0
Service Charges			284,291	284,291	62.5%	447
Fines and Forfeitures			1,039	1,039	0.2%	2
Miscellaneous	1,175		369	1,544	0.3%	2
Debt Proceeds				0	0.0%	0
Total Revenues	169,405	0	285,699	455,104	100.0%	716
Expenditures by Function						
General Government	106,572			106,572	14.2%	168
Public Safety						
Police	7,620			7,620	1.0%	12
Fire	2,500			2,500	0.3%	4
Other	712			712	0.1%	1
Public Works						
Transportation	36,510			36,510	4.9%	57
Sewer/Solid Waste/Water	31,684		512,017	543,701	72.5%	855
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			52,832	52,832	7.0%	83
Miscellaneous				0	0.0%	0
Total Expenditures	185,598	0	564,849	750,447	100.0%	1,180
Excess of Revenues Over/ (Under) Expenditures	(16,193)	0	(279,150)	(295,343)		

Year Ending June 30, 2013

Kent County

Rock Hall

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	817,607			817,607	41.2%	620
Taxes - Local - Income	82,790			82,790	4.2%	63
Taxes - Local - Other	26,098		19,517	45,615	2.3%	35
Licenses and Permits	29,559		778	30,337	1.5%	23
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	26,740			26,740	1.3%	20
County Grants	65,563			65,563	3.3%	50
Other Grants				0	0.0%	0
Service Charges	32,877		799,898	832,775	41.9%	632
Fines and Forfeitures				0	0.0%	0
Miscellaneous	50,311		34,549	84,860	4.3%	64
Debt Proceeds				0	0.0%	0
Total Revenues	1,131,545	0	854,742	1,986,287	100.0%	1,507
Expenditures by Function						
General Government	313,277		129,371	442,648	19.9%	336
Public Safety						
Police	237,645			237,645	10.7%	180
Fire	10,000			10,000	0.4%	8
Other				0	0.0%	0
Public Works						
Transportation	205,638			205,638	9.2%	156
Sewer/Solid Waste/Water	118,832		911,452	1,030,284	46.3%	782
Other				0	0.0%	0
Parks, Recreation, & Culture	23,949			23,949	1.1%	18
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	12,420			12,420	0.6%	9
Debt Service						
Principal	22,277			22,277	1.0%	17
Interest	14,992		61,880	76,872	3.5%	58
Miscellaneous	164,968			164,968	7.4%	125
Total Expenditures	1,123,998	0	1,102,703	2,226,701	100.0%	1,689
Excess of Revenues Over/ (Under) Expenditures	7,547	0	(247,961)	(240,414)		

Year Ending June 30, 2013

Montgomery County

	Barnesville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	13,170			13,170	7.1%	75
Taxes - Local - Income	80,151			80,151	43.5%	455
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	1,929			1,929	1.0%	11
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	49,620			49,620	26.9%	282
County Grants	37,461			37,461	20.3%	213
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	2,071			2,071	1.1%	12
Debt Proceeds				0	0.0%	0
Total Revenues	184,402	0	0	184,402	100.0%	1,048
Expenditures by Function						
General Government	48,123			48,123	72.4%	273
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	7,481			7,481	11.3%	43
Sewer/Solid Waste/Water	8,640			8,640	13.0%	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	2,232			2,232	3.4%	13
Total Expenditures	66,476	0	0	66,476	100.0%	378
Excess of Revenues Over/ (Under) Expenditures	117,926	0	0	117,926		

	Brookeville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	37,484			37,484	24.7%	274
	84,940			84,940	56.1%	620
				0	0.0%	0
	1,570			1,570	1.0%	11
				0	0.0%	0
	1,599			1,599	1.1%	12
	6,838			6,838	4.5%	50
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
	19,106			19,106	12.6%	139
				0	0.0%	0
	151,537	0	0	151,537	100.0%	1,106
	71,915			71,915	52.4%	525
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
	24,561			24,561	17.9%	179
	12,755			12,755	9.3%	93
				0	0.0%	0
	9,597			9,597	7.0%	70
				0	0.0%	0
				0	0.0%	0
	17,194			17,194	12.5%	126
	625			625	0.5%	5
	583			583	0.4%	4
	137,230	0	0	137,230	100.0%	1,002
	14,307	0	0	14,307		

Year Ending June 30, 2013

Montgomery County

Chevy Chase

Chevy Chase Section 3

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	121,667			121,667	2.5%	42
Taxes - Local - Income	4,364,952			4,364,952	89.0%	1,502
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	108,512			108,512	2.2%	37
Intergovernmental						
Federal Grants	39,432			39,432	0.8%	14
State Grants	21,407			21,407	0.4%	7
County Grants	130,807			130,807	2.7%	45
Other Grants				0	0.0%	0
Service Charges	1,010			1,010	0.0%	0
Fines and Forfeitures	10,706			10,706	0.2%	4
Miscellaneous	104,219			104,219	2.1%	36
Debt Proceeds				0	0.0%	0
Total Revenues	4,902,712	0	0	4,902,712	100.0%	1,687
Expenditures by Function						
General Government	995,918			995,918	36.6%	343
Public Safety						
Police	500,287			500,287	18.4%	172
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	356,542			356,542	13.1%	123
Sewer/Solid Waste/Water	299,037			299,037	11.0%	103
Other				0	0.0%	0
Parks, Recreation, & Culture	347,523			347,523	12.8%	120
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	219,566			219,566	8.1%	76
Total Expenditures	2,718,873	0	0	2,718,873	100.0%	935
Excess of Revenues Over/ (Under) Expenditures	2,183,839	0	0	2,183,839		

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	50,594			50,594	9.3%	65
Taxes - Local - Income	422,470			422,470	77.6%	542
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	8,534			8,534	1.6%	11
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	4,408			4,408	0.8%	6
County Grants	30,796			30,796	5.7%	40
Other Grants				0	0.0%	0
Service Charges	1,850			1,850	0.3%	2
Fines and Forfeitures				0	0.0%	0
Miscellaneous	25,802			25,802	4.7%	33
Debt Proceeds				0	0.0%	0
Total Revenues	544,454	0	0	544,454	100.0%	699
Expenditures by Function						
General Government	149,604			149,604	49.4%	192
Public Safety						
Police	7,960			7,960	2.6%	10
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	16,123			16,123	5.3%	21
Sewer/Solid Waste/Water	128,912			128,912	42.6%	165
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	302,599	0	0	302,599	100.0%	388
Excess of Revenues Over/ (Under) Expenditures	241,855	0	0	241,855		

Year Ending June 30, 2013

Montgomery County

Chevy Chase Section 5

	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	505,965			505,965	94.7%	750
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	9,321			9,321	1.7%	14
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	5,246			5,246	1.0%	8
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	13,921			13,921	2.6%	21
Debt Proceeds				0	0.0%	0
Total Revenues	534,453	0	0	534,453	100.0%	792
Expenditures by Function						
General Government	378,872			378,872	68.5%	561
Public Safety						
Police	18,036			18,036	3.3%	27
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	23,385			23,385	4.2%	35
Sewer/Solid Waste/Water	72,171			72,171	13.0%	107
Other				0	0.0%	0
Parks, Recreation, & Culture	53,801			53,801	9.7%	80
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	7,200			7,200	1.3%	11
Total Expenditures	553,465	0	0	553,465	100.0%	820
Excess of Revenues Over/ (Under) Expenditures	(19,012)	0	0	(19,012)		

Chevy Chase View

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property				62,708	7.8%	66
Taxes - Local - Income	532,723			532,723	66.1%	561
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	24,256			24,256	3.0%	26
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	33,828			33,828	4.2%	36
County Grants	41,275			41,275	5.1%	43
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures	102,749			102,749	12.8%	108
Miscellaneous	8,318			8,318	1.0%	9
Debt Proceeds				0	0.0%	0
Total Revenues	805,857	0	0	805,857	100.0%	849
Expenditures by Function						
General Government	175,612			175,612	35.6%	185
Public Safety						
Police	44,412			44,412	9.0%	47
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	134,759			134,759	27.3%	142
Sewer/Solid Waste/Water	111,579			111,579	22.6%	118
Other				0	0.0%	0
Parks, Recreation, & Culture	10,394			10,394	2.1%	11
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	16,169			16,169	3.3%	17
Total Expenditures	492,925	0	0	492,925	100.0%	519
Excess of Revenues Over/ (Under) Expenditures	312,932	0	0	312,932		

Year Ending June 30, 2013

Montgomery County

Chevy Chase Village

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,096,439			1,096,439	18.9%	546
Taxes - Local - Income	2,466,517			2,466,517	42.5%	1,228
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	67,198			67,198	1.2%	33
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	158,175			158,175	2.7%	79
County Grants	100,524			100,524	1.7%	50
Other Grants				0	0.0%	0
Service Charges	1,909			1,909	0.0%	1
Fines and Forfeitures	1,588,742			1,588,742	27.4%	791
Miscellaneous	322,415			322,415	5.6%	161
Debt Proceeds				0	0.0%	0
Total Revenues	5,801,919	0	0	5,801,919	100.0%	2,889
Expenditures by Function						
General Government	1,396,596			1,396,596	25.1%	696
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other	2,009,406			2,009,406	36.1%	1,001
Public Works						
Transportation	1,451,837			1,451,837	26.0%	723
Sewer/Solid Waste/Water	235,746			235,746	4.2%	117
Other				0	0.0%	0
Parks, Recreation, & Culture	171,556			171,556	3.1%	85
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	308,145			308,145	5.5%	153
Total Expenditures	5,573,286	0	0	5,573,286	100.0%	2,776
Excess of Revenues Over/ (Under) Expenditures	228,633	0	0	228,633		

Drummond Citizens' Committee

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	29,027			29,027	42.2%	234
Taxes - Local - Income	33,597			33,597	48.8%	271
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	796			796	1.2%	6
County Grants	4,613			4,613	6.7%	37
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	825			825	1.2%	7
Debt Proceeds				0	0.0%	0
Total Revenues	68,858	0	0	68,858	100.0%	555
Expenditures by Function						
General Government	12,173			12,173	10.9%	98
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	80,576			80,576	72.0%	650
Sewer/Solid Waste/Water	13,528			13,528	12.1%	109
Other				0	0.0%	0
Parks, Recreation, & Culture	5,584			5,584	5.0%	45
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	111,861	0	0	111,861	100.0%	902
Excess of Revenues Over/ (Under) Expenditures	(43,003)	0	0	(43,003)		

Year Ending June 30, 2013

Montgomery County

Friendship Heights

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	506,501			506,501	22.3%	108
Taxes - Local - Income	1,222,626			1,222,626	53.9%	260
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	17,224			17,224	0.8%	4
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	11,938			11,938	0.5%	3
County Grants	82,625			82,625	3.6%	18
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures	296,057			296,057	13.1%	63
Miscellaneous	130,908			130,908	5.8%	28
Debt Proceeds				0	0.0%	0
Total Revenues	2,267,879	0	0	2,267,879	100.0%	483
Expenditures by Function						
General Government	883,664			883,664	45.6%	188
Public Safety						
Police	2,917			2,917	0.2%	1
Fire				0	0.0%	0
Other	89,657			89,657	4.6%	19
Public Works						
Transportation	473,771			473,771	24.4%	101
Sewer/Solid Waste/Water	20,124			20,124	1.0%	4
Other				0	0.0%	0
Parks, Recreation, & Culture	224,421			224,421	11.6%	48
Community Dev. & Pub. Housing	11,082			11,082	0.6%	2
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous	233,970			233,970	12.1%	50
Total Expenditures	1,939,606	0	0	1,939,606	100.0%	413
Excess of Revenues Over/ (Under) Expenditures	328,273	0	0	328,273		

Gaithersburg

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	23,294,315			23,294,315	40.9%	371
Taxes - Local - Income	9,658,350			9,658,350	16.9%	154
Taxes - Local - Other	2,269,995			2,269,995	4.0%	36
Licenses and Permits	5,036,887			5,036,887	8.8%	80
Intergovernmental						
Federal Grants				906,183	1.6%	14
State Grants	1,703,253			1,703,253	3.0%	27
County Grants	1,236,420			1,236,420	2.2%	20
Other Grants				0	0.0%	0
Service Charges	4,618,017			4,618,017	8.1%	74
Fines and Forfeitures	3,149,250			3,149,250	5.5%	50
Miscellaneous	5,110,647			5,110,647	9.0%	81
Debt Proceeds				0	0.0%	0
Total Revenues	56,983,317	0	0	56,983,317	100.0%	907
Expenditures by Function						
General Government	10,678,410	995,926		11,674,336	25.6%	186
Public Safety						
Police	8,000,396			8,000,396	17.5%	127
Fire				0	0.0%	0
Other	1,734,127			1,734,127	3.8%	28
Public Works						
Transportation	4,472,716	2,366,398		6,839,114	15.0%	109
Sewer/Solid Waste/Water	2,283,681			2,283,681	5.0%	36
Other				0	0.0%	0
Parks, Recreation, & Culture	8,526,197	496,061		9,022,258	19.8%	144
Community Dev. & Pub. Housing	804,564			804,564	1.8%	13
Economic Dev. & Opportunity	910,658			910,658	2.0%	15
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous	4,348,601			4,348,601	9.5%	69
Total Expenditures	41,759,350	3,858,385	0	45,617,735	100.0%	726
Excess of Revenues Over/ (Under) Expenditures	15,223,967	(3,858,385)	0	11,365,582		

Year Ending June 30, 2013

Montgomery County

Garrett Park

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	453,736			453,736	41.8%	444
Taxes - Local - Income	288,836			288,836	26.6%	283
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	15,976			15,976	1.5%	16
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	17,009			17,009	1.6%	17
County Grants	48,109			48,109	4.4%	47
Other Grants				0	0.0%	0
Service Charges	131,843			131,843	12.1%	129
Fines and Forfeitures				0	0.0%	0
Miscellaneous	131,160			131,160	12.1%	128
Debt Proceeds				0	0.0%	0
Total Revenues	1,086,669	0	0	1,086,669	100.0%	1,063
Expenditures by Function						
General Government	328,807			328,807	32.7%	322
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	287,375			287,375	28.6%	281
Sewer/Solid Waste/Water	143,536			143,536	14.3%	140
Other				0	0.0%	0
Parks, Recreation, & Culture	59,683			59,683	5.9%	58
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	39,100			39,100	3.9%	38
Interest	22,424			22,424	2.2%	22
Miscellaneous	124,607			124,607	12.4%	122
Total Expenditures	1,005,532	0	0	1,005,532	100.0%	984
Excess of Revenues Over/ (Under) Expenditures	81,137	0	0	81,137		

Glen Echo

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	95,884			95,884	38.0%	366
Taxes - Local - Income	91,710			91,710	36.4%	350
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	4,400			4,400	1.7%	17
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	2,807			2,807	1.1%	11
County Grants	20,762			20,762	8.2%	79
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	36,691			36,691	14.5%	140
Debt Proceeds				0	0.0%	0
Total Revenues	252,254	0	0	252,254	100.0%	963
Expenditures by Function						
General Government	130,066			130,066	65.1%	496
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	16,363			16,363	8.2%	62
Sewer/Solid Waste/Water	53,427			53,427	26.7%	204
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	199,856	0	0	199,856	100.0%	763
Excess of Revenues Over/ (Under) Expenditures	52,398	0	0	52,398		

Year Ending June 30, 2013

Montgomery County

Kensington

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	831,215			831,215	41.1%	367
Taxes - Local - Income	718,761			718,761	35.5%	317
Taxes - Local - Other	479			479	0.0%	0
Licenses and Permits	47,938			47,938	2.4%	21
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	17,805			17,805	0.9%	8
County Grants	141,749			141,749	7.0%	63
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures	165,691			165,691	8.2%	73
Miscellaneous	100,445			100,445	5.0%	44
Debt Proceeds				0	0.0%	0
Total Revenues	2,024,083	0	0	2,024,083	100.0%	894
Expenditures by Function						
General Government	596,079			596,079	32.9%	263
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other	94,610			94,610	5.2%	42
Public Works						
Transportation	827,532			827,532	45.7%	366
Sewer/Solid Waste/Water	116,417			116,417	6.4%	51
Other				0	0.0%	0
Parks, Recreation, & Culture	58,977			58,977	3.3%	26
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	117,383			117,383	6.5%	52
Total Expenditures	1,810,998	0	0	1,810,998	100.0%	800
Excess of Revenues Over/ (Under) Expenditures	213,085	0	0	213,085		

Laytonsville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	90,717			90,717	24.7%	251
Taxes - Local - Income	193,948			193,948	52.9%	536
Taxes - Local - Other	21,230			21,230	5.8%	59
Licenses and Permits	5,075			5,075	1.4%	14
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants		3,008		3,008	0.8%	8
County Grants	39,497			39,497	10.8%	109
Other Grants				0	0.0%	0
Service Charges	2,989			2,989	0.8%	8
Fines and Forfeitures				0	0.0%	0
Miscellaneous	9,923	224		10,147	2.8%	28
Debt Proceeds				0	0.0%	0
Total Revenues	363,379	3,232	0	366,611	100.0%	1,013
Expenditures by Function						
General Government	125,234			125,234	66.0%	346
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	22,514	5,474		27,988	14.7%	77
Sewer/Solid Waste/Water	34,927			34,927	18.4%	96
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	1,633			1,633	0.9%	5
Total Expenditures	184,308	5,474	0	189,782	100.0%	524
Excess of Revenues Over/ (Under) Expenditures	179,071	(2,242)	0	176,829		

Year Ending June 30, 2013

Montgomery County

Martin's Additions

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	154,165			154,165	21.3%	160
Taxes - Local - Income	496,953			496,953	68.7%	516
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	29,269			29,269	4.0%	30
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	5,022			5,022	0.7%	5
County Grants	26,832			26,832	3.7%	28
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	10,724			10,724	1.5%	11
Debt Proceeds				0	0.0%	0
Total Revenues	722,965	0	0	722,965	100.0%	751
Expenditures by Function						
General Government	281,364			281,364	64.3%	292
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	67,324			67,324	15.4%	70
Sewer/Solid Waste/Water	85,068			85,068	19.4%	88
Other				0	0.0%	0
Parks, Recreation, & Culture	3,983			3,983	0.9%	4
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	437,739	0	0	437,739	100.0%	455
Excess of Revenues Over/ (Under) Expenditures	285,226	0	0	285,226		

North Chevy Chase

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	74,315			74,315	20.6%	129
Taxes - Local - Income	217,197			217,197	60.3%	378
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	5,891			5,891	1.6%	10
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	34,851			34,851	9.7%	61
County Grants	23,918			23,918	6.6%	42
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous		4,168		4,168	1.2%	7
Debt Proceeds				0	0.0%	0
Total Revenues	356,172	4,168	0	360,340	100.0%	627
Expenditures by Function						
General Government	58,096			58,096	17.8%	101
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	11,276	109,693		120,969	37.1%	210
Sewer/Solid Waste/Water	84,187			84,187	25.8%	146
Other				0	0.0%	0
Parks, Recreation, & Culture	63,037			63,037	19.3%	110
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	216,596	109,693	0	326,289	100.0%	567
Excess of Revenues Over/ (Under) Expenditures	139,576	(105,525)	0	34,051		

Year Ending June 30, 2013

Montgomery County

Oakmont STA

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	18,910			18,910	25.9%	130
Taxes - Local - Income	49,881			49,881	68.2%	344
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	874			874	1.2%	6
County Grants	3,278			3,278	4.5%	23
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	206			206	0.3%	1
Debt Proceeds				0	0.0%	0
Total Revenues	73,149	0	0	73,149	100.0%	504
Expenditures by Function						
General Government	14,773			14,773	38.1%	102
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	20,265			20,265	52.3%	140
Sewer/Solid Waste/Water	2,596			2,596	6.7%	18
Other				0	0.0%	0
Parks, Recreation, & Culture	1,139			1,139	2.9%	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	38,773	0	0	38,773	100.0%	267
Excess of Revenues Over/ (Under) Expenditures	34,376	0	0	34,376		

Poolesville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,185,699			1,185,699	27.8%	235
Taxes - Local - Income	933,007			933,007	21.9%	185
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	107,840			107,840	2.5%	21
Intergovernmental						
Federal Grants	23,756			23,756	0.6%	5
State Grants	59,173		13,500	72,673	1.7%	14
County Grants	247,381			247,381	5.8%	49
Other Grants				0	0.0%	0
Service Charges	146,676		897,076	1,043,752	24.5%	207
Fines and Forfeitures				0	0.0%	0
Miscellaneous	199,318		448,098	647,416	15.2%	128
Debt Proceeds				0	0.0%	0
Total Revenues	2,902,850	0	1,358,674	4,261,524	100.0%	844
Expenditures by Function						
General Government	1,607,674			1,607,674	32.6%	318
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other	25,807			25,807	0.5%	5
Public Works						
Transportation	212,931			212,931	4.3%	42
Sewer/Solid Waste/Water	443,728		2,295,616	2,739,344	55.5%	543
Other				0	0.0%	0
Parks, Recreation, & Culture	160,792			160,792	3.3%	32
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			24,884	24,884	0.5%	5
Miscellaneous	167,263			167,263	3.4%	33
Total Expenditures	2,618,195	0	2,320,500	4,938,695	100.0%	978
Excess of Revenues Over/ (Under) Expenditures	284,655	0	(961,826)	(677,171)		

Year Ending June 30, 2013

Montgomery County

	Rockville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	35,447,038		156,443	35,603,481	31.8%	563
Taxes - Local - Income	11,757,980			11,757,980	10.5%	186
Taxes - Local - Other	2,282,112			2,282,112	2.0%	36
Licenses and Permits	3,252,245		549,438	3,801,683	3.4%	60
Intergovernmental						
Federal Grants	194,604	289,895	566,899	1,051,398	0.9%	17
State Grants	939,714	476,000		1,415,714	1.3%	22
County Grants	3,206,491		298,875	3,505,366	3.1%	55
Other Grants				0	0.0%	0
Service Charges	5,830,215		28,257,545	34,087,760	30.4%	539
Fines and Forfeitures	3,478,145		873,695	4,351,840	3.9%	69
Miscellaneous	5,105,147	627,218	708,730	6,441,095	5.7%	102
Debt Proceeds	7,730,444			7,730,444	6.9%	122
Total Revenues	79,224,135	1,393,113	31,411,625	112,028,873	100.0%	1,771
Expenditures by Function						
General Government	22,251,978	1,717,139		23,969,117	22.6%	379
Public Safety						
Police	9,406,528	459,056		9,865,584	9.3%	156
Fire				0	0.0%	0
Other	5,402,498			5,402,498	5.1%	85
Public Works						
Transportation	3,627,273	3,701,122	4,043,963	11,372,358	10.7%	180
Sewer/Solid Waste/Water			21,764,391	21,764,391	20.5%	344
Other				0	0.0%	0
Parks, Recreation, & Culture	15,187,620	2,271,890	297,111	17,756,621	16.7%	281
Community Dev. & Pub. Housing	1,771,355			1,771,355	1.7%	28
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	8,890,639			8,890,639	8.4%	141
Interest	1,742,836		3,305,386	5,048,222	4.8%	80
Miscellaneous	37,459		154,420	191,879	0.2%	3
Total Expenditures	68,318,186	8,149,207	29,565,271	106,032,664	100.0%	1,677
Excess of Revenues Over/ (Under) Expenditures	10,905,949	(6,756,094)	1,846,354	5,996,209		

	Somerset					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	395,247			395,247	25.1%	315
	969,771			969,771	61.5%	774
				0	0.0%	0
	35,301			35,301	2.2%	28
	40,468			40,468	2.6%	32
	8,590			8,590	0.5%	7
	52,829			52,829	3.3%	42
				0	0.0%	0
	48,249			48,249	3.1%	39
	2,300			2,300	0.1%	2
	24,574			24,574	1.6%	20
				0	0.0%	0
	1,577,329	0	0	1,577,329	100.0%	1,259
	246,343			246,343	18.8%	197
	22,438			22,438	1.7%	18
				0	0.0%	0
	44,592			44,592	3.4%	36
	266,851			266,851	20.3%	213
	116,691			116,691	8.9%	93
				0	0.0%	0
	413,625			413,625	31.5%	330
	21,587			21,587	1.6%	17
				0	0.0%	0
	65,000			65,000	4.9%	52
	41,142			41,142	3.1%	33
	75,440			75,440	5.7%	60
	1,313,709	0	0	1,313,709	100.0%	1,048
	263,620	0	0	263,620		

Year Ending June 30, 2013

Montgomery County

	Takoma Park						Washington Grove					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	12,123,971			12,123,971	49.2%	705	282,598			282,598	58.1%	492
Taxes - Local - Income	2,437,127			2,437,127	9.9%	142	114,576			114,576	23.6%	200
Taxes - Local - Other	48			48	0.0%	0				0	0.0%	0
Licenses and Permits	414,392			414,392	1.7%	24	5,464			5,464	1.1%	10
Intergovernmental												
Federal Grants	174,480			174,480	0.7%	10				0	0.0%	0
State Grants	518,263			518,263	2.1%	30	18,562			18,562	3.8%	32
County Grants	5,717,551			5,717,551	23.2%	332	45,232			45,232	9.3%	79
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	1,501,833			1,501,833	6.1%	87	13,450			13,450	2.8%	23
Fines and Forfeitures	1,628,392			1,628,392	6.6%	95				0	0.0%	0
Miscellaneous	112,817			112,817	0.5%	7	6,283			6,283	1.3%	11
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	24,628,874	0	0	24,628,874	100.0%	1,431	486,165	0	0	486,165	100.0%	847
Expenditures by Function												
General Government	4,190,383			4,190,383	18.5%	244	156,949			156,949	43.9%	273
Public Safety												
Police	5,894,211			5,894,211	26.0%	343				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other	379,444			379,444	1.7%	22				0	0.0%	0
Public Works												
Transportation	2,999,534			2,999,534	13.2%	174	16,328			16,328	4.6%	28
Sewer/Solid Waste/Water	685,724			685,724	3.0%	40	44,666			44,666	12.5%	78
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,886,034			1,886,034	8.3%	110	116,528			116,528	32.6%	203
Community Dev. & Pub. Housing	948,959			948,959	4.2%	55				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	1,412,893			1,412,893	6.2%	82				0	0.0%	0
Interest	121,537			121,537	0.5%	7				0	0.0%	0
Miscellaneous	4,183,597			4,183,597	18.4%	243	22,968			22,968	6.4%	40
Total Expenditures	22,702,316	0	0	22,702,316	100.0%	1,320	357,439	0	0	357,439	100.0%	623
Excess of Revenues Over/ (Under) Expenditures	1,926,558	0	0	1,926,558			128,726	0	0	128,726		

Year Ending June 30, 2013

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	1,880,203			1,880,203	65.7%	591
Taxes - Local - Income	421,066			421,066	14.7%	132
Taxes - Local - Other	72,030			72,030	2.5%	23
Licenses and Permits	132,731			132,731	4.6%	42
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	154,435			154,435	5.4%	49
County Grants	8,232			8,232	0.3%	3
Other Grants				0	0.0%	0
Service Charges	2,701			2,701	0.1%	1
Fines and Forfeitures	130,303			130,303	4.6%	41
Miscellaneous	60,858			60,858	2.1%	19
Debt Proceeds				0	0.0%	0
Total Revenues	2,862,559	0	0	2,862,559	100.0%	900
Expenditures by Function						
General Government	508,448			508,448	19.5%	160
Public Safety						
Police	728,546			728,546	27.9%	229
Fire	1,000			1,000	0.0%	0
Other	117,285			117,285	4.5%	37
Public Works						
Transportation	676,958			676,958	25.9%	213
Sewer/Solid Waste/Water	89,745			89,745	3.4%	28
Other				0	0.0%	0
Parks, Recreation, & Culture	104,738			104,738	4.0%	33
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	386,012			386,012	14.8%	121
Total Expenditures	2,612,732	0	0	2,612,732	100.0%	821
Excess of Revenues Over/ (Under) Expenditures	249,827	0	0	249,827		

Bladensburg

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	3,430,114			3,430,114	71.7%	368
	438,470			438,470	9.2%	47
	4,592			4,592	0.1%	0
	185,576			185,576	3.9%	20
	46,990			46,990	1.0%	5
	350,257			350,257	7.3%	38
	94,031			94,031	2.0%	10
				0	0.0%	0
	73,276			73,276	1.5%	8
	8,075			8,075	0.2%	1
	154,532			154,532	3.2%	17
				0	0.0%	0
	4,785,913	0	0	4,785,913	100.0%	513
	1,038,930			1,038,930	21.4%	111
	2,591,640			2,591,640	53.3%	278
				0	0.0%	0
	245,645			245,645	5.1%	26
	662,747			662,747	13.6%	71
	143,147			143,147	2.9%	15
				0	0.0%	0
	298			298	0.0%	0
	39,609			39,609	0.8%	4
				0	0.0%	0
	102,662			102,662	2.1%	11
	36,928			36,928	0.8%	4
				0	0.0%	0
	4,861,606	0	0	4,861,606	100.0%	521
	(75,693)	0	0	(75,693)		

Year Ending June 30, 2013

Prince George's County

	Bowie						Brentwood					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	25,162,765			25,162,765	51.7%	448	800,964			800,964	49.3%	258
Taxes - Local - Income	8,218,375			8,218,375	16.9%	146	147,188			147,188	9.1%	47
Taxes - Local - Other	584,065			584,065	1.2%	10				0	0.0%	0
Licenses and Permits	1,928,288			1,928,288	4.0%	34	62,010			62,010	3.8%	20
Intergovernmental												
Federal Grants	227,140	992,797		1,219,937	2.5%	22				0	0.0%	0
State Grants	813,551		59,400	872,951	1.8%	16	30,682			30,682	1.9%	10
County Grants	1,036,003			1,036,003	2.1%	18	384,775			384,775	23.7%	124
Other Grants	101,700			101,700	0.2%	2				0	0.0%	0
Service Charges	1,433,514		5,099,478	6,532,992	13.4%	116	5,117			5,117	0.3%	2
Fines and Forfeitures	1,575,462		20,529	1,595,991	3.3%	28	187,299			187,299	11.5%	60
Miscellaneous	1,021,503	83,001	290,624	1,395,128	2.9%	25	5,972			5,972	0.4%	2
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	42,102,366	1,075,798	5,470,031	48,648,195	100.0%	867	1,624,007	0	0	1,624,007	100.0%	524
Expenditures by Function												
General Government	8,953,788	184,340		9,138,128	20.3%	163	199,312			199,312	13.1%	64
Public Safety												
Police	7,273,186	453,778		7,726,964	17.2%	138	442,555			442,555	29.1%	143
Fire	115,854			115,854	0.3%	2	15,000			15,000	1.0%	5
Other	876,906			876,906	2.0%	16	34,500			34,500	2.3%	11
Public Works												
Transportation	5,582,526	401,609		5,984,135	13.3%	107	407,297			407,297	26.8%	131
Sewer/Solid Waste/Water	5,948,542		4,986,918	10,935,460	24.3%	195	168,624			168,624	11.1%	54
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	5,675,331	2,385,520		8,060,851	17.9%	144	10,514			10,514	0.7%	3
Community Dev. & Pub. Housing		46,904		46,904	0.1%	1	81,667			81,667	5.4%	26
Economic Dev. & Opportunity	317,100			317,100	0.7%	6				0	0.0%	0
Debt Service												
Principal	775,000			775,000	1.7%	14	7,874			7,874	0.5%	3
Interest	526,806		81,418	608,224	1.4%	11	404			404	0.0%	0
Miscellaneous	362,792			362,792	0.8%	6	153,544			153,544	10.1%	50
Total Expenditures	36,407,831	3,472,151	5,068,336	44,948,318	100.0%	801	1,521,291	0	0	1,521,291	100.0%	491
Excess of Revenues Over/ (Under) Expenditures	5,694,535	(2,396,353)	401,695	3,699,877			102,716	0	0	102,716		

Year Ending June 30, 2013

Prince George's County

	Capitol Heights						Cheverly					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	1,223,838			1,223,838	44.6%	276	3,345,356			3,345,356	60.4%	532
Taxes - Local - Income	456,078			456,078	16.6%	103	771,246			771,246	13.9%	123
Taxes - Local - Other	5,760			5,760	0.2%	1				0	0.0%	0
Licenses and Permits	109,101			109,101	4.0%	25	162,482			162,482	2.9%	26
Intergovernmental												
Federal Grants	76,578			76,578	2.8%	17	84,097			84,097	1.5%	13
State Grants	107,379			107,379	3.9%	24	180,618			180,618	3.3%	29
County Grants			0	0	0.0%	0	80,453			80,453	1.5%	13
Other Grants			0	0	0.0%	0				0	0.0%	0
Service Charges	565,843			565,843	20.6%	128	29,163			29,163	0.5%	5
Fines and Forfeitures	165,334			165,334	6.0%	37	386,563			386,563	7.0%	61
Miscellaneous	32,563			32,563	1.2%	7	159,494		343,495	502,989	9.1%	80
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	2,742,474	0	0	2,742,474	100.0%	619	5,199,472	0	343,495	5,542,967	100.0%	881
Expenditures by Function												
General Government	752,329			752,329	32.4%	170	733,921			733,921	15.2%	117
Public Safety												
Police	785,435			785,435	33.8%	177	1,659,465			1,659,465	34.3%	264
Fire			0	0	0.0%	0				0	0.0%	0
Other			0	0	0.0%	0	111,540			111,540	2.3%	18
Public Works												
Transportation	455,091			455,091	19.6%	103	1,870,311			1,870,311	38.7%	297
Sewer/Solid Waste/Water	292,321			292,321	12.6%	66	127,383			127,383	2.6%	20
Other			0	0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture			0	0	0.0%	0	35,524			35,524	0.7%	6
Community Dev. & Pub. Housing			0	0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity			0	0	0.0%	0	26,162			26,162	0.5%	4
Debt Service												
Principal	31,545			31,545	1.4%	7	75,000			75,000	1.6%	12
Interest	5,444			5,444	0.2%	1	34,615		87,744	122,359	2.5%	19
Miscellaneous			0	0	0.0%	0			73,514	73,514	1.5%	12
Total Expenditures	2,322,165	0	0	2,322,165	100.0%	524	4,673,921	0	161,258	4,835,179	100.0%	769
Excess of Revenues Over/ (Under) Expenditures	420,309	0	0	420,309			525,551	0	182,237	707,788		

Year Ending June 30, 2013

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	7,472,148			7,472,148	50.4%	239
Taxes - Local - Income	1,582,308			1,582,308	10.7%	51
Taxes - Local - Other	510,606			510,606	3.4%	16
Licenses and Permits	1,054,982	191,223		1,246,205	8.4%	40
Intergovernmental						
Federal Grants	9,171	21,937		31,108	0.2%	1
State Grants	256,474	106,580		363,054	2.5%	12
County Grants	588,664			588,664	4.0%	19
Other Grants		21,500		21,500	0.1%	1
Service Charges	864,579	209,292		1,073,871	7.2%	34
Fines and Forfeitures	1,963,265	48,742		2,012,007	13.6%	64
Miscellaneous	(88,109)			(88,109)	-0.6%	(3)
Debt Proceeds				0	0.0%	0
Total Revenues	14,214,088	599,274	0	14,813,362	100.0%	475
Expenditures by Function						
General Government	2,884,916	256,764		3,141,680	22.0%	101
Public Safety						
Police	1,114,882			1,114,882	7.8%	36
Fire		45,000		45,000	0.3%	1
Other	2,574,146	39,295		2,613,441	18.3%	84
Public Works						
Transportation	1,487,166	1,077,943		2,565,109	18.0%	82
Sewer/Solid Waste/Water	2,723,797			2,723,797	19.1%	87
Other				0	0.0%	0
Parks, Recreation, & Culture	1,097,994	70,168		1,168,162	8.2%	37
Community Dev. & Pub. Housing	133,360	24,437		157,797	1.1%	5
Economic Dev. & Opportunity	137,590	33,009		170,599	1.2%	5
Debt Service						
Principal	273,000			273,000	1.9%	9
Interest	284,441			284,441	2.0%	9
Miscellaneous				0	0.0%	0
Total Expenditures	12,711,292	1,546,616	0	14,257,908	100.0%	457
Excess of Revenues Over/ (Under) Expenditures	1,502,796	(947,342)	0	555,454		

Colmar Manor

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,027,150			1,027,150	64.9%	719
Taxes - Local - Income	78,296			78,296	4.9%	55
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	24,954			24,954	1.6%	17
Intergovernmental						
Federal Grants	3,291			3,291	0.2%	2
State Grants	123,541			123,541	7.8%	86
County Grants	3,543			3,543	0.2%	2
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures	239,968			239,968	15.2%	168
Miscellaneous	81,062			81,062	5.1%	57
Debt Proceeds				0	0.0%	0
Total Revenues	1,581,805	0	0	1,581,805	100.0%	1,107
Expenditures by Function						
General Government	511,878			511,878	31.7%	358
Public Safety						
Police	436,548			436,548	27.0%	305
Fire	1,500			1,500	0.1%	1
Other				0	0.0%	0
Public Works						
Transportation	149,977			149,977	9.3%	105
Sewer/Solid Waste/Water	89,460			89,460	5.5%	63
Other				0	0.0%	0
Parks, Recreation, & Culture	35,307			35,307	2.2%	25
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	145,190			145,190	9.0%	102
Interest	112,197			112,197	6.9%	79
Miscellaneous	132,545			132,545	8.2%	93
Total Expenditures	1,614,602	0	0	1,614,602	100.0%	1,130
Excess of Revenues Over/ (Under) Expenditures	(32,797)	0	0	(32,797)		

Year Ending June 30, 2013

Prince George's County

	Cottage City						District Heights					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	566,427			566,427	51.0%	426	2,992,226			2,992,226	64.8%	503
Taxes - Local - Income	81,108			81,108	7.3%	61	467,349			467,349	10.1%	79
Taxes - Local - Other				0	0.0%	0	2,059			2,059	0.0%	0
Licenses and Permits	22,780			22,780	2.1%	17	237,636			237,636	5.1%	40
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	41,046			41,046	3.7%	31	399,593			399,593	8.6%	67
County Grants	3,493			3,493	0.3%	3	325,819			325,819	7.1%	55
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	18,868			18,868	0.4%	3
Fines and Forfeitures	348,779			348,779	31.4%	262	152,395			152,395	3.3%	26
Miscellaneous	46,706			46,706	4.2%	35	24,805			24,805	0.5%	4
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,110,339	0	0	1,110,339	100.0%	834	4,620,750	0	0	4,620,750	100.0%	777
Expenditures by Function												
General Government	276,629			276,629	23.3%	208	1,500,946			1,500,946	33.9%	252
Public Safety												
Police	446,299			446,299	37.6%	335	719,309			719,309	16.2%	121
Fire				0	0.0%	0				0	0.0%	0
Other	120,468			120,468	10.1%	91	99,079			99,079	2.2%	17
Public Works												
Transportation	144,648			144,648	12.2%	109	718,535			718,535	16.2%	121
Sewer/Solid Waste/Water	67,014			67,014	5.6%	50	335,679			335,679	7.6%	56
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	9,098			9,098	0.8%	7	433,428			433,428	9.8%	73
Community Dev. & Pub. Housing	8,578			8,578	0.7%	6				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	113,877			113,877	2.6%	19
Interest				0	0.0%	0	32,706			32,706	0.7%	5
Miscellaneous	114,568			114,568	9.6%	86	474,862			474,862	10.7%	80
Total Expenditures	1,187,302	0	0	1,187,302	100.0%	892	4,428,421	0	0	4,428,421	100.0%	744
Excess of Revenues Over/ (Under) Expenditures	(76,963)	0	0	(76,963)			192,329	0	0	192,329		

Year Ending June 30, 2013

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	32,298			32,298	64.5%	505
Taxes - Local - Income	6,450			6,450	12.9%	101
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	125			125	0.2%	2
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	3,734			3,734	7.5%	58
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	7,460			7,460	14.9%	117
Debt Proceeds				0	0.0%	0
Total Revenues	50,067	0	0	50,067	100.0%	782
Expenditures by Function						
General Government	28,216			28,216	68.6%	441
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	5,802			5,802	14.1%	91
Sewer/Solid Waste/Water	7,124			7,124	17.3%	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	41,142	0	0	41,142	100.0%	643
Excess of Revenues Over/ (Under) Expenditures	8,925	0	0	8,925		

Edmonston

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,044,790			1,044,790	73.6%	709
Taxes - Local - Income	58,138			58,138	4.1%	39
Taxes - Local - Other	6,517			6,517	0.5%	4
Licenses and Permits	54,350			54,350	3.8%	37
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	59,500			59,500	4.2%	40
County Grants	41,401			41,401	2.9%	28
Other Grants				0	0.0%	0
Service Charges	34,992			34,992	2.5%	24
Fines and Forfeitures	39,448			39,448	2.8%	27
Miscellaneous	21,810			21,810	1.5%	15
Debt Proceeds	57,675			57,675	4.1%	39
Total Revenues	1,418,621	0	0	1,418,621	100.0%	962
Expenditures by Function						
General Government	261,210			261,210	18.1%	177
Public Safety						
Police	621,588			621,588	43.2%	422
Fire	3,500			3,500	0.2%	2
Other				0	0.0%	0
Public Works						
Transportation	125,617			125,617	8.7%	85
Sewer/Solid Waste/Water	73,903			73,903	5.1%	50
Other				0	0.0%	0
Parks, Recreation, & Culture	3,500			3,500	0.2%	2
Community Dev. & Pub. Housing	9,899			9,899	0.7%	7
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	68,376			68,376	4.7%	46
Interest	22,158			22,158	1.5%	15
Miscellaneous	249,778			249,778	17.4%	169
Total Expenditures	1,439,529	0	0	1,439,529	100.0%	977
Excess of Revenues Over/ (Under) Expenditures	(20,908)	0	0	(20,908)		

Year Ending June 30, 2013

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	446,589			446,589	57.7%	293
Taxes - Local - Income	92,997			92,997	12.0%	61
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	43,649			43,649	5.6%	29
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	23,213			23,213	3.0%	15
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges	6,814			6,814	0.9%	4
Fines and Forfeitures	149,942			149,942	19.4%	98
Miscellaneous	10,670			10,670	1.4%	7
Debt Proceeds				0	0.0%	0
Total Revenues	773,874	0	0	773,874	100.0%	508
Expenditures by Function						
General Government	201,594			201,594	27.5%	132
Public Safety						
Police	115,639			115,639	15.8%	76
Fire				0	0.0%	0
Other	70,441			70,441	9.6%	46
Public Works						
Transportation	204,490			204,490	27.9%	134
Sewer/Solid Waste/Water	39,693			39,693	5.4%	26
Other				0	0.0%	0
Parks, Recreation, & Culture	585			585	0.1%	0
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	20,678			20,678	2.8%	14
Interest	2,842			2,842	0.4%	2
Miscellaneous	75,947			75,947	10.4%	50
Total Expenditures	731,909	0	0	731,909	100.0%	481
Excess of Revenues Over/ (Under) Expenditures	41,965	0	0	41,965		

Forest Heights

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,018,629			1,018,629	39.9%	409
Taxes - Local - Income	191,264			191,264	7.5%	77
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	48,656			48,656	1.9%	20
Intergovernmental						
Federal Grants				160,000	6.3%	64
State Grants	106,043			106,043	4.2%	43
County Grants				7,996	0.3%	3
Other Grants				0	0.0%	0
Service Charges	146,330			146,330	5.7%	59
Fines and Forfeitures	839,796			839,796	32.9%	337
Miscellaneous	31,116			31,116	1.2%	12
Debt Proceeds				0	0.0%	0
Total Revenues	2,549,830	0	0	2,549,830	100.0%	1,024
Expenditures by Function						
General Government	565,870			565,870	21.8%	227
Public Safety						
Police	510,585			510,585	19.7%	205
Fire				0	0.0%	0
Other	331,088			331,088	12.8%	133
Public Works						
Transportation	795,497			795,497	30.7%	319
Sewer/Solid Waste/Water	146,372			146,372	5.6%	59
Other				0	0.0%	0
Parks, Recreation, & Culture	5,702			5,702	0.2%	2
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous	238,513			238,513	9.2%	96
Total Expenditures	2,593,627	0	0	2,593,627	100.0%	1,041
Excess of Revenues Over/ (Under) Expenditures	(43,797)	0	0	(43,797)		

Year Ending June 30, 2013

Prince George's County

	Glenarden ¹						Greenbelt					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property				0		0	16,492,552			16,492,552	59.9%	701
Taxes - Local - Income				0		0	2,185,133			2,185,133	7.9%	93
Taxes - Local - Other				0		0	164,617			164,617	0.6%	7
Licenses and Permits				0		0	1,644,167			1,644,167	6.0%	70
Intergovernmental												
Federal Grants				0		0	232,771		1,046,442	1,279,213	4.6%	54
State Grants				0		0	636,633	296,311		932,944	3.4%	40
County Grants				0		0	1,250,865			1,250,865	4.5%	53
Other Grants				0		0				0	0.0%	0
Service Charges				0		0	2,115,526		348,290	2,463,816	8.9%	105
Fines and Forfeitures				0		0	746,950			746,950	2.7%	32
Miscellaneous				0		0	357,325	33,835	4,804	395,964	1.4%	17
Debt Proceeds				0		0				0	0.0%	0
Total Revenues	0	0	0	0		0	25,826,539	330,146	1,399,536	27,556,221	100.0%	1,171
Expenditures by Function												
General Government				0		0	3,036,993			3,036,993	11.6%	129
Public Safety												
Police				0		0	9,654,613	11,713		9,666,326	36.9%	411
Fire				0		0	98,000			98,000	0.4%	4
Other				0		0	371,699			371,699	1.4%	16
Public Works												
Transportation				0		0	2,477,132	313,196		2,790,328	10.7%	119
Sewer/Solid Waste/Water				0		0	681,850			681,850	2.6%	29
Other				0		0				0	0.0%	0
Parks, Recreation, & Culture				0		0	5,050,000	166,054		5,216,054	19.9%	222
Community Dev. & Pub. Housing				0		0	511,567		1,204,146	1,715,713	6.5%	73
Economic Dev. & Opportunity				0		0	841,873			841,873	3.2%	36
Debt Service												
Principal				0		0	212,287			212,287	0.8%	9
Interest				0		0	104,985		77,638	182,623	0.7%	8
Miscellaneous				0		0	1,382,789			1,382,789	5.3%	59
Total Expenditures	0	0	0	0		0	24,423,788	490,963	1,281,784	26,196,535	100.0%	1,113
Excess of Revenues Over/ (Under) Expenditures	0	0	0	0			1,402,751	(160,817)	117,752	1,359,686		

Note: ¹ No financial information submitted.

Year Ending June 30, 2013

Prince George's County

	Hyattsville ¹						Landover Hills					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property				0		0	482,755			482,755	24.2%	273
Taxes - Local - Income				0		0	134,372			134,372	6.7%	76
Taxes - Local - Other				0		0	50,671			50,671	2.5%	29
Licenses and Permits				0		0	35,774			35,774	1.8%	20
Intergovernmental												
Federal Grants				0		0	148,454			148,454	7.4%	84
State Grants				0		0	33,691			33,691	1.7%	19
County Grants				0		0	14,894			14,894	0.7%	8
Other Grants				0		0			0	0	0.0%	0
Service Charges				0		0	115,925			115,925	5.8%	66
Fines and Forfeitures				0		0	970,394			970,394	48.6%	549
Miscellaneous				0		0	8,812			8,812	0.4%	5
Debt Proceeds				0		0				0	0.0%	0
Total Revenues	0	0	0	0		0	1,995,742	0	0	1,995,742	100.0%	1,129
Expenditures by Function												
General Government				0		0	202,389			202,389	11.6%	114
Public Safety												
Police				0		0	575,564			575,564	33.0%	326
Fire				0		0			0	0	0.0%	0
Other				0		0	456,867			456,867	26.2%	258
Public Works												
Transportation				0		0	250,073			250,073	14.3%	141
Sewer/Solid Waste/Water				0		0	95,635			95,635	5.5%	54
Other				0		0			0	0	0.0%	0
Parks, Recreation, & Culture				0		0				0	0.0%	0
Community Dev. & Pub. Housing				0		0	4,155			4,155	0.2%	2
Economic Dev. & Opportunity				0		0				0	0.0%	0
Debt Service												
Principal				0		0				0	0.0%	0
Interest				0		0				0	0.0%	0
Miscellaneous				0		0	161,406			161,406	9.2%	91
Total Expenditures	0	0	0	0		0	1,746,089	0	0	1,746,089	100.0%	988
Excess of Revenues Over/ (Under) Expenditures	0	0	0	0			249,653	0	0	249,653		

Note: ¹ No financial information submitted.

Prince George's County

Morningside¹

Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
			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		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		0

236

Year Ending June 30, 2013

Prince George's County

Mount Rainier

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	3,248,500			3,248,500	61.7%	395
Taxes - Local - Income	561,083			561,083	10.6%	68
Taxes - Local - Other	6,526			6,526	0.1%	1
Licenses and Permits	445,368			445,368	8.5%	54
Intergovernmental						
Federal Grants	234,442			234,442	4.4%	29
State Grants	311,738			311,738	5.9%	38
County Grants	95,005			95,005	1.8%	12
Other Grants			0	0	0.0%	0
Service Charges	41,367			41,367	0.8%	5
Fines and Forfeitures	188,676			188,676	3.6%	23
Miscellaneous	136,336			136,336	2.6%	17
Debt Proceeds				0	0.0%	0
Total Revenues	5,269,041	0	0	5,269,041	100.0%	641
Expenditures by Function						
General Government	987,898			987,898	19.4%	120
Public Safety						
Police	1,789,004			1,789,004	35.1%	217
Fire	1,500			1,500	0.0%	0
Other	378,682			378,682	7.4%	46
Public Works						
Transportation	1,084,525			1,084,525	21.3%	132
Sewer/Solid Waste/Water	97,796			97,796	1.9%	12
Other			0	0	0.0%	0
Parks, Recreation, & Culture			0	0	0.0%	0
Community Dev. & Pub. Housing	328,953			328,953	6.5%	40
Economic Dev. & Opportunity			0	0	0.0%	0
Debt Service						
Principal	248,587			248,587	4.9%	30
Interest	101,318			101,318	2.0%	12
Miscellaneous	72,866			72,866	1.4%	9
Total Expenditures	5,091,129	0	0	5,091,129	100.0%	619
Excess of Revenues Over/ (Under) Expenditures	177,912	0	0	177,912		

New Carrollton

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	4,933,409			4,933,409	62.9%	398
	852,000			852,000	10.9%	69
	1,453			1,453	0.0%	0
	206,567			206,567	2.6%	17
	62,776			62,776	0.8%	5
	150,588			150,588	1.9%	12
	106,958			106,958	1.4%	9
	108,955			108,955	1.4%	9
	584,623			584,623	7.5%	47
	711,495			711,495	9.1%	57
	126,680			126,680	1.6%	10
				0	0.0%	0
Total Revenues	7,845,504	0	0	7,845,504	100.0%	634
	1,307,638			1,307,638	16.3%	106
	2,143,502			2,143,502	26.7%	173
				0	0.0%	0
	399,299			399,299	5.0%	32
	2,164,686			2,164,686	27.0%	175
	1,029,277			1,029,277	12.8%	83
			0	0	0.0%	0
	567,221			567,221	7.1%	46
				0	0.0%	0
				0	0.0%	0
	329,844			329,844	4.1%	27
	90,352			90,352	1.1%	7
				0	0.0%	0
Total Expenditures	8,031,819	0	0	8,031,819	100.0%	649
Excess of Revenues Over/ (Under) Expenditures	(186,315)	0	0	(186,315)		

Year Ending June 30, 2013

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	220,328			220,328	58.1%	419
Taxes - Local - Income	27,964			27,964	7.4%	53
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	8,985			8,985	2.4%	17
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	13,420			13,420	3.5%	26
County Grants	102,746			102,746	27.1%	195
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	5,776			5,776	1.5%	11
Debt Proceeds				0	0.0%	0
Total Revenues	379,219	0	0	379,219	100.0%	721
Expenditures by Function						
General Government	126,978			126,978	54.6%	241
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other	1,245			1,245	0.5%	2
Public Works						
Transportation	46,652			46,652	20.1%	89
Sewer/Solid Waste/Water	42,661			42,661	18.3%	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	15,102			15,102	6.5%	29
Total Expenditures	232,638	0	0	232,638	100.0%	442
Excess of Revenues Over/ (Under) Expenditures	146,581	0	0	146,581		

Riverdale Park

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	4,776,741			4,776,741	69.9%	674
	439,069			439,069	6.4%	62
				0	0.0%	0
	220,451			220,451	3.2%	31
	37,326			37,326	0.5%	5
	183,192			183,192	2.7%	26
	28,481			28,481	0.4%	4
	37,643	40,600		78,243	1.1%	11
	6,319			6,319	0.1%	1
	980,486			980,486	14.3%	138
	82,636			82,636	1.2%	12
				0	0.0%	0
Total Revenues	6,792,344	40,600	0	6,832,944	100.0%	964
	647,277	66,224		713,501	12.3%	101
	2,314,499	226,327		2,540,826	43.8%	358
	11,000			11,000	0.2%	2
	161,167			161,167	2.8%	23
	657,558	35,555		693,113	11.9%	98
	258,055			258,055	4.4%	36
				0	0.0%	0
	67,787			67,787	1.2%	10
				0	0.0%	0
	119,857			119,857	2.1%	17
	85,883			85,883	1.5%	12
	91,849			91,849	1.6%	13
	1,064,376			1,064,376	18.3%	150
Total Expenditures	5,479,308	328,106	0	5,807,414	100.0%	819
Excess of Revenues Over/ (Under) Expenditures	1,313,036	(287,506)	0	1,025,530		

Year Ending June 30, 2013

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	2,435,235			2,435,235	69.4%	526
Taxes - Local - Income	249,362			249,362	7.1%	54
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	93,881			93,881	2.7%	20
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	217,068			217,068	6.2%	47
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges	291,203			291,203	8.3%	63
Fines and Forfeitures	212,858			212,858	6.1%	46
Miscellaneous	6,988			6,988	0.2%	2
Debt Proceeds				0	0.0%	0
Total Revenues	3,506,595	0	0	3,506,595	100.0%	758
Expenditures by Function						
General Government	1,070,444			1,070,444	28.7%	231
Public Safety						
Police	897,310			897,310	24.1%	194
Fire				0	0.0%	0
Other	95,841			95,841	2.6%	21
Public Works						
Transportation	978,285			978,285	26.2%	211
Sewer/Solid Waste/Water	264,600			264,600	7.1%	57
Other				0	0.0%	0
Parks, Recreation, & Culture	51,058			51,058	1.4%	11
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	120,619			120,619	3.2%	26
Interest	12,023			12,023	0.3%	3
Miscellaneous	240,093			240,093	6.4%	52
Total Expenditures	3,730,273	0	0	3,730,273	100.0%	806
Excess of Revenues Over/ (Under) Expenditures	(223,678)	0	0	(223,678)		

University Park

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,989,005			1,989,005	58.6%	768
Taxes - Local - Income	533,174			533,174	15.7%	206
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	84,348			84,348	2.5%	33
Intergovernmental						
Federal Grants	625,016			625,016	18.4%	241
State Grants	71,732			71,732	2.1%	28
County Grants	16,513			16,513	0.5%	6
Other Grants	49,755			49,755	1.5%	19
Service Charges	1,688			1,688	0.0%	1
Fines and Forfeitures	15,125			15,125	0.4%	6
Miscellaneous	8,488			8,488	0.3%	3
Debt Proceeds				0	0.0%	0
Total Revenues	3,394,844	0	0	3,394,844	100.0%	1,310
Expenditures by Function						
General Government	351,409			351,409	8.6%	136
Public Safety						
Police	666,704			666,704	16.2%	257
Fire	9,000			9,000	0.2%	3
Other	104,670			104,670	2.6%	40
Public Works						
Transportation	1,285,838			1,285,838	31.3%	496
Sewer/Solid Waste/Water	73,423			73,423	1.8%	28
Other				0	0.0%	0
Parks, Recreation, & Culture	107,385			107,385	2.6%	41
Community Dev. & Pub. Housing	565,952			565,952	13.8%	218
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	227,014			227,014	5.5%	88
Interest	100,658			100,658	2.5%	39
Miscellaneous	612,156			612,156	14.9%	236
Total Expenditures	4,104,209	0	0	4,104,209	100.0%	1,584
Excess of Revenues Over/ (Under) Expenditures	(709,365)	0	0	(709,365)		

Year Ending June 30, 2013

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	294,722			294,722	33.7%	454
Taxes - Local - Income	380,493			380,493	43.5%	586
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	29,122			29,122	3.3%	45
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	19,200			19,200	2.2%	30
County Grants	11,221			11,221	1.3%	17
Other Grants				0	0.0%	0
Service Charges	53,231			53,231	6.1%	82
Fines and Forfeitures	44,441			44,441	5.1%	68
Miscellaneous	42,097			42,097	4.8%	65
Debt Proceeds				0	0.0%	0
Total Revenues	874,527	0	0	874,527	100.0%	1,347
Expenditures by Function						
General Government	157,370			157,370	24.3%	242
Public Safety						
Police	291,896			291,896	45.0%	450
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	142,126			142,126	21.9%	219
Sewer/Solid Waste/Water	57,537			57,537	8.9%	89
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
Total Expenditures	648,929	0	0	648,929	100.0%	1,000
Excess of Revenues Over/ (Under) Expenditures	225,598	0	0	225,598		

Year Ending June 30, 2013

Queen Anne's County

	Barclay					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	38,869			38,869	65.5%	324
Taxes - Local - Income	10,686			10,686	18.0%	89
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	1,957			1,957	3.3%	16
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	1,172			1,172	2.0%	10
County Grants	3,948			3,948	6.7%	33
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	2,713			2,713	4.6%	23
Debt Proceeds				0	0.0%	0
Total Revenues	59,345	0	0	59,345	100.0%	495
Expenditures by Function						
General Government	17,008			17,008	37.7%	142
Public Safety						
Police				0	0.0%	0
Fire	1,500			1,500	3.3%	13
Other				0	0.0%	0
Public Works						
Transportation	14,696			14,696	32.6%	122
Sewer/Solid Waste/Water	10,992			10,992	24.4%	92
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	924			924	2.0%	8
Total Expenditures	45,120	0	0	45,120	100.0%	376
Excess of Revenues Over/ (Under) Expenditures	14,225	0	0	14,225		

	Centreville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	2,013,885			2,013,885	33.4%	452
	274,892			274,892	4.6%	62
				0	0.0%	0
	120,093			120,093	2.0%	27
				0	0.0%	0
	190,778		3,420	194,198	3.2%	44
	135,418			135,418	2.2%	30
				0	0.0%	0
	331,185		1,304,092	1,635,277	27.1%	367
	12,971		26,612	39,583	0.7%	9
	38,858		1,537,951	1,576,809	26.1%	354
	46,907			46,907	0.8%	11
	3,164,987	0	2,872,075	6,037,062	100.0%	1,356
	523,760			523,760	8.7%	118
				782,529	13.0%	176
	45,000			45,000	0.7%	10
				0	0.0%	0
	448,840			448,840	7.4%	101
	496,679		1,766,217	2,262,896	37.5%	508
				0	0.0%	0
	154,930			154,930	2.6%	35
				0	0.0%	0
			7,714	7,714	0.1%	2
	901,314			901,314	14.9%	202
	265,476		240,781	506,257	8.4%	114
	396,950			396,950	6.6%	89
	4,015,478	0	2,014,712	6,030,190	100.0%	1,355
	(850,491)	0	857,363	6,872		

Year Ending June 30, 2013

Queen Anne's County

Church Hill

Queen Anne

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	209,358			209,358	47.8%	279
Taxes - Local - Income	47,754			47,754	10.9%	64
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	8,994			8,994	2.1%	12
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	5,769			5,769	1.3%	8
County Grants	14,292			14,292	3.3%	19
Other Grants				0	0.0%	0
Service Charges	3,235		96,215	99,450	22.7%	133
Fines and Forfeitures				0	0.0%	0
Miscellaneous	46,671		5,270	51,941	11.9%	69
Debt Proceeds				0	0.0%	0
Total Revenues	336,073	0	101,485	437,558	100.0%	583
Expenditures by Function						
General Government	134,463			134,463	37.4%	179
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other	6,354			6,354	1.8%	8
Public Works						
Transportation	35,166			35,166	9.8%	47
Sewer/Solid Waste/Water	48,713		116,507	165,220	45.9%	220
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	7,751			7,751	2.2%	10
Interest	10,803			10,803	3.0%	14
Miscellaneous				0	0.0%	0
Total Expenditures	243,250	0	116,507	359,757	100.0%	480
Excess of Revenues Over/ (Under) Expenditures	92,823	0	(15,022)	77,801		

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	47,539			47,539	67.0%	215
Taxes - Local - Income	15,791			15,791	22.3%	71
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	252			252	0.4%	1
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	1,875			1,875	2.6%	8
County Grants	2,657			2,657	3.7%	12
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	2,795			2,795	3.9%	13
Debt Proceeds				0	0.0%	0
Total Revenues	70,909	0	0	70,909	100.0%	321
Expenditures by Function						
General Government	16,492			16,492	38.3%	75
Public Safety						
Police				0	0.0%	0
Fire	1,200			1,200	2.8%	5
Other	373			373	0.9%	2
Public Works						
Transportation	8,740			8,740	20.3%	40
Sewer/Solid Waste/Water	16,245			16,245	37.7%	74
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	43,050	0	0	43,050	100.0%	195
Excess of Revenues Over/ (Under) Expenditures	27,859	0	0	27,859		

Year Ending June 30, 2013

Queen Anne's County

	Queenstown						Sudlersville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	385,514			385,514	29.8%	585	75,799			75,799	12.9%	149
Taxes - Local - Income	95,471			95,471	7.4%	145	33,553			33,553	5.7%	66
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	34,686			34,686	2.7%	53	6,635			6,635	1.1%	13
Intergovernmental												
Federal Grants				0	0.0%	0			47,590	47,590	8.1%	93
State Grants	6,903		302,940	309,843	23.9%	470	26,325			26,325	4.5%	52
County Grants	47,392			47,392	3.7%	72	22,387			22,387	3.8%	44
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges			342,054	342,054	26.4%	519			359,677	359,677	61.2%	707
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	12,981		67,667	80,648	6.2%	122	14,053		1,457	15,510	2.6%	30
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	582,947	0	712,661	1,295,608	100.0%	1,966	178,752	0	408,724	587,476	100.0%	1,154
Expenditures by Function												
General Government	245,014			245,014	30.7%	372	93,026			93,026	14.1%	183
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire	14,000			14,000	1.8%	21	2,500			2,500	0.4%	5
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	123,047			123,047	15.4%	187	15,448			15,448	2.3%	30
Sewer/Solid Waste/Water	54,360		302,339	356,699	44.8%	541	28,300		410,259	438,559	66.4%	862
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,830			1,830	0.2%	3	47,984			47,984	7.3%	94
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	18,541			18,541	2.3%	28				0	0.0%	0
Debt Service												
Principal	23,601			23,601	3.0%	36				0	0.0%	0
Interest	10,026			10,026	1.3%	15			63,149	63,149	9.6%	124
Miscellaneous	4,047			4,047	0.5%	6				0	0.0%	0
Total Expenditures	494,466	0	302,339	796,805	100.0%	1,209	187,258	0	473,408	660,666	100.0%	1,298
Excess of Revenues Over/ (Under) Expenditures	88,481	0	410,322	498,803			(8,506)	0	(64,684)	(73,190)		

Year Ending June 30, 2013

St. Mary's County

Leonardtown

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	530,031			530,031	12.1%	167
Taxes - Local - Income	403,443			403,443	9.2%	127
Taxes - Local - Other	11,143			11,143	0.3%	4
Licenses and Permits	136,270			136,270	3.1%	43
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	28,333			28,333	0.6%	9
County Grants	67,893			67,893	1.5%	21
Other Grants			114,704	114,704	2.6%	36
Service Charges	16,222		1,993,712	2,009,934	45.7%	632
Fines and Forfeitures				0	0.0%	0
Miscellaneous	43,019		1,051,577	1,094,596	24.9%	344
Debt Proceeds				0	0.0%	0
Total Revenues	1,236,354	0	3,159,993	4,396,347	100.0%	1,383
Expenditures by Function						
General Government	443,570			443,570	12.8%	140
Public Safety						
Police	64,540			64,540	1.9%	20
Fire	2,000			2,000	0.1%	1
Other	1,014			1,014	0.0%	0
Public Works						
Transportation	374,803			374,803	10.8%	118
Sewer/Solid Waste/Water	34,009		2,188,398	2,222,407	64.0%	699
Other				0	0.0%	0
Parks, Recreation, & Culture	177,745			177,745	5.1%	56
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	45,741			45,741	1.3%	14
Debt Service						
Principal	46,108			46,108	1.3%	15
Interest	78,996		14,365	93,361	2.7%	29
Miscellaneous			519	519	0.0%	0
Total Expenditures	1,268,526	0	2,203,282	3,471,808	100.0%	1,092
Excess of Revenues Over/ (Under) Expenditures	(32,172)	0	956,711	924,539		

Year Ending June 30, 2013

Somerset County

	Crisfield						Princess Anne					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	1,325,203			1,325,203	24.5%	496	2,107,466			2,107,466	57.7%	637
Taxes - Local - Income	81,012			81,012	1.5%	30	102,152			102,152	2.8%	31
Taxes - Local - Other			64,098	64,098	1.2%	24				0	0.0%	0
Licenses and Permits	37,559			37,559	0.7%	14	101,893			101,893	2.8%	31
Intergovernmental												
Federal Grants			17,897	17,897	0.3%	7				0	0.0%	0
State Grants	650,452		768,355	1,418,807	26.3%	531	531,225			531,225	14.5%	161
County Grants	155,717			155,717	2.9%	58	66,982			66,982	1.8%	20
Other Grants	28,704			28,704	0.5%	11				0	0.0%	0
Service Charges	292,619		1,368,870	1,661,489	30.8%	622	211,982			211,982	5.8%	64
Fines and Forfeitures	960		12,630	13,590	0.3%	5	31,083			31,083	0.9%	9
Miscellaneous	456,710		101,532	558,242	10.3%	209	136,877			136,877	3.7%	41
Debt Proceeds	39,368			39,368	0.7%	15	362,404			362,404	9.9%	110
Total Revenues	3,068,304	0	2,333,382	5,401,686	100.0%	2,022	3,652,064	0	0	3,652,064	100.0%	1,104
Expenditures by Function												
General Government	276,444			276,444	5.3%	103	391,814			391,814	11.9%	118
Public Safety												
Police	946,871			946,871	18.0%	354	1,280,878			1,280,878	38.8%	387
Fire	221,661			221,661	4.2%	83	10,000			10,000	0.3%	3
Other	52,076			52,076	1.0%	19				0	0.0%	0
Public Works												
Transportation	368,593			368,593	7.0%	138	572,890			572,890	17.3%	173
Sewer/Solid Waste/Water	80,561		1,715,656	1,796,217	34.1%	672	56,184			56,184	1.7%	17
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	493,764			493,764	9.4%	185	115,943			115,943	3.5%	35
Community Dev. & Pub. Housing			52,170	52,170	1.0%	20	109,039			109,039	3.3%	33
Economic Dev. & Opportunity	43,638			43,638	0.8%	16	317,289			317,289	9.6%	96
Debt Service												
Principal	134,195			134,195	2.5%	50	337,436			337,436	10.2%	102
Interest	29,807		54,242	84,049	1.6%	31	111,482			111,482	3.4%	34
Miscellaneous	795,234			795,234	15.1%	298				0	0.0%	0
Total Expenditures	3,442,844	0	1,822,068	5,264,912	100.0%	1,970	3,302,955	0	0	3,302,955	100.0%	998
Excess of Revenues Over/ (Under) Expenditures	(374,540)	0	511,314	136,774			349,109	0	0	349,109		

Year Ending June 30, 2013

Talbot County

	Easton					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	12,455,554			12,455,554	17.2%	750
Taxes - Local - Income	1,263,222			1,263,222	1.7%	76
Taxes - Local - Other	4,679			4,679	0.0%	0
Licenses and Permits	470,367			470,367	0.6%	28
Intergovernmental						
Federal Grants	41,904	446,790		488,694	0.7%	29
State Grants	373,518			373,518	0.5%	23
County Grants	312,747			312,747	0.4%	19
Other Grants				0	0.0%	0
Service Charges	1,259,103		52,592,957	53,852,060	74.3%	3,244
Fines and Forfeitures	141,755			141,755	0.2%	9
Miscellaneous	1,798,685		1,366,704	3,165,389	4.4%	191
Debt Proceeds				0	0.0%	0
Total Revenues	18,121,534	446,790	53,959,661	72,527,985	100.0%	4,370
Expenditures by Function						
General Government	1,709,200	187,485		1,896,685	2.8%	114
Public Safety						
Police	6,499,084	1,183,964		7,683,048	11.4%	463
Fire	358,715			358,715	0.5%	22
Other	560,466			560,466	0.8%	34
Public Works						
Transportation	1,941,351	2,702,082		4,643,433	6.9%	280
Sewer/Solid Waste/Water	1,722,606		5,059,021	6,781,627	10.0%	409
Other			42,142,129	42,142,129	62.3%	2,539
Parks, Recreation, & Culture	423,540	361,808		785,348	1.2%	47
Community Dev. & Pub. Housing	57,696			57,696	0.1%	3
Economic Dev. & Opportunity	251,687			251,687	0.4%	15
Debt Service						
Principal	791,307			791,307	1.2%	48
Interest	422,560		341,869	764,429	1.1%	46
Miscellaneous	676,184		281,080	957,264	1.4%	58
Total Expenditures	15,414,396	4,435,339	47,824,099	67,673,834	100.0%	4,077
Excess of Revenues Over/ (Under) Expenditures	2,707,138	(3,988,549)	6,135,562	4,854,151		

	Oxford					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	850,112			850,112	40.6%	1,326
Taxes - Local - Income	168,704			168,704	8.1%	263
Taxes - Local - Other	1,191			1,191	0.1%	2
Licenses and Permits	11,036			11,036	0.5%	17
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	255,460			255,460	12.2%	399
County Grants	47,400			47,400	2.3%	74
Other Grants				0	0.0%	0
Service Charges	1,600		582,303	583,903	27.9%	911
Fines and Forfeitures	4,308			4,308	0.2%	7
Miscellaneous	126,586		44,925	171,511	8.2%	268
Debt Proceeds				0	0.0%	0
Total Revenues	1,466,397	0	627,228	2,093,625	100.0%	3,266
Expenditures by Function						
General Government	271,214			271,214	14.0%	423
Public Safety						
Police	167,719			167,719	8.6%	262
Fire	36,798			36,798	1.9%	57
Other				0	0.0%	0
Public Works						
Transportation	259,864			259,864	13.4%	405
Sewer/Solid Waste/Water	112,949		538,535	651,484	33.6%	1,016
Other				0	0.0%	0
Parks, Recreation, & Culture	335,436			335,436	17.3%	523
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	18,278			18,278	0.9%	29
Debt Service						
Principal				0	0.0%	0
Interest			16,311	16,311	0.8%	25
Miscellaneous	182,080			182,080	9.4%	284
Total Expenditures	1,384,338	0	554,846	1,939,184	100.0%	3,025
Excess of Revenues Over/ (Under) Expenditures	82,059	0	72,382	154,441		

Year Ending June 30, 2013

Talbot County

St. Michaels

Trappe

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita		Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source													
Taxes - Local - Property	1,449,176			1,449,176	41.5%	1,421		195,328			195,328	15.4%	183
Taxes - Local - Income	142,786			142,786	4.1%	140		312,907			312,907	24.7%	293
Taxes - Local - Other	59,690			59,690	1.7%	59					0	0.0%	0
Licenses and Permits	40,398			40,398	1.2%	40		5,691			5,691	0.4%	5
Intergovernmental													
Federal Grants	5,486			5,486	0.2%	5					0	0.0%	0
State Grants	77,490			77,490	2.2%	76		13,897			13,897	1.1%	13
County Grants	451,298			451,298	12.9%	442					0	0.0%	0
Other Grants				0	0.0%	0					0	0.0%	0
Service Charges	41,358		545,712	587,070	16.8%	576		33,791		522,154	555,945	43.9%	521
Fines and Forfeitures	2,150			2,150	0.1%	2					0	0.0%	0
Miscellaneous	676,675		50	676,725	19.4%	663		181,401		1,617	183,018	14.4%	172
Debt Proceeds				0	0.0%	0					0	0.0%	0
Total Revenues	2,946,507	0	545,762	3,492,269	100.0%	3,424		743,015	0	523,771	1,266,786	100.0%	1,187
Expenditures by Function													
General Government	521,778			521,778	17.0%	512		207,658			207,658	15.1%	195
Public Safety													
Police	818,645			818,645	26.7%	803		104,555			104,555	7.6%	98
Fire	50,847			50,847	1.7%	50		15,000			15,000	1.1%	14
Other				0	0.0%	0					0	0.0%	0
Public Works													
Transportation	458,960			458,960	15.0%	450		146,814			146,814	10.7%	138
Sewer/Solid Waste/Water	232,747		451,881	684,628	22.3%	671		58,039		609,597	667,636	48.6%	626
Other				0	0.0%	0					0	0.0%	0
Parks, Recreation, & Culture	332,650			332,650	10.8%	326		1,275			1,275	0.1%	1
Community Dev. & Pub. Housing				0	0.0%	0					0	0.0%	0
Economic Dev. & Opportunity	153,561			153,561	5.0%	151		3,000			3,000	0.2%	3
Debt Service													
Principal				0	0.0%	0		15,524			15,524	1.1%	15
Interest			46,597	46,597	1.5%	46		11,625		135,931	147,556	10.7%	138
Miscellaneous				0	0.0%	0		64,280			64,280	4.7%	60
Total Expenditures	2,569,188	0	498,478	3,067,666	100.0%	3,008		627,770	0	745,528	1,373,298	100.0%	1,287
Excess of Revenues Over/ (Under) Expenditures	377,319	0	47,284	424,603				115,245	0	(221,757)	(106,512)		

Washington County

248

Year Ending June 30, 2013

Washington County

	Funkstown						Hagerstown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	170,406			170,406	21.0%	193	22,511,451			22,511,451	24.0%	554
Taxes - Local - Income	44,305			44,305	5.5%	50	2,305,374			2,305,374	2.5%	57
Taxes - Local - Other	7,457			7,457	0.9%	8	3,037,980			3,037,980	3.2%	75
Licenses and Permits	9,046			9,046	1.1%	10	1,545,341			1,545,341	1.6%	38
Intergovernmental												
Federal Grants				0	0.0%	0	1,430,967	128,232	111,885	1,671,084	1.8%	41
State Grants	7,877			7,877	1.0%	9	1,428,545	542,613	159,453	2,130,611	2.3%	52
County Grants	18,421			18,421	2.3%	21	253,830			253,830	0.3%	6
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	61,669		482,857	544,526	67.1%	615	3,326,693		49,593,646	52,920,339	56.5%	1,302
Fines and Forfeitures				0	0.0%	0	1,654,158			1,654,158	1.8%	41
Miscellaneous	9,495		17	9,512	1.2%	11	2,716,695	457,113	2,462,420	5,636,228	6.0%	139
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	328,676	0	482,874	811,550	100.0%	917	40,211,034	1,127,958	52,327,404	93,666,396	100.0%	2,305
Expenditures by Function												
General Government	120,513			120,513	16.3%	136	4,668,787	2,014,097		6,682,884	7.2%	164
Public Safety												
Police				0	0.0%	0	12,114,704	341,590		12,456,294	13.4%	307
Fire	5,000			5,000	0.7%	6	6,205,182	224,994		6,430,176	6.9%	158
Other				0	0.0%	0	1,602,916			1,602,916	1.7%	39
Public Works												
Transportation	37,414			37,414	5.1%	42	2,392,855	178,905	614,377	3,186,137	3.4%	78
Sewer/Solid Waste/Water	54,101		456,381	510,482	69.2%	577	1,936,153		21,965,268	23,901,421	25.7%	588
Other				0	0.0%	0			27,055,385	27,055,385	29.0%	666
Parks, Recreation, & Culture	4,850			4,850	0.7%	5	2,066,117	512,682	452,956	3,031,755	3.3%	75
Community Dev. & Pub. Housing				0	0.0%	0	659,137			659,137	0.7%	16
Economic Dev. & Opportunity				0	0.0%	0	1,829,905		2,035,393	3,865,298	4.1%	95
Debt Service												
Principal				0	0.0%	0	1,435,931			1,435,931	1.5%	35
Interest	1,308		9,778	11,086	1.5%	13	596,411		716,273	1,312,684	1.4%	32
Miscellaneous	48,558			48,558	6.6%	55	1,448,075		79,157	1,527,232	1.6%	38
Total Expenditures	271,744	0	466,159	737,903	100.0%	834	36,956,173	3,272,268	52,918,809	93,147,250	100.0%	2,292
Excess of Revenues Over/ (Under) Expenditures	56,932	0	16,715	73,647			3,254,861	(2,144,310)	(591,405)	519,146		

Year Ending June 30, 2013

Washington County

	Hancock					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	525,876			525,876	25.0%	336
Taxes - Local - Income	71,278			71,278	3.4%	46
Taxes - Local - Other	4,782			4,782	0.2%	3
Licenses and Permits	27,882			27,882	1.3%	18
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	349,042			349,042	16.6%	223
County Grants	22,234			22,234	1.1%	14
Other Grants				0	0.0%	0
Service Charges	52,813		760,714	813,527	38.7%	520
Fines and Forfeitures	14,309			14,309	0.7%	9
Miscellaneous	273,663			273,663	13.0%	175
Debt Proceeds				0	0.0%	0
Total Revenues	1,341,879	0	760,714	2,102,593	100.0%	1,345
Expenditures by Function						
General Government	148,509			148,509	7.4%	95
Public Safety						
Police	218,982			218,982	11.0%	140
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	180,455			180,455	9.0%	115
Sewer/Solid Waste/Water			620,053	620,053	31.1%	397
Other				0	0.0%	0
Parks, Recreation, & Culture	94,679			94,679	4.7%	61
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	508,435			508,435	25.5%	325
Debt Service						
Principal				0	0.0%	0
Interest			79,747	79,747	4.0%	51
Miscellaneous	145,592			145,592	7.3%	93
Total Expenditures	1,296,652	0	699,800	1,996,452	100.0%	1,277
Excess of Revenues Over/ (Under) Expenditures	45,227	0	60,914	106,141		

	Keedysville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	151,131			151,131	31.6%	130
Taxes - Local - Income	50,881			50,881	10.6%	44
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	5,362			5,362	1.1%	5
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	10,816			10,816	2.3%	9
County Grants	19,842			19,842	4.2%	17
Other Grants				0	0.0%	0
Service Charges			222,219	222,219	46.5%	191
Fines and Forfeitures				0	0.0%	0
Miscellaneous	10,075		7,769	17,844	3.7%	15
Debt Proceeds				0	0.0%	0
Total Revenues	248,107	0	229,988	478,095	100.0%	411
General Government	49,425			49,425	10.8%	42
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other	371			371	0.1%	0
Public Works						
Transportation	43,150			43,150	9.4%	37
Sewer/Solid Waste/Water	73,100		170,504	243,604	53.1%	209
Other				0	0.0%	0
Parks, Recreation, & Culture	37,373			37,373	8.2%	32
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			64,274	64,274	14.0%	55
Miscellaneous	15,030		5,177	20,207	4.4%	17
Total Expenditures	218,449	0	239,955	458,404	100.0%	394
Excess of Revenues Over/ (Under) Expenditures	29,658	0	(9,967)	19,691		

Year Ending June 30, 2013

Washington County

Sharpsburg

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	118,518			118,518	55.9%	167
Taxes - Local - Income	51,539			51,539	24.3%	73
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	6,843			6,843	3.2%	10
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	9,473			9,473	4.5%	13
County Grants	17,954			17,954	8.5%	25
Other Grants				0	0.0%	0
Service Charges	415			415	0.2%	1
Fines and Forfeitures				0	0.0%	0
Miscellaneous	7,146			7,146	3.4%	10
Debt Proceeds				0	0.0%	0
Total Revenues	211,888	0	0	211,888	100.0%	298
Expenditures by Function						
General Government	74,171			74,171	39.2%	104
Public Safety						
Police				0	0.0%	0
Fire	6,000			6,000	3.2%	8
Other				0	0.0%	0
Public Works						
Transportation	42,685			42,685	22.6%	60
Sewer/Solid Waste/Water	41,585			41,585	22.0%	59
Other				0	0.0%	0
Parks, Recreation, & Culture	15,137			15,137	8.0%	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	9,451			9,451	5.0%	13
Total Expenditures	189,029	0	0	189,029	100.0%	266
Excess of Revenues Over/ (Under) Expenditures	22,859	0	0	22,859		

Smithsburg

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	717,232			717,232	33.8%	240
Taxes - Local - Income	239,286			239,286	11.3%	80
Taxes - Local - Other	733			733	0.0%	0
Licenses and Permits	18,650			18,650	0.9%	6
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	72,545			72,545	3.4%	24
County Grants	28,998			28,998	1.4%	10
Other Grants				0	0.0%	0
Service Charges	42,357		956,691	999,048	47.1%	334
Fines and Forfeitures	21,157			21,157	1.0%	7
Miscellaneous	18,278		4,562	22,840	1.1%	8
Debt Proceeds				0	0.0%	0
Total Revenues	1,159,236	0	961,253	2,120,489	100.0%	710
Expenditures by Function						
General Government	164,737			164,737	8.3%	55
Public Safety						
Police				263,535	13.3%	88
Fire	11,000			11,000	0.6%	4
Other	17,053			17,053	0.9%	6
Public Works						
Transportation	200,420			200,420	10.1%	67
Sewer/Solid Waste/Water	173,465		904,645	1,078,110	54.3%	361
Other				0	0.0%	0
Parks, Recreation, & Culture	52,656			52,656	2.7%	18
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			36,764	36,764	1.9%	12
Miscellaneous	162,281			162,281	8.2%	54
Total Expenditures	1,045,147	0	941,409	1,986,556	100.0%	665
Excess of Revenues Over/ (Under) Expenditures	114,089	0	19,844	133,933		

Year Ending June 30, 2013

Washington County

Williamsport

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	658,147			658,147	16.5%	308
Taxes - Local - Income	113,059			113,059	2.8%	53
Taxes - Local - Other	2,360			2,360	0.1%	1
Licenses and Permits	20,047			20,047	0.5%	9
Intergovernmental						
Federal Grants	105,538			105,538	2.7%	49
State Grants	27,795			27,795	0.7%	13
County Grants	23,130			23,130	0.6%	11
Other Grants				0	0.0%	0
Service Charges	205,562		2,629,006	2,834,568	71.2%	1,326
Fines and Forfeitures	4,535			4,535	0.1%	2
Miscellaneous	146,015		121	146,136	3.7%	68
Debt Proceeds	44,468			44,468	1.1%	21
Total Revenues	1,350,656	0	2,629,127	3,979,783	100.0%	1,861
Expenditures by Function						
General Government	273,465			273,465	7.1%	128
Public Safety						
Police	100,579			100,579	2.6%	47
Fire	90			90	0.0%	0
Other	5,899			5,899	0.2%	3
Public Works						
Transportation	177,008			177,008	4.6%	83
Sewer/Solid Waste/Water	115,988		910,745	1,026,733	26.6%	480
Other			1,848,708	1,848,708	47.9%	865
Parks, Recreation, & Culture	217,288			217,288	5.6%	102
Community Dev. & Pub. Housing	87,500			87,500	2.3%	41
Economic Dev. & Opportunity	1,039			1,039	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest	22,234		29,265	51,499	1.3%	24
Miscellaneous	69,092			69,092	1.8%	32
Total Expenditures	1,070,182	0	2,788,718	3,858,900	100.0%	1,805
Excess of Revenues Over/ (Under) Expenditures	280,474	0	(159,591)	120,883		

Year Ending June 30, 2013

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	1,282,920			1,282,920	51.5%	422	2,856,727			2,856,727		561
Taxes - Local - Income	81,739			81,739	3.3%	27	312,276			312,276		61
Taxes - Local - Other	28,840			28,840	1.2%	9	46,839		529,470	576,309		113
Licenses and Permits	62,494			62,494	2.5%	21	87,367			87,367		17
Intergovernmental												
Federal Grants	16,028			16,028	0.6%	5	69,781			69,781		14
State Grants	202,812			202,812	8.1%	67	189,613			189,613		37
County Grants				0	0.0%	0			105,304	105,304		21
Other Grants				0	0.0%	0			423,199	423,199		83
Service Charges	161,074			161,074	6.5%	53	449,583		1,764,783	2,214,366		435
Fines and Forfeitures	19,600			19,600	0.8%	6	1,318			1,318		0
Miscellaneous	286,182			286,182	11.5%	94	61,643		45,936	107,579		21
Debt Proceeds	350,000			350,000	14.0%	115				0		0
Total Revenues	2,491,689	0	0	2,491,689	100.0%	820	4,075,147	0	2,868,692	6,943,839		1,364
Expenditures by Function												
General Government	297,362			297,362	10.5%	98	531,303			531,303		104
Public Safety												
Police	683,263			683,263	24.0%	225	1,892,436			1,892,436		372
Fire	184,077			184,077	6.5%	61	45,000			45,000		9
Other				0	0.0%	0	72,200			72,200		14
Public Works												
Transportation	143,728			143,728	5.1%	47	357,641			357,641		70
Sewer/Solid Waste/Water	114,234			114,234	4.0%	38	283,584		2,060,916	2,344,500		461
Other				0	0.0%	0				0		0
Parks, Recreation, & Culture	26,845			26,845	0.9%	9	93,729			93,729		18
Community Dev. & Pub. Housing	24,875			24,875	0.9%	8				0		0
Economic Dev. & Opportunity				0	0.0%	0	3,098			3,098		1
Debt Service												
Principal	2,801			2,801	0.1%	1	176,233			176,233		35
Interest	518			518	0.0%	0	151,294		56,852	208,146		41
Miscellaneous	1,366,787			1,366,787	48.1%	450			10,196	10,196		2
Total Expenditures	2,844,490	0	0	2,844,490	100.0%	937	3,606,518	0	2,127,964	5,734,482		1,127
Excess of Revenues Over/ (Under) Expenditures	(352,801)	0	0	(352,801)			468,629	0	740,728	1,209,357		

Year Ending June 30, 2013

Wicomico County

Hebron

Mardela Springs

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	235,115			235,115	33.6%	214
Taxes - Local - Income	78,466			78,466	11.2%	71
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	20,253			20,253	2.9%	18
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	7,756			7,756	1.1%	7
County Grants	534			534	0.1%	0
Other Grants				0	0.0%	0
Service Charges			351,032	351,032	50.1%	319
Fines and Forfeitures				0	0.0%	0
Miscellaneous	6,030		1,013	7,043	1.0%	6
Debt Proceeds				0	0.0%	0
Total Revenues	348,154	0	352,045	700,199	100.0%	637
Expenditures by Function						
General Government	192,995			192,995	32.6%	176
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	35,391			35,391	6.0%	32
Sewer/Solid Waste/Water	56,534		290,012	346,546	58.6%	315
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			16,301	16,301	2.8%	15
Miscellaneous				0	0.0%	0
Total Expenditures	284,920	0	306,313	591,233	100.0%	538
Excess of Revenues Over/ (Under) Expenditures	63,234	0	45,732	108,966		

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	46,915			46,915	63.8%	134
Taxes - Local - Income	5,695			5,695	7.7%	16
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	12,056			12,056	16.4%	34
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	6,604			6,604	9.0%	19
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	2,297			2,297	3.1%	7
Debt Proceeds				0	0.0%	0
Total Revenues	73,567	0	0	73,567	100.0%	210
Expenditures by Function						
General Government	28,283			28,283	39.0%	81
Public Safety						
Police				0	0.0%	0
Fire	9,600			9,600	13.2%	27
Other				0	0.0%	0
Public Works						
Transportation	9,986			9,986	13.8%	28
Sewer/Solid Waste/Water	24,647			24,647	34.0%	70
Other				0	0.0%	0
Parks, Recreation, & Culture	75			75	0.1%	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	72,591	0	0	72,591	100.0%	207
Excess of Revenues Over/ (Under) Expenditures	976	0	0	976		

Year Ending June 30, 2013

Wicomico County

	Pittsville ¹						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				0		0	20,164,623			20,164,623	39.7%	645
Taxes - Local - Income				0		0	1,439,078			1,439,078	2.8%	46
Taxes - Local - Other				0		0	393,131			393,131	0.8%	13
Licenses and Permits				0		0	1,419,779			1,419,779	2.8%	45
Intergovernmental												
Federal Grants				0		0	1,160,805			1,160,805	2.3%	37
State Grants				0		0	1,917,906			1,917,906	3.8%	61
County Grants				0		0	805,798			805,798	1.6%	26
Other Grants				0		0	638,109	148,974		787,083	1.5%	25
Service Charges				0		0	3,060,899		16,562,962	19,623,861	38.6%	628
Fines and Forfeitures				0		0	811,319			811,319	1.6%	26
Miscellaneous				0		0	525,345	3,904	1,420,540	1,949,789	3.8%	62
Debt Proceeds				0		0	335,664			335,664	0.7%	11
Total Revenues	0	0	0	0		0	32,672,456	152,878	17,983,502	50,808,836	100.0%	1,626
Expenditures by Function												
General Government				0		0	2,439,619			2,439,619	5.2%	78
Public Safety												
Police				0		0	10,298,202			10,298,202	22.0%	330
Fire				0		0	6,824,966			6,824,966	14.6%	218
Other				0		0	1,634,689			1,634,689	3.5%	52
Public Works												
Transportation				0		0	3,829,959	774,959	640,081	5,244,999	11.2%	168
Sewer/Solid Waste/Water				0		0	1,310,991		11,616,327	12,927,318	27.6%	414
Other				0		0				0	0.0%	0
Parks, Recreation, & Culture				0		0	1,641,649	20,858	98,536	1,761,043	3.8%	56
Community Dev. & Pub. Housing				0		0	524,037		197,601	721,638	1.5%	23
Economic Dev. & Opportunity				0		0				0	0.0%	0
Debt Service												
Principal				0		0	2,543,272			2,543,272	5.4%	81
Interest				0		0	647,163		727,427	1,374,590	2.9%	44
Miscellaneous				0		0	1,023,380			1,023,380	2.2%	33
Total Expenditures	0	0	0	0		0	32,717,927	795,817	13,279,972	46,793,716	100.0%	1,498
Excess of Revenues Over/ (Under) Expenditures	0	0	0	0			(45,471)	(642,939)	4,703,530	4,015,120		

Note: ¹ No financial information submitted.

Year Ending June 30, 2013

Wicomico County

	Sharptown						Willards					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	184,835			184,835	41.0%	283	253,227			253,227	32.8%	261
Taxes - Local - Income	39,697			39,697	8.8%	61	48,562			48,562	6.3%	50
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	2,688			2,688	0.6%	4	14,550			14,550	1.9%	15
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	9,899			9,899	2.2%	15	10,895			10,895	1.4%	11
County Grants				0	0.0%	0	415	4,456		4,871	0.6%	5
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	12,435		175,236	187,671	41.6%	287			401,206	401,206	52.0%	413
Fines and Forfeitures				0	0.0%	0	900			900	0.1%	1
Miscellaneous	3,009		22,907	25,916	5.8%	40	20,866		987	21,853	2.8%	22
Debt Proceeds				0	0.0%	0		15,242		15,242	2.0%	16
Total Revenues	252,563	0	198,143	450,706	100.0%	689	349,415	19,698	402,193	771,306	100.0%	794
Expenditures by Function												
General Government	124,387			124,387	27.1%	190	140,465			140,465	13.6%	145
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0	7,500			7,500	0.7%	8
Other	2,168			2,168	0.5%	3	9,205			9,205	0.9%	9
Public Works												
Transportation	40,057			40,057	8.7%	61	33,756			33,756	3.3%	35
Sewer/Solid Waste/Water	37,581		219,799	257,380	56.2%	394	52,626	27,468	530,472	610,566	59.3%	628
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	16,726			16,726	3.6%	26	4,500			4,500	0.4%	5
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			17,569	17,569	3.8%	27			114,204	114,204	11.1%	117
Miscellaneous				0	0.0%	0	97,217	13,000		110,217	10.7%	113
Total Expenditures	220,919	0	237,368	458,287	100.0%	701	345,269	40,468	644,676	1,030,413	100.0%	1,060
Excess of Revenues Over/ (Under) Expenditures	31,644	0	(39,225)	(7,581)			4,146	(20,770)	(242,483)	(259,107)		

Year Ending June 30, 2013

Worcester County

	Berlin						Ocean City					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	2,915,202			2,915,202	19.4%	639	41,618,457			41,618,457	37.3%	5,871
Taxes - Local - Income	273,204			273,204	1.8%	60	814,384			814,384	0.7%	115
Taxes - Local - Other	178,448			178,448	1.2%	39	1,307,277			1,307,277	1.2%	184
Licenses and Permits	173,906			173,906	1.2%	38	3,976,193			3,976,193	3.6%	561
Intergovernmental												
Federal Grants	72,826		1,584,620	1,657,446	11.0%	363	1,145,396		2,646,041	3,791,437	3.4%	535
State Grants	399,634		122,500	522,134	3.5%	114	1,484,734	357,735	1,608,319	3,450,788	3.1%	487
County Grants	423,983			423,983	2.8%	93	16,575,580		1,230,496	17,806,076	16.0%	2,512
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	650,816		8,072,636	8,723,452	58.0%	1,912	8,849,685	257,601	28,057,986	37,165,272	33.3%	5,243
Fines and Forfeitures	150			150	0.0%	0	785,979			785,979	0.7%	111
Miscellaneous	110,389		62,434	172,823	1.1%	38	532,912	94,594	155,870	783,376	0.7%	111
Debt Proceeds				0	0.0%	0	103,889			103,889	0.1%	15
Total Revenues	5,198,558	0	9,842,190	15,040,748	100.0%	3,296	77,194,486	709,930	33,698,712	111,603,128	100.0%	15,743
Expenditures by Function												
General Government	1,459,141			1,459,141	10.2%	320	5,663,250			5,663,250	4.9%	799
Public Safety												
Police	1,361,253			1,361,253	9.5%	298	19,487,474	318		19,487,792	16.9%	2,749
Fire	4,217			4,217	0.0%	1	8,668,144	307,081		8,975,225	7.8%	1,266
Other				0	0.0%	0	4,390,553			4,390,553	3.8%	619
Public Works												
Transportation	1,241,769		49,633	1,291,402	9.0%	283	8,277,236	7,408,241	8,836,761	24,522,238	21.3%	3,459
Sewer/Solid Waste/Water			3,245,565	3,245,565	22.7%	711	5,389,174		16,957,314	22,346,488	19.4%	3,152
Other			5,217,387	5,217,387	36.5%	1,143				0	0.0%	0
Parks, Recreation, & Culture	115,012			115,012	0.8%	25	8,016,826	725,356	2,071,155	10,813,337	9.4%	1,525
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	306,023			306,023	2.1%	67	7,792,309		5,063,977	12,856,286	11.2%	1,814
Debt Service												
Principal	664,341			664,341	4.7%	146	2,872,330			2,872,330	2.5%	405
Interest	96,796		515,059	611,855	4.3%	134	1,596,699		1,543,276	3,139,975	2.7%	443
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	5,248,552	0	9,027,644	14,276,196	100.0%	3,129	72,153,995	8,440,996	34,472,483	115,067,474	100.0%	16,232
Excess of Revenues Over/ (Under) Expenditures	(49,994)	0	814,546	764,552			5,040,491	(7,731,066)	(773,771)	(3,464,346)		

Year Ending June 30, 2013

Worcester County

Pocomoke City

Snow Hill

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita		Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source													
Taxes - Local - Property	3,069,233			3,069,233	33.6%	736		1,133,908			1,133,908	20.6%	537
Taxes - Local - Income	172,886			172,886	1.9%	41		111,849			111,849	2.0%	53
Taxes - Local - Other	1,691			1,691	0.0%	0		6,996		109,510	116,506	2.1%	55
Licenses and Permits	103,598			103,598	1.1%	25		52,596			52,596	1.0%	25
Intergovernmental													
Federal Grants	458,195		244,811	703,006	7.7%	169		37,809		316,227	354,036	6.4%	168
State Grants	121,288		21,883	143,171	1.6%	34		199,699		1,206,142	1,405,841	25.6%	666
County Grants	579,570		425,534	1,005,104	11.0%	241		586,372			586,372	10.7%	278
Other Grants				0	0.0%	0					0	0.0%	0
Service Charges	241,308		2,126,942	2,368,250	25.9%	568		16,203		1,178,276	1,194,479	21.7%	566
Fines and Forfeitures	98			98	0.0%	0		19,140			19,140	0.3%	9
Miscellaneous	121,752		3,765	125,517	1.4%	30		488,291		3,710	492,001	9.0%	233
Debt Proceeds	1,446,900			1,446,900	15.8%	347		25,266			25,266	0.5%	12
Total Revenues	6,316,519	0	2,822,935	9,139,454	100.0%	2,193		2,678,129	0	2,813,865	5,491,994	100.0%	2,602
Expenditures by Function													
General Government	427,124			427,124	4.8%	102		486,661			486,661	12.0%	231
Public Safety													
Police	1,474,109			1,474,109	16.6%	354		718,316			718,316	17.6%	340
Fire	155,294		960,944	1,116,238	12.6%	268		667,391			667,391	16.4%	316
Other				0	0.0%	0					0	0.0%	0
Public Works													
Transportation	585,204			585,204	6.6%	140		682,084			682,084	16.8%	323
Sewer/Solid Waste/Water	423,179		1,960,903	2,384,082	26.8%	572		62,527		1,134,135	1,196,662	29.4%	567
Other				0	0.0%	0					0	0.0%	0
Parks, Recreation, & Culture	414,635			414,635	4.7%	99		258,200			258,200	6.3%	122
Community Dev. & Pub. Housing	202,425			202,425	2.3%	49					0	0.0%	0
Economic Dev. & Opportunity	85,758			85,758	1.0%	21					0	0.0%	0
Debt Service													
Principal	869,553			869,553	9.8%	209		12,525			12,525	0.3%	6
Interest	46,749		140,907	187,656	2.1%	45		198		22,054	22,252	0.5%	11
Miscellaneous	1,135,848		11,251	1,147,099	12.9%	275		8,290		19,282	27,572	0.7%	13
Total Expenditures	5,819,878	0	3,074,005	8,893,883	100.0%	2,134		2,896,192	0	1,175,471	4,071,663	100.0%	1,929
Excess of Revenues Over/ (Under) Expenditures	496,641	0	(251,070)	245,571				(218,063)	0	1,638,394	1,420,331		

Year Ending June 30, 2013

	Allegany	Anne Arundel	Calvert	Caroline ¹	Carroll	Cecil	Charles	Dorchester	Frederick ²	Garrett ³	Harford	Kent
Revenues by Source												
Taxes - Local - Property	13,978,222	40,247,275	4,402,075	5,732,068	17,677,607	13,456,048	4,857,276	9,189,760	56,617,211	1,796,183	26,250,099	3,402,700
Taxes - Local - Income	2,660,989	5,487,795	952,160	576,843	5,651,639	2,228,654	1,360,255	730,665	10,192,506	383,402	4,329,035	699,243
Taxes - Local - Other	311,028	1,389,874	973,121	70,251	274,386	60,980	6,498	67,505	722,048	79,710	273,648	101,249
Licenses and Permits	613,675	2,699,726	157,465	151,166	921,734	532,289	348,593	344,835	3,114,032	98,567	724,209	140,212
Intergovernmental												
Federal Grants	3,921,641	2,213,464	78,258	992,551	1,938,165	333,985	104,394	490,828	1,985,469	3,740,144	320,836	90,499
State Grants	4,855,584	3,198,023	623,617	2,143,859	3,306,184	2,579,582	2,739,386	2,754,996	7,870,628	1,775,184	3,999,708	318,081
County Grants	361,998	2,038,101	402,845	30,576	3,114,339	2,309,325	14,000	768,482	3,718,661	264,044	3,789,020	260,408
Other Grants	93,583	1,851,873	0	0	0	0	0	0	0	0	0	0
Service Charges	28,179,543	30,395,063	4,237,477	5,002,561	20,579,347	16,947,262	6,958,992	9,251,522	50,139,162	2,332,787	19,077,930	3,512,660
Fines and Forfeitures	73,693	416,035	93,713	19,800	201,375	40,697	246	227,974	2,084,469	7,419	479,761	105,358
Miscellaneous	1,253,569	1,359,241	259,504	743,401	2,607,085	1,538,239	1,077,740	644,790	16,263,764	337,640	1,999,085	2,345,777
Debt Proceeds	10,103	10,426,052	2,526,000	828,803	560,045	396,000	0	673,337	13,925,695	203,731	299,900	24,458
Total Revenues	56,313,628	101,722,522	14,706,235	16,291,879	56,831,906	40,423,061	17,467,380	25,144,694	166,633,645	11,018,811	61,543,231	11,000,645
Expenditures by Function												
General Government	2,590,798	8,129,281	1,278,391	1,926,321	4,368,466	4,188,529	1,861,563	2,206,285	14,571,457	1,186,703	7,240,632	1,249,400
Public Safety												
Police	6,304,775	18,160,964	1,118,270	2,779,742	6,943,046	8,512,009	1,237,187	3,864,566	30,187,110	173,891	11,888,897	1,251,797
Fire	5,550,531	15,462,850	10,000	132,699	477,892	314,224	48,691	341,734	453,366	0	698,160	71,616
Other	514,545	2,567,664	187,341	398,345	668,640	623,371	188,119	466,188	2,271,396	0	221,747	72,264
Public Works												
Transportation	6,316,525	19,911,608	2,222,181	1,147,239	8,913,560	4,552,358	509,947	1,798,367	21,885,317	1,250,344	8,827,385	2,115,446
Sewer/Solid Waste/Water	24,297,811	13,353,790	3,135,558	5,498,671	19,127,951	16,694,556	7,247,809	8,528,149	34,712,920	3,158,728	18,915,195	4,178,446
Other	0	0	109,650	3,612	0	0	0	4,505	7,414,514	0	0	0
Parks, Recreation, & Culture	1,238,516	5,514,566	4,097,333	278,351	1,807,976	1,553,059	794,543	909,511	9,638,454	463,075	1,854,016	393,957
Community Dev. & Pub. Housing	3,470,380	824,734	0	503,604	2,444,909	0	0	153,909	348,074	22,533	95,303	101,587
Economic Dev. & Opportunity	107,638	0	222,436	14,640	137,401	0	74,982	165,569	3,617,634	448,178	774,927	77,173
Debt Service												
Principal	975,740	1,221,718	1,043,510	374,545	729,854	551,637	252,979	487,947	8,880,948	163,849	820,751	56,980
Interest	2,625,157	6,552,744	494,588	510,201	1,226,530	752,874	277,195	1,008,966	10,093,674	152,191	1,502,171	257,881
Miscellaneous	2,427,128	3,723	294,246	290,860	3,759,317	13,978	888,195	3,024,680	1,212,739	97,349	4,987,326	763,416
Total Expenditures	56,419,544	91,703,642	14,213,504	13,858,830	50,605,542	37,756,595	13,381,210	22,960,376	145,287,603	7,116,841	57,826,510	10,589,963

Note: No financial information submitted for these jurisdictions: ¹ Goldsboro and Maryland; ² Burkittsville; and ³ Deer Park.

Year Ending June 30, 2013

	Montgomery	Prince George's ¹	Queen Anne's	St. Mary's	Somerset	Talbot	Washington	Wicomico ²	Worcester	Statewide
Revenues by Source										
Taxes - Local - Property	76,521,843	104,356,196	2,770,964	530,031	3,432,669	14,950,170	25,907,513	25,024,362	48,736,800	499,837,072
Taxes - Local - Income	37,642,038	21,206,999	478,147	403,443	183,164	1,887,619	3,260,260	2,005,513	1,372,323	103,692,692
Taxes - Local - Other	4,573,864	1,549,356	0	11,143	64,098	65,560	3,057,740	998,280	1,603,922	16,254,261
Licenses and Permits	9,748,660	8,317,000	172,617	136,270	139,452	527,492	1,661,750	1,619,187	4,306,293	36,475,224
Intergovernmental										
Federal Grants	2,235,717	4,220,634	47,590	0	17,897	494,180	1,776,622	1,246,614	6,505,925	32,755,413
State Grants	4,105,448	5,799,560	539,182	28,333	1,950,032	720,365	2,721,965	2,345,485	5,521,934	59,897,136
County Grants	11,543,863	4,605,883	226,094	67,893	222,699	811,445	434,000	916,507	19,821,535	55,721,718
Other Grants	0	360,153	0	114,704	28,704	0	0	1,210,282	0	3,659,299
Service Charges	41,452,662	13,269,821	2,436,458	2,009,934	1,873,471	55,578,978	59,720,234	22,939,210	49,451,453	445,346,527
Fines and Forfeitures	11,295,727	12,772,800	39,583	0	44,673	148,213	1,695,254	833,137	805,367	31,385,294
Miscellaneous	13,263,958	3,921,995	1,730,416	1,094,596	695,119	4,196,643	6,193,089	2,400,659	1,573,717	65,500,027
Debt Proceeds	7,730,444	2,148,524	46,907	0	401,772	0	44,468	700,906	1,576,055	42,523,200
Total Revenues	220,114,224	182,528,921	8,487,958	4,396,347	9,053,750	79,380,665	106,472,895	62,240,142	141,275,324	1,393,047,863
Expenditures by Function										
General Government	47,491,698	32,474,071	1,029,763	443,570	668,258	2,897,335	7,827,091	3,754,414	8,036,176	155,420,202
Public Safety										
Police	24,356,241	44,458,589	782,529	64,540	2,227,749	8,773,967	13,265,927	12,873,901	23,041,470	222,267,167
Fire	0	301,354	64,200	2,000	231,661	461,360	6,505,938	7,071,143	10,763,071	48,962,490
Other	9,780,141	7,757,478	6,727	1,014	52,076	560,466	1,626,239	1,718,262	4,390,553	34,072,576
Public Works										
Transportation	25,643,967	27,434,042	645,937	374,803	941,483	5,509,071	4,117,984	5,865,558	27,080,928	177,064,050
Sewer/Solid Waste/Water	29,057,147	18,923,381	3,250,611	2,222,407	1,852,401	8,785,375	29,743,607	16,625,191	29,172,797	298,482,501
Other	0	0	0	0	0	42,142,129	28,904,093	0	5,217,387	83,795,890
Parks, Recreation, & Culture	30,365,553	17,824,569	204,744	177,745	609,707	1,454,709	3,502,132	1,902,918	11,601,184	96,186,618
Community Dev. & Pub. Housing	3,557,547	3,373,086	0	0	161,209	57,696	746,637	746,513	202,425	16,810,146
Economic Dev. & Opportunity	910,658	1,475,591	26,255	45,741	360,927	426,526	4,376,986	3,098	13,248,067	26,514,427
Debt Service										
Principal	10,424,826	4,412,286	932,666	46,108	471,631	806,831	1,582,941	2,722,306	4,418,749	41,378,802
Interest	5,258,834	2,257,872	590,235	93,361	195,531	974,893	1,913,974	1,731,328	3,961,738	42,431,938
Miscellaneous	10,021,236	10,801,780	401,921	519	795,234	1,203,624	2,149,784	2,510,580	1,174,671	46,822,306
Total Expenditures	196,867,848	171,494,099	7,935,588	3,471,808	8,567,867	74,053,982	106,263,333	57,525,212	142,309,216	1,290,209,113

Note: No financial information submitted for these jurisdictions: ¹ Glenarden, Hyattsville, and Morningside; and ² Pittsville.

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

	Cumberland	Cumberland	Frostburg	LaVale Sanitary Commission
Plan	Defined benefit plan – Maryland State Retirement and Pension System.	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined benefit plan.
Coverage	City employees.	City employees.	City employees.	Employees 20 ½ years of age who work at least 1,000 hours per year with at least six months of service.
Policies	State system in general: employee contributions vary by plan within the system and can range from 0% to 7%. Employer contributions are actuarially determined. Significant actuarial assumptions include (1) 7.70% rate of return and (2) varying salary increases.	City contributions are made in accordance with employee contract agreements and for employees that opt out of the city health insurance plan. Employees may defer compensation into the plan.	Effective July 1, 2006, eligible employees entered into the Maryland State Retirement and Pension System.	Commission contributions are based on actuarially determined amounts. Significant assumptions include (1) 4.75% rate of return and (2) 3% annual salary increases. Contributions are not required to be made by plan members.
Actual Contribution Made by Entity	\$1,702,701	\$80,787	\$148,083	\$26,299
Annual Required Contribution or Pension Cost	\$1,702,701	Not available	\$148,083	\$0
Financial Status	As of June 30, 2013 (entire system)			As of June 30, 2013
Actuarial Accrued Liability	\$60,060,091,378			\$1,274,574
Actuarial Value of Assets	\$39,350,969,353			\$1,725,235
Unfunded Actuarial Accrued Liability	\$20,709,122,025			(\$450,661)
Unfunded Actuarial Accrued Liability - Prior	\$20,620,744,692			(\$243,617)
Increase/(Decrease) in Unfunded Liability	\$88,377,333			(\$207,044)
Percent of Benefits Funded	65.5%			135.4%

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

	Westernport	Westernport		
Plan	Unfunded defined benefit plan.	Defined contribution plan.		
Coverage	Retired employees with a minimum 20 years of service on their sixty-second birthdate.	Available to all employees.		
Policies	The town does not fund the pension liability and funds the pension benefits monthly as they become due.	No contribution requirements are set forth in the plan for the employer or employees.		
Actual Contribution Made by Entity	\$40,200	\$4,740		
Annual Required Contribution or Pension Cost	Not available	Not applicable		
Financial Status	As of June 30, 2013			
Actuarial Accrued Liability	Not available			
Actuarial Value of Assets	Not available			
Unfunded Actuarial Accrued Liability	\$479,171 ¹			
Unfunded Actuarial Accrued Liability - Prior	Not available			
Increase/(Decrease) in Unfunded Liability	Not available			
Percent of Benefits Funded	Not available			

¹ This figure is presented as “estimated unfunded pension obligation” in the town’s fiscal 2013 financial statements rather than “Unfunded Actuarial Accrued Liability.”

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.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).		
Coverage	Police and fire personnel.	Generally all regular employees, except police and fire personnel.		
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) 3.5% annual salary increases.			
Actual Contribution Made by Entity	\$1,570,000	\$1,570,000		
Annual Required Contribution or Pension Cost	\$4,032,514	\$1,570,000		
Financial Status	As of July 1, 2012			
Actuarial Accrued Liability	\$162,137,819			
Actuarial Value of Assets	\$147,876,672			
Unfunded Actuarial Accrued Liability	\$14,261,147			
Unfunded Actuarial Accrued Liability - Prior	\$20,692,717			
Increase/(Decrease) in Unfunded Liability	(\$6,431,570)			
Percent of Benefits Funded	91.2%			

Calvert County

Cities, Towns, Villages, and Special Taxing Districts

	Chesapeake Beach	North Beach		
Plan	Defined contribution plans.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).		
Coverage	Employees 18 and over are eligible for 401(a) plan. Employees are eligible for 457(b) plan upon completion of a six-month probationary period at the start of employment.	Substantially all permanent, full-time employees.		
Policies	The town makes quarterly contributions based on 10% of 401(a) plan participants' compensation and additional matching contributions of up to 10% of eligible compensation deferred under 457(b) plan. Participants in the 457(b) plan may make voluntary contributions up to the maximum amount allowed by law, but not more than the lesser of \$15,500 or 100% of the employee's total compensation.			
Actual Contribution Made by Entity	\$102,219	\$26,609		
Annual Required Contribution or Pension Cost	Not available	\$26,609		
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	Greensboro	Preston
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).
Coverage	Town employees.	Substantially all regular employees.	All town employees.	Town employees.
Policies				
Actual Contribution Made by Entity	\$203,212	\$124,754	\$38,263	\$15,557
Annual Required Contribution or Pension Cost	\$203,212	Not available	\$38,263	\$15,557
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				

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

	Ridgely			
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).			
Coverage	Substantially all regular employees.			
Policies				
Actual Contribution Made by Entity	\$29,684			
Annual Required Contribution or Pension Cost	\$29,684			
Financial Status				
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase/(Decrease) in Unfunded Liability				
Percent of Benefits Funded				

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

	Hampstead	Hampstead	Manchester	Mt. Airy
Plan	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).
Coverage	Available to all employees.	Police officers.	Most town employees.	All town employees.
Policies	The town contributes up to 20% of eligible employees' salaries to the plan. Employees can defer the lesser of \$17,000 or 100% of includable salaries.			
Actual Contribution Made by Entity	\$60,607	\$82,697	\$74,464	\$103,459
Annual Required Contribution or Pension Cost	Not available	\$82,697	\$74,464	\$103,459
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				

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

	Sykesville	Taneytown	Union Bridge	Westminster
Plan	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).
Coverage	Available to all full-time employees.	All full-time employees.	Available to all full-time employees.	City employees.
Policies	The town is permitted to contribute 5% to 10% of eligible employees' salary to a maximum of \$46,000 per employee, adjusted for inflation after 2011, as well as a longevity lump-sum bonus ranging from \$3,000 to \$13,000 and an additional 5% of the eligible employees' salary.		The town contributes 5% of eligible employees' salaries. Employees can defer the lesser of \$14,000 or 100% of their includable salaries.	
Actual Contribution Made by Entity	\$90,838	\$188,155	\$1,416	\$769,674
Annual Required Contribution or Pension Cost	Not available	\$188,155	Not available	\$769,674
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				

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

	Westminster			
Plan	Defined contribution plan.			
Coverage	City employees that are not members of the Law Enforcement Officers' Pension System (within the State system) and have attained six months of service.			
Policies	The 401(a) plan permits the city to contribute 2% of eligible employees' salary to a maximum of \$50,000 per employee, adjusted annually for inflation.			
Actual Contribution Made by Entity	\$64,703			
Annual Required Contribution or Pension Cost	Not available			
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**

	Cecilton	Elkton	Elkton	Elkton
Plan	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined contribution plan.	Defined benefit plan.
Coverage	Available to all full-time employees.	Certain employees who elected not to transfer into the defined contribution plan in 1999.	Substantially all employees not participating in the State system.	Police Personnel.
Policies	The town contributes 3% of the annual salary of each participating employee. Employees can defer a portion of their salary until future years.		The town is required to contribute 8% of covered compensation. Employees do not have the option to make voluntary contributions.	Participants in the plan are required to contribute 8% of their base salary. Employer contributions are actuarially determined. Significant actuarial assumptions include (1) 7.5% rate of return and (2) projected annual salary increases of 6%.
Actual Contribution Made by Entity	\$3,009	\$10,257	\$206,821	\$351,934
Annual Required Contribution or Pension Cost	\$3,009	\$10,257	Not available	\$336,227
Financial Status				As of July 1, 2011 (latest available)
Actuarial Accrued Liability				\$4,331,408
Actuarial Value of Assets				\$1,764,464
Unfunded Actuarial Accrued Liability				\$2,566,944
Unfunded Actuarial Accrued Liability - Prior				\$2,569,318
Increase/(Decrease) in Unfunded Liability				(\$2,374)
Percent of Benefits Funded				40.7%

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

	North East	Perryville	Rising Sun	Rising Sun
Plan	Defined contribution plan.	Defined contribution plan.	Defined contribution plan.	Defined contribution plan.
Coverage	Available to all full-time employees meeting age and service requirements.	Town employees.	Full-time employees who are at least 21 years of age and have completed one year of service.	Employees who are at least 21 years of age and have completed one year of service are eligible.
Policies	In FY 2013, the town contributed \$1,000 for each full-time employee who had completed one year of employment and matched employee deferrals up to \$1,500 per eligible employee.	The town matches employee contributions up to 3% of gross pay.	Town contribution rate not specified. There is no obligation or provision for employees to contribute to the plan.	For FY 2013, the town matched employee contributions of up to 3%.
Actual Contribution Made by Entity	\$48,844	\$50,850	Not available	\$16,621
Annual Required Contribution or Pension Cost	Not available	Not available	Not available	Not available
Financial Status				
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase/(Decrease) in Unfunded Liability				
Percent of Benefits Funded				

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

	Indian Head	La Plata	La Plata	
Plan	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined contribution plan.	
Coverage	Full-time employees who have completed at least six months of service.	Town employees.	Town manager and treasurer.	
Policies	The employer contribution is 5% of employee's base salary. Employees also may contribute.		Town makes a fixed contribution and each participant may make a voluntary, unmatched after tax contribution, subject to certain limitations.	
Actual Contribution Made by Entity	\$27,109	\$143,112	\$22,552	
Annual Required Contribution or Pension Cost	Not available	\$143,112	\$22,552	
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
Cities, Towns, Villages, and Special Taxing Districts

	Cambridge	Hurlock		
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).		
Coverage	Certain employees of the city, including the Municipal Utilities Commission, are covered by the Employees’ Pension System, the Employees’ Retirement System, or the Law Enforcement Officers’ Pension System.	Town employees.		
Policies				
Actual Contribution Made by Entity	\$929,992 ²	\$76,337		
Annual Required Contribution or Pension Cost	\$929,992	Not available		
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				

² The city’s financial statements indicate the Municipal Utilities Commission, a component unit of the city, absorbed \$64,279 in fiscal 2013.

**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	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined benefit plan.	Defined benefit plan.
Coverage	All permanent employees who work more than 500 hours per fiscal year.	All full-time employees.	Substantially all full-time employees, other than those electing to be in the 25-year plan or the 22-year plan. Employees are eligible after attaining 18 years of age.	Full-time employees are eligible after attaining 18 years of age.
Policies			City contributions are based on actuarial valuations. Significant assumptions include (1) 7.5% annual rate of return and (2) 4.5% annual salary increases. Employee contributions vary based on date hired.	City contributions are based on actuarial valuations. Significant assumptions include (1) 7.5% rate of return and (2) 4.5% annual salary increases. Employee contributions are 5% or 7.5% depending upon the date of employment.
Actual Contribution Made by Entity	\$109,297	\$51,651	\$1,754,139	\$4,408,803
Annual Required Contribution or Pension Cost	\$109,297	\$51,651	\$1,701,812	\$4,290,877
Financial Status			As of July 1, 2013	As of July 1, 2013
Actuarial Accrued Liability			\$26,156,495	\$82,165,494
Actuarial Value of Assets			\$13,177,559	\$35,974,408
Unfunded Actuarial Accrued Liability			\$12,978,936	\$46,191,086
Unfunded Actuarial Accrued Liability - Prior			\$13,249,096	\$46,531,274
Increase/(Decrease) in Unfunded Liability			(\$270,160)	(\$340,188)
Percent of Benefits Funded			50.4%	43.8%

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

	City of Frederick 22-year Pension System	Middletown	Thurmont	Walkersville
Plan	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).
Coverage	Substantially all sworn police officers. All newly hired full-time sworn officers up to the rank of captain are required to participate.	Town employees.	Town employees.	All full-time employees are eligible.
Policies	Employees contribute 8% of their earnings. The city contributes the remaining amounts based on actuarial valuations. Significant actuarial assumptions include (1) 7.5% rate of return and (2) 4.5% annual salary increases.			
Actual Contribution Made by Entity	\$5,987,197	\$60,417	\$708,119 ³	\$59,666
Annual Required Contribution or Pension Cost	\$5,757,450	Not available	Not available	\$59,666
Financial Status	As of July 1, 2013			
Actuarial Accrued Liability	\$89,259,400			
Actuarial Value of Assets	\$50,599,871			
Unfunded Actuarial Accrued Liability	\$38,659,529			
Unfunded Actuarial Accrued Liability - Prior	\$40,292,916			
Increase/(Decrease) in Unfunded Liability	(\$1,633,387)			
Percent of Benefits Funded	56.7%			

³ Includes an additional contribution of \$326,360 to the Employees' Contributory Pension System (ECPS) from the Town's original single-employer non-contributory defined benefit plan which the Town discontinued contributing to in September 2005.

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

	Grantsville	Oakland	Oakland	
Plan	Individual retirement accounts.	Direct pension payments plan (resulting from previously provided unfunded pension benefits plan for certain retired employees).	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	
Coverage	Three employees.	One retiree is currently receiving benefits.	All permanent employees, newly elected officials, and law enforcement personnel.	
Policies	Town contributions equal 5% of gross wages. Annual contributions are not required.	Retirement benefits are based on 50% of the past 10 years' average salary of the retiring employee.		
Actual Contribution Made by Entity	\$5,475	\$5,662	\$82,556	
Annual Required Contribution or Pension Cost	Not applicable	Not available	\$82,556	
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
Cities, Towns, Villages, and Special Taxing Districts**

	Aberdeen	Aberdeen	Aberdeen Sworn Police Officers	Bel Air
Plan	Defined benefit plan.	Defined contribution plan.	Defined benefit plan.	Defined benefit plan. (Established July 1, 2006. A pre-existing defined contribution plan provides pension benefits to full-time, vested, terminated employees.)
Coverage	Employees with a minimum of 1,000 hours of service who are not in one of the other plans. The plan was closed to new participants, however, after June 30, 1997.	Employees not participating in the defined benefit or police pension plan.	Sworn police officers who are full-time and not participants in other plans.	Nonsworn employees.
Policies	No contributions required of employees. City contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 5.25% 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 7% of annual covered payroll.	Participants contribute 7% of their salary. City contributions are actuarially determined. Significant actuarial assumptions include (1) 7.25% rate of return and (2) annual salary increases ranging from 5.4% to 8.6%.	Members contribute 3.5% of compensation. The town contributes 8.7% of the members' covered compensation. Actuarially determined increases in funding requirements are borne by active members by adjusting the percent of the members' covered compensation to be contributed. Significant actuarial assumptions include (1) 7.5% annual rate of return and (2) 4% salary increases.
Actual Contribution Made by Entity	\$70,452	\$354,239	\$505,772	\$253,205
Annual Required Contribution or Pension Cost	\$70,452	Not available	\$505,772	\$315,071
Financial Status	As of July 1, 2012		As of July 1, 2012	As of July 1, 2012
Actuarial Accrued Liability	\$1,706,249		\$8,710,394	\$6,670,606
Actuarial Value of Assets	\$1,541,531		\$6,219,669	\$4,187,126
Unfunded Actuarial Accrued Liability	\$164,718		\$2,490,725	\$2,483,480
Unfunded Actuarial Accrued Liability - Prior	\$145,384		\$2,871,822	\$1,944,675
Increase/(Decrease) in Unfunded Liability	\$19,334		(\$381,097)	\$538,805
Percent of Benefits Funded	90.3%		71.4%	62.8%

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

	Bel Air Sworn Police Officers	Havre de Grace	Havre de Grace Police Department Employees	
Plan	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.	
Coverage	Sworn officers.	All employees with at least one year of credited service who have worked 1,000 or more hours per year.	All police employees with at least one year of credited service who have worked 1,000 or more hours per year.	
Policies	Officers contribute 9.22% of compensation. The town contributes 9.4% of the members' covered compensation. Actuarially determined increases in funding requirements are borne by active members by adjusting the percent of the members' covered compensation to be contributed. Significant actuarial assumptions include (1) 7.5% annual rate of return and (2) 4% salary increases.	Participants contribute 4% of compensation until having earned 30 years of vesting service. The city's contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 8% annual rate of return and (2) 6% salary increases.	Participants contribute 7% of compensation until having earned 30 years of vesting service. The city's contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 8% annual rate of return; and (2) 10% or 2% salary increases (depending on position within pay grade).	
Actual Contribution Made by Entity	\$174,376	\$566,150	\$281,425	
Annual Required Contribution or Pension Cost	\$211,439	\$531,674	\$306,097	
Financial Status	As of July 1, 2012	As of July 1, 2012	As of July 1, 2012	
Actuarial Accrued Liability	\$6,302,919	\$7,639,565	\$3,988,248	
Actuarial Value of Assets	\$4,030,496	\$6,075,593	\$2,842,802	
Unfunded Actuarial Accrued Liability	\$2,272,423	\$1,563,972	\$1,145,446	
Unfunded Actuarial Accrued Liability - Prior	\$1,703,695	\$1,796,678	\$1,148,353	
Increase/(Decrease) in Unfunded Liability	\$568,728	(\$232,706)	(\$2,907)	
Percent of Benefits Funded	63.9%	79.5%	71.3%	

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

	Chestertown	Galena	Rock Hall	
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	
Coverage	Substantially all employees.	Available to full-time employees.	Substantially all eligible employees.	
Policies		Employees may defer income until future years. Employer contribution policy not available.		
Actual Contribution Made by Entity	\$172,000	\$3,104	\$46,139	
Annual Required Contribution or Pension Cost	\$172,000	Not available	\$46,139	
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
Cities, Towns, Villages, and Special Taxing Districts**

	Chevy Chase	Chevy Chase View	Chevy Chase Village	Village of Chevy Chase, Section 5
Plan	Employees' Retirement System of Montgomery County, Retirement Savings Plan of Montgomery County, and Guaranteed Retirement Income Plan (GRIP).	Defined contribution plan.	Defined contribution plan.	Defined contribution plan.
Coverage	Town employees.	All full-time employees.	Employees who have completed 12 months of service in which a minimum of 1,000 hours has been worked and who are at least 21 years of age.	The village's one employee became eligible by being at least 21 years of age and receiving compensation of at least \$450.
Policies	For the first plan (defined benefit), town contributions equal 34.6% of eligible employees' compensation in FY 2013. Employees contribute 4% of their salaries. For the second plan (defined contribution), town contributions equal 8% of the employee's salary plus a 0.1% administrative fee (waived for FY 2013). Employees contribute 1.5% of their salaries. For the third plan (GRIP), town contributions are equal to 7.09% of the employee's salary.	The town contributes up to 6% of employee compensation.	The village contributes 10% of active participants' annual compensation. Active participants may make nondeductible voluntary contributions up to 10% of their annual compensation.	The village contributes 6.75% of the employee's gross compensation provided the employee matches at least 3%.
Actual Contribution Made by Entity	\$104,873	\$4,296	\$206,270	\$3,332
Annual Required Contribution or Pension Cost	Not available	\$4,296	Not available	Not available
Financial Status	See Section II. Counties – Pension Plan Disclosures – Montgomery County for defined benefit plan 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
Cities, Towns, Villages, and Special Taxing Districts**

	Village of Friendship Heights	Gaithersburg	Gaithersburg	Garrett Park
Plan	Defined contribution plan.	Defined contribution plan.	Defined contribution plan.	Defined contribution plan.
Coverage	Available to all employees after six-months of employment.	Full-time employees are eligible immediately upon hire.	Full-time employees are eligible immediately upon hire.	Available to all full-time employees.
Policies	The village contributes up to 8% of eligible employees' salaries. Employees may defer any portion of their salary up to IRS limits (457 plan).	City contributions equal 8% of annual compensation. Supplemental contributions are also available for eligible public safety and public works employees.	The city matches employees' contributions in an amount equal to 60% of employees' contributions up to a maximum of 5% of the employees' annual salary. Employees can contribute up to a maximum limit established annually by the IRS.	Employees can defer any portion of their includable salaries. The town contributes 7% of eligible employees' salaries.
Actual Contribution Made by Entity	\$45,342	\$1,689,664	\$459,619	\$17,239
Annual Required Contribution or Pension Cost	Not available	\$1,689,664	\$459,619	Not available
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
Cities, Towns, Villages, and Special Taxing Districts**

	Kensington	Kensington	Village of Martin's Additions	Poolesville
Plan	Defined benefit plan.	Defined contribution plan (established August 2010).	Defined contribution plan.	Defined contribution plan.
Coverage	All employees with at least 1,000 hours are eligible, with the exception of new employees hired on or after January 1, 2009, pursuant to a "soft freeze" on the plan.	All full-time employees hired after January 1, 2009, are eligible for the 401(a) money purchase plan.	Available to all employees who are at least 18 years of age and have at least six-months of employment.	All full-time employees.
Policies	Town contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 7% investment rate of return and (2) 5% salary increases per year. Plan members are not allowed to contribute.	The town contributes 10% of employee compensation, provided the employee contributes 5% of compensation into a separate deferred compensation plan.	The village contributes 6% of eligible employees' salaries. Employees may defer any portion of their salary up to IRS limits (457 plan).	Town contributions equal at least 10% of employees' base compensation. In addition, the amount could increase by a maximum of \$2,000 per employee depending upon the employee's election for coverage under the town's medical insurance program.
Actual Contribution Made by Entity	\$36,839	Not available	\$4,359	\$87,038
Annual Required Contribution or Pension Cost	\$36,839	Not available	Not available	Not available
Financial Status	As of July 1, 2012			
Actuarial Accrued Liability	\$844,792			
Actuarial Value of Assets	\$390,774			
Unfunded Actuarial Accrued Liability	\$454,018			
Unfunded Actuarial Accrued Liability - Prior	\$385,248			
Increase/(Decrease) in Unfunded Liability	\$68,770			
Percent of Benefits Funded	46.3%			

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

	Rockville	Rockville	Somerset	Takoma Park
Plan	Defined benefit plan.	Defined contribution plan.	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).
Coverage	Available to nonpolice employees who were members of the plan as of April 14, 1986, and to police employees regardless of their date of employment.	Full-time, permanent, nonpolice employees hired on or after April 15, 1986, are required to participate.	All full-time employees.	City employees.
Policies	Police employees contribute 8.5% of their salaries and varying contribution amounts apply to nonpolice employees. City contributions are actuarially determined. Actuarial assumptions include a 7.50% rate of return and projected salary increases of 3.61% to 8.97%.	Plan allows contributions up to 5% of earnings. Employee contributions are matched \$.50 by the city for each \$1 contributed by the employee.	The town contributes 8% of employees' salaries to the plan. Employees can elect a salary reduction of up to 100% to be contributed.	
Actual Contribution Made by Entity	\$4,255,153	\$601,297	\$13,232	\$419,070
Annual Required Contribution or Pension Cost	\$4,255,153	Not available	Not available	\$419,070
Financial Status	As of April 1, 2012			
Actuarial Accrued Liability	\$88,577,844			
Actuarial Value of Assets	\$62,039,361			
Unfunded Actuarial Accrued Liability	\$26,538,483			
Unfunded Actuarial Accrued Liability - Prior	\$19,433,125			
Increase/(Decrease) in Unfunded Liability	\$7,105,358			
Percent of Benefits Funded	70.0%			

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

	Takoma Park – Police Department	Takoma Park	Washington Grove	
Plan	Defined benefit plan.	Defined contribution plan.	Defined contribution plan.	
Coverage	Sworn police officers employed on a full-time basis.	Provides benefits to certain employees.	All full-time employees are eligible.	
Policies	City contributions are actuarially determined. Police contribute 7% of salary. Significant actuarial assumptions include (1) 7.5% investment rate of return and (2) 5.5% salary increases compounded annually per year.	The city contributes a certain percentage of the participant's monthly compensation.	Town contributions equal up to 5% of employee's compensation. Employees may make voluntary contributions up to \$7,500 a year. No employees participated in FY 2013.	
Actual Contribution Made by Entity	\$923,331	\$2,463	\$0	
Annual Required Contribution or Pension Cost	\$923,331	Not available	\$0	
Financial Status	July 1, 2013			
Actuarial Accrued Liability	\$20,508,708			
Actuarial Value of Assets	\$8,700,353			
Unfunded Actuarial Accrued Liability	\$11,808,355			
Unfunded Actuarial Accrued Liability - Prior	\$11,337,471			
Increase/(Decrease) in Unfunded Liability	\$470,884			
Percent of Benefits Funded	42.4%			

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

	Berwyn Heights	Bladensburg	Bowie	Bowie
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland)	Defined contribution plan.	Defined contribution plan.
Coverage	Town employees.	Town employees.	All full-time employees, except police officers, with at least one year of service.	City manager.
Policies			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.	The city contributes 10% of gross salary, exclusive of bonuses.
Actual Contribution Made by Entity	\$94,930	\$188,261	\$1,000,197	Not available
Annual Required Contribution or Pension Cost	\$94,930	\$188,261	\$1,000,197	Not available
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				

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

	Bowie	Brentwood	Capitol Heights	Capitol Heights
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined contribution plan.	Defined benefit plan (frozen in 1992).	Defined contribution plan.
Coverage	Police officers.	Available to all full-time employees.	All elected officials and all other employees who worked at least 20 hours a week and six months a year were eligible to participate until the plan was frozen in 1992.	Available to all full-time employees beginning in July 2013.
Policies		The town makes a contribution of 5% of employees' annual base compensation. The plan permits employees to defer a portion of their salary.	Each participant was required to contribute 2.5% of their annual compensation to the plan, and the balance of the funding was provided by the town.	The town matches employee contributions up to 5% beginning in July 2013.
Actual Contribution Made by Entity	\$834,925	Not available	\$0	Not applicable
Annual Required Contribution or Pension Cost	\$834,925	Not available	Not available	Not applicable
Financial Status			Not available ⁴	
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				

⁴ In fiscal 2013, the town contracted to have a study done to determine the estimated annuity purchase cost or the estimated lump sum values due to the town's retirees. The town transferred \$326,706 from the pension investment account to the town's general fund operating account. The amount calculated to cover the retirees' costs of annuities or a lump sum distribution is approximately \$196,000.

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

	Cheverly	College Park	College Park	Colmar Manor
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined contribution plan.	Defined contribution plan.	Defined contribution plan.
Coverage	Town employees.	Employees with at least one year of service, who are scheduled to work at least 17.5 hours per week, and who are at least 18 years of age.	Available to all city employees.	Employees with at least six months of service and that are at least 18 years of age are eligible.
Policies		City contributions equal 6.5% of employees' compensation quarterly. Voluntary contributions by employees, not exceeding 10% of after-tax pay, and roll-overs from other plans are permitted.	Employees can defer a portion of their wages. The city offers a minimum \$20 per pay period match, with the amount of the match depending on the employee contribution amount and years of service.	The town contributes 5% of each eligible employee's salary. Employees may also contribute.
Actual Contribution Made by Entity	\$254,586	\$350,562	\$413,046	\$30,226
Annual Required Contribution or Pension Cost	\$254,586	Not available	Not available	Not available
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				

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

	Cottage City	District Heights	Edmonston	Forest Heights
Plan	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined contribution plan.	Defined contribution plan.
Coverage	Available to all full-time employees.	Substantially all employees.	Available to all town employees.	Available to all full-time employees.
Policies	Employees can defer a portion of their salary. Employer contribution policy not available.		Employees can defer a portion of their salary. The town makes contributions matching a certain amount of employees' deferred compensation.	Employees can defer a portion of their salary. Town contributions are permissible, but not required.
Actual Contribution Made by Entity	\$0	\$157,567	\$17,583	\$34,597
Annual Required Contribution or Pension Cost	Not available	\$157,567	Not available	Not applicable
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				

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

	Glenarden	Greenbelt	Greenbelt	Hyattsville
Plan	Defined contribution plan. ⁵	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland). ⁵
Coverage	As of FY 2012: All employees who have worked for at least 90 days.	All employees whose positions are considered classified (adopted in budget) and all certified police officers.	All classified and appointed employees.	As of FY 2011: substantially all employees.
Policies	City contributions equal 2.5% of annual compensation. No contributions are required of the employees.		City matches employee contributions to separate deferred compensation plan up to 5% of gross salary and contributes additional amounts for employees in the State pension system.	
Actual Contribution Made by Entity	Not available (the city contributed \$16,488 in FY 2012)	\$1,749,074	\$773,284	Not available (the city contributed \$1,038,134 in FY 2011).
Annual Required Contribution or Pension Cost	Not available (the city's pension cost in FY 2012 was \$16,488)	\$1,749,074	\$773,284	Not available (the city's pension cost in FY 2011 was \$1,038,134).
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				

⁵ Fiscal 2013 information on this plan is not available.

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

	Hyattsville	Landover Hills	Laurel		Morningside
Plan	Defined contribution plan. ⁶	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined benefit plans – City of Laurel Police Retirement Plan and the City of Laurel Employees' (administrative and maintenance) Retirement Plan.		Defined contribution plan. ⁶
Coverage	All full-time and part-time civilian employees.	Town employees.	All full-time and part-time employees.		As of FY 2012: Town employees.
Policies	City matches employee contributions to separate deferred compensation plan up to 5% of gross salary and contributes additional amounts for employees in the State pension system.		Employees contribute 4.5% (administrative and maintenance) and 8.8% (police) of basic compensation. The city's contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 5% annual salary increases and (2) 7% rate of return.		Town contributions equal 7.5% of annual gross wages. Employees can make deferred salary contributions of up to \$15,500.
Actual Contribution Made by Entity	Not available (the city contributed \$191,860 in FY 2011).	\$38,135	\$1,662,636		Not available (the city contributed \$35,990 in FY 2012).
Annual Required Contribution or Pension Cost	Not available	\$38,135	\$1,662,636		Not available
Financial Status			As of July 1, 2012		
Actuarial Accrued Liability			\$22,065,609 (Pol.)	\$17,175,133 (Emp.)	
Actuarial Value of Assets			\$12,558,306	\$10,894,804	
Unfunded Actuarial Accrued Liability			\$9,507,303	\$6,280,329	
Unfunded Actuarial Accrued Liability - Prior			\$8,354,494	\$5,201,115	
Increase/(Decrease) in Unfunded Liability			\$1,152,809	\$1,079,214	
Percent of Benefits Funded			56.9%	63.4%	

⁶ Fiscal 2013 information on this plan is not available.

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

	Mt. Rainier	New Carrollton	Riverdale Park	Riverdale Park
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County –Cumberland).	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined contribution plan.	Defined benefit plan.
Coverage	City employees.	City employees.	Employees electing not to participate in the defined benefit plan.	Town employees.
Policies			Town contributions equal 10% of employees' annual compensation.	Members of the plan are required to contribute 9% of their compensation. The town's contribution is actuarially determined.
Actual Contribution Made by Entity	\$172,570	\$224,553	\$41,252	\$250,576
Annual Required Contribution or Pension Cost	\$172,570	\$224,553	\$41,252	\$250,676
Financial Status				Not available
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase/(Decrease) in Unfunded Liability				
Percent of Benefits Funded				

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

	Seat Pleasant	University Park	Upper Marlboro	
Plan	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	
Coverage	Available to all city employees.	Substantially all permanent, full-time employees.	Town employees.	
Policies	Employees can defer any portion of their includable salaries. The city contributes up to 2.5% of eligible employees' salaries.			
Actual Contribution Made by Entity	\$10,859	\$101,399	\$20,321	
Annual Required Contribution or Pension Cost	Not available	\$101,399	\$20,321	
Financial Status				
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase/(Decrease) in Unfunded Liability				
Percent of Benefits Funded				

**Queen Anne's County
Cities, Towns, Villages, and Special Taxing Districts**

	Centreville	Queenstown		
Plan	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).		
Coverage	Employees who are at least age 21, have completed one year of continuous service, and are credited with at least 1,000 hours of service for the plan year.	All full-time employees and part-time employees working at least 500 hours per year.		
Policies	The town contributes 5% of earned income for eligible employees.	Town contributions are actuarially determined.		
Actual Contribution Made by Entity	\$66,464	\$24,164		
Annual Required Contribution or Pension Cost	Not available	\$24,164		
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
Cities, Towns, Villages, and Special Taxing Districts**

	Leonardtown			
Plan	Defined contribution plan.			
Coverage	Available to all employees.			
Policies	The town contributes an amount equal to 5% of an employee's salary for full-time employees. Employees have the option to defer a portion of their wages.			
Actual Contribution Made by Entity	\$29,211			
Annual Required Contribution or Pension Cost	Not available			
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				

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

	Crisfield	Princess Anne		
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).		
Coverage	All full-time employees.	All regular full-time employees and police officers.		
Policies				
Actual Contribution Made by Entity	\$79,094	\$140,712		
Annual Required Contribution or Pension Cost	\$79,094	\$140,712		
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	Easton	Oxford	St. Michaels
Plan	Defined benefit plan.	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).
Coverage	Full-time employees who begin service prior to the age of 55. Effective July 1, 2008, a “soft-freeze” was implemented, preventing future employees from participating and future service from being credited.	Generally all town employees, except sworn officers.	Town employees.	Town employees.
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) 7.5% annual rate of return and (2) 4.5% annual salary increases.	Plan provisions and contributions are established and may be amended by the town council.		
Actual Contribution Made by Entity	\$1,241,552	\$813,881	\$53,365	\$83,917
Annual Required Contribution or Pension Cost	\$1,241,552	Not available	\$53,365	\$83,917
Financial Status	As of July 31, 2012			
Actuarial Accrued Liability	\$29,466,678			
Actuarial Value of Assets	\$22,097,446			
Unfunded Actuarial Accrued Liability	\$7,369,232			
Unfunded Actuarial Accrued Liability - Prior	\$6,815,309			
Increase/(Decrease) in Unfunded Liability	\$553,923			
Percent of Benefits Funded	75.0%			

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

	Boonsboro	Clear Spring	Funkstown	Hagerstown
Plan	Defined contribution plan.	Defined contribution plan.	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).
Coverage	Full-time employees who have completed six months of service.	One plan member as of June 30, 2012.	Employees who are at least 21 years of age and have worked at least three of the immediately preceding five years.	Employees not covered by the police and fire employees' plan.
Policies	Town contributions equal 7% of employees' compensation. Employee contributions are optional.	Plan members can contribute up to \$12,000 of covered salary. The town matches up to 3% of the employee's salary.	Discretionary town contributions equal 5% of gross salaries.	
Actual Contribution Made by Entity	\$41,363	\$1,174	\$3,193	\$1,588,794
Annual Required Contribution or Pension Cost	Not available	Not available	Not applicable	\$1,588,794
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
Cities, Towns, Villages, and Special Taxing Districts**

	Hagerstown	Hancock	Hancock Law Enforcement Officers	Smithsburg
Plan	Hagerstown Police and Fire Employees' Retirement Plan – defined benefit plan.	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined contribution plan.
Coverage	All full-time police and fire employees that elected to withdraw from the State Retirement and Pension System and all full-time police and fire employees hired on or after July 1, 1998.	Full-time employees who have completed one year of service and are at least 21 years of age.	All law enforcement employees are eligible.	Employees must be employed full-time for at least one year.
Policies	Employees contribute 7% of their base pay. Employer contributions are actuarially determined. Actuarial assumptions include (1) 7.75% investment rate of return and (2) projected salary increases of 4.25% per year.	Employees contribute 6% of their annual covered salary. The town's contributions are actuarially determined. Actuarial assumptions include a 7.5% rate of return and projected salary increases of 3.0% per year.		Town contributions equal \$1,800 for each employee each year.
Actual Contribution Made by Entity	\$965,733	\$32,471	\$4,456	\$15,465
Annual Required Contribution or Pension Cost	Not available	\$32,471	\$4,456	Not available
Financial Status	As of July 1, 2012	Not available		
Actuarial Accrued Liability	\$41,361,999			
Actuarial Value of Assets	\$18,411,814			
Unfunded Actuarial Accrued Liability	\$22,950,185			
Unfunded Actuarial Accrued Liability - Prior	\$20,902,947			
Increase/(Decrease) in Unfunded Liability	\$2,047,238			
Percent of Benefits Funded	44.5%			

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

	Williamsport			
Plan	Defined contribution plan.			
Coverage	All employees who have completed one year of service and are at least 21 years of age.			
Policies	Employees may contribute up to the annual legal limit. The town may make a discretionary contribution.			
Actual Contribution Made by Entity	\$0			
Annual Required Contribution or Pension Cost	Not available			
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				

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

	Delmar	Fruitland	Hebron	Salisbury
Plan	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).
Coverage	All full-time employees who have completed six months of service and are at least 18 years of age.	All full-time employees and police officers must participate.	Town employees.	Generally all regular employees and law enforcement officers and fire department employees.
Policies	Town contributions equal 7.9% of total compensation for regular employees. Regular employees are not allowed to contribute.		All contributions are made on a discretionary basis not to exceed the lesser of \$40,000 or 15% of an eligible employee's salary.	
Actual Contribution Made by Entity	\$46,706	\$184,511	\$5,671	\$2,821,683
Annual Required Contribution or Pension Cost	\$46,706	\$184,511	Not applicable	Not available
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				

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

	Willards			
Plan	Defined contribution plan.			
Coverage	Town employees after one year of service.			
Policies	Town contributions are based on 15% of all full time employees calendar year wages.			
Actual Contribution Made by Entity	\$23,292			
Annual Required Contribution or Pension Cost	Not available			
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				

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

	Berlin	Ocean City – General Employees’ Pension Plan	Ocean City – Public Safety Employees’ Pension Plan	Ocean City – Wastewater Employees’ Plan
Plan	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County –Cumberland).	Defined benefit plan.	Defined benefit plan.	Defined benefit plan – Worcester County – Department of Water and Wastewater Services Plan.
Coverage	Certain town employees.	Nonpublic safety employees and wastewater employees hired after July 1, 1994. The plan was closed to new entrants as of April 1, 2011.	Full-time police officers, firefighters, emergency medical technicians, fire marshals, and communication employees. The plan was closed to new entrants as of April 1, 2011.	Wastewater employees who were transferred from the county Water and Wastewater Services Department.
Policies		The town’s contributions are based on actuarial valuations. Significant assumptions include (1) 7.5% rate of return; (2) 3% salary increase attributable to inflation; and (3) 10% salary increase for the first five years, 7% for years 5-10, and 5% thereafter attributable to seniority/merit. The participants contribute 5% of pay.	The town’s contributions are based on actuarial valuations. Significant assumptions include (1) 7.5% rate of return; (2) 3% salary increase attributable to inflation; and (3) 7% salary increase for the first five years, 4% for years 5-10, and 2% thereafter attributable to seniority/merit. Participants contribute 8% of their salary.	Employees contribute 4% of annual salary, while the town contributes the remaining amounts at an actuarially determined rate.
Actual Contribution Made by Entity	\$324,524	\$2,468,399	\$3,228,530	\$74,734
Annual Required Contribution or Pension Cost	\$324,524	\$2,468,399	\$3,228,530	\$74,734
Financial Status		As of April 1, 2013	As of April 1, 2013	See Section II. Counties – Pension Plan Disclosures – Worcester County.
Actuarial Accrued Liability		\$50,745,117	\$54,717,502	
Actuarial Value of Assets		\$43,230,457	\$42,873,772	
Unfunded Actuarial Accrued Liability		\$7,514,660	\$11,843,730	
Unfunded Actuarial Accrued Liability - Prior		\$8,600,132	\$12,128,951	
Increase/(Decrease) in Unfunded Liability		(\$1,085,472)	(\$285,221)	
Percent of Benefits Funded		85.2%	78.4%	

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

	Ocean City	Pocomoke City	Snow Hill	
Plan	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	Defined benefit plan – Maryland State Retirement and Pension System (see Allegany County – Cumberland).	
Coverage	Employees hired after April 1, 2011.	Certain city employees.	Certain town employees.	
Policies	The town matches employee contributions up to 7% of base annual salary.			
Actual Contribution Made by Entity	\$116,371	\$173,423	\$112,607	
Annual Required Contribution or Pension Cost	Not available	\$173,423	\$112,607	
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 judgments and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.

Year Ending June 30, 2013

Fiscal 2013 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	41,290,571	24,249,252	4,188,340	69,728,163	664,287	29,260,362	114,558,716	645,065
Anne Arundel	622,366,560	407,582,398	129,007,288	1,158,956,246	25,472,177	100,878,891	511,950,174	6,686,872
Baltimore City	754,742,055	276,111,250	188,803,655	1,219,656,960	40,567,308	425,319,234	1,323,791,639	41,093,747
Baltimore	857,516,435	624,060,806	128,901,061	1,610,478,302	23,363,743	260,029,736	788,025,720	5,941,755
Calvert	141,281,902	64,127,088	9,789,812	215,198,802	307,553	15,929,887	118,973,054	1,314,876
Caroline	24,078,947	11,103,026	2,036,840	37,218,813	153,835	10,732,109	60,361,265	137,382
Carroll	197,727,477	127,581,729	15,858,598	341,167,804	1,518,884	34,608,317	196,496,374	593,312
Cecil	103,712,249	50,421,108	6,853,432	160,986,789	1,843,264	25,219,656	134,829,286	0
Charles	201,665,361	99,440,598	21,924,262	323,030,221	1,008,206	45,448,467	219,569,389	3,063,506
Dorchester	31,930,405	9,941,808	2,769,834	44,642,047	383,447	12,027,232	48,910,281	864,700
Frederick	259,514,346	176,068,392	27,730,818	463,313,556	2,974,589	46,125,987	300,709,485	0
Garrett	52,104,985	11,206,954	7,108,189	70,420,128	266,183	14,157,754	36,480,484	915,597
Harford	287,888,796	183,317,186	23,880,675	495,086,657	3,637,218	65,127,083	295,606,575	586,550
Howard	524,801,215	374,358,092	93,481,102	992,640,409	12,656,238	81,939,067	367,357,582	7,258,498
Kent	30,174,622	11,047,174	1,687,666	42,909,462	344,330	7,267,818	17,658,303	233,021
Montgomery	1,498,743,391	1,317,533,090	532,010,240	3,348,286,721	77,936,504	339,364,078	1,005,561,858	20,541,851
Prince George's	989,554,508	505,266,237	237,061,607	1,731,882,352	36,737,446	304,074,417	1,239,433,864	21,071,113
Queen Anne's	65,554,079	39,438,906	6,649,334	111,642,319	1,007,475	16,205,398	46,354,082	3,149,994
St. Mary's	100,806,373	76,746,270	14,573,795	192,126,438	1,497,437	24,566,654	125,913,040	630,893
Somerset	14,822,293	6,123,153	529,659	21,475,105	144,326	8,768,857	37,548,223	78,536
Talbot	32,741,855	23,140,754	9,727,044	65,609,653	709,104	9,146,649	23,697,429	7,500
Washington	122,450,671	65,763,209	9,728,731	197,942,611	3,217,715	39,583,077	216,127,245	78,800
Wicomico	60,969,775	41,027,904	4,685,765	106,683,444	1,242,057	33,396,032	155,367,416	0
Worcester	121,570,804	12,676,852	25,047,347	159,295,003	1,756,502	15,565,813	37,858,256	0
Statewide	7,138,009,675	4,538,333,236	1,504,035,094	13,180,378,005	239,409,828	1,964,742,575	7,423,139,741	114,893,568

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, 2013

Fiscal 2013 County Revenues by Source

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	144,464,143	24,352,100	47,142	12,651,145	14,736,467	266,643,447
Anne Arundel	619,515,937	300,335,417	1,668,233	40,646,365	145,272,651	2,291,867,026
Baltimore City	1,790,204,620	483,288,095	29,364,369	55,696,794	104,686,000	3,723,464,146
Baltimore	1,053,997,211	318,741,636	4,843,763	47,204,358	505,847,817	3,564,476,830
Calvert	136,217,817	32,034,298	408,354	8,699,971	5,863,460	398,730,255
Caroline	71,230,756	4,860,380	48,021	4,120,108	0	117,631,913
Carroll	231,698,003	32,722,850	95,487	15,182,501	23,920,157	646,305,686
Cecil	160,048,942	22,556,055	137,210	8,471,793	222,756	354,266,809
Charles	268,081,362	83,769,831	3,064,461	16,997,679	26,744,830	722,696,590
Dorchester	61,802,214	6,842,644	0	3,168,262	0	116,838,614
Frederick	346,835,472	145,481,132	309,459	23,346,611	31,508,179	1,013,768,998
Garrett	51,553,835	12,072,089	34,833	5,539,237	0	139,886,305
Harford	361,320,208	62,138,044	383,513	66,437,698	35,335,653	1,024,338,991
Howard	456,555,147	140,124,732	3,535,355	55,153,329	100,481,981	1,761,147,191
Kent	25,159,141	3,327,419	111,929	1,003,201	251,800	73,107,282
Montgomery	1,365,467,787	782,566,323	30,016,718	93,147,973	399,513,282	6,096,935,308
Prince George's	1,564,579,394	511,158,301	19,735,021	100,051,960	363,287,180	4,327,431,654
Queen Anne's	65,709,474	15,140,346	131,676	5,071,217	563,967	199,266,474
St. Mary's	151,110,587	39,741,702	227,571	10,371,493	11,183,904	406,259,132
Somerset	46,395,616	5,586,557	7,892	1,847,837	432,366	75,889,699
Talbot	32,851,579	10,540,206	5,354	4,660,876	0	114,376,772
Washington	255,789,122	41,498,471	51,284	14,166,932	12,606,071	525,272,206
Wicomico	188,763,448	33,574,680	138,681	9,218,368	14,784,717	354,405,395
Worcester	53,424,069	29,454,042	56,631	2,583,783	4,534,256	251,104,286
Statewide	9,502,775,884	3,141,907,350	94,422,957	605,439,491	1,801,777,494	28,566,111,009

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, 2013

Fiscal 2013 County Expenditures by Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	9,500,061	2,704,046	2,297,862	7,012,778	4,180,622	16,195,308	10,296,343	18,760,930
Anne Arundel	114,554,557	105,074,316	100,107,431	39,912,969	13,338,561	258,433,277	98,036,777	159,315,499
Baltimore City	264,634,610	396,596,586	192,197,375	0	32,699,491	621,493,452	251,336,507	369,232,604
Baltimore	133,220,917	197,198,741	94,848,535	35,028,167	28,256,266	355,331,709	62,034,787	321,923,680
Calvert	19,194,477	13,397,193	6,021,110	7,215,307	6,917,367	33,550,977	12,904,515	16,497,202
Caroline	3,546,198	2,362,028	3,830,821	2,984,884	1,982,270	11,160,003	2,803,558	992,617
Carroll	38,770,689	11,750,774	10,532,334	7,784,348	11,012,276	41,079,732	20,843,840	22,480,552
Cecil	14,696,778	9,432,789	7,543,801	13,075,262	6,721,930	36,773,782	13,401,364	11,275,043
Charles	29,970,031	50,570,678	18,735,526	16,343,693	11,933,000	97,582,897	19,523,455	33,911,911
Dorchester	4,216,222	3,077,785	3,606,852	3,500,952	1,457,128	11,642,717	5,390,358	3,782,852
Frederick	53,627,478	25,080,588	46,493,338	17,673,309	10,864,581	100,111,816	26,791,397	45,696,565
Garrett	6,273,354	2,826,878	2,261,514	1,833,642	2,672,257	9,594,291	19,782,155	9,410,316
Harford	59,494,204	50,399,932	8,296,837	21,262,106	24,564,469	104,523,344	50,838,287	60,862,323
Howard	115,123,369	85,399,690	90,010,454	14,784,569	9,463,453	199,658,166	63,176,523	111,409,340
Kent	5,432,574	2,705,692	1,258,117	2,463,974	2,295,077	8,722,860	2,245,612	3,924,574
Montgomery	329,738,084	274,960,580	221,011,555	68,819,494	78,284,607	643,076,236	383,000,795	360,775,237
Prince George's	212,673,590	220,197,616	94,839,100	62,157,166	33,241,647	410,435,529	107,158,342	337,652,179
Queen Anne's	9,282,310	6,149,332	3,069,083	4,036,616	8,032,615	21,287,646	6,731,161	11,869,840
St. Mary's	21,689,266	28,296,905	2,086,935	9,656,781	10,220,731	50,261,352	12,512,863	18,666,669
Somerset	6,224,871	2,237,595	916,152	2,469,580	1,557,045	7,180,372	3,886,904	5,604,590
Talbot	5,962,771	1,362,372	4,858,082	2,513,600	2,922,082	11,656,136	8,576,408	3,963,841
Washington	16,585,334	9,376,404	7,118,971	12,620,290	8,219,190	37,334,855	30,771,213	18,210,465
Wicomico	9,061,326	7,752,732	4,537,126	10,911,630	2,198,332	25,399,820	10,866,518	6,928,516
Worcester	13,292,345	7,387,678	6,354,040	14,477,631	2,938,478	31,157,827	4,763,527	16,618,885
Statewide	1,496,765,416	1,516,298,930	932,832,951	378,538,748	315,973,475	3,143,644,104	1,227,673,209	1,969,766,230

Notes:

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

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

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

Year Ending June 30, 2013

Fiscal 2013 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	29,057,273	12,843,705	1,378,693	131,460,805	36,060,892	736,413	2,062,922
Anne Arundel	0	257,352,276	52,480,773	22,957,805	1,140,731,517	152,996,343	24,806,511	19,872,552
Baltimore City	8,144,351	628,713,462	118,320,528	59,933,941	1,444,074,257	0	56,630,615	38,360,400
Baltimore	0	383,958,467	45,913,368	27,947,506	1,535,340,000	209,069,603	21,530,656	42,531,136
Calvert	0	29,401,717	7,564,551	4,099,967	232,555,255	13,323,979	14,058,622	3,971,679
Caroline	0	3,796,175	4,955,395	131,212	71,023,656	6,696,555	1,353,298	1,558,775
Carroll	0	43,324,392	15,232,883	7,342,997	372,160,973	35,989,497	4,939,720	13,931,661
Cecil	0	24,676,407	8,917,106	5,237,536	203,910,134	30,259,925	899,463	5,708,207
Charles	0	53,435,366	14,736,588	3,878,203	384,515,328	49,308,629	9,332,631	7,091,106
Dorchester	0	9,173,210	6,350,120	129,196	65,543,523	5,797,884	484,270	924,336
Frederick	15,228	72,503,190	14,253,156	31,168,696	547,203,824	58,095,034	6,129,844	11,788,417
Garrett	0	29,192,471	6,444,901	281,700	59,524,163	17,274,724	1,432,832	1,291,632
Harford	0	111,700,610	13,026,093	11,569,576	539,973,715	60,499,697	17,234,923	18,297,982
Howard	0	174,585,863	17,268,060	21,429,497	889,753,889	96,049,868	40,586,065	20,074,336
Kent	0	6,170,186	6,556,684	922,240	32,397,969	2,667,030	1,123,889	833,317
Montgomery	0	743,776,032	102,307,399	160,257,830	2,638,705,978	282,857,779	169,489,222	60,652,221
Prince George's	0	444,810,521	64,234,812	30,232,217	1,939,333,988	116,248,143	181,604,362	28,491,525
Queen Anne's	0	18,601,001	5,685,673	4,062,952	95,523,662	7,392,305	3,394,401	1,875,780
St. Mary's	0	31,179,532	10,393,321	3,027,383	230,663,494	16,058,168	8,072,059	3,453,001
Somerset	0	9,491,494	5,368,451	945,314	41,544,691	348,073	1,343,661	912,366
Talbot	0	12,540,249	7,394,918	880,060	60,740,775	6,435,652	3,705,422	1,531,160
Washington	0	48,981,678	12,336,049	3,120,443	303,119,729	50,931,308	4,376,953	9,213,637
Wicomico	48,887	17,843,921	13,515,319	10,538,392	202,131,619	23,507,956	9,207,942	2,420,179
Worcester	0	21,382,412	12,792,075	1,799,550	109,636,951	9,141,983	1,661,292	3,027,182
Statewide	8,208,466	3,205,647,905	578,891,928	413,272,906	13,271,569,895	1,287,011,027	584,135,066	299,875,509

Notes:

Expenditures by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for 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, 2013

Fiscal 2013 County Expenditures by Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter- Governmental	Miscellaneous	Total
Allegany	239,976	1,018,262	1,690,366	18,336,317	397,258	687,826	261,666,077
Anne Arundel	744,753	6,396,383	14,285,328	121,624,384	0	241,797	2,187,478,256
Baltimore City	0	86,966,396	84,787,372	137,033,415	0	101,086,422	3,642,034,870
Baltimore	16,473,878	80,545,433	14,247,655	113,682,675	0	425,641,353	3,405,434,356
Calvert	3,134,074	1,500,881	1,135,921	17,060,984	0	20,225,179	400,778,263
Caroline	253,094	1,522,432	257,051	3,606,293	15,590	5,220,545	115,096,272
Carroll	5,143,100	8,101,111	5,161,542	40,497,013	2,751,872	9,035,570	643,462,752
Cecil	1,244,247	4,268,029	1,799,264	16,119,687	697,502	223,598	355,431,665
Charles	2,322,246	12,208,656	1,164,813	38,723,168	0	2,518,687	706,788,349
Dorchester	508,428	1,794,297	1,740,749	4,153,819	0	4,704,806	117,163,577
Frederick	4,258,545	7,165,645	8,031,030	58,514,301	5,077,122	1,448,572	979,376,670
Garrett	328,973	0	3,918,263	1,247,353	242,205	492,839	137,539,701
Harford	3,204,872	11,236,183	3,675,325	61,391,782	5,477,056	6,310,148	1,027,615,510
Howard	2,521,819	31,922,185	2,192,268	109,433,654	350,000	262,138	1,721,211,177
Kent	336,852	199,899	755,310	5,162,423	132,470	103,834	71,517,537
Montgomery	3,236,507	230,502,290	10,433,285	364,119,733	20,162,736	142,847,010	5,902,162,342
Prince George's	(220,429)	97,857,742	12,764,571	171,870,883	86,856	332,422,746	4,042,847,056
Queen Anne's	890,480	483,725	414,404	11,135,204	0	9,211,226	189,240,769
St. Mary's	2,015,042	1,100,256	2,133,503	12,584,831	49,615	10,980,607	403,661,430
Somerset	101,609	801,273	208,683	2,500,858	16,425	705,360	77,693,501
Talbot	218,361	0	728,427	311,805	822,434	3,439,831	116,368,001
Washington	2,840,328	3,211,223	906,067	16,066,256	38,543	5,726,976	514,789,379
Wicomico	82,073	442,228	540,780	13,221,297	0	11,415,619	339,328,471
Worcester	1,260,385	268,711	1,630,934	10,626,802	20,795,398	282,000	238,755,847
Statewide	51,139,213	589,513,240	174,602,911	1,349,024,937	57,113,082	1,095,234,689	27,597,441,828

Notes:

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

Year Ending June 30, 2012

Fiscal 2012 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	43,046,153	24,854,127	3,327,661	71,227,941	659,513	31,069,663	115,131,745	665,676
Anne Arundel	595,997,068	394,480,856	107,117,751	1,097,595,675	24,764,572	108,147,697	489,614,045	7,477,458
Baltimore City	763,768,773	261,949,606	178,778,491	1,204,496,870	38,942,071	478,881,611	1,328,910,627	36,036,588
Baltimore	848,970,203	593,204,019	107,561,861	1,549,736,083	22,119,908	269,286,513	792,202,994	3,605,771
Calvert	146,449,619	64,199,044	7,284,963	217,933,626	304,571	17,324,656	117,869,076	170,414
Caroline	23,900,066	11,088,210	1,576,052	36,564,328	166,345	11,386,708	57,167,654	161,295
Carroll	203,601,066	127,269,227	14,927,812	345,798,105	1,382,219	38,578,965	196,091,960	447,241
Cecil	102,147,111	49,813,198	4,862,044	156,822,353	1,633,601	27,919,826	145,555,483	0
Charles	197,538,155	97,179,582	17,038,963	311,756,700	964,621	51,526,544	210,565,024	3,174,555
Dorchester	31,155,678	10,851,067	2,805,586	44,812,331	372,787	12,785,750	49,652,062	14,841
Frederick	280,559,892	169,760,329	21,465,211	471,785,432	4,369,302	46,087,775	299,234,674	3,200,000
Garrett	49,873,157	10,808,277	6,414,613	67,096,047	265,933	13,891,395	45,421,249	14,777,326
Harford	294,566,009	179,177,637	21,183,353	494,926,999	3,602,640	62,105,643	296,140,070	897,834
Howard	506,546,740	357,346,675	87,286,592	951,180,007	11,051,324	90,385,136	349,013,914	1,783,810
Kent	30,405,080	10,335,245	1,479,564	42,219,889	362,736	8,732,316	18,094,731	226,492
Montgomery	1,449,723,700	1,255,089,822	495,714,338	3,200,527,860	73,332,118	393,921,169	959,366,691	14,969,816
Prince George's	1,030,977,080	485,231,677	226,607,806	1,742,816,563	30,397,527	328,515,286	1,195,598,850	17,860,370
Queen Anne's	65,918,832	35,969,879	5,765,149	107,653,860	877,365	13,618,531	53,022,808	345,528
St. Mary's	100,043,223	76,289,036	13,325,759	189,658,018	1,498,956	25,409,043	125,528,803	516,528
Somerset	15,739,110	6,246,160	431,161	22,416,431	146,100	8,033,019	40,402,252	75,546
Talbot	30,002,020	20,269,343	8,449,480	58,720,843	921,714	9,920,727	23,794,267	5,000
Washington	122,669,812	64,578,939	8,003,494	195,252,245	3,317,500	42,236,417	231,797,509	162,925
Wicomico	58,468,272	41,845,360	4,292,945	104,606,577	1,223,723	31,269,721	150,889,273	0
Worcester	121,243,588	12,900,072	23,111,431	157,255,091	1,739,111	18,910,536	38,993,490	0
Statewide	7,113,310,407	4,360,737,387	1,368,812,080	12,842,859,874	224,416,257	2,139,944,647	7,330,059,252	106,575,014

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, 2012

Fiscal 2012 County Revenues by Source

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	146,867,084	24,684,713	141,890	11,072,868	0	254,654,009
Anne Arundel	605,239,200	323,509,427	1,510,240	38,937,115	120,690,358	2,212,246,587
Baltimore City	1,843,828,826	448,487,678	38,213,832	73,519,678	41,459,756	3,688,948,711
Baltimore	1,065,095,278	319,030,898	5,149,399	43,041,928	361,304,940	3,365,478,434
Calvert	135,364,146	31,412,630	337,571	16,752,662	6,342,591	408,447,797
Caroline	68,715,657	5,317,370	15,792	3,842,160	0	114,621,651
Carroll	235,118,166	33,017,978	92,355	23,010,491	20,081,445	658,500,759
Cecil	173,475,309	20,305,271	157,723	8,782,452	11,504,000	372,680,709
Charles	265,266,123	74,487,203	1,988,697	21,592,370	30,548,736	706,604,450
Dorchester	62,452,654	7,015,850	0	3,270,729	0	117,924,351
Frederick	348,522,449	114,801,142	212,745	37,356,829	58,359,028	1,035,406,927
Garrett	74,089,970	10,931,881	42,144	5,186,645	4,192,786	161,805,406
Harford	359,143,547	62,752,735	340,840	48,490,929	49,138,660	1,018,396,350
Howard	441,182,860	133,294,139	3,596,944	87,654,615	129,153,879	1,757,113,768
Kent	27,053,539	3,368,754	68,422	4,676,950	2,464,624	80,214,915
Montgomery	1,368,257,676	761,697,202	26,577,629	137,464,635	466,251,816	6,034,108,936
Prince George's	1,541,974,506	485,100,953	13,503,335	132,454,250	120,227,686	4,066,474,820
Queen Anne's	66,986,867	16,340,740	133,612	7,168,173	165,780	199,326,397
St. Mary's	151,454,374	41,070,681	185,070	9,095,348	165,588	393,128,034
Somerset	48,510,817	5,410,049	19,640	2,106,036	2,016,012	80,625,085
Talbot	33,719,994	10,927,763	5,347	2,266,364	0	106,562,025
Washington	274,196,851	42,398,381	328,761	13,341,137	13,128,283	541,963,158
Wicomico	182,158,993	32,469,202	73,686	8,557,015	1,904,867	330,994,063
Worcester	57,904,027	24,689,381	46,927	3,363,797	0	244,998,334
Statewide	9,576,578,913	3,032,522,021	92,742,601	743,005,174	1,439,100,835	27,951,225,675

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, 2012

Fiscal 2012 County Expenditures by Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	8,769,452	2,675,159	2,129,423	7,340,984	4,400,526	16,546,092	9,727,954	18,713,090
Anne Arundel	113,951,385	98,655,705	99,030,868	39,810,092	13,325,091	250,821,756	95,545,137	162,617,936
Baltimore City	242,177,199	356,202,111	153,862,921	0	26,374,917	536,439,949	268,692,535	356,078,885
Baltimore	126,409,920	206,287,748	94,417,204	35,286,252	29,235,410	365,226,614	62,954,496	311,909,517
Calvert	17,406,970	13,211,616	5,389,278	7,797,464	4,829,280	31,227,638	14,960,138	17,241,633
Caroline	3,913,594	1,946,473	3,748,936	2,818,851	1,735,230	10,249,490	3,878,199	1,112,266
Carroll	39,359,620	12,611,761	10,395,408	7,601,527	8,326,670	38,935,366	19,721,273	19,362,214
Cecil	15,520,756	9,076,987	7,734,898	22,914,737	6,659,063	46,385,685	16,776,676	11,268,685
Charles	32,325,374	50,752,022	17,936,452	16,315,328	11,020,504	96,024,306	17,684,970	33,017,588
Dorchester	4,525,211	2,946,626	3,376,337	3,616,515	1,483,165	11,422,643	5,400,264	3,288,776
Frederick	50,297,098	24,183,815	43,293,803	15,117,142	13,244,839	95,839,599	29,409,918	43,628,320
Garrett	7,270,180	2,699,889	2,335,793	1,859,287	3,693,725	10,588,694	20,246,416	9,455,415
Harford	69,484,772	46,528,815	8,745,649	19,726,645	22,121,241	97,122,350	44,891,929	57,057,025
Howard	125,639,297	83,068,122	80,676,351	14,495,814	9,615,624	187,855,911	59,546,271	84,023,069
Kent	7,124,283	2,422,502	1,221,872	2,597,054	4,796,390	11,037,818	2,912,228	4,106,735
Montgomery	313,368,930	246,319,438	192,746,028	63,073,597	45,698,842	547,837,905	359,254,401	339,179,501
Prince George's	207,300,757	202,303,983	88,623,724	58,243,732	30,384,022	379,555,461	125,948,105	326,676,880
Queen Anne's	9,171,830	6,143,198	3,073,000	4,085,668	7,683,211	20,985,077	5,794,847	11,906,740
St. Mary's	21,985,566	20,536,461	2,023,112	9,406,424	6,393,253	38,359,250	11,440,964	17,782,133
Somerset	6,196,468	2,195,213	908,558	2,568,435	1,672,874	7,345,080	3,283,463	6,247,596
Talbot	9,982,446	1,221,875	4,410,302	2,514,416	2,058,427	10,205,020	7,000,497	3,945,926
Washington	15,745,231	9,462,276	6,777,667	12,839,613	8,223,968	37,303,524	36,252,772	17,901,483
Wicomico	9,385,277	7,216,998	4,196,331	10,501,441	2,115,100	24,029,870	8,566,054	8,053,492
Worcester	13,888,118	7,129,184	6,547,508	10,008,330	3,092,842	26,777,864	4,852,009	16,951,155
Statewide	1,471,199,734	1,415,797,977	843,601,423	370,539,348	268,184,214	2,898,122,962	1,234,741,515	1,881,526,060

Notes:

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

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

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

Year Ending June 30, 2012

Fiscal 2012 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	28,441,044	12,907,998	1,497,113	132,415,704	36,616,324	718,904	2,089,123
Anne Arundel	0	258,163,073	50,117,573	23,093,699	1,133,618,595	148,853,142	27,090,430	19,319,772
Baltimore City	8,561,750	633,333,170	117,394,551	55,915,323	1,463,787,922	0	53,106,331	36,441,500
Baltimore	0	374,864,013	48,074,276	30,116,149	1,554,056,000	224,210,119	32,403,841	41,153,194
Calvert	0	32,201,771	9,529,430	4,071,517	258,070,511	12,949,476	12,423,434	4,025,525
Caroline	0	4,990,465	4,934,314	133,412	73,075,298	6,738,085	1,379,716	1,653,428
Carroll	0	39,083,487	14,269,851	7,459,690	367,004,918	35,511,836	3,139,189	11,992,146
Cecil	0	28,045,361	8,758,726	5,091,170	199,524,147	29,781,835	1,628,055	5,815,444
Charles	0	50,702,558	15,334,449	3,739,046	361,356,607	47,375,280	13,122,195	5,684,931
Dorchester	0	8,689,040	6,069,279	174,545	64,707,066	6,167,456	452,323	1,002,389
Frederick	14,917	73,053,155	14,186,499	34,501,799	546,221,290	56,051,339	12,809,473	11,858,782
Garrett	0	29,701,831	6,493,397	281,700	59,948,601	15,952,881	1,010,689	1,356,329
Harford	0	101,948,954	12,998,102	12,691,004	534,997,283	57,538,583	11,753,648	18,056,077
Howard	0	143,569,340	15,384,333	21,280,895	843,720,165	90,817,111	42,578,973	21,619,592
Kent	0	7,018,963	7,016,208	975,797	32,685,725	2,794,984	1,201,754	784,723
Montgomery	0	698,433,902	98,731,298	148,233,654	2,563,696,577	287,767,253	149,182,015	42,475,357
Prince George's	0	452,624,985	62,614,973	30,419,846	1,833,386,297	116,395,893	203,602,897	28,890,965
Queen Anne's	0	17,701,587	5,372,471	3,595,163	104,142,392	7,654,931	3,955,975	1,716,365
St. Mary's	0	29,223,097	10,227,643	3,044,570	221,205,236	16,215,651	7,244,259	3,472,770
Somerset	0	9,531,059	5,133,988	1,036,293	45,419,894	354,915	1,504,804	1,236,491
Talbot	0	10,946,423	6,812,366	1,021,117	59,194,106	6,086,581	3,924,287	2,276,233
Washington	0	54,154,255	13,656,502	2,248,270	296,960,287	51,120,082	5,762,689	14,980,672
Wicomico	38,408	16,657,954	13,348,316	10,949,474	192,923,721	22,353,999	8,489,761	2,399,376
Worcester	0	21,803,164	12,453,661	1,957,337	114,762,560	9,130,506	2,448,707	2,966,905
Statewide	8,615,075	3,124,882,650	571,820,204	403,528,583	13,056,880,902	1,288,438,262	600,934,349	283,268,089

Notes:

Expenditures by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for 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, 2012

Fiscal 2012 County Expenditures by Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter- Governmental	Miscellaneous	Total
Allegany	201,090	870,841	3,260,393	6,492,895	397,258	2,048,628	253,272,859
Anne Arundel	1,634,154	7,783,014	13,252,891	117,022,748	0	67,118	2,164,789,350
Baltimore City	0	76,291,507	84,753,910	147,780,376	0	223,119,494	3,670,541,232
Baltimore	13,129,235	75,090,344	13,521,124	104,568,884	0	139,601,776	3,142,425,489
Calvert	5,156,238	1,910,951	1,643,987	16,521,538	0	20,772,039	427,911,025
Caroline	297,318	1,439,508	242,850	4,199,633	15,590	4,787,650	118,050,351
Carroll	4,766,029	7,650,674	4,597,062	42,499,735	2,679,193	14,843,569	633,792,365
Cecil	558,768	4,398,609	1,291,615	17,021,603	725,251	866,629	365,413,654
Charles	2,387,659	12,125,224	901,052	43,053,499	0	4,362,074	688,494,254
Dorchester	717,073	1,798,680	2,085,122	4,447,404	0	4,687,790	116,946,021
Frederick	5,683,454	6,798,254	8,039,613	58,104,258	8,749,154	(3,326,969)	978,866,798
Garrett	167,575	263,000	6,017,851	1,305,919	227,205	664,841	141,250,693
Harford	9,373,212	10,911,143	3,103,347	63,910,578	5,043,497	6,505,610	1,015,438,160
Howard	30,631,513	34,343,239	1,669,661	109,384,028	350,000	320,094	1,669,164,152
Kent	414,878	118,588	411,661	3,511,892	196,917	(121,953)	75,172,238
Montgomery	18,872,994	232,353,892	6,060,571	316,812,747	18,721,599	160,110,454	5,602,659,148
Prince George's	(281,677)	96,610,165	12,194,659	173,097,194	86,856	284,501,291	3,881,000,562
Queen Anne's	2,794,262	3,190,121	458,823	11,904,251	0	6,578,674	199,221,922
St. Mary's	1,752,592	946,677	2,150,430	13,442,878	52,230	6,831,947	376,154,796
Somerset	103,822	381,996	223,432	2,472,381	16,425	875,329	81,832,377
Talbot	226,264	53,417	617,202	355,564	820,446	10,578,112	123,099,584
Washington	1,962,757	3,617,790	1,139,142	15,639,929	0	2,546,596	516,837,726
Wicomico	85,489	2,046,255	606,475	14,196,607	0	9,625,345	327,097,919
Worcester	1,286,174	257,828	1,525,609	11,651,758	20,727,750	272,032	241,909,973
Statewide	101,920,873	581,251,717	169,768,482	1,299,398,299	58,809,371	901,118,170	26,811,342,647

Notes:

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

Year Ending June 30, 2011

Fiscal 2011 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	43,514,499	24,248,781	3,641,976	71,405,256	613,729	34,889,161	118,491,371	627,078
Anne Arundel	577,494,668	374,947,388	99,724,378	1,052,166,434	26,495,321	131,103,102	441,900,022	6,239,877
Baltimore City	793,716,817	234,955,010	147,366,164	1,176,037,991	42,129,361	543,426,095	1,217,011,093	38,106,038
Baltimore	845,151,974	514,714,431	97,078,292	1,456,944,697	19,671,639	312,411,552	725,387,862	3,360,449
Calvert	146,790,799	62,668,488	7,455,494	216,914,781	292,301	21,301,398	125,060,957	2,112,179
Caroline	23,870,675	10,627,737	1,867,785	36,366,197	184,591	12,654,657	59,815,834	139,610
Carroll	208,296,512	116,192,620	13,419,524	337,908,656	1,364,821	41,332,948	195,835,199	6,802
Cecil	101,811,471	46,835,947	5,284,792	153,932,210	1,427,706	34,146,101	137,198,637	27,230
Charles	195,235,915	92,049,627	18,996,786	306,282,328	943,817	50,362,276	197,375,360	3,321,811
Dorchester	29,425,126	10,037,561	3,125,538	42,588,225	317,137	20,918,894	51,739,030	26,523
Frederick	289,635,356	157,826,635	23,529,980	470,991,971	4,860,501	68,521,517	280,543,930	3,676,983
Garrett	48,932,811	10,137,038	6,902,101	65,971,950	282,620	18,677,093	50,119,668	508,912
Harford	290,202,982	166,483,042	23,494,635	480,180,659	3,302,290	79,712,746	290,217,647	1,143,397
Howard	506,795,469	315,353,675	93,451,447	915,600,591	10,585,088	80,860,501	351,387,542	241,670
Kent	30,680,082	8,200,260	1,493,367	40,373,709	327,588	9,698,772	18,423,001	225,837
Montgomery	1,431,967,385	1,039,234,850	499,049,223	2,970,251,458	62,898,873	430,479,104	873,888,919	11,666,887
Prince George's	1,056,096,454	454,342,603	243,549,621	1,753,988,678	30,154,829	435,715,296	1,073,909,994	57,213,675
Queen Anne's	60,097,959	29,527,496	4,707,310	94,332,765	1,675,106	18,007,539	55,278,885	1,762,242
St. Mary's	99,665,820	71,984,221	13,595,154	185,245,195	1,420,474	32,313,183	123,179,378	552,479
Somerset	16,117,612	6,295,530	501,098	22,914,240	152,653	9,210,882	44,431,911	74,313
Talbot	29,154,652	18,551,894	6,792,369	54,498,915	754,521	14,708,196	23,976,430	11,175
Washington	125,462,990	59,279,436	9,745,693	194,488,119	3,217,272	55,470,338	199,707,975	187,150
Wicomico	60,530,124	39,186,250	4,305,061	104,021,435	1,290,848	38,435,571	164,531,472	0
Worcester	122,233,624	10,459,699	23,513,666	156,206,989	1,735,427	22,599,125	41,143,136	0
Statewide	7,132,881,776	3,874,140,219	1,352,591,454	12,359,613,449	216,098,513	2,516,956,047	6,860,555,252	131,232,317

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, 2011

Fiscal 2011 County Revenues by Source

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	154,007,610	25,010,518	74,177	11,218,622	0	262,329,912
Anne Arundel	579,243,001	277,420,538	1,508,665	45,654,767	181,572,655	2,164,061,381
Baltimore City	1,798,543,226	416,166,973	33,710,031	83,177,195	126,575,000	3,676,339,777
Baltimore	1,041,159,863	322,624,748	3,876,202	54,460,483	372,805,000	3,271,542,632
Calvert	148,474,534	31,272,111	433,552	7,681,724	20,582,199	425,651,202
Caroline	72,610,101	4,857,323	59,171	3,976,062	7,325,456	125,378,901
Carroll	237,174,949	33,305,923	99,418	27,822,657	34,407,590	672,084,014
Cecil	171,371,968	19,318,111	130,226	8,325,789	2,018,169	356,524,179
Charles	251,059,447	70,914,498	1,669,334	16,465,638	39,604,693	686,939,755
Dorchester	72,684,446	6,781,046	0	3,564,951	38,380	125,974,186
Frederick	352,742,430	130,500,830	272,540	26,952,208	5,073,255	991,393,735
Garrett	69,305,673	10,093,658	33,611	5,479,137	0	151,166,649
Harford	371,073,790	59,780,029	227,873	47,597,249	14,000,000	976,161,890
Howard	432,489,713	130,204,239	3,393,722	48,184,012	126,181,806	1,666,639,171
Kent	28,347,610	3,250,634	55,730	1,393,833	3,178,139	76,927,243
Montgomery	1,316,034,910	718,203,178	29,655,416	94,603,062	800,211,177	5,991,858,073
Prince George's	1,566,838,965	459,849,977	5,950,079	115,145,789	226,999,205	4,158,927,521
Queen Anne's	75,048,667	15,262,641	53,528	5,560,441	22,036,706	213,969,853
St. Mary's	156,045,041	38,224,114	320,983	7,960,446	0	389,216,253
Somerset	53,717,106	5,691,220	20,706	1,737,229	2,150,535	86,383,689
Talbot	38,695,801	10,083,544	3,900	2,811,702	12,962,912	119,811,296
Washington	255,365,463	41,978,517	8,789	14,811,356	11,289,742	521,159,258
Wicomico	202,967,043	31,424,860	67,414	9,498,742	2,936,289	352,206,631
Worcester	63,742,261	21,941,123	42,885	2,941,617	0	246,610,302
Statewide	9,508,743,616	2,884,160,353	81,667,952	647,024,711	2,011,948,908	27,709,257,502

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, 2011

Fiscal 2011 County Expenditures by Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	9,042,930	2,764,000	2,671,618	7,046,520	4,332,648	16,814,786	10,746,735	19,263,340
Anne Arundel	114,398,679	99,010,623	94,676,352	40,088,234	13,080,237	246,855,446	86,718,991	154,175,433
Baltimore City	213,248,961	343,054,363	148,854,143	0	25,917,965	517,826,471	231,326,235	331,570,602
Baltimore	137,543,022	201,196,864	95,276,458	35,103,122	28,737,830	360,314,274	81,521,569	262,831,250
Calvert	16,051,314	12,456,120	3,905,733	8,657,855	4,398,364	29,418,072	14,581,246	16,160,778
Caroline	3,798,679	2,068,373	3,502,106	2,795,383	1,761,707	10,127,569	4,196,253	1,205,685
Carroll	40,794,158	12,989,592	10,845,275	7,853,355	6,705,770	38,393,992	22,633,680	20,041,857
Cecil	13,957,384	9,032,176	8,153,895	26,907,949	6,044,681	50,138,701	15,631,509	10,416,252
Charles	32,417,081	49,517,349	19,465,647	15,866,334	11,397,954	96,247,284	25,065,808	34,509,242
Dorchester	4,236,904	3,001,578	4,233,860	3,570,173	1,514,835	12,320,446	8,202,995	3,552,073
Frederick	51,411,092	22,425,068	40,050,761	13,973,105	16,391,059	92,839,993	30,859,961	44,828,462
Garrett	6,239,608	2,507,772	2,328,157	2,109,193	2,784,720	9,729,842	16,865,932	9,436,160
Harford	77,647,543	54,078,753	9,040,350	19,681,455	26,768,787	109,569,345	43,666,085	59,956,567
Howard	133,002,053	77,208,237	67,741,404	13,611,137	8,401,043	166,961,821	44,735,413	87,626,458
Kent	4,897,844	2,408,130	1,280,329	2,634,383	2,358,208	8,681,050	3,062,009	4,371,775
Montgomery	335,988,200	227,144,934	199,626,196	63,119,205	38,329,861	528,220,196	355,940,984	331,117,331
Prince George's	214,056,347	202,746,953	87,312,794	59,618,474	34,619,628	384,297,849	120,184,335	319,557,426
Queen Anne's	10,397,457	6,134,551	3,185,480	4,194,025	7,805,357	21,319,413	6,168,626	12,158,371
St. Mary's	23,195,377	19,671,717	1,843,072	9,563,191	4,848,311	35,926,291	12,202,918	17,363,676
Somerset	7,694,830	1,998,096	883,519	2,491,851	1,486,618	6,860,084	4,186,202	6,211,947
Talbot	8,317,818	1,268,565	4,718,349	2,664,899	2,541,067	11,192,880	8,317,430	2,953,137
Washington	16,183,642	11,076,944	7,432,541	12,085,084	10,258,848	40,853,417	31,214,289	18,692,122
Wicomico	8,535,647	7,321,685	4,596,646	10,714,979	2,559,902	25,193,212	9,792,222	7,328,103
Worcester	14,188,703	6,882,807	6,281,265	10,323,577	3,024,875	26,512,524	4,331,829	17,802,790
Statewide	1,497,245,273	1,377,965,250	827,905,950	374,673,483	266,070,275	2,846,614,958	1,192,153,256	1,793,130,837

Notes:

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

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

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

Year Ending June 30, 2011

Fiscal 2011 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	30,010,075	13,031,497	1,449,501	136,312,029	37,412,221	911,180	2,148,372
Anne Arundel	0	240,894,424	49,312,675	22,862,160	1,140,460,707	143,450,598	35,220,135	16,457,907
Baltimore City	9,715,011	572,611,848	117,940,008	49,619,102	1,428,371,206	0	48,058,453	37,360,500
Baltimore	0	344,352,819	46,097,414	29,905,271	1,526,420,000	210,151,307	33,880,207	43,234,655
Calvert	0	30,742,024	7,053,349	5,107,576	247,704,497	14,940,434	13,363,612	3,634,235
Caroline	0	5,401,938	4,880,276	138,028	78,139,424	6,471,052	1,321,316	1,599,245
Carroll	0	42,675,537	14,399,560	7,365,461	370,541,202	34,220,170	2,701,126	12,214,971
Cecil	0	26,047,761	8,634,316	5,063,326	208,494,734	30,944,212	1,496,846	5,608,954
Charles	0	59,575,050	14,310,134	3,140,293	356,296,796	45,806,836	13,325,108	3,980,570
Dorchester	0	11,755,068	5,647,001	514,793	72,425,921	5,843,901	620,593	1,000,089
Frederick	14,890	75,703,313	14,329,419	41,582,678	527,569,208	54,841,233	11,872,701	11,157,736
Garrett	0	26,302,092	6,440,923	281,700	60,206,598	16,767,726	271,643	1,337,203
Harford	0	103,622,652	13,565,203	12,877,277	548,838,998	54,653,428	17,387,123	18,423,840
Howard	0	132,361,871	17,350,267	19,294,410	846,245,877	92,778,329	40,164,072	19,696,769
Kent	0	7,433,784	7,405,131	1,213,594	34,228,645	2,651,136	1,311,901	722,908
Montgomery	0	687,058,315	100,250,552	150,013,950	2,480,159,835	273,840,393	163,021,936	38,755,004
Prince George's	0	439,741,761	65,966,814	30,801,467	1,952,515,694	117,554,126	215,460,697	28,252,247
Queen Anne's	0	18,326,997	5,640,770	4,106,205	109,847,136	7,611,325	5,324,409	1,776,370
St. Mary's	0	29,566,594	8,424,268	3,408,273	224,049,031	12,471,821	8,496,769	3,475,694
Somerset	0	10,398,149	4,936,340	1,052,536	50,026,744	375,274	1,356,819	897,949
Talbot	0	11,270,567	6,801,634	1,010,008	60,047,816	5,929,422	4,115,867	2,024,407
Washington	0	49,906,411	12,499,574	2,400,068	313,086,874	46,064,083	4,409,355	8,320,582
Wicomico	36,619	17,156,944	12,917,038	10,493,885	203,931,594	22,165,521	9,216,617	2,481,564
Worcester	45,719	22,180,338	13,335,647	2,092,446	118,845,478	9,053,523	2,341,523	3,094,220
Statewide	9,812,239	2,995,096,332	571,169,810	405,794,008	13,094,766,044	1,245,998,070	635,650,008	267,655,991

Notes:

Expenditures by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for 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, 2011

Fiscal 2011 County Expenditures by Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter- Governmental	Miscellaneous	Total
Allegany	353,689	1,299,107	3,774,604	7,208,211	386,838	1,674,574	261,829,614
Anne Arundel	4,466,168	9,291,640	11,989,848	101,535,676	0	401,618	2,137,597,681
Baltimore City	0	101,059,977	86,428,114	151,771,009	0	236,107,154	3,560,402,803
Baltimore	19,406,187	68,543,046	9,670,873	168,714,568	0	139,451,525	3,137,685,168
Calvert	3,711,625	1,896,031	1,296,717	16,194,257	0	23,297,238	414,410,981
Caroline	304,984	1,581,781	584,318	7,721,358	11,590	4,456,847	126,538,405
Carroll	21,386,444	8,073,504	5,357,701	38,870,768	2,661,598	11,853,807	651,509,999
Cecil	552,009	4,761,981	1,843,295	17,072,969	840,039	160,273	375,616,800
Charles	976,450	11,234,860	177,972	35,400,509	0	1,226,351	674,115,294
Dorchester	434,315	1,840,224	4,577,200	4,390,009	0	4,806,365	130,412,829
Frederick	9,331,247	7,265,786	12,605,961	55,752,704	7,451,352	692,185	974,406,608
Garrett	339,573	0	5,502,601	3,085,182	213,665	378,310	137,096,666
Harford	1,497,779	11,163,910	2,905,576	51,065,628	4,058,316	6,257,129	1,033,533,747
Howard	13,994,470	28,370,452	1,270,661	97,707,855	330,000	0	1,609,528,907
Kent	407,128	345,865	595,317	12,973,834	199,563	252,843	83,320,543
Montgomery	12,075,394	238,757,000	5,573,635	614,681,515	14,122,327	132,043,985	5,774,562,237
Prince George's	(264,525)	95,055,544	10,868,868	170,949,066	86,856	263,170,372	3,988,513,183
Queen Anne's	3,872,916	3,923,101	709,180	11,275,782	0	11,271,315	215,402,376
St. Mary's	1,635,410	1,073,581	2,333,348	14,544,293	66,659	5,056,434	373,723,843
Somerset	92,616	909,205	202,572	2,520,876	16,425	497,757	87,838,176
Talbot	255,489	248,398	642,216	617,667	761,613	16,764,992	130,000,794
Washington	3,297,459	4,049,320	672,937	15,513,365	38,544	1,683,373	518,979,004
Wicomico	82,302	549,601	578,873	14,160,159	0	7,577,933	335,040,890
Worcester	2,221,648	367,905	1,058,778	11,626,630	19,621,791	321,493	246,862,647
Statewide	100,430,777	601,661,819	171,221,165	1,625,353,890	50,867,176	869,403,873	26,978,929,194

Notes:

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

Year Ending June 30, 2010

Fiscal 2010 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	40,593,205	23,824,268	3,669,846	68,087,319	609,877	35,151,954	127,404,051	1,034,206
Anne Arundel	562,322,754	355,787,451	105,440,693	1,023,550,898	23,594,825	114,165,141	450,433,856	4,815,659
Baltimore City	757,127,790	222,375,717	143,407,041	1,122,910,548	34,438,535	483,784,424	1,239,074,617	31,084,115
Baltimore	821,831,081	495,655,906	104,393,300	1,421,880,287	16,937,921	253,373,898	729,399,066	2,461,750
Calvert	133,981,114	56,136,128	6,522,635	196,639,877	1,438,982	16,121,107	118,768,841	1,794,691
Caroline	23,207,661	10,020,333	1,997,965	35,225,959	210,257	12,505,232	66,477,642	133,925
Carroll	201,526,397	108,163,076	15,261,500	324,950,973	1,310,177	33,508,007	214,332,983	500,088
Cecil	100,884,443	46,816,208	5,758,616	153,459,267	1,416,887	29,186,713	138,171,980	0
Charles	190,101,537	86,513,316	15,908,544	292,523,397	1,368,428	51,409,563	216,178,307	1,046,741
Dorchester	28,949,671	8,636,162	3,531,590	41,117,423	313,068	16,537,271	52,992,269	33,568
Frederick	288,983,632	146,332,338	25,219,644	460,535,614	5,719,926	60,275,213	280,453,151	0
Garrett	45,715,026	9,867,543	5,962,444	61,545,013	276,309	18,766,695	43,304,086	992,308
Harford	286,741,072	154,181,039	23,816,466	464,738,577	3,152,131	72,823,403	296,532,774	1,024,594
Howard	493,333,476	294,042,539	84,390,339	871,766,354	10,306,945	46,018,799	333,312,378	570,458
Kent	27,447,599	9,306,233	1,723,263	38,477,095	303,470	9,312,947	20,910,642	383,519
Montgomery	1,453,190,266	1,042,098,527	390,512,763	2,885,801,556	57,037,936	363,284,343	840,574,829	17,671,544
Prince George's	1,080,876,668	428,141,810	260,591,654	1,769,610,132	29,599,501	350,988,300	1,117,649,092	81,394,946
Queen Anne's	59,242,742	29,647,125	4,732,984	93,622,851	1,715,983	17,650,137	52,704,687	1,338,947
St. Mary's	94,478,268	65,115,901	13,735,035	173,329,204	1,375,944	29,646,499	129,168,394	520,081
Somerset	15,784,761	6,222,301	641,064	22,648,126	152,075	11,110,706	42,673,335	81,836
Talbot	28,324,937	19,260,503	6,831,278	54,416,718	1,079,221	9,228,215	24,878,681	17,000
Washington	129,232,852	57,025,046	10,041,843	196,299,741	3,379,664	39,660,311	198,021,512	38,000
Wicomico	60,211,126	37,206,314	4,640,662	102,058,102	1,255,571	33,730,071	160,040,877	0
Worcester	127,048,961	10,921,118	23,115,287	161,085,366	1,712,306	17,926,121	38,567,579	0
Statewide	7,051,137,039	3,723,296,902	1,261,846,456	12,036,280,397	198,705,939	2,126,165,071	6,932,025,628	146,937,976

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, 2010

Fiscal 2010 County Revenues by Source

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	163,590,211	25,453,836	114,372	16,242,502	0	274,098,117
Anne Arundel	569,414,656	260,982,641	1,417,578	37,262,463	154,912,166	2,071,135,227
Baltimore City	1,753,943,156	421,880,064	19,318,795	53,045,989	180,067,000	3,585,604,087
Baltimore	985,234,714	289,681,169	3,659,612	45,471,390	183,147,000	2,946,012,093
Calvert	136,684,639	29,610,458	202,063	10,295,007	19,897,080	394,768,106
Caroline	79,116,798	5,199,292	31,055	4,220,821	16,069,824	140,074,007
Carroll	248,341,078	30,415,622	86,168	18,224,413	71,542,494	694,870,925
Cecil	167,358,693	19,538,938	138,554	10,422,461	12,956,921	365,291,721
Charles	268,634,612	67,263,947	1,714,521	19,495,581	16,557,203	667,557,689
Dorchester	69,563,108	6,737,811	0	4,337,052	20,845,327	142,913,789
Frederick	340,728,364	120,863,052	225,230	26,639,978	121,324,506	1,076,036,670
Garrett	63,063,089	9,645,485	33,712	5,575,688	0	140,139,296
Harford	370,380,771	58,549,207	715,952	44,108,281	184,263,550	1,125,908,469
Howard	379,901,635	122,791,913	2,983,119	50,680,271	114,367,157	1,552,797,394
Kent	30,607,108	3,166,310	91,257	2,220,414	8,339,060	83,204,714
Montgomery	1,221,530,716	679,044,268	31,668,786	70,443,112	529,131,640	5,474,658,014
Prince George's	1,550,032,338	429,715,832	4,412,555	112,542,324	109,620,952	4,005,533,634
Queen Anne's	71,693,771	15,656,264	258,937	6,131,680	29,299,154	218,378,640
St. Mary's	159,334,974	42,623,396	354,692	5,831,026	230	382,849,466
Somerset	53,865,877	5,504,487	22,606	1,629,120	3,052,953	86,875,244
Talbot	34,123,896	9,467,783	8,868	5,874,055	13,000	104,983,541
Washington	237,719,823	38,895,686	29,853	17,651,477	12,281,315	506,257,559
Wicomico	193,770,948	31,496,648	55,406	9,382,145	18,062,894	356,081,714
Worcester	56,493,700	18,319,420	57,678	3,033,675	0	240,702,145
Statewide	9,205,128,675	2,742,503,530	67,601,369	580,760,924	1,805,751,426	26,636,732,260

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, 2010

Fiscal 2010 County Expenditures by Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	8,170,234	2,809,658	1,291,439	6,844,315	6,925,666	17,871,078	10,791,067	21,193,630
Anne Arundel	113,094,761	100,390,003	96,127,226	41,038,969	14,977,585	252,533,783	89,302,957	152,439,031
Baltimore City	203,152,829	344,397,042	139,099,796	0	29,013,886	512,510,724	276,496,237	317,280,254
Baltimore	146,730,791	196,613,547	100,983,647	34,316,572	30,493,088	362,406,854	84,615,552	274,985,076
Calvert	16,216,096	12,627,777	4,545,805	7,646,622	4,686,919	29,507,123	15,758,841	16,809,402
Caroline	3,946,597	1,845,284	3,705,178	2,812,991	1,856,388	10,219,841	2,465,439	1,249,121
Carroll	42,217,300	12,501,334	10,062,798	7,722,641	6,670,188	36,956,961	25,471,949	18,664,697
Cecil	13,873,987	9,029,839	8,523,133	8,988,411	5,414,643	31,956,026	13,724,237	11,287,706
Charles	43,474,649	48,153,357	19,149,460	15,171,988	10,264,237	92,739,042	21,057,290	31,092,231
Dorchester	14,454,461	3,082,681	3,618,518	3,847,857	1,576,193	12,125,249	6,416,701	3,277,131
Frederick	45,296,462	23,723,551	42,839,667	15,128,398	22,144,533	103,836,149	42,742,889	44,311,366
Garrett	6,123,569	2,531,765	2,219,385	1,950,239	2,094,738	8,796,127	17,406,645	9,137,270
Harford	106,572,729	59,080,213	9,413,475	19,404,232	18,747,298	106,645,218	48,035,240	52,407,136
Howard	103,931,723	74,682,528	62,328,349	13,404,419	9,039,988	159,455,284	52,085,448	80,052,777
Kent	5,426,457	2,547,681	1,257,580	2,557,120	2,974,844	9,337,225	2,329,317	4,797,725
Montgomery	337,779,600	273,771,998	210,861,995	66,017,817	33,473,180	584,124,990	402,056,024	314,998,383
Prince George's	211,019,600	196,944,090	86,007,177	57,456,161	32,639,133	373,046,561	117,254,664	296,559,857
Queen Anne's	10,615,275	5,948,129	4,035,599	4,058,586	8,479,634	22,521,948	6,638,616	12,276,735
St. Mary's	21,503,997	18,829,021	1,989,097	8,663,592	4,329,647	33,811,357	10,012,117	16,697,443
Somerset	7,254,288	1,861,754	900,364	2,334,178	1,354,602	6,450,898	3,896,963	5,042,001
Talbot	7,539,107	1,288,981	4,550,060	2,589,930	1,991,088	10,420,059	6,138,044	2,723,965
Washington	16,545,414	11,242,790	4,750,835	12,014,279	13,725,316	41,733,220	29,924,711	18,984,426
Wicomico	8,839,037	7,556,745	4,337,955	11,480,291	2,319,522	25,694,513	9,731,585	7,361,750
Worcester	16,977,102	7,322,558	6,654,825	12,926,913	4,420,598	31,324,894	4,223,385	18,142,370
Statewide	1,510,756,065	1,418,782,326	829,253,363	358,376,521	269,612,914	2,876,025,124	1,298,575,918	1,731,771,483

Notes:

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

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

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

Year Ending June 30, 2010

Fiscal 2010 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	31,984,697	13,261,776	2,911,063	135,375,379	36,224,500	555,125	2,071,056
Anne Arundel	0	241,741,988	47,324,445	24,633,197	1,089,243,178	135,390,954	36,795,487	16,913,228
Baltimore City	5,969,384	599,745,875	150,186,464	20,192,493	1,416,090,622	0	54,812,722	36,458,000
Baltimore	0	359,600,628	47,118,852	29,589,146	1,516,260,000	187,960,561	49,483,783	44,031,539
Calvert	0	32,568,243	7,453,791	5,259,432	234,658,997	9,972,121	16,685,489	3,617,938
Caroline	0	3,714,560	5,413,011	212,422	82,354,131	5,623,177	1,727,888	1,872,119
Carroll	0	44,136,646	14,618,362	7,619,922	399,830,606	32,343,195	4,749,615	11,414,007
Cecil	0	25,011,943	9,028,935	5,297,114	210,902,027	27,964,916	1,846,347	5,776,066
Charles	0	52,149,521	14,321,621	6,534,015	363,993,597	43,055,552	12,374,959	3,992,353
Dorchester	0	9,693,832	5,855,743	489,743	76,844,052	5,335,337	1,318,907	1,002,497
Frederick	14,696	87,068,951	13,986,446	33,225,341	580,413,193	52,668,372	9,751,196	11,235,510
Garrett	0	26,543,915	6,656,947	281,700	61,288,973	14,363,734	304,086	1,344,974
Harford	0	100,442,376	13,776,675	16,148,110	572,013,773	51,174,619	21,453,941	18,364,549
Howard	0	132,138,225	17,508,953	19,559,872	809,385,094	85,704,383	38,009,114	18,376,269
Kent	0	7,127,042	6,357,538	1,156,666	35,947,361	2,909,344	5,284,448	921,801
Montgomery	0	717,054,407	98,923,700	162,222,062	2,435,705,208	272,640,558	182,492,585	48,208,977
Prince George's	0	413,814,521	58,223,443	28,702,189	1,923,900,188	101,724,081	216,705,999	27,127,533
Queen Anne's	0	18,915,351	5,684,161	4,767,647	97,649,170	7,345,864	5,902,177	1,770,258
St. Mary's	0	26,709,560	9,038,898	4,193,746	219,241,820	14,810,977	8,540,436	3,346,229
Somerset	0	8,938,964	5,213,046	266,251	51,563,441	402,346	1,563,563	904,544
Talbot	0	8,862,009	5,704,887	1,107,021	60,063,912	6,266,740	4,402,392	1,467,687
Washington	0	48,909,137	12,324,889	3,026,322	296,958,566	39,979,362	4,450,898	6,738,949
Wicomico	37,910	17,131,245	13,700,845	11,198,772	224,716,529	19,890,612	8,862,164	2,736,037
Worcester	161,109	22,526,864	14,160,584	2,445,880	118,222,089	8,524,548	1,994,421	3,533,636
Statewide	6,183,099	3,036,530,500	595,844,012	391,040,126	13,012,621,906	1,162,275,853	690,067,742	273,225,756

Notes:

Expenditures by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for 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, 2010

Fiscal 2010 County Expenditures by Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter- Governmental	Miscellaneous	Total
Allegany	286,272	1,566,289	2,017,592	6,696,248	386,838	1,788,897	261,167,044
Anne Arundel	1,085,870	8,772,518	11,284,312	97,818,013	0	1,074,502	2,077,706,236
Baltimore City	0	128,693,574	132,801,137	104,292,538	0	221,827,566	3,580,764,544
Baltimore	18,368,750	64,286,631	9,816,684	90,887,327	0	135,055,377	3,061,596,923
Calvert	2,960,204	1,971,060	1,241,504	22,315,181	0	20,126,560	404,553,739
Caroline	351,355	1,615,414	950,004	8,749,282	11,590	5,224,776	131,986,167
Carroll	14,267,474	7,796,238	5,721,070	45,164,645	2,630,214	14,745,172	684,211,427
Cecil	1,233,444	4,364,864	1,096,196	17,179,189	820,631	347,017	356,698,702
Charles	1,082,774	11,534,615	1,295,705	36,539,549	0	1,364,282	684,452,234
Dorchester	511,413	2,320,338	1,157,080	3,320,021	0	4,656,480	139,085,153
Frederick	11,603,283	6,366,443	14,022,518	49,888,505	6,651,041	(4,161,379)	1,021,852,031
Garrett	224,119	0	10,901,155	2,108,335	182,285	597,923	139,717,842
Harford	4,120,267	11,738,643	4,287,878	72,655,748	2,899,706	6,642,502	1,108,936,734
Howard	2,519,646	31,355,105	1,294,866	93,530,602	330,000	390,055	1,513,489,191
Kent	406,148	425,836	455,424	3,036,335	189,210	434,876	79,415,711
Montgomery	10,435,729	232,034,970	7,578,812	276,833,975	15,402,662	112,092,206	5,493,530,441
Prince George's	(213,672)	98,480,996	12,336,500	160,370,121	86,856	269,950,024	3,895,274,940
Queen Anne's	5,251,577	8,114,811	873,247	8,812,449	0	7,891,320	206,115,255
St. Mary's	12,272,259	981,314	2,836,571	12,404,645	64,425	4,697,565	374,453,799
Somerset	98,986	379,368	434,596	3,872,731	16,425	492,890	87,852,337
Talbot	269,891	422,003	693,328	802,157	722,861	3,553,257	112,297,311
Washington	1,221,859	3,035,932	1,694,905	15,523,125	2,026,798	1,849,023	496,018,399
Wicomico	129,491	2,622,168	595,704	12,898,790	0	7,789,437	356,805,344
Worcester	509,270	296,238	784,955	11,656,754	19,055,287	456,562	252,469,084
Statewide	88,996,409	629,175,368	226,171,743	1,157,356,265	51,476,829	818,886,890	26,520,450,588

Notes:

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

Year Ending June 30, 2009

Fiscal 2009 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	36,153,702	25,429,319	3,078,011	64,661,032	611,328	26,535,752	128,201,062	461,891
Anne Arundel	543,294,102	364,527,636	102,672,530	1,010,494,268	22,471,099	78,686,676	487,823,301	4,124,479
Baltimore City	695,253,215	262,901,249	129,527,015	1,087,681,479	44,014,905	340,014,633	1,326,486,291	37,532,480
Baltimore	772,394,712	640,176,172	112,618,205	1,525,189,089	17,041,573	201,357,123	794,487,571	11,942,759
Calvert	122,918,020	58,370,205	6,713,620	188,001,845	1,316,223	11,731,911	128,023,371	1,873,681
Caroline	21,330,577	10,850,717	1,842,199	34,023,493	221,565	8,928,110	65,496,199	167,352
Carroll	189,079,529	112,788,488	14,849,679	316,717,696	1,288,525	26,813,357	206,091,504	697,098
Cecil	95,701,197	48,851,186	6,067,112	150,619,495	1,294,930	23,120,083	127,153,125	0
Charles	181,396,190	82,314,487	15,700,495	279,411,172	970,377	37,795,295	227,882,796	5,973,207
Dorchester	26,903,025	12,561,789	3,363,438	42,828,252	329,275	14,885,259	59,492,547	58,265
Frederick	271,101,871	158,356,951	24,774,769	454,233,591	5,706,399	40,694,742	287,702,374	0
Garrett	43,021,879	10,423,109	6,528,144	59,973,132	289,148	14,351,914	50,012,551	1,029,605
Harford	269,382,106	161,364,855	21,056,508	451,803,469	2,746,769	47,201,230	300,028,589	1,274,548
Howard	466,313,079	317,213,178	76,074,093	859,600,350	8,788,469	36,159,670	343,955,178	5,123,819
Kent	25,655,349	12,100,769	1,765,461	39,521,579	318,934	5,612,715	22,407,858	278,366
Montgomery	1,374,932,643	1,291,716,935	351,843,241	3,018,492,819	49,816,913	285,537,003	804,866,760	12,400,372
Prince George's	978,852,942	413,695,409	254,725,251	1,647,273,602	28,253,686	237,932,521	1,231,303,657	17,835,131
Queen Anne's	55,374,053	35,988,334	5,333,265	96,695,652	1,614,852	11,831,929	52,355,165	1,137,389
St. Mary's	87,379,016	61,471,674	13,309,660	162,160,350	1,324,802	21,640,878	138,780,104	352,372
Somerset	14,975,864	6,676,022	650,441	22,302,327	149,952	9,061,834	43,267,889	0
Talbot	27,436,368	31,635,555	7,097,837	66,169,760	1,031,899	7,847,285	26,628,337	11,000
Washington	121,739,623	63,033,878	10,525,345	195,298,846	3,875,847	36,005,113	206,752,291	38,474
Wicomico	60,328,149	41,198,096	5,131,241	106,657,486	1,279,087	28,280,802	167,993,272	481,516
Worcester	133,037,649	13,062,134	23,221,489	169,321,272	1,668,670	21,953,212	44,287,382	206,364
Statewide	6,613,954,860	4,236,708,147	1,198,469,049	12,049,132,056	196,425,227	1,573,979,046	7,271,479,175	103,000,168

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, 2009

Fiscal 2009 County Revenues by Source

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	155,198,705	34,033,261	98,463	13,315,715	4,663,719	272,582,223
Anne Arundel	570,634,456	249,761,327	848,528	49,492,567	159,406,404	2,063,108,649
Baltimore City	1,704,033,404	404,932,309	6,453,634	88,272,846	104,120,000	3,439,508,577
Baltimore	1,007,787,453	283,392,076	3,407,436	53,528,013	7,297,000	2,897,642,640
Calvert	141,628,962	29,587,758	173,461	13,746,039	18,535,806	392,990,095
Caroline	74,591,661	5,204,989	39,825	4,046,970	23,401	118,151,905
Carroll	233,601,959	29,762,677	90,840	20,222,447	76,919,244	678,603,388
Cecil	150,273,208	17,344,979	329,383	15,321,067	6,857,437	342,040,499
Charles	271,651,298	62,163,636	1,506,033	20,338,620	35,123,644	671,164,780
Dorchester	74,436,071	8,209,513	0	4,154,742	1,047,381	131,005,234
Frederick	328,397,116	124,385,254	399,997	51,566,118	4,557,428	969,245,903
Garrett	65,394,070	8,949,369	42,037	6,075,909	0	140,723,665
Harford	348,504,367	59,576,639	293,516	45,005,789	232,778,200	1,140,708,749
Howard	385,238,667	117,010,475	3,602,383	75,303,919	84,548,292	1,534,092,555
Kent	28,298,939	3,326,362	102,641	1,920,706	10,100,000	83,589,162
Montgomery	1,102,804,135	670,945,574	35,741,655	107,313,255	555,859,858	5,540,974,209
Prince George's	1,487,071,309	405,431,138	4,574,190	155,152,955	48,238,147	3,775,995,027
Queen Anne's	65,324,484	22,078,149	115,658	7,985,261	122,780	193,936,836
St. Mary's	160,773,354	33,499,012	299,244	13,809,172	1,778,443	373,644,377
Somerset	52,329,723	5,379,177	11,968	2,072,985	10,264,201	92,510,333
Talbot	34,486,622	10,249,139	3,691	5,424,569	0	117,365,679
Washington	242,795,878	33,021,834	224,450	18,824,179	15,199,317	509,240,351
Wicomico	196,755,590	33,213,671	90,241	8,118,077	21,896,834	368,010,986
Worcester	66,446,958	19,970,987	79,652	5,205,301	35,610,301	298,303,141
Statewide	8,948,458,389	2,671,429,306	58,528,926	786,217,221	1,434,947,837	26,145,138,961

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, 2009

Fiscal 2009 County Expenditures by Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	9,010,600	2,497,360	1,998,398	7,033,814	5,368,601	16,898,173	9,867,816	17,717,842
Anne Arundel	123,519,072	97,387,965	99,412,862	41,684,219	20,225,801	258,710,847	74,834,569	155,760,542
Baltimore City	269,972,049	353,887,169	149,523,475	0	25,478,318	528,888,962	213,674,853	335,128,680
Baltimore	128,604,972	191,467,569	97,507,089	34,227,720	30,148,885	353,351,263	73,163,009	252,464,887
Calvert	17,116,604	12,287,390	4,360,348	7,538,417	4,864,772	29,050,927	21,890,546	16,941,345
Caroline	4,242,452	1,959,803	3,043,318	2,673,172	2,916,378	10,592,671	3,062,549	1,308,531
Carroll	50,575,555	12,347,509	10,064,813	7,662,998	8,424,839	38,500,159	23,435,887	14,881,864
Cecil	15,761,643	9,071,497	7,859,434	8,973,290	5,912,524	31,816,745	17,890,032	10,048,885
Charles	30,027,903	47,461,592	18,802,772	14,807,981	22,082,728	103,155,073	29,863,001	37,930,289
Dorchester	13,303,432	3,468,068	3,491,445	3,940,594	1,850,649	12,750,756	6,897,006	3,255,369
Frederick	50,583,886	23,255,946	43,058,778	16,062,697	19,166,383	101,543,804	35,844,737	45,307,243
Garrett	6,732,428	2,975,307	1,774,985	2,154,210	2,026,233	8,930,735	19,983,056	9,570,148
Harford	142,689,131	53,944,237	10,740,169	19,506,531	16,598,858	100,789,795	45,098,663	53,849,290
Howard	89,550,107	76,317,613	63,766,496	13,241,128	11,003,579	164,328,816	55,603,611	76,018,828
Kent	5,604,008	2,696,666	1,230,186	2,659,965	2,742,437	9,329,254	2,526,905	4,647,286
Montgomery	348,932,885	230,754,834	220,965,826	66,804,082	54,006,055	572,530,797	316,900,032	310,390,849
Prince George's	215,680,005	187,036,322	93,773,910	55,733,166	35,895,478	372,438,876	113,367,830	308,777,587
Queen Anne's	10,880,396	6,444,582	3,497,361	3,864,097	7,393,775	21,199,815	7,809,457	12,330,689
St. Mary's	31,410,768	20,684,592	2,127,664	8,630,333	4,492,894	35,935,483	12,782,006	15,839,485
Somerset	6,934,512	2,340,862	593,336	2,379,236	2,109,632	7,423,066	6,664,275	4,805,061
Talbot	13,417,999	1,301,303	4,339,646	2,757,254	2,658,871	11,057,074	8,773,353	3,333,491
Washington	19,400,409	9,219,977	4,906,256	11,820,626	13,208,841	39,155,700	27,004,247	18,676,344
Wicomico	9,269,237	8,329,303	4,371,691	12,669,351	2,617,082	27,987,427	16,265,361	7,669,300
Worcester	21,956,753	7,188,049	6,614,857	20,680,328	12,056,177	46,539,411	8,664,228	18,080,118
Statewide	1,635,176,806	1,364,325,515	857,825,115	367,505,209	313,249,790	2,902,905,629	1,151,867,029	1,734,733,953

Notes:

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

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

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

Year Ending June 30, 2009

Fiscal 2009 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	27,585,658	14,010,976	12,837,569	126,938,582	33,495,299	881,340	2,262,831
Anne Arundel	0	230,595,111	48,973,512	25,947,418	1,078,705,056	132,107,473	41,013,605	16,522,031
Baltimore City	7,341,720	556,145,253	132,274,772	21,043,952	1,363,989,446	0	53,460,425	45,079,700
Baltimore	0	325,627,896	48,876,565	29,203,361	1,439,185,000	186,866,819	48,728,737	45,352,154
Calvert	0	38,831,891	8,150,531	5,670,746	230,904,320	10,142,918	18,972,204	3,904,655
Caroline	0	4,371,080	5,589,258	305,414	68,450,922	5,848,629	2,829,225	1,918,307
Carroll	0	38,317,751	15,229,167	7,542,991	400,985,170	30,496,368	3,449,494	12,451,393
Cecil	0	27,938,917	9,391,657	4,857,829	197,468,287	35,736,766	2,238,374	5,525,623
Charles	0	67,793,290	13,487,269	7,202,672	353,702,215	49,132,007	9,585,444	4,086,635
Dorchester	0	10,152,375	6,306,214	497,466	77,212,832	5,390,322	713,715	1,003,493
Frederick	13,895	81,165,875	14,169,498	26,257,455	573,396,739	61,013,805	10,353,100	10,309,242
Garrett	0	29,553,204	6,963,187	281,700	71,806,476	14,880,940	151,043	1,401,607
Harford	0	98,947,953	14,457,525	15,381,647	586,238,280	61,375,440	21,177,745	19,193,274
Howard	0	131,622,439	19,848,423	19,545,744	804,873,551	103,537,662	37,841,591	18,712,547
Kent	0	7,174,191	5,847,490	1,342,790	36,538,149	2,770,614	6,774,557	1,328,723
Montgomery	0	627,290,881	98,109,407	171,266,213	2,395,836,165	308,034,212	183,897,846	52,419,212
Prince George's	0	422,145,417	61,345,461	32,586,378	1,935,943,873	104,199,456	175,986,432	28,896,739
Queen Anne's	0	20,140,146	5,785,076	5,059,493	100,598,272	7,545,374	5,362,864	1,627,803
St. Mary's	0	28,621,491	11,496,908	4,378,561	222,549,130	12,732,600	11,672,801	3,385,384
Somerset	0	11,469,336	6,042,215	297,273	44,736,187	403,037	1,532,534	939,149
Talbot	0	12,106,844	6,017,757	1,114,008	66,992,849	6,451,487	5,712,514	1,457,892
Washington	0	45,680,591	12,645,774	2,293,875	289,797,516	41,844,772	6,665,309	6,914,991
Wicomico	46,157	23,980,818	14,570,125	12,117,100	229,012,693	19,902,319	10,900,752	2,802,274
Worcester	45,588	26,789,934	18,202,079	2,005,654	131,853,187	8,529,565	5,214,274	3,565,063
Statewide	7,447,360	2,894,048,342	597,790,846	409,037,309	12,827,714,897	1,242,437,884	665,115,925	291,060,722

Notes:

Expenditures by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for 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, 2009

Fiscal 2009 County Expenditures by Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter- Governmental	Miscellaneous	Total
Allegany	505,126	1,987,093	5,048,243	7,155,690	388,838	1,360,065	260,366,083
Anne Arundel	3,527,386	7,870,313	10,330,815	142,530,341	0	1,430,630	2,121,783,610
Baltimore City	0	112,344,429	88,338,453	97,448,342	0	210,631,627	3,479,617,410
Baltimore	17,594,125	76,170,760	10,071,694	88,069,687	0	142,637,962	2,940,340,995
Calvert	3,241,039	1,861,519	2,116,739	16,611,704	0	22,358,314	408,934,111
Caroline	1,589,740	2,181,574	854,075	3,905,522	11,590	5,450,079	118,140,538
Carroll	29,097,546	7,463,884	5,849,966	35,983,387	2,536,852	12,851,397	691,331,080
Cecil	2,126,544	4,089,729	1,201,887	15,125,999	757,449	228,636	354,266,085
Charles	718,735	10,191,110	3,978,145	24,920,659	226,624	6,031,208	684,238,989
Dorchester	5,047,763	1,900,425	1,041,485	2,982,463	0	6,418,020	144,720,761
Frederick	7,967,860	5,574,492	13,757,612	49,286,023	7,442,704	(3,113,969)	1,009,708,126
Garrett	214,097	20,000	4,040,483	4,367,118	233,218	470,284	150,046,520
Harford	15,332,632	11,116,454	4,683,248	62,422,728	2,791,547	13,391,378	1,169,988,777
Howard	1,969,968	30,371,710	1,384,594	91,770,447	330,000	866,914	1,516,554,513
Kent	495,801	362,403	530,057	2,208,775	168,521	146,011	80,621,344
Montgomery	14,384,056	193,455,387	10,307,368	522,845,733	15,793,574	118,826,550	5,633,930,286
Prince George's	(207,062)	80,255,533	10,184,975	168,875,510	86,856	234,736,418	3,843,154,867
Queen Anne's	2,445,352	3,585,615	1,204,258	8,511,570	0	8,085,287	202,031,321
St. Mary's	2,265,710	1,366,689	3,034,387	14,223,957	55,780	10,529,571	393,659,220
Somerset	120,435	356,142	201,884	9,339,764	346,601	403,871	90,546,006
Talbot	313,771	399,950	749,898	763,382	750,180	3,277,348	130,582,953
Washington	1,440,883	3,586,024	3,431,439	14,569,292	1,945,466	13,072	489,385,113
Wicomico	177,573	1,896,492	692,219	12,358,780	0	11,272,897	376,940,706
Worcester	2,314,402	301,502	1,311,873	9,016,550	20,168,120	7,143,644	304,912,011
Statewide	112,683,482	558,709,229	184,345,797	1,405,293,423	54,033,920	815,447,214	26,595,801,425

Notes:

Expenditures by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for 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 judgments and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.

Year Ending June 30, 2013

Fiscal 2013 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	15.5%	9.1%	1.6%	26.2%	0.2%	11.0%	43.0%	0.2%
Anne Arundel	27.2%	17.8%	5.6%	50.6%	1.1%	4.4%	22.3%	0.3%
Baltimore City	20.3%	7.4%	5.1%	32.8%	1.1%	11.4%	35.6%	1.1%
Baltimore	24.1%	17.5%	3.6%	45.2%	0.7%	7.3%	22.1%	0.2%
Calvert	35.4%	16.1%	2.5%	54.0%	0.1%	4.0%	29.8%	0.3%
Caroline	20.5%	9.4%	1.7%	31.6%	0.1%	9.1%	51.3%	0.1%
Carroll	30.6%	19.7%	2.5%	52.8%	0.2%	5.4%	30.4%	0.1%
Cecil	29.3%	14.2%	1.9%	45.4%	0.5%	7.1%	38.1%	0.0%
Charles	27.9%	13.8%	3.0%	44.7%	0.1%	6.3%	30.4%	0.4%
Dorchester	27.3%	8.5%	2.4%	38.2%	0.3%	10.3%	41.9%	0.7%
Frederick	25.6%	17.4%	2.7%	45.7%	0.3%	4.5%	29.7%	0.0%
Garrett	37.2%	8.0%	5.1%	50.3%	0.2%	10.1%	26.1%	0.7%
Harford	28.1%	17.9%	2.3%	48.3%	0.4%	6.4%	28.9%	0.1%
Howard	29.8%	21.3%	5.3%	56.4%	0.7%	4.7%	20.9%	0.4%
Kent	41.3%	15.1%	2.3%	58.7%	0.5%	9.9%	24.2%	0.3%
Montgomery	24.6%	21.6%	8.7%	54.9%	1.3%	5.6%	16.5%	0.3%
Prince George's	22.9%	11.7%	5.5%	40.0%	0.8%	7.0%	28.6%	0.5%
Queen Anne's	32.9%	19.8%	3.3%	56.0%	0.5%	8.1%	23.3%	1.6%
St. Mary's	24.8%	18.9%	3.6%	47.3%	0.4%	6.0%	31.0%	0.2%
Somerset	19.5%	8.1%	0.7%	28.3%	0.2%	11.6%	49.5%	0.1%
Talbot	28.6%	20.2%	8.5%	57.4%	0.6%	8.0%	20.7%	0.0%
Washington	23.3%	12.5%	1.9%	37.7%	0.6%	7.5%	41.1%	0.0%
Wicomico	17.2%	11.6%	1.3%	30.1%	0.4%	9.4%	43.8%	0.0%
Worcester	48.4%	5.0%	10.0%	63.4%	0.7%	6.2%	15.1%	0.0%
Statewide	25.0%	15.9%	5.3%	46.1%	0.8%	6.9%	26.0%	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, 2013

Fiscal 2013 County Revenues by Source (Percent of Total)

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	54.2%	9.1%	0.0%	4.7%	5.5%	100.0%
Anne Arundel	27.0%	13.1%	0.1%	1.8%	6.3%	100.0%
Baltimore City	48.1%	13.0%	0.8%	1.5%	2.8%	100.0%
Baltimore	29.6%	8.9%	0.1%	1.3%	14.2%	100.0%
Calvert	34.2%	8.0%	0.1%	2.2%	1.5%	100.0%
Caroline	60.6%	4.1%	0.0%	3.5%	0.0%	100.0%
Carroll	35.8%	5.1%	0.0%	2.3%	3.7%	100.0%
Cecil	45.2%	6.4%	0.0%	2.4%	0.1%	100.0%
Charles	37.1%	11.6%	0.4%	2.4%	3.7%	100.0%
Dorchester	52.9%	5.9%	0.0%	2.7%	0.0%	100.0%
Frederick	34.2%	14.4%	0.0%	2.3%	3.1%	100.0%
Garrett	36.9%	8.6%	0.0%	4.0%	0.0%	100.0%
Harford	35.3%	6.1%	0.0%	6.5%	3.4%	100.0%
Howard	25.9%	8.0%	0.2%	3.1%	5.7%	100.0%
Kent	34.4%	4.6%	0.2%	1.4%	0.3%	100.0%
Montgomery	22.4%	12.8%	0.5%	1.5%	6.6%	100.0%
Prince George's	36.2%	11.8%	0.5%	2.3%	8.4%	100.0%
Queen Anne's	33.0%	7.6%	0.1%	2.5%	0.3%	100.0%
St. Mary's	37.2%	9.8%	0.1%	2.6%	2.8%	100.0%
Somerset	61.1%	7.4%	0.0%	2.4%	0.6%	100.0%
Talbot	28.7%	9.2%	0.0%	4.1%	0.0%	100.0%
Washington	48.7%	7.9%	0.0%	2.7%	2.4%	100.0%
Wicomico	53.3%	9.5%	0.0%	2.6%	4.2%	100.0%
Worcester	21.3%	11.7%	0.0%	1.0%	1.8%	100.0%
Statewide	33.3%	11.0%	0.3%	2.1%	6.3%	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, 2013

Fiscal 2013 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	3.6%	1.0%	0.9%	2.7%	1.6%	6.2%	3.9%	7.2%
Anne Arundel	5.2%	4.8%	4.6%	1.8%	0.6%	11.8%	4.5%	7.3%
Baltimore City	7.3%	10.9%	5.3%	0.0%	0.9%	17.1%	6.9%	10.1%
Baltimore	3.9%	5.8%	2.8%	1.0%	0.8%	10.4%	1.8%	9.5%
Calvert	4.8%	3.3%	1.5%	1.8%	1.7%	8.4%	3.2%	4.1%
Caroline	3.1%	2.1%	3.3%	2.6%	1.7%	9.7%	2.4%	0.9%
Carroll	6.0%	1.8%	1.6%	1.2%	1.7%	6.4%	3.2%	3.5%
Cecil	4.1%	2.7%	2.1%	3.7%	1.9%	10.3%	3.8%	3.2%
Charles	4.2%	7.2%	2.7%	2.3%	1.7%	13.8%	2.8%	4.8%
Dorchester	3.6%	2.6%	3.1%	3.0%	1.2%	9.9%	4.6%	3.2%
Frederick	5.5%	2.6%	4.7%	1.8%	1.1%	10.2%	2.7%	4.7%
Garrett	4.6%	2.1%	1.6%	1.3%	1.9%	7.0%	14.4%	6.8%
Harford	5.8%	4.9%	0.8%	2.1%	2.4%	10.2%	4.9%	5.9%
Howard	6.7%	5.0%	5.2%	0.9%	0.5%	11.6%	3.7%	6.5%
Kent	7.6%	3.8%	1.8%	3.4%	3.2%	12.2%	3.1%	5.5%
Montgomery	5.6%	4.7%	3.7%	1.2%	1.3%	10.9%	6.5%	6.1%
Prince George's	5.3%	5.4%	2.3%	1.5%	0.8%	10.2%	2.7%	8.4%
Queen Anne's	4.9%	3.2%	1.6%	2.1%	4.2%	11.2%	3.6%	6.3%
St. Mary's	5.4%	7.0%	0.5%	2.4%	2.5%	12.5%	3.1%	4.6%
Somerset	8.0%	2.9%	1.2%	3.2%	2.0%	9.2%	5.0%	7.2%
Talbot	5.1%	1.2%	4.2%	2.2%	2.5%	10.0%	7.4%	3.4%
Washington	3.2%	1.8%	1.4%	2.5%	1.6%	7.3%	6.0%	3.5%
Wicomico	2.7%	2.3%	1.3%	3.2%	0.6%	7.5%	3.2%	2.0%
Worcester	5.6%	3.1%	2.7%	6.1%	1.2%	13.1%	2.0%	7.0%
Statewide	5.4%	5.5%	3.4%	1.4%	1.1%	11.4%	4.4%	7.1%

Notes:

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

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

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

Year Ending June 30, 2013

Fiscal 2013 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%	11.1%	4.9%	0.5%	50.2%	13.8%	0.3%	0.8%
Anne Arundel	0.0%	11.8%	2.4%	1.0%	52.1%	7.0%	1.1%	0.9%
Baltimore City	0.2%	17.3%	3.2%	1.6%	39.7%	0.0%	1.6%	1.1%
Baltimore	0.0%	11.3%	1.3%	0.8%	45.1%	6.1%	0.6%	1.2%
Calvert	0.0%	7.3%	1.9%	1.0%	58.0%	3.3%	3.5%	1.0%
Caroline	0.0%	3.3%	4.3%	0.1%	61.7%	5.8%	1.2%	1.4%
Carroll	0.0%	6.7%	2.4%	1.1%	57.8%	5.6%	0.8%	2.2%
Cecil	0.0%	6.9%	2.5%	1.5%	57.4%	8.5%	0.3%	1.6%
Charles	0.0%	7.6%	2.1%	0.5%	54.4%	7.0%	1.3%	1.0%
Dorchester	0.0%	7.8%	5.4%	0.1%	55.9%	4.9%	0.4%	0.8%
Frederick	0.0%	7.4%	1.5%	3.2%	55.9%	5.9%	0.6%	1.2%
Garrett	0.0%	21.2%	4.7%	0.2%	43.3%	12.6%	1.0%	0.9%
Harford	0.0%	10.9%	1.3%	1.1%	52.5%	5.9%	1.7%	1.8%
Howard	0.0%	10.1%	1.0%	1.2%	51.7%	5.6%	2.4%	1.2%
Kent	0.0%	8.6%	9.2%	1.3%	45.3%	3.7%	1.6%	1.2%
Montgomery	0.0%	12.6%	1.7%	2.7%	44.7%	4.8%	2.9%	1.0%
Prince George's	0.0%	11.0%	1.6%	0.7%	48.0%	2.9%	4.5%	0.7%
Queen Anne's	0.0%	9.8%	3.0%	2.1%	50.5%	3.9%	1.8%	1.0%
St. Mary's	0.0%	7.7%	2.6%	0.7%	57.1%	4.0%	2.0%	0.9%
Somerset	0.0%	12.2%	6.9%	1.2%	53.5%	0.4%	1.7%	1.2%
Talbot	0.0%	10.8%	6.4%	0.8%	52.2%	5.5%	3.2%	1.3%
Washington	0.0%	9.5%	2.4%	0.6%	58.9%	9.9%	0.9%	1.8%
Wicomico	0.0%	5.3%	4.0%	3.1%	59.6%	6.9%	2.7%	0.7%
Worcester	0.0%	9.0%	5.4%	0.8%	45.9%	3.8%	0.7%	1.3%
Statewide	0.0%	11.6%	2.1%	1.5%	48.1%	4.7%	2.1%	1.1%

Notes:

Expenditures by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for 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, 2013

Fiscal 2013 County Expenditures by Function (Percent of Total)

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter- Governmental	Miscellaneous	Total
Allegany	0.1%	0.4%	0.6%	7.0%	0.2%	0.3%	100.0%
Anne Arundel	0.0%	0.3%	0.7%	5.6%	0.0%	0.0%	100.0%
Baltimore City	0.0%	2.4%	2.3%	3.8%	0.0%	2.8%	100.0%
Baltimore	0.5%	2.4%	0.4%	3.3%	0.0%	12.5%	100.0%
Calvert	0.8%	0.4%	0.3%	4.3%	0.0%	5.0%	100.0%
Caroline	0.2%	1.3%	0.2%	3.1%	0.0%	4.5%	100.0%
Carroll	0.8%	1.3%	0.8%	6.3%	0.4%	1.4%	100.0%
Cecil	0.4%	1.2%	0.5%	4.5%	0.2%	0.1%	100.0%
Charles	0.3%	1.7%	0.2%	5.5%	0.0%	0.4%	100.0%
Dorchester	0.4%	1.5%	1.5%	3.5%	0.0%	4.0%	100.0%
Frederick	0.4%	0.7%	0.8%	6.0%	0.5%	0.1%	100.0%
Garrett	0.2%	0.0%	2.8%	0.9%	0.2%	0.4%	100.0%
Harford	0.3%	1.1%	0.4%	6.0%	0.5%	0.6%	100.0%
Howard	0.1%	1.9%	0.1%	6.4%	0.0%	0.0%	100.0%
Kent	0.5%	0.3%	1.1%	7.2%	0.2%	0.1%	100.0%
Montgomery	0.1%	3.9%	0.2%	6.2%	0.3%	2.4%	100.0%
Prince George's	0.0%	2.4%	0.3%	4.3%	0.0%	8.2%	100.0%
Queen Anne's	0.5%	0.3%	0.2%	5.9%	0.0%	4.9%	100.0%
St. Mary's	0.5%	0.3%	0.5%	3.1%	0.0%	2.7%	100.0%
Somerset	0.1%	1.0%	0.3%	3.2%	0.0%	0.9%	100.0%
Talbot	0.2%	0.0%	0.6%	0.3%	0.7%	3.0%	100.0%
Washington	0.6%	0.6%	0.2%	3.1%	0.0%	1.1%	100.0%
Wicomico	0.0%	0.1%	0.2%	3.9%	0.0%	3.4%	100.0%
Worcester	0.5%	0.1%	0.7%	4.5%	8.7%	0.1%	100.0%
Statewide	0.2%	2.1%	0.6%	4.9%	0.2%	4.0%	100.0%

Notes:

Expenditures by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for 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 judgments and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.

Year Ending June 30, 2013

Fiscal 2013 County Revenues by Source (Per Capita)

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants
Allegany	558	328	57	942	9	395	1,548
Anne Arundel	1,131	740	234	2,105	46	183	930
Baltimore City	1,215	444	304	1,963	65	685	2,131
Baltimore	1,049	763	158	1,970	29	318	964
Calvert	1,576	715	109	2,401	3	178	1,327
Caroline	736	339	62	1,138	5	328	1,845
Carroll	1,182	763	95	2,040	9	207	1,175
Cecil	1,020	496	67	1,583	18	248	1,326
Charles	1,339	660	146	2,145	7	302	1,458
Dorchester	981	305	85	1,371	12	369	1,503
Frederick	1,083	735	116	1,934	12	193	1,255
Garrett	1,745	375	238	2,359	9	474	1,222
Harford	1,158	737	96	1,991	15	262	1,189
Howard	1,753	1,250	312	3,315	42	274	1,227
Kent	1,494	547	84	2,125	17	360	875
Montgomery	1,492	1,311	530	3,333	78	338	1,001
Prince George's	1,123	573	269	1,966	42	345	1,407
Queen Anne's	1,349	812	137	2,297	21	333	954
St. Mary's	925	704	134	1,763	14	225	1,155
Somerset	565	233	20	818	5	334	1,430
Talbot	859	607	255	1,722	19	240	622
Washington	821	441	65	1,327	22	265	1,449
Wicomico	606	408	47	1,060	12	332	1,544
Worcester	2,357	246	486	3,088	34	302	734
Statewide	1,213	771	256	2,240	41	334	1,261

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, 2013

Fiscal 2013 County Revenues by Source (Per Capita)

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	9	1,952	329	1	171	199	3,603
Anne Arundel	12	1,125	546	3	74	264	4,163
Baltimore City	66	2,881	778	47	90	168	5,993
Baltimore	7	1,289	390	6	58	619	4,360
Calvert	15	1,520	357	5	97	65	4,449
Caroline	4	2,177	149	1	126	0	3,595
Carroll	4	1,386	196	1	91	143	3,865
Cecil	0	1,574	222	1	83	2	3,484
Charles	20	1,780	556	20	113	178	4,799
Dorchester	27	1,899	210	0	97	0	3,589
Frederick	0	1,448	607	1	97	132	4,231
Garrett	31	1,727	404	1	186	0	4,686
Harford	2	1,453	250	2	267	142	4,120
Howard	24	1,525	468	12	184	336	5,882
Kent	12	1,246	165	6	50	12	3,621
Montgomery	20	1,359	779	30	93	398	6,068
Prince George's	24	1,776	580	22	114	412	4,911
Queen Anne's	65	1,352	312	3	104	12	4,101
St. Mary's	6	1,387	365	2	95	103	3,728
Somerset	3	1,767	213	0	70	16	2,891
Talbot	0	862	277	0	122	0	3,002
Washington	1	1,715	278	0	95	85	3,521
Wicomico	0	1,875	334	1	92	147	3,521
Worcester	0	1,036	571	1	50	88	4,868
Statewide	20	1,615	534	16	103	306	4,854

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, 2013

Fiscal 2013 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	128	37	31	95	56	219	139	253
Anne Arundel	208	191	182	73	24	469	178	289
Baltimore City	426	638	309	0	53	1,000	405	594
Baltimore	163	241	116	43	35	435	76	394
Calvert	214	149	67	81	77	374	144	184
Caroline	108	72	117	91	61	341	86	30
Carroll	232	70	63	47	66	246	125	134
Cecil	145	93	74	129	66	362	132	111
Charles	199	336	124	109	79	648	130	225
Dorchester	130	95	111	108	45	358	166	116
Frederick	224	105	194	74	45	418	112	191
Garrett	210	95	76	61	90	321	663	315
Harford	239	203	33	86	99	420	204	245
Howard	384	285	301	49	32	667	211	372
Kent	269	134	62	122	114	432	111	194
Montgomery	328	274	220	68	78	640	381	359
Prince George's	241	250	108	71	38	466	122	383
Queen Anne's	191	127	63	83	165	438	139	244
St. Mary's	199	260	19	89	94	461	115	171
Somerset	237	85	35	94	59	274	148	213
Talbot	157	36	128	66	77	306	225	104
Washington	111	63	48	85	55	250	206	122
Wicomico	90	77	45	108	22	252	108	69
Worcester	258	143	123	281	57	604	92	322
Statewide	254	258	159	64	54	534	209	335

Notes:

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

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

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

Year Ending June 30, 2013

Fiscal 2013 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	393	174	19	1,776	487	10	28
Anne Arundel	0	467	95	42	2,072	278	45	36
Baltimore City	13	1,012	190	96	2,324	0	91	62
Baltimore	0	470	56	34	1,878	256	26	52
Calvert	0	328	84	46	2,595	149	157	44
Caroline	0	116	151	4	2,171	205	41	48
Carroll	0	259	91	44	2,226	215	30	83
Cecil	0	243	88	52	2,005	298	9	56
Charles	0	355	98	26	2,553	327	62	47
Dorchester	0	282	195	4	2,014	178	15	28
Frederick	0	303	59	130	2,284	242	26	49
Garrett	0	978	216	9	1,994	579	48	43
Harford	0	449	52	47	2,172	243	69	74
Howard	0	583	58	72	2,971	321	136	67
Kent	0	306	325	46	1,605	132	56	41
Montgomery	0	740	102	160	2,626	282	169	60
Prince George's	0	505	73	34	2,201	132	206	32
Queen Anne's	0	383	117	84	1,966	152	70	39
St. Mary's	0	286	95	28	2,116	147	74	32
Somerset	0	362	204	36	1,582	13	51	35
Talbot	0	329	194	23	1,594	169	97	40
Washington	0	328	83	21	2,032	341	29	62
Wicomico	0	177	134	105	2,008	234	91	24
Worcester	0	415	248	35	2,126	177	32	59
Statewide	1	545	98	70	2,255	219	99	51

Notes:

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

Year Ending June 30, 2013

Fiscal 2013 County Expenditures by Function (Per Capita)

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter- Governmental	Miscellaneous	Total
Allegany	3	14	23	248	5	9	3,535
Anne Arundel	1	12	26	221	0	0	3,974
Baltimore City	0	140	136	221	0	163	5,862
Baltimore	20	99	17	139	0	521	4,166
Calvert	35	17	13	190	0	226	4,472
Caroline	8	47	8	110	0	160	3,518
Carroll	31	48	31	242	16	54	3,848
Cecil	12	42	18	159	7	2	3,495
Charles	15	81	8	257	0	17	4,693
Dorchester	16	55	53	128	0	145	3,599
Frederick	18	30	34	244	21	6	4,088
Garrett	11	0	131	42	8	17	4,607
Harford	13	45	15	247	22	25	4,133
Howard	8	107	7	365	1	1	5,748
Kent	17	10	37	256	7	5	3,542
Montgomery	3	229	10	362	20	142	5,874
Prince George's	(0)	111	14	195	0	377	4,588
Queen Anne's	18	10	9	229	0	190	3,894
St. Mary's	18	10	20	115	0	101	3,704
Somerset	4	31	8	95	1	27	2,959
Talbot	6	0	19	8	22	90	3,054
Washington	19	22	6	108	0	38	3,451
Wicomico	1	4	5	131	0	113	3,371
Worcester	24	5	32	206	403	5	4,629
Statewide	9	100	30	229	10	186	4,690

Notes:

Expenditures by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for 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 judgments and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.

Year Ending June 30, 2013

Fiscal 2013 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	13,978,222	2,660,989	311,028	16,950,239	613,675	3,921,641	4,855,584	361,998
Anne Arundel	40,247,275	5,487,795	1,389,874	47,124,944	2,699,726	2,213,464	3,198,023	2,038,101
Calvert	4,402,075	952,160	973,121	6,327,356	157,465	78,258	623,617	402,845
Caroline ¹	5,732,068	576,843	70,251	6,379,162	151,166	992,551	2,143,859	30,576
Carroll	17,677,607	5,651,639	274,386	23,603,632	921,734	1,938,165	3,306,184	3,114,339
Cecil	13,456,048	2,228,654	60,980	15,745,682	532,289	333,985	2,579,582	2,309,325
Charles	4,857,276	1,360,255	6,498	6,224,029	348,593	104,394	2,739,386	14,000
Dorchester	9,189,760	730,665	67,505	9,987,930	344,835	490,828	2,754,996	768,482
Frederick ²	56,617,211	10,192,506	722,048	67,531,765	3,114,032	1,985,469	7,870,628	3,718,661
Garrett ³	1,796,183	383,402	79,710	2,259,295	98,567	3,740,144	1,775,184	264,044
Harford	26,250,099	4,329,035	273,648	30,852,782	724,209	320,836	3,999,708	3,789,020
Kent	3,402,700	699,243	101,249	4,203,192	140,212	90,499	318,081	260,408
Montgomery	76,521,843	37,642,038	4,573,864	118,737,745	9,748,660	2,235,717	4,105,448	11,543,863
Prince George's ⁴	104,356,196	21,206,999	1,549,356	127,112,551	8,317,000	4,220,634	5,799,560	4,605,883
Queen Anne's	2,770,964	478,147	0	3,249,111	172,617	47,590	539,182	226,094
St. Mary's	530,031	403,443	11,143	944,617	136,270	0	28,333	67,893
Somerset	3,432,669	183,164	64,098	3,679,931	139,452	17,897	1,950,032	222,699
Talbot	14,950,170	1,887,619	65,560	16,903,349	527,492	494,180	720,365	811,445
Washington	25,907,513	3,260,260	3,057,740	32,225,513	1,661,750	1,776,622	2,721,965	434,000
Wicomico ⁵	25,024,362	2,005,513	998,280	28,028,155	1,619,187	1,246,614	2,345,485	916,507
Worcester	48,736,800	1,372,323	1,603,922	51,713,045	4,306,293	6,505,925	5,521,934	19,821,535
Statewide	499,837,072	103,692,692	16,254,261	619,784,025	36,475,224	32,755,413	59,897,136	55,721,718

Note: No financial information submitted for these jurisdictions: ¹ Goldsboro and Marydel; ² Burkittsville; ³ Deer Park; ⁴ Glenarden, Hyattsville, and Morningside; and ⁵ Pittsville.

Year Ending June 30, 2013

Fiscal 2013 Municipal Revenues by County by Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	93,583	9,232,806	28,179,543	73,693	1,253,569	10,103	56,313,628
Anne Arundel	1,851,873	9,301,461	30,395,063	416,035	1,359,241	10,426,052	101,722,522
Calvert	0	1,104,720	4,237,477	93,713	259,504	2,526,000	14,706,235
Caroline ¹	0	3,166,986	5,002,561	19,800	743,401	828,803	16,291,879
Carroll	0	8,358,688	20,579,347	201,375	2,607,085	560,045	56,831,906
Cecil	0	5,222,892	16,947,262	40,697	1,538,239	396,000	40,423,061
Charles	0	2,857,780	6,958,992	246	1,077,740	0	17,467,380
Dorchester	0	4,014,306	9,251,522	227,974	644,790	673,337	25,144,694
Frederick ²	0	13,574,758	50,139,162	2,084,469	16,263,764	13,925,695	166,633,645
Garrett ³	0	5,779,372	2,332,787	7,419	337,640	203,731	11,018,811
Harford	0	8,109,564	19,077,930	479,761	1,999,085	299,900	61,543,231
Kent	0	668,988	3,512,660	105,358	2,345,777	24,458	11,000,645
Montgomery	0	17,885,028	41,452,662	11,295,727	13,263,958	7,730,444	220,114,224
Prince George's ⁴	360,153	14,986,230	13,269,821	12,772,800	3,921,995	2,148,524	182,528,921
Queen Anne's	0	812,866	2,436,458	39,583	1,730,416	46,907	8,487,958
St. Mary's	114,704	210,930	2,009,934	0	1,094,596	0	4,396,347
Somerset	28,704	2,219,332	1,873,471	44,673	695,119	401,772	9,053,750
Talbot	0	2,025,990	55,578,978	148,213	4,196,643	0	79,380,665
Washington	0	4,932,587	59,720,234	1,695,254	6,193,089	44,468	106,472,895
Wicomico ⁵	1,210,282	5,718,888	22,939,210	833,137	2,400,659	700,906	62,240,142
Worcester	0	31,849,394	49,451,453	805,367	1,573,717	1,576,055	141,275,324
Statewide	3,659,299	152,033,566	445,346,527	31,385,294	65,500,027	42,523,200	1,393,047,863

Note: No financial information submitted for these jurisdictions: ¹ Goldsboro and Marydel; ² Burkittsville; ³ Deer Park; ⁴ Glenarden, Hyattsville, and Morningside; and ⁵ Pittsville.

Year Ending June 30, 2013

Fiscal 2013 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	2,590,798	6,304,775	5,550,531	514,545	12,369,851	6,316,525	24,297,811	0
Anne Arundel	8,129,281	18,160,964	15,462,850	2,567,664	36,191,478	19,911,608	13,353,790	0
Calvert	1,278,391	1,118,270	10,000	187,341	1,315,611	2,222,181	3,135,558	109,650
Caroline ¹	1,926,321	2,779,742	132,699	398,345	3,310,786	1,147,239	5,498,671	3,612
Carroll	4,368,466	6,943,046	477,892	668,640	8,089,578	8,913,560	19,127,951	0
Cecil	4,188,529	8,512,009	314,224	623,371	9,449,604	4,552,358	16,694,556	0
Charles	1,861,563	1,237,187	48,691	188,119	1,473,997	509,947	7,247,809	0
Dorchester	2,206,285	3,864,566	341,734	466,188	4,672,488	1,798,367	8,528,149	4,505
Frederick ²	14,571,457	30,187,110	453,366	2,271,396	32,911,872	21,885,317	34,712,920	7,414,514
Garrett ³	1,186,703	173,891	0	0	173,891	1,250,344	3,158,728	0
Harford	7,240,632	11,888,897	698,160	221,747	12,808,804	8,827,385	18,915,195	0
Kent	1,249,400	1,251,797	71,616	72,264	1,395,677	2,115,446	4,178,446	0
Montgomery	47,491,698	24,356,241	0	9,780,141	34,136,382	25,643,967	29,057,147	0
Prince George's ⁴	32,474,071	44,458,589	301,354	7,757,478	52,517,421	27,434,042	18,923,381	0
Queen Anne's	1,029,763	782,529	64,200	6,727	853,456	645,937	3,250,611	0
St. Mary's	443,570	64,540	2,000	1,014	67,554	374,803	2,222,407	0
Somerset	668,258	2,227,749	231,661	52,076	2,511,486	941,483	1,852,401	0
Talbot	2,897,335	8,773,967	461,360	560,466	9,795,793	5,509,071	8,785,375	42,142,129
Washington	7,827,091	13,265,927	6,505,938	1,626,239	21,398,104	4,117,984	29,743,607	28,904,093
Wicomico ⁵	3,754,414	12,873,901	7,071,143	1,718,262	21,663,306	5,865,558	16,625,191	0
Worcester	8,036,176	23,041,470	10,763,071	4,390,553	38,195,094	27,080,928	29,172,797	5,217,387
Statewide	155,420,202	222,267,167	48,962,490	34,072,576	305,302,233	177,064,050	298,482,501	83,795,890

Note: No financial information submitted for these jurisdictions: ¹ Goldsboro and Maryland; ² Burkittsville; ³ Deer Park; ⁴ Glenarden, Hyattsville, and Morningside; and ⁵ Pittsville.

Year Ending June 30, 2013

Fiscal 2013 Municipal Expenditures by County by Function

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Debt Principal	Debt Interest	Total Debt Service	Miscellaneous	Total
Allegany	30,614,336	1,238,516	3,470,380	107,638	975,740	2,625,157	3,600,897	2,427,128	56,419,544
Anne Arundel	33,265,398	5,514,566	824,734	0	1,221,718	6,552,744	7,774,462	3,723	91,703,642
Calvert	5,467,389	4,097,333	0	222,436	1,043,510	494,588	1,538,098	294,246	14,213,504
Caroline ¹	6,649,522	278,351	503,604	14,640	374,545	510,201	884,746	290,860	13,858,830
Carroll	28,041,511	1,807,976	2,444,909	137,401	729,854	1,226,530	1,956,384	3,759,317	50,605,542
Cecil	21,246,914	1,553,059	0	0	551,637	752,874	1,304,511	13,978	37,756,595
Charles	7,757,756	794,543	0	74,982	252,979	277,195	530,174	888,195	13,381,210
Dorchester	10,331,021	909,511	153,909	165,569	487,947	1,008,966	1,496,913	3,024,680	22,960,376
Frederick ²	64,012,751	9,638,454	348,074	3,617,634	8,880,948	10,093,674	18,974,622	1,212,739	145,287,603
Garrett ³	4,409,072	463,075	22,533	448,178	163,849	152,191	316,040	97,349	7,116,841
Harford	27,742,580	1,854,016	95,303	774,927	820,751	1,502,171	2,322,922	4,987,326	57,826,510
Kent	6,293,892	393,957	101,587	77,173	56,980	257,881	314,861	763,416	10,589,963
Montgomery	54,701,114	30,365,553	3,557,547	910,658	10,424,826	5,258,834	15,683,660	10,021,236	196,867,848
Prince George's ⁴	46,357,423	17,824,569	3,373,086	1,475,591	4,412,286	2,257,872	6,670,158	10,801,780	171,494,099
Queen Anne's	3,896,548	204,744	0	26,255	932,666	590,235	1,522,901	401,921	7,935,588
St. Mary's	2,597,210	177,745	0	45,741	46,108	93,361	139,469	519	3,471,808
Somerset	2,793,884	609,707	161,209	360,927	471,631	195,531	667,162	795,234	8,567,867
Talbot	56,436,575	1,454,709	57,696	426,526	806,831	974,893	1,781,724	1,203,624	74,053,982
Washington	62,765,684	3,502,132	746,637	4,376,986	1,582,941	1,913,974	3,496,915	2,149,784	106,263,333
Wicomico ⁵	22,490,749	1,902,918	746,513	3,098	2,722,306	1,731,328	4,453,634	2,510,580	57,525,212
Worcester	61,471,112	11,601,184	202,425	13,248,067	4,418,749	3,961,738	8,380,487	1,174,671	142,309,216
Statewide	559,342,441	96,186,618	16,810,146	26,514,427	41,378,802	42,431,938	83,810,740	46,822,306	1,290,209,113

Note: No financial information submitted for these jurisdictions: ¹ Goldsboro and Marydel; ² Burkittsville; ³ Deer Park; ⁴ Glenarden, Hyattsville, and Morningside; and ⁵ Pittsville.

Year Ending June 30, 2012

Fiscal 2012 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	14,326,745	2,575,103	162,123	17,063,971	671,911	4,435,984	6,534,876	300,940
Anne Arundel	38,046,840	5,230,334	1,203,832	44,481,006	2,666,907	1,431,579	8,324,308	1,932,847
Calvert	4,493,044	934,728	1,108,878	6,536,650	107,987	67,657	829,839	278,433
Caroline ¹	5,902,214	571,541	92,085	6,565,840	342,798	1,801,879	1,145,114	78,314
Carroll	18,969,486	5,349,360	311,092	24,629,938	816,911	2,130,785	1,811,263	2,742,175
Cecil	13,434,411	2,076,196	82,458	15,593,065	415,640	559,148	1,137,018	3,095,749
Charles	5,208,022	1,439,764	6,362	6,654,148	349,507	138,418	6,815,583	14,000
Dorchester	8,484,806	715,410	102,019	9,302,235	432,143	1,808,952	9,924,254	764,733
Frederick	51,225,844	9,905,995	622,515	61,754,354	2,941,441	4,981,137	6,346,124	7,932,216
Garrett ²	1,640,239	335,918	111,838	2,087,995	103,184	637,940	644,140	305,046
Harford	26,372,036	4,039,013	265,119	30,676,168	792,068	249,200	8,601,375	3,405,819
Kent	3,464,113	715,980	99,355	4,279,448	171,665	301,191	493,977	316,004
Montgomery	76,785,603	35,139,164	3,689,531	115,614,298	9,236,412	2,737,399	4,438,727	11,247,633
Prince George's ³	107,584,891	20,963,460	1,858,364	130,406,715	7,527,674	4,585,858	7,299,062	3,821,437
Queen Anne's	2,717,485	460,633	4,477	3,182,595	178,056	362,401	619,506	226,078
St. Mary's	515,309	417,879	8,980	942,168	107,497	35,191	58,318	68,328
Somerset	3,388,911	177,872	58,799	3,625,582	152,102	26,255	1,767,666	199,189
Talbot	14,853,606	1,742,343	62,793	16,658,742	485,354	367,997	677,569	810,654
Washington	24,804,371	3,153,757	3,044,125	31,002,253	1,845,591	2,820,964	2,291,696	1,002,235
Wicomico	26,100,242	1,885,617	1,131,792	29,117,651	1,443,487	1,774,078	2,627,257	897,537
Worcester	49,641,229	1,199,547	1,473,759	52,314,535	4,295,106	9,725,971	10,997,622	19,718,587
Statewide	497,959,447	99,029,614	15,500,296	612,489,357	35,083,441	40,979,984	83,385,294	59,157,954

Note: No financial information submitted for these jurisdictions: ¹ Maryland; ² Deer Park; and ³ Hyattsville.

Year Ending June 30, 2012

Fiscal 2012 Municipal Revenues by County by Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	29,852	11,301,652	27,373,161	90,219	4,904,518	66,852	61,472,284
Anne Arundel	0	11,688,734	29,609,851	1,435,632	2,651,906	0	92,534,036
Calvert	0	1,175,929	4,327,632	19,742	215,505	2,561,900	14,945,345
Caroline ¹	4,000	3,029,307	4,660,971	38,111	581,686	1,659,577	16,878,290
Carroll	0	6,684,223	19,648,410	269,859	3,427,355	1,713,881	57,190,577
Cecil	0	4,791,915	14,817,105	72,207	2,634,500	29,946	38,354,378
Charles	0	6,968,001	6,363,738	3,831	335,943	0	20,675,168
Dorchester	0	12,497,939	9,109,014	49,596	523,487	109,970	32,024,384
Frederick	0	19,259,477	47,221,127	2,427,693	10,818,412	1,017,627	145,440,131
Garrett ²	0	1,587,126	2,324,731	13,482	242,104	32,342	6,390,964
Harford	0	12,256,394	21,992,642	541,698	2,519,621	782,252	69,560,843
Kent	0	1,111,172	3,178,689	149,114	1,284,041	110,890	10,285,019
Montgomery	0	18,423,759	39,578,835	11,973,774	10,280,376	0	205,107,454
Prince George's ³	200,127	15,906,484	13,614,899	17,784,873	3,889,373	8,338,900	197,468,918
Queen Anne's	0	1,207,985	2,222,559	10,301	604,780	1,496,414	8,902,690
St. Mary's	121,923	283,760	1,895,949	0	1,339,268	0	4,568,642
Somerset	3,963	1,997,073	1,768,873	47,890	346,162	168,110	8,105,792
Talbot	0	1,856,220	51,401,095	84,956	4,949,483	115,000	75,550,850
Washington	0	6,114,895	59,128,237	403,271	8,647,085	600,000	107,741,332
Wicomico	1,091,284	6,390,156	22,504,563	284,791	9,656,130	4,106,577	73,503,355
Worcester	0	40,442,180	48,374,986	857,547	1,631,367	18,163,058	166,078,779
Statewide	1,451,149	184,974,381	431,117,067	36,558,587	71,483,102	41,073,296	1,412,779,231

Note: No financial information submitted for these jurisdictions: ¹ Maryland; ² Deer Park; and ³ Hyattsville.

Year Ending June 30, 2012

Fiscal 2012 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	2,440,224	6,242,344	5,324,593	607,551	12,174,488	5,978,214	24,048,582	0
Anne Arundel	8,768,042	16,801,879	14,003,269	1,999,653	32,804,801	14,080,483	12,367,125	0
Calvert	1,163,924	1,086,256	12,000	198,049	1,296,305	1,509,719	3,484,169	126,523
Caroline ¹	1,560,521	2,819,721	113,085	478,480	3,411,286	2,274,828	5,475,886	2,736
Carroll	4,364,284	6,808,084	483,032	631,562	7,922,678	8,766,748	18,131,658	0
Cecil	4,703,332	8,024,420	240,029	612,629	8,877,078	4,368,143	16,216,310	0
Charles	1,912,964	1,275,083	45,672	185,193	1,505,948	460,529	7,406,077	0
Dorchester	1,827,104	4,046,948	208,371	417,247	4,672,566	2,095,664	8,382,603	60,023
Frederick	12,831,633	28,497,281	401,301	1,969,526	30,868,108	23,161,622	33,235,920	6,855,008
Garrett ²	919,247	209,605	0	0	209,605	1,101,028	2,712,227	0
Harford	8,212,309	11,514,347	672,160	216,736	12,403,243	8,217,625	18,899,003	0
Kent	1,190,816	1,254,484	64,657	40,247	1,359,388	1,163,663	4,538,630	9,086
Montgomery	48,666,002	30,478,765	0	9,123,490	39,602,255	29,228,307	28,284,390	14,114
Prince George's ³	32,478,013	45,020,989	395,318	8,450,085	53,866,392	28,256,592	20,237,382	33,447
Queen Anne's	2,234,735	785,623	60,200	3,415	849,238	1,162,006	2,767,652	0
St. Mary's	459,664	55,782	2,000	2,439	60,221	341,775	2,171,828	0
Somerset	771,084	2,204,881	235,902	55,004	2,495,787	892,592	1,851,951	0
Talbot	3,291,502	9,140,942	332,113	588,979	10,062,034	4,443,785	8,009,519	40,618,007
Washington	8,043,329	12,428,457	6,277,340	1,728,115	20,433,912	4,263,546	30,712,028	29,734,720
Wicomico	4,013,000	14,884,263	7,419,524	1,621,021	23,924,808	5,160,034	18,047,767	47,760
Worcester	6,979,759	24,676,402	10,810,511	4,121,410	39,608,323	20,158,888	28,887,183	5,071,525
Statewide	156,831,488	228,256,556	47,101,077	33,050,831	308,408,464	167,085,791	295,867,890	82,572,949

Note: No financial information submitted for these jurisdictions: ¹ Maryland; ² Deer Park; and ³ Hyattsville.

Year Ending June 30, 2012

Fiscal 2012 Municipal Expenditures by County by Function

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Debt Principal	Debt Interest	Total Debt Service	Miscellaneous	Total
Allegany	30,026,796	1,410,555	4,198,676	25,500	729,882	2,732,286	3,462,168	1,509,901	55,248,308
Anne Arundel	26,447,608	5,451,166	82,574	204,998	1,320,288	4,291,577	5,611,865	0	79,371,054
Calvert	5,120,411	1,898,734	12,746	208,212	3,336,057	538,605	3,874,662	289,789	13,864,783
Caroline ¹	7,753,450	138,586	542,771	14,911	1,281,885	575,719	1,857,604	262,243	15,541,372
Carroll	26,898,406	1,777,634	2,470,433	254,049	2,262,002	1,138,712	3,400,714	3,774,985	50,863,183
Cecil	20,584,453	1,562,346	0	0	733,732	878,194	1,611,926	13,899	37,353,034
Charles	7,866,606	741,698	51,306	72,450	262,520	278,562	541,082	782,416	13,474,470
Dorchester	10,538,290	822,023	154,960	1,227,696	698,204	880,815	1,579,019	3,321,888	24,143,546
Frederick	63,252,550	9,600,484	634,969	3,527,252	5,490,123	10,461,481	15,951,604	978,737	137,645,337
Garrett ²	3,813,255	434,748	121,243	240,533	208,466	144,498	352,964	88,031	6,179,626
Harford	27,116,628	1,680,977	60,567	646,888	1,173,084	1,585,992	2,759,076	4,870,434	57,750,122
Kent	5,711,379	666,562	80,712	95,465	200,807	221,657	422,464	764,884	10,291,670
Montgomery	57,526,811	32,323,165	5,616,801	484,121	5,944,213	5,049,342	10,993,555	8,827,940	204,040,650
Prince George's ³	48,527,421	18,834,190	3,206,169	1,464,068	9,024,940	2,600,680	11,625,620	12,463,404	182,465,277
Queen Anne's	3,929,658	160,775	0	62,098	176,637	520,439	697,076	613,133	8,546,713
St. Mary's	2,513,603	155,171	0	40,097	43,591	98,372	141,963	2,519	3,373,238
Somerset	2,744,543	366,718	149,839	132,600	271,095	226,463	497,558	519,766	7,677,895
Talbot	53,071,311	1,140,175	2,655	365,178	961,928	984,399	1,946,327	1,339,419	71,218,601
Washington	64,710,294	3,674,344	606,614	2,316,613	1,840,005	1,911,825	3,751,830	2,174,342	105,711,278
Wicomico	23,255,561	2,157,288	959,587	2,948	1,645,358	2,587,051	4,232,409	1,349,664	59,895,265
Worcester	54,117,596	14,406,245	238,831	13,585,395	3,622,588	4,103,210	7,725,798	1,099,653	137,761,600
Statewide	545,526,630	99,403,584	19,191,453	24,971,072	41,227,405	41,809,879	83,037,284	45,047,047	1,282,417,022

Note: No financial information submitted for these jurisdictions: ¹ Maryland; ² Deer Park; and ³ Hyattsville.

Year Ending June 30, 2011

Fiscal 2011 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	15,035,018	2,667,110	259,870	17,961,998	719,339	8,756,967	5,713,116	639,524
Anne Arundel	35,438,701	4,600,046	1,211,030	41,249,777	2,668,213	4,325,457	1,313,305	2,951,236
Calvert	4,574,882	880,310	1,209,394	6,664,586	119,545	1,400,497	833,911	518,729
Caroline	6,201,743	567,369	22,180	6,791,292	119,577	1,679,741	4,949,103	13,786
Carroll	18,555,853	5,077,728	318,915	23,952,496	748,780	2,586,276	1,239,764	3,017,720
Cecil	13,188,726	2,031,255	91,026	15,311,007	513,540	1,024,334	3,764,394	2,546,231
Charles	5,258,989	1,327,855	4,583	6,591,427	271,602	805,084	507,602	14,000
Dorchester	8,878,304	611,899	92,772	9,582,975	426,542	404,106	4,840,280	773,881
Frederick	54,118,456	9,262,817	532,478	63,913,751	2,301,576	8,329,975	6,086,092	7,611,954
Garrett	1,583,581	365,701	105,838	2,055,120	138,003	1,248,114	951,672	318,781
Harford	26,232,202	3,641,151	270,174	30,143,527	840,999	54,306	5,587,374	3,056,159
Kent	3,578,375	503,359	110,457	4,192,191	134,393	479,410	370,778	395,498
Montgomery	77,079,975	30,742,526	2,184,472	110,006,973	8,195,841	4,272,959	2,576,719	10,669,328
Prince George's	123,576,941	21,645,707	2,196,086	147,418,734	7,653,615	8,115,785	8,826,671	4,272,356
Queen Anne's	2,708,348	447,608	8,948	3,164,904	161,225	0	1,534,419	289,323
St. Mary's	481,531	402,366	6,217	890,114	77,059	0	171,189	84,236
Somerset	3,519,926	182,633	58,680	3,761,239	209,338	0	1,517,216	190,379
Talbot	14,872,904	1,423,106	60,242	16,356,252	500,221	493,152	648,167	750,817
Washington	27,574,684	3,036,294	2,980,467	33,591,445	1,700,945	2,063,545	1,956,169	875,762
Wicomico	25,860,646	2,028,678	974,349	28,863,673	1,352,243	1,667,314	4,415,893	946,814
Worcester	49,917,655	1,054,136	2,694,613	53,666,404	4,189,384	6,817,856	5,358,926	17,781,752
Statewide	518,237,440	92,499,654	15,392,791	626,129,885	33,041,980	54,524,878	63,162,760	57,718,266

Year Ending June 30, 2011

Fiscal 2011 Municipal Revenues by County by Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	7,679	15,117,286	26,820,505	27,646	14,430,201	596,003	75,672,978
Anne Arundel	0	8,589,998	21,396,924	829,370	3,257,103	3,232,219	81,223,604
Calvert	0	2,753,137	3,893,826	12,594	244,763	1,293,972	14,982,423
Caroline	5,900	6,648,530	4,377,112	22,650	889,383	1,316,684	20,165,228
Carroll	0	6,843,760	19,959,890	261,335	1,838,831	188,308	53,793,400
Cecil	16,655	7,351,614	15,009,732	65,137	2,174,055	114,057	40,539,142
Charles	10,500	1,337,186	6,449,966	3,543	321,335	0	14,975,059
Dorchester	3,176	6,021,443	8,855,323	39,306	1,596,752	500,000	27,022,341
Frederick	33,198	22,061,219	46,088,515	1,270,838	11,820,355	0	147,456,254
Garrett	45,000	2,563,567	2,196,020	13,123	310,117	377,866	7,653,816
Harford	27,343	8,725,182	20,348,943	567,706	2,354,517	0	62,980,874
Kent	6,166	1,251,852	2,987,465	96,320	298,992	0	8,961,213
Montgomery	15,000	17,534,006	37,593,986	11,353,965	10,954,499	22,678,254	218,317,524
Prince George's	379,259	21,594,071	13,064,292	21,584,119	4,025,117	14,221,544	229,561,492
Queen Anne's	0	1,823,742	2,184,879	8,458	519,082	411,527	8,273,817
St. Mary's	218,563	473,988	1,788,204	0	1,742,636	1,500,000	6,472,001
Somerset	0	1,707,595	1,531,014	36,529	801,444	148,818	8,195,977
Talbot	288,217	2,180,353	52,220,443	88,311	4,765,626	2,640	76,113,846
Washington	0	4,895,476	63,418,662	88,174	11,275,130	0	114,969,832
Wicomico	676,392	7,706,413	22,131,330	145,610	1,532,428	5,716,872	67,448,569
Worcester	0	29,958,534	47,381,737	782,096	1,433,202	4,712,498	142,123,855
Statewide	1,733,048	177,138,952	419,698,768	37,296,830	76,585,568	57,011,262	1,426,903,245

Year Ending June 30, 2011

Fiscal 2011 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	2,870,139	6,273,899	5,790,871	576,335	12,641,105	7,725,112	23,051,984	0
Anne Arundel	9,004,732	16,212,052	12,988,526	2,077,150	31,277,728	10,145,284	14,878,351	0
Calvert	2,484,470	1,068,003	0	198,199	1,266,202	1,263,249	3,348,267	104,416
Caroline	1,844,756	2,771,737	148,792	330,655	3,251,184	2,517,176	4,907,714	3,012
Carroll	4,288,211	6,541,608	471,146	663,475	7,676,229	7,859,352	17,935,694	0
Cecil	4,091,473	7,453,408	217,907	603,031	8,274,346	3,731,924	16,003,442	0
Charles	2,127,362	1,229,599	46,704	178,481	1,454,784	577,283	7,151,681	1,344
Dorchester	1,748,422	4,075,210	215,852	486,565	4,777,627	1,155,792	8,388,997	0
Frederick	12,527,741	27,715,202	410,772	1,962,365	30,088,339	21,929,332	30,499,183	8,311,902
Garrett	836,098	332,582	0	0	332,582	1,021,796	2,690,619	0
Harford	6,339,707	11,912,801	675,560	236,790	12,825,151	7,352,704	17,497,949	0
Kent	1,185,399	1,281,964	56,029	51,993	1,389,986	1,271,200	4,364,638	1,352
Montgomery	45,343,140	25,762,848	0	7,358,039	33,120,887	28,783,840	29,028,178	0
Prince George's	48,802,769	53,045,270	297,918	11,306,541	64,649,729	31,005,254	21,069,830	175,681
Queen Anne's	993,156	706,757	59,700	17,354	783,811	734,152	3,004,527	0
St. Mary's	446,506	46,318	2,000	2,821	51,139	150,916	2,033,693	0
Somerset	661,560	2,215,404	235,957	57,092	2,508,453	752,959	1,742,516	0
Talbot	2,913,313	7,460,204	383,722	556,886	8,400,812	4,564,003	8,842,811	41,862,000
Washington	8,366,957	12,558,421	6,478,213	1,662,209	20,698,843	4,271,987	27,813,673	34,009,760
Wicomico	3,820,631	12,689,553	6,219,735	1,522,629	20,431,917	5,063,835	19,138,323	0
Worcester	8,197,261	23,098,389	10,530,944	4,456,962	38,086,295	17,345,989	28,279,731	6,027,504
Statewide	168,893,803	224,451,229	45,230,348	34,305,572	303,987,149	159,223,139	291,671,801	90,496,971

Year Ending June 30, 2011

Fiscal 2011 Municipal Expenditures by County by Function

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Debt Principal	Debt Interest	Total Debt Service	Miscellaneous	Total
Allegany	30,777,096	1,776,571	4,352,693	874,302	754,518	2,641,167	3,395,685	984,686	57,672,277
Anne Arundel	25,023,635	5,005,819	439,922	508,539	3,066,709	2,391,301	5,458,010	0	76,718,385
Calvert	4,715,932	4,455,725	18,908	114,529	1,572,639	565,678	2,138,317	265,119	15,459,202
Caroline	7,427,902	460,771	405,050	16,146	270,306	531,978	802,284	301,696	14,509,789
Carroll	25,795,046	2,297,024	2,573,308	403,474	573,725	1,196,356	1,770,081	3,987,278	48,790,651
Cecil	19,735,366	1,872,019	0	0	497,334	908,234	1,405,568	27,707	35,406,479
Charles	7,730,308	760,118	0	70,599	258,577	304,408	562,985	785,325	13,491,481
Dorchester	9,544,789	727,880	149,866	445,450	600,392	910,131	1,510,523	3,556,263	22,460,820
Frederick	60,740,417	9,741,106	537,282	3,560,690	4,698,215	8,574,130	13,272,345	1,012,820	131,480,740
Garrett	3,712,415	289,712	76,871	768,649	254,427	160,380	414,807	96,284	6,527,418
Harford	24,850,653	1,467,762	29,259	602,946	1,042,193	2,006,025	3,048,218	5,016,792	54,180,488
Kent	5,637,190	587,384	91,685	92,197	129,526	197,850	327,376	755,986	10,067,203
Montgomery	57,812,018	33,956,420	5,802,987	706,057	5,633,605	5,110,342	10,743,947	9,028,810	196,514,266
Prince George's	52,250,765	16,763,291	4,441,120	1,331,131	9,849,072	3,042,730	12,891,802	9,883,226	211,013,833
Queen Anne's	3,738,679	1,003,786	0	0	171,058	489,577	660,635	782,627	7,962,694
St. Mary's	2,184,609	2,018,138	0	38,685	31,353	85,463	116,816	3,368	4,859,261
Somerset	2,495,475	324,639	169,499	193,067	320,087	243,852	563,939	533,453	7,450,085
Talbot	55,268,814	1,205,674	4,070	433,853	5,906,122	1,019,187	6,925,309	1,554,331	76,706,176
Washington	66,095,420	3,147,051	666,234	1,814,102	1,764,022	1,990,639	3,754,661	2,188,899	106,732,167
Wicomico	24,202,158	2,122,872	1,355,621	4,486	1,486,308	7,462,682	8,948,990	1,108,171	61,994,846
Worcester	51,653,224	11,916,563	129,235	12,020,584	3,562,347	3,910,632	7,472,979	1,076,753	130,552,894
Statewide	541,391,911	101,900,325	21,243,610	23,999,486	42,442,535	43,742,742	86,185,277	42,949,594	1,290,551,155

Year Ending June 30, 2010

Fiscal 2010 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	13,725,835	2,974,339	199,333	16,899,507	790,676	5,607,690	4,117,210	527,610
Anne Arundel	34,789,695	4,341,178	896,615	40,027,488	2,774,314	4,309,738	4,500,303	2,817,617
Calvert	4,322,154	831,870	1,152,118	6,306,142	132,739	38,000	207,493	253,124
Caroline	5,876,381	523,237	26,265	6,425,883	152,277	850,230	830,787	15,587
Carroll	15,479,858	4,764,720	345,412	20,589,990	761,105	3,163,313	1,832,379	2,855,277
Cecil	12,554,843	2,293,704	121,263	14,969,810	398,026	847,180	4,494,886	1,075,813
Charles	4,810,004	1,456,114	6,169	6,272,287	1,018,581	256,827	1,202,784	14,000
Dorchester	8,661,914	639,472	101,257	9,402,643	482,884	601,355	1,131,409	1,444,530
Frederick	50,919,053	8,345,284	514,488	59,778,825	2,925,690	4,530,182	5,011,851	7,084,630
Garrett	1,407,043	438,079	99,222	1,944,344	104,377	1,549,127	1,697,056	266,803
Harford	25,653,829	3,553,986	361,223	29,569,038	829,043	539,335	4,290,190	3,162,024
Kent	3,308,883	598,400	106,549	4,013,832	171,582	126,070	495,886	292,517
Montgomery	72,461,671	30,726,924	3,363,105	106,551,700	6,154,986	4,378,859	6,886,070	9,948,919
Prince George's	117,364,977	19,845,886	2,370,266	139,581,129	7,853,340	6,092,744	15,300,132	4,945,855
Queen Anne's	2,884,597	440,794	5,937	3,331,328	211,676	24,411	663,300	246,157
St. Mary's	481,112	337,923	5,597	824,632	89,725	35,693	252,662	345,735
Somerset	3,333,187	201,193	58,611	3,592,991	210,017	100,000	1,938,991	279,383
Talbot	15,332,334	1,561,271	45,202	16,938,807	700,023	139,079	1,488,176	711,539
Washington	26,906,621	3,184,291	2,743,874	32,834,786	1,687,596	4,041,322	2,534,153	2,553,334
Wicomico	26,670,252	2,141,396	1,209,670	30,021,318	1,366,566	1,226,306	6,290,459	1,020,760
Worcester	50,850,212	1,124,411	2,548,340	54,522,963	4,095,194	3,941,834	4,988,631	17,066,631
Statewide	497,794,455	90,324,472	16,280,516	604,399,443	32,910,417	42,399,295	70,154,808	56,927,845

Year Ending June 30, 2010

Fiscal 2010 Municipal Revenues by County by Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	34,206	10,286,716	26,037,283	40,351	17,284,314	0	71,338,847
Anne Arundel	0	11,627,658	20,833,396	947,614	2,477,810	14,516,647	93,204,927
Calvert	0	498,617	3,370,108	0	253,831	1,477,000	12,038,437
Caroline	466,395	2,162,999	3,971,123	4,606	849,250	175,782	13,741,920
Carroll	0	7,850,969	17,522,038	154,373	2,369,653	63,231	49,311,359
Cecil	1,425	6,419,304	15,731,532	88,241	1,310,038	147,413	39,064,364
Charles	0	1,473,611	6,193,501	5,475	662,921	0	15,626,376
Dorchester	10,369	3,187,663	8,699,264	90,828	372,509	0	22,235,791
Frederick	107,424	16,734,087	41,937,146	1,103,992	9,521,393	1,564,381	133,565,514
Garrett	37,500	3,550,486	2,049,399	14,313	292,579	0	7,955,498
Harford	71,465	8,063,014	17,409,444	308,516	4,692,868	406,386	61,278,309
Kent	197,969	1,112,442	3,090,677	66,030	324,503	72,763	8,851,829
Montgomery	0	21,213,848	34,905,662	9,806,354	9,104,914	1,550,000	189,287,464
Prince George's	888,904	27,227,635	13,122,299	6,781,749	3,600,351	23,839,117	222,005,620
Queen Anne's	0	933,868	2,161,381	33,139	488,202	225,000	7,384,594
St. Mary's	153,263	787,353	1,703,522	0	2,296,105	0	5,701,337
Somerset	0	2,318,374	1,407,067	30,390	324,213	54,823	7,937,875
Talbot	44,112	2,382,906	49,171,023	58,443	4,460,845	37,374	73,749,421
Washington	0	9,128,809	59,867,053	114,699	13,487,242	323,005	117,443,190
Wicomico	348,480	8,886,005	20,021,941	109,383	1,999,491	2,098,370	64,503,074
Worcester	0	25,997,096	46,675,320	743,148	1,839,863	4,569,535	138,443,119
Statewide	2,361,512	171,843,460	395,880,179	20,501,644	78,012,895	51,120,827	1,354,668,865

Year Ending June 30, 2010

Fiscal 2010 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	3,012,870	6,333,750	5,346,038	441,967	12,121,755	5,651,180	21,957,958	0
Anne Arundel	23,314,992	20,907,013	13,741,048	4,352,861	39,000,922	14,157,620	16,715,287	0
Calvert	1,923,489	1,061,454	5,000	171,449	1,237,903	1,694,575	2,781,417	17,692
Caroline	1,652,580	2,828,851	150,005	376,507	3,355,363	927,817	4,871,293	3,024
Carroll	4,522,490	6,746,832	465,724	636,780	7,849,336	6,949,373	18,417,002	0
Cecil	4,282,051	6,880,430	220,993	575,224	7,676,647	3,778,526	14,954,211	0
Charles	2,188,269	1,131,693	46,123	233,807	1,411,623	1,246,515	7,088,083	0
Dorchester	1,914,064	4,134,172	1,029,066	447,430	5,610,668	1,469,253	8,308,988	0
Frederick	18,738,206	27,097,353	409,524	1,875,514	29,382,391	24,842,858	31,488,322	8,111,094
Garrett	889,533	347,947	0	0	347,947	1,343,510	2,591,972	0
Harford	6,577,964	11,566,260	672,160	201,865	12,440,285	7,799,382	16,594,993	0
Kent	1,422,964	1,439,126	64,900	51,069	1,555,095	1,062,044	4,152,303	0
Montgomery	43,661,804	23,676,400	0	7,882,243	31,558,643	29,602,479	24,125,850	0
Prince George's	38,153,992	49,279,702	385,241	6,650,081	56,315,024	39,102,991	20,281,043	81,200
Queen Anne's	1,443,265	754,255	58,300	3,677	816,232	1,019,726	2,725,428	0
St. Mary's	523,362	49,420	2,000	2,430	53,850	507,579	1,994,993	0
Somerset	774,575	2,212,065	215,517	65,949	2,493,531	852,149	1,631,014	0
Talbot	2,986,027	10,116,476	387,593	492,110	10,996,179	3,937,893	8,181,457	39,558,984
Washington	12,472,357	13,678,011	7,220,769	1,760,484	22,659,264	4,926,924	27,355,213	34,339,554
Wicomico	3,753,610	12,179,144	7,672,152	1,647,425	21,498,721	8,387,100	18,405,493	0
Worcester	11,281,437	22,198,529	11,037,248	4,675,260	37,911,037	17,310,496	29,703,132	5,835,654
Statewide	185,489,901	224,618,883	49,129,401	32,544,132	306,292,416	176,569,990	284,325,452	87,947,202

Year Ending June 30, 2010

Fiscal 2010 Municipal Expenditures by County by Function

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Debt Principal	Debt Interest	Total Debt Service	Miscellaneous	Total
Allegany	27,609,138	1,741,493	5,464,932	37,157	869,541	2,733,911	3,603,452	1,528,325	55,119,122
Anne Arundel	30,872,907	5,329,058	979,786	420,082	4,043,143	3,122,636	7,165,779	0	107,083,526
Calvert	4,493,684	1,635,933	14,049	156,513	671,629	516,248	1,187,877	250,518	10,899,966
Caroline	5,802,134	600,405	757,386	76,264	361,575	532,272	893,847	252,930	13,390,909
Carroll	25,366,375	1,963,845	3,168,885	127,824	663,246	963,773	1,627,019	4,116,771	48,742,545
Cecil	18,732,737	1,787,513	0	0	621,807	903,891	1,525,698	149,861	34,154,507
Charles	8,334,598	830,176	9,690	88,971	197,308	328,494	525,802	870,825	14,259,954
Dorchester	9,778,241	737,332	149,494	456,704	683,297	943,704	1,627,001	3,219,545	23,493,049
Frederick	64,442,274	10,449,212	662,103	3,859,098	4,654,510	8,837,277	13,491,787	983,794	142,008,865
Garrett	3,935,482	366,268	362,435	932,703	215,853	185,423	401,276	107,961	7,343,605
Harford	24,394,375	1,566,716	752,635	608,862	1,101,226	1,389,287	2,490,513	5,253,221	54,084,571
Kent	5,214,347	336,003	82,546	88,955	127,668	234,131	361,799	708,271	9,769,980
Montgomery	53,728,329	33,958,518	6,538,371	605,315	4,183,217	4,875,806	9,059,023	10,293,965	189,403,968
Prince George's	59,465,234	16,301,644	6,988,457	1,723,513	7,523,080	2,797,105	10,320,185	10,377,529	199,645,578
Queen Anne's	3,745,154	244,885	0	0	165,340	465,876	631,216	1,107,193	7,987,945
St. Mary's	2,502,572	153,437	0	399,435	0	32,109	32,109	4,219	3,668,984
Somerset	2,483,163	262,394	142,136	1,237,567	398,559	251,459	650,018	476,258	8,519,642
Talbot	51,678,334	1,597,748	5,597	455,453	1,185,018	1,316,790	2,501,808	1,002,123	71,223,269
Washington	66,621,691	3,850,563	1,507,036	1,756,553	1,473,002	1,769,256	3,242,258	3,109,460	115,219,182
Wicomico	26,792,593	2,211,912	689,955	5,498	1,409,197	2,801,545	4,210,742	1,464,089	60,627,120
Worcester	52,849,282	12,269,848	243,251	11,347,272	7,951,443	3,831,470	11,782,913	877,789	138,562,829
Statewide	548,842,644	98,194,903	28,518,744	24,383,739	38,499,659	38,832,463	77,332,122	46,154,647	1,315,209,116

Year Ending June 30, 2009

Fiscal 2009 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	12,941,332	2,776,291	228,029	15,945,652	428,055	6,460,230	8,026,946	780,176
Anne Arundel	33,371,626	5,437,922	1,401,783	40,211,331	2,110,194	2,868,544	7,580,121	3,032,542
Calvert	3,726,541	880,778	942,472	5,549,791	158,375	1,586	741,752	420,097
Caroline	5,617,396	582,658	36,525	6,236,579	147,282	805,374	3,925,723	50,532
Carroll	14,997,408	5,133,038	354,645	20,485,091	797,689	2,181,151	3,787,905	2,853,711
Cecil	11,912,023	2,008,960	116,245	14,037,228	474,421	2,249,274	6,342,990	1,151,517
Charles	4,603,359	1,288,565	4,737	5,896,661	610,154	800,000	1,853,973	14,000
Dorchester	7,856,452	790,027	116,081	8,762,560	475,419	185,416	3,365,408	1,519,744
Frederick	47,810,548	8,749,290	534,480	57,094,318	1,973,884	1,588,466	8,007,108	7,677,393
Garrett	1,420,809	458,729	109,336	1,988,874	117,362	2,003,646	1,840,345	331,883
Harford	23,928,207	3,434,230	230,954	27,593,391	746,537	374,433	8,935,761	2,775,438
Kent	3,078,549	1,023,647	81,290	4,183,486	179,002	16,074	1,112,041	308,268
Montgomery	71,273,624	35,796,406	2,422,304	109,492,334	5,541,413	1,029,763	11,066,079	13,041,934
Prince George's	107,516,799	19,019,476	2,242,441	128,778,716	6,945,660	1,989,690	13,450,874	5,312,757
Queen Anne's	2,717,298	459,028	4,612	3,180,938	165,926	0	579,803	1,494,884
St. Mary's	457,580	326,769	930	785,279	77,268	51,399	175,931	355,953
Somerset	3,101,360	277,459	59,157	3,437,976	137,944	0	2,111,553	516,345
Talbot	13,898,656	1,912,519	41,793	15,852,968	802,004	579,099	2,581,333	846,152
Washington	24,594,921	3,233,080	2,699,273	30,527,274	1,574,891	2,364,388	6,697,774	2,449,442
Wicomico	24,902,759	2,325,363	1,582,984	28,811,106	1,567,004	461,231	5,231,065	1,113,843
Worcester	54,517,182	1,472,378	3,539,453	59,529,013	4,062,313	1,566,711	4,620,889	17,607,397
Statewide	474,244,429	97,386,613	16,749,524	588,380,566	29,092,797	27,576,475	102,035,374	63,654,008

Year Ending June 30, 2009

Fiscal 2009 Municipal Revenues by County by Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	69,905	15,337,257	26,621,111	97,944	5,552,041	13,881,394	77,863,454
Anne Arundel	848,000	14,329,207	20,487,579	1,229,028	1,511,226	2,855,100	82,733,665
Calvert	0	1,163,435	3,760,685	0	1,397,433	831,884	12,861,603
Caroline	52,719	4,834,348	3,814,551	4,865	564,140	1,217,796	16,819,561
Carroll	0	8,822,767	12,482,070	73,407	2,442,123	3,959,653	49,062,800
Cecil	26,879	9,770,660	13,244,376	93,099	6,558,547	945,912	45,124,243
Charles	2,000	2,669,973	5,221,027	5,325	3,638,772	0	18,041,912
Dorchester	0	5,070,568	8,488,336	49,289	845,954	0	23,692,126
Frederick	32,996	17,305,963	39,655,358	1,322,844	13,327,556	45,020,964	175,700,887
Garrett	35,365	4,211,239	2,067,146	12,924	279,255	1,727,500	10,404,300
Harford	10,897	12,096,529	16,928,337	400,217	2,317,045	1,301,714	61,383,770
Kent	350	1,436,733	3,040,850	51,807	673,948	0	9,565,826
Montgomery	0	25,137,776	30,524,914	9,765,969	11,724,382	0	192,186,788
Prince George's	199,226	20,952,547	11,941,374	4,990,789	5,114,332	10,724,750	189,448,168
Queen Anne's	187,158	2,261,845	2,853,849	(2,837)	1,517,995	1,981,708	11,959,424
St. Mary's	173,918	757,201	1,632,969	0	1,651,226	0	4,903,943
Somerset	0	2,627,898	1,395,784	21,896	308,153	349,045	8,278,696
Talbot	18,383	4,024,967	57,141,907	72,417	4,877,646	10,276,035	93,047,944
Washington	0	11,511,604	59,961,966	112,133	8,176,092	0	111,863,960
Wicomico	446,683	7,252,822	18,260,948	106,674	2,010,203	3,229,176	61,237,933
Worcester	0	23,794,997	46,854,594	617,925	3,407,689	62,801	138,329,332
Statewide	2,104,479	195,370,336	386,379,731	19,025,715	77,895,758	98,365,432	1,394,510,335

Year Ending June 30, 2009

Fiscal 2009 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	3,338,285	6,793,265	5,216,546	204,245	12,214,056	4,840,960	22,595,053	0
Anne Arundel	18,284,279	17,772,806	13,548,415	3,059,367	34,380,588	15,640,608	13,439,456	0
Calvert	1,323,246	1,019,559	0	136,392	1,155,951	2,674,466	2,643,164	183,175
Caroline	1,730,531	3,109,818	110,991	464,562	3,685,371	941,339	4,769,604	2,782
Carroll	5,196,149	6,361,110	463,590	558,678	7,383,378	7,145,426	17,508,491	0
Cecil	4,253,504	7,054,146	223,372	601,425	7,878,943	4,098,797	13,219,870	0
Charles	2,202,562	1,137,332	42,352	95,412	1,275,096	1,238,081	6,748,115	1,496
Dorchester	2,322,453	4,355,623	1,284,338	518,011	6,157,972	1,636,997	8,666,527	0
Frederick	23,223,091	28,031,643	355,182	1,878,325	30,265,150	23,869,189	34,635,295	8,144,587
Garrett	1,068,010	410,569	0	0	410,569	2,751,136	2,517,856	0
Harford	6,718,598	11,617,086	604,564	206,055	12,427,705	7,921,842	15,437,693	0
Kent	1,339,103	1,353,556	59,468	47,288	1,460,312	1,371,410	4,089,082	0
Montgomery	40,150,909	22,224,604	0	8,203,409	30,428,013	28,267,320	23,438,346	0
Prince George's	34,248,401	43,555,265	290,240	6,431,729	50,277,234	42,278,854	19,292,611	151,011
Queen Anne's	1,292,649	747,702	72,600	4,546	824,848	1,978,905	2,762,939	0
St. Mary's	525,171	46,208	2,000	2,266	50,474	331,630	1,977,996	0
Somerset	913,316	2,255,778	154,268	67,173	2,477,219	969,328	1,613,568	0
Talbot	2,958,255	9,301,699	366,995	584,182	10,252,876	8,029,588	7,711,677	47,650,994
Washington	13,790,382	13,442,861	7,508,618	2,016,583	22,968,062	4,947,344	27,275,600	34,880,149
Wicomico	4,422,928	11,801,782	8,728,021	1,734,267	22,264,070	8,521,642	18,950,332	20,488
Worcester	7,856,774	22,148,492	11,320,196	4,806,259	38,274,947	19,907,063	29,462,684	5,938,613
Statewide	177,158,596	214,540,904	50,351,756	31,620,174	296,512,834	189,361,925	278,755,959	96,973,295

Year Ending June 30, 2009

Fiscal 2009 Municipal Expenditures by County by Function

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Debt Principal	Debt Interest	Total Debt Service	Miscellaneous	Total
Allegany	27,436,013	2,401,301	5,250,035	563,972	5,176,386	3,187,960	8,364,346	864,057	60,432,065
Anne Arundel	29,080,064	6,671,319	921,808	459,627	3,681,468	3,232,512	6,913,980	0	96,711,665
Calvert	5,500,805	1,953,559	14,000	125,623	1,216,357	554,457	1,770,814	392,723	12,236,721
Caroline	5,713,725	363,720	1,029,441	254,431	1,333,326	519,152	1,852,478	339,406	14,969,103
Carroll	24,653,917	2,137,736	2,528,504	510,035	4,592,195	1,230,285	5,822,480	3,853,636	52,085,835
Cecil	17,318,667	1,710,443	0	0	588,349	713,285	1,301,634	17,929	32,481,120
Charles	7,987,692	629,001	800,000	82,523	108,499	342,177	450,676	802,139	14,229,689
Dorchester	10,303,524	1,558,295	828,076	109,528	663,851	979,472	1,643,323	3,166,570	26,089,741
Frederick	66,649,071	32,822,888	475,661	3,236,220	5,897,473	6,506,800	12,404,273	1,058,937	170,135,291
Garrett	5,268,992	512,478	632,429	199,132	410,775	166,819	577,594	194,498	8,863,702
Harford	23,359,535	1,417,149	369,984	349,771	1,139,183	1,109,710	2,248,893	5,420,976	52,312,611
Kent	5,460,492	166,934	83,569	93,583	437,813	235,488	673,301	418,379	9,695,673
Montgomery	51,705,666	39,266,461	5,953,947	1,372,035	4,269,276	5,056,326	9,325,602	8,762,455	186,965,088
Prince George's	61,722,476	17,519,614	4,605,365	1,266,778	6,658,177	2,474,509	9,132,686	8,486,694	187,259,248
Queen Anne's	4,741,844	146,931	0	0	148,991	474,283	623,274	716,755	8,346,301
St. Mary's	2,309,626	170,883	0	327,540	0	41,190	41,190	5,219	3,430,103
Somerset	2,582,896	592,655	151,932	108,619	219,361	254,297	473,658	458,111	7,758,406
Talbot	63,392,259	779,651	561,778	337,286	2,648,503	1,069,716	3,718,219	1,965,775	83,966,099
Washington	67,103,093	5,349,044	733,387	1,809,210	1,498,018	1,324,155	2,822,173	2,819,432	117,394,783
Wicomico	27,492,462	2,388,911	707,990	4,702	1,482,916	2,668,485	4,151,401	1,309,627	62,742,091
Worcester	55,308,360	13,906,087	252,162	11,939,533	2,422,484	4,364,371	6,786,855	1,224,461	135,549,179
Statewide	565,091,179	132,465,060	25,900,068	23,150,148	44,593,401	36,505,449	81,098,850	42,277,779	1,343,654,514

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 judgments and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.

Year Ending June 30, 2013

Fiscal 2013 Municipal Revenues by County by Source (Percent of Total)

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	County Sources
Allegany	24.8%	4.7%	0.6%	30.1%	1.1%	7.0%	8.6%	0.6%
Anne Arundel	39.6%	5.4%	1.4%	46.3%	2.7%	2.2%	3.1%	2.0%
Calvert	29.9%	6.5%	6.6%	43.0%	1.1%	0.5%	4.2%	2.7%
Caroline ¹	35.2%	3.5%	0.4%	39.2%	0.9%	6.1%	13.2%	0.2%
Carroll	31.1%	9.9%	0.5%	41.5%	1.6%	3.4%	5.8%	5.5%
Cecil	33.3%	5.5%	0.2%	39.0%	1.3%	0.8%	6.4%	5.7%
Charles	27.8%	7.8%	0.0%	35.6%	2.0%	0.6%	15.7%	0.1%
Dorchester	36.5%	2.9%	0.3%	39.7%	1.4%	2.0%	11.0%	3.1%
Frederick ²	34.0%	6.1%	0.4%	40.5%	1.9%	1.2%	4.7%	2.2%
Garrett ³	16.3%	3.5%	0.7%	20.5%	0.9%	33.9%	16.1%	2.4%
Harford	42.7%	7.0%	0.4%	50.1%	1.2%	0.5%	6.5%	6.2%
Kent	30.9%	6.4%	0.9%	38.2%	1.3%	0.8%	2.9%	2.4%
Montgomery	34.8%	17.1%	2.1%	53.9%	4.4%	1.0%	1.9%	5.2%
Prince George's ⁴	57.2%	11.6%	0.8%	69.6%	4.6%	2.3%	3.2%	2.5%
Queen Anne's	32.6%	5.6%	0.0%	38.3%	2.0%	0.6%	6.4%	2.7%
St. Mary's	12.1%	9.2%	0.3%	21.5%	3.1%	0.0%	0.6%	1.5%
Somerset	37.9%	2.0%	0.7%	40.6%	1.5%	0.2%	21.5%	2.5%
Talbot	18.8%	2.4%	0.1%	21.3%	0.7%	0.6%	0.9%	1.0%
Washington	24.3%	3.1%	2.9%	30.3%	1.6%	1.7%	2.6%	0.4%
Wicomico ⁵	40.2%	3.2%	1.6%	45.0%	2.6%	2.0%	3.8%	1.5%
Worcester	34.5%	1.0%	1.1%	36.6%	3.0%	4.6%	3.9%	14.0%
Statewide	35.9%	7.4%	1.2%	44.5%	2.6%	2.4%	4.3%	4.0%

Note: No financial information submitted for these jurisdictions: ¹ Goldsboro and Maryland; ² Burkittsville; ³ Deer Park; ⁴ Glenarden, Hyattsville, and Morningside; and ⁵ Pittsville.

Year Ending June 30, 2013

Fiscal 2013 Municipal Revenues by County by Source (Percent of Total)

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany ¹	0.2%	16.4%	50.0%	0.1%	2.2%	0.0%	100.0%
Anne Arundel	1.8%	9.1%	29.9%	0.4%	1.3%	10.2%	100.0%
Calvert	0.0%	7.5%	28.8%	0.6%	1.8%	17.2%	100.0%
Caroline ²	0.0%	19.4%	30.7%	0.1%	4.6%	5.1%	100.0%
Carroll	0.0%	14.7%	36.2%	0.4%	4.6%	1.0%	100.0%
Cecil	0.0%	12.9%	41.9%	0.1%	3.8%	1.0%	100.0%
Charles	0.0%	16.4%	39.8%	0.0%	6.2%	0.0%	100.0%
Dorchester	0.0%	16.0%	36.8%	0.9%	2.6%	2.7%	100.0%
Frederick	0.0%	8.1%	30.1%	1.3%	9.8%	8.4%	100.0%
Garrett ³	0.0%	52.5%	21.2%	0.1%	3.1%	1.8%	100.0%
Harford	0.0%	13.2%	31.0%	0.8%	3.2%	0.5%	100.0%
Kent	0.0%	6.1%	31.9%	1.0%	21.3%	0.2%	100.0%
Montgomery	0.0%	8.1%	18.8%	5.1%	6.0%	3.5%	100.0%
Prince George's ⁴	0.2%	8.2%	7.3%	7.0%	2.1%	1.2%	100.0%
Queen Anne's	0.0%	9.6%	28.7%	0.5%	20.4%	0.6%	100.0%
St. Mary's	2.6%	4.8%	45.7%	0.0%	24.9%	0.0%	100.0%
Somerset	0.3%	24.5%	20.7%	0.5%	7.7%	4.4%	100.0%
Talbot	0.0%	2.6%	70.0%	0.2%	5.3%	0.0%	100.0%
Washington	0.0%	4.6%	56.1%	1.6%	5.8%	0.0%	100.0%
Wicomico ⁵	1.9%	9.2%	36.9%	1.3%	3.9%	1.1%	100.0%
Worcester	0.0%	22.5%	35.0%	0.6%	1.1%	1.1%	100.0%
Statewide	0.3%	10.9%	32.0%	2.3%	4.7%	3.1%	100.0%

Note: No financial information submitted for these jurisdictions: ¹ Goldsboro and Maryland; ² Burkittsville; ³ Deer Park; ⁴ Glenarden, Hyattsville, and Morningside; and ⁵ Pittsville.

Year Ending June 30, 2013

Fiscal 2013 Municipal Expenditures by County by Function (Percent of Total)

County	General Government	Police Protection	Fire Protection	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water	Other Public Works
Allegany	4.6%	11.2%	9.8%	0.9%	21.9%	11.2%	43.1%	0.0%
Anne Arundel	8.9%	19.8%	16.9%	2.8%	39.5%	21.7%	14.6%	0.0%
Calvert	9.0%	7.9%	0.1%	1.3%	9.3%	15.6%	22.1%	0.8%
Caroline ¹	13.9%	20.1%	1.0%	2.9%	23.9%	8.3%	39.7%	0.0%
Carroll	8.6%	13.7%	0.9%	1.3%	16.0%	17.6%	37.8%	0.0%
Cecil	11.1%	22.5%	0.8%	1.7%	25.0%	12.1%	44.2%	0.0%
Charles	13.9%	9.2%	0.4%	1.4%	11.0%	3.8%	54.2%	0.0%
Dorchester	9.6%	16.8%	1.5%	2.0%	20.4%	7.8%	37.1%	0.0%
Frederick ²	10.0%	20.8%	0.3%	1.6%	22.7%	15.1%	23.9%	5.1%
Garrett ³	16.7%	2.4%	0.0%	0.0%	2.4%	17.6%	44.4%	0.0%
Harford	12.5%	20.6%	1.2%	0.4%	22.2%	15.3%	32.7%	0.0%
Kent	11.8%	11.8%	0.7%	0.7%	13.2%	20.0%	39.5%	0.0%
Montgomery	24.1%	12.4%	0.0%	5.0%	17.3%	13.0%	14.8%	0.0%
Prince George's ⁴	18.9%	25.9%	0.2%	4.5%	30.6%	16.0%	11.0%	0.0%
Queen Anne's	13.0%	9.9%	0.8%	0.1%	10.8%	8.1%	41.0%	0.0%
St. Mary's	12.8%	1.9%	0.1%	0.0%	1.9%	10.8%	64.0%	0.0%
Somerset	7.8%	26.0%	2.7%	0.6%	29.3%	11.0%	21.6%	0.0%
Talbot	3.9%	11.8%	0.6%	0.8%	13.2%	7.4%	11.9%	56.9%
Washington	7.4%	12.5%	6.1%	1.5%	20.1%	3.9%	28.0%	27.2%
Wicomico ⁵	6.5%	22.4%	12.3%	3.0%	37.7%	10.2%	28.9%	0.0%
Worcester	5.6%	16.2%	7.6%	3.1%	26.8%	19.0%	20.5%	3.7%
Statewide	12.0%	17.2%	3.8%	2.6%	23.7%	13.7%	23.1%	6.5%

Note: No financial information submitted for these jurisdictions: ¹ Goldsboro and Maryland; ² Burkittsville; ³ Deer Park; ⁴ Glenarden, Hyattsville, and Morningside; and ⁵ Pittsville.

Year Ending June 30, 2013

Fiscal 2013 Municipal Expenditures by County by Function (Percent of Total)

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Debt Principal	Debt Interest	Total Debt Service	Miscellaneous	Total
Allegany	54.3%	2.2%	6.2%	0.2%	1.7%	4.7%	6.4%	4.3%	100.0%
Anne Arundel	36.3%	6.0%	0.9%	0.0%	1.3%	7.1%	8.5%	0.0%	100.0%
Calvert	38.5%	28.8%	0.0%	1.6%	7.3%	3.5%	10.8%	2.1%	100.0%
Caroline ¹	48.0%	2.0%	3.6%	0.1%	2.7%	3.7%	6.4%	2.1%	100.0%
Carroll	55.4%	3.6%	4.8%	0.3%	1.4%	2.4%	3.9%	7.4%	100.0%
Cecil	56.3%	4.1%	0.0%	0.0%	1.5%	2.0%	3.5%	0.0%	100.0%
Charles	58.0%	5.9%	0.0%	0.6%	1.9%	2.1%	4.0%	6.6%	100.0%
Dorchester	45.0%	4.0%	0.7%	0.7%	2.1%	4.4%	6.5%	13.2%	100.0%
Frederick ²	44.1%	6.6%	0.2%	2.5%	6.1%	6.9%	13.1%	0.8%	100.0%
Garrett ³	62.0%	6.5%	0.3%	6.3%	2.3%	2.1%	4.4%	1.4%	100.0%
Harford	48.0%	3.2%	0.2%	1.3%	1.4%	2.6%	4.0%	8.6%	100.0%
Kent	59.4%	3.7%	1.0%	0.7%	0.5%	2.4%	3.0%	7.2%	100.0%
Montgomery	27.8%	15.4%	1.8%	0.5%	5.3%	2.7%	8.0%	5.1%	100.0%
Prince George's ⁴	27.0%	10.4%	2.0%	0.9%	2.6%	1.3%	3.9%	6.3%	100.0%
Queen Anne's	49.1%	2.6%	0.0%	0.3%	11.8%	7.4%	19.2%	5.1%	100.0%
St. Mary's	74.8%	5.1%	0.0%	1.3%	1.3%	2.7%	4.0%	0.0%	100.0%
Somerset	32.6%	7.1%	1.9%	4.2%	5.5%	2.3%	7.8%	9.3%	100.0%
Talbot	76.2%	2.0%	0.1%	0.6%	1.1%	1.3%	2.4%	1.6%	100.0%
Washington	59.1%	3.3%	0.7%	4.1%	1.5%	1.8%	3.3%	2.0%	100.0%
Wicomico ⁵	39.1%	3.3%	1.3%	0.0%	4.7%	3.0%	7.7%	4.4%	100.0%
Worcester	43.2%	8.2%	0.1%	9.3%	3.1%	2.8%	5.9%	0.8%	100.0%
Statewide	43.4%	7.5%	1.3%	2.1%	3.2%	3.3%	6.5%	3.6%	100.0%

Note: No financial information submitted for these jurisdictions: ¹ Goldsboro and Maryland; ² Burkittsville; ³ Deer Park; ⁴ Glenarden, Hyattsville, and Morningside; and ⁵ Pittsville.

Appendices

Appendix I
Population and Land Area

	<u>Population</u> ¹	<u>Land Area</u> ²	<u>Population</u> <u>Density</u>		<u>Population</u> ¹	<u>Land Area</u> ²	<u>Population</u> <u>Density</u>
Allegany County	74,012	424.2	174	Cecil County	101,696	346.3	294
Barton	445	0.2	2,225	Cecilton	665	0.5	1,330
Cumberland	20,572	10.1	2,037	Charlestown	1,189	1.2	991
Frostburg	8,805	3.4	2,590	Chesapeake City	686	0.5	1,372
Lonaconing	1,170	0.4	2,925	Elkton	15,579	8.4	1,855
Luke	64	0.3	213	North East	3,678	2.1	1,751
Midland	441	0.2	2,205	Perryville	4,392	3.1	1,417
Westernport	1,850	0.9	2,056	Port Deposit	656	2.3	285
				Rising Sun	2,870	1.3	2,208
Anne Arundel County	550,488	414.9	1,327	Charles County	150,592	457.8	329
Annapolis	38,620	7.2	5,364	Indian Head	3,903	1.2	3,253
Highland Beach	98	0.1	980	La Plata	8,959	7.4	1,211
Baltimore City	621,342	80.9	7,680	Port Tobacco	13	0.2	65
Baltimore County	817,455	598.3	1,366	Dorchester County	32,551	540.8	60
Calvert County	89,628	213.2	420	Brookview	59	0.0	1,385
Chesapeake Beach	5,806	2.7	2,150	Cambridge	12,503	10.3	1,214
North Beach	1,992	0.3	6,640	Church Creek	124	0.3	413
				East New Market	394	0.4	985
Caroline County	32,718	319.4	102	Eldorado	58	0.1	580
Denton	4,372	5.3	825	Galestown	137	0.2	685
Federalsburg	2,697	1.9	1,419	Hurlock	2,068	2.7	766
Goldsboro	243	0.7	347	Secretary	528	0.3	1,760
Greensboro	1,899	1.1	1,726	Vienna	275	0.2	1,375
Henderson	144	0.1	1,440	Frederick County	239,582	660.2	363
Hillsboro	159	0.2	795	Brunswick	6,031	3.3	1,828
Marydel	139	0.1	1,390	Burkittsville	155	0.5	310
Preston	707	0.6	1,178	Emmitsburg	3,086	1.5	2,057
Ridgely	1,616	1.8	898	Frederick	66,382	22.0	3,017
Templeville	137	0.1	1,370	Middletown	4,247	1.7	2,498
				Myersville	1,678	1.0	1,678
Carroll County	167,217	447.6	374	New Market	676	0.8	845
Hampstead	6,335	3.2	1,980	Rosemont	302	0.6	503
Manchester	4,807	2.3	2,090	Thurmont	6,351	3.1	2,049
Mount Airy	9,340	4.1	2,278	Walkersville	5,969	4.4	1,357
New Windsor	1,392	0.7	1,989	Woodsboro	1,176	0.7	1,680
Sykesville	4,449	1.6	2,781				
Taneytown	6,731	3.0	2,244				
Union Bridge	973	1.0	973				
Westminster	18,628	6.6	2,822				

	<u>Population</u> ¹	<u>Land Area</u> ²	<u>Population</u> <u>Density</u>		<u>Population</u> ¹	<u>Land Area</u> ²	<u>Population</u> <u>Density</u>
Garrett County	29,854	647.1	46	Prince George's County	881,138	482.7	1,825
Accident	321	0.5	642	Berwyn Heights	3,181	0.7	4,544
Deer Park	393	1.0	393	Bladensburg	9,328	1.0	9,328
Friendsville	484	0.9	538	Bowie	56,129	18.4	3,050
Grantsville	762	1.0	762	Brentwood	3,100	0.4	7,750
Kitzmiller	317	0.2	1,585	Capitol Heights	4,428	0.8	5,535
Loch Lynn Heights	544	0.3	1,813	Cheverly	6,291	1.4	4,494
Mountain Lake Park	2,135	1.9	1,124	College Park	31,208	5.6	5,573
Oakland	1,902	2.6	732	Colmar Manor	1,429	0.5	2,858
				Cottage City	1,331	0.3	4,437
Harford County	248,622	437.1	569	District Heights	5,949	0.9	6,610
Aberdeen	15,018	6.8	2,209	Eagle Harbor	64	0.1	640
Bel Air	10,274	2.9	3,543	Edmonston	1,474	0.4	3,685
Havre de Grace	13,392	5.5	2,435	Fairmount Heights	1,523	0.3	5,077
				Forest Heights	2,491	0.5	4,982
Howard County	299,430	250.7	1,194	Glenarden	6,126	1.2	5,105
				Greenbelt	23,541	6.3	3,737
Kent County	20,191	277.0	73	Hyattsville	17,865	2.7	6,617
Betterton	339	1.0	339	Landover Hills	1,768	0.3	5,893
Chestertown	5,368	2.6	2,065	Laurel	25,554	4.3	5,943
Galena	603	0.4	1,508	Morningside	2,039	0.6	3,398
Millington	636	0.7	909	Mount Rainier	8,226	0.7	11,751
Rock Hall	1,318	1.3	1,014	New Carrollton	12,383	1.5	8,255
				North Brentwood	526	0.1	5,260
Montgomery County	1,004,709	491.3	2,045	Riverdale Park	7,088	1.7	4,169
Barnesville	176	0.5	352	Seat Pleasant	4,628	0.7	6,611
Brookeville	137	0.1	1,370	University Park	2,591	0.5	5,182
Chevy Chase	2,907	0.5	5,814	Upper Marlboro	649	0.4	1,623
Chevy Chase – Section Three	779	0.1	7,790				
Chevy Chase – Section Five	675	0.1	6,750	Queen Anne's County	48,595	371.9	131
Chevy Chase View	949	0.3	3,163	Barclay	120	0.2	600
Chevy Chase Village	2,008	0.4	5,020	Centreville	4,451	2.5	1,780
Gaithersburg	62,794	10.2	6,156	Church Hill	750	0.7	1,071
Garrett Park	1,022	0.3	3,407	Queen Anne	221	0.1	2,210
Glen Echo	262	0.1	2,620	Queenstown	659	1.5	439
Kensington	2,264	0.5	4,528	Sudlersville	509	0.9	566
Laytonsville	362	1.0	362				
Martin's Additions	963	0.1	9,630	St. Mary's County	108,987	357.2	305
North Chevy Chase	575	0.1	5,750	Leonardtown	3,179	3.2	993
Poolesville	5,049	3.9	1,295				
Rockville	63,244	13.5	4,685	Somerset County	26,253	319.7	82
Somerset	1,253	0.3	4,177	Crisfield	2,672	1.6	1,670
Takoma Park	17,205	2.1	8,193	Princess Anne	3,308	1.7	1,946
Washington Grove	574	0.4	1,435				

	<u>Population</u> ¹	<u>Land Area</u> ²	<u>Population Density</u>		<u>Population</u> ¹	<u>Land Area</u> ²	<u>Population Density</u>
Talbot County	38,098	268.5	142	Wicomico County	100,647	374.4	269
Easton	16,598	10.6	1,566	Delmar	3,037	1.7	1,786
Oxford	641	0.5	1,282	Fruitland	5,089	3.8	1,339
St. Michaels	1,020	1.2	850	Hebron	1,099	1.3	845
Trappe	1,067	2.8	381	Mardela Springs	351	0.4	878
				Pittsville	1,434	1.7	844
Washington County	149,180	457.8	326	Salisbury	31,243	13.4	2,332
Boonsboro	3,455	2.9	1,191	Sharptown	654	0.4	1,635
Clear Spring	357	0.1	3,570	Willards	972	1.1	884
Funkstown	885	0.4	2,213				
Hagerstown	40,638	11.8	3,444	Worcester County	51,578	468.3	110
Hancock	1,563	2.7	579	Berlin	4,563	3.2	1,426
Keedysville	1,163	0.9	1,292	Ocean City	7,089	4.4	1,611
Sharpsburg	710	0.2	3,550	Pocomoke City	4,168	3.7	1,126
Smithsburg	2,987	1.1	2,715	Snow Hill	2,111	3.0	704
Williamsport	2,138	1.0	2,138				

¹ Source: Maryland Department of Planning. Population data as of July 1, 2012.

² Square miles.

Appendix II
County and Municipal Real Property Tax Rates
Fiscal 2013

Jurisdiction	County Rate	Municipal Rate	County Special Rate	Total Rate
Allegany	\$0.981			\$0.981
Barton	0.889	0.166	-	1.055
Cumberland	0.837	0.965	-	1.803
Frostburg	0.844	0.567	-	1.410
Lonaconing	0.866	0.340	-	1.206
Luke	0.862	0.550	-	1.412
Midland	0.889	0.280	-	1.169
Westernport	0.870	0.600	-	1.470
Anne Arundel	0.941			0.941
Annapolis	0.564	0.640	-	1.204
Highland Beach	0.941	0.416	-	1.357
Baltimore City	2.268			2.268
Baltimore	1.100			1.100
Calvert	0.892			0.892
Chesapeake Beach	0.556	0.360	-	0.916
North Beach	0.556	0.628	-	1.184

Jurisdiction	County Rate	Municipal Rate	County Special Rate	Total Rate
Caroline	\$0.890			\$0.890
Denton	0.830	0.680	-	1.510
Federalsburg	0.810	0.620	-	1.430
Goldsboro	0.890	0.400	-	1.290
Greensboro	0.840	0.605	-	1.445
Henderson	0.890	0.350	-	1.240
Hillsboro	0.890	0.160	-	1.050
Marydel	0.890	0.300	-	1.190
Preston	0.860	0.360	-	1.220
Ridgely	0.840	0.481	-	1.321
Templeville*	0.890	0.360	-	1.250
Carroll	1.018			1.018
Hampstead	1.018	0.200	-	1.218
Manchester	1.018	0.216	-	1.234
Mount Airy*	1.018	0.170	-	1.188
New Windsor	1.018	0.200	-	1.218
Sykesville	1.018	0.350	-	1.368
Taneytown	1.018	0.370	-	1.388
Union Bridge	1.018	0.300	-	1.318
Westminster	1.018	0.570	-	1.588
Cecil	0.991			0.991
Cecilton	0.991	0.217	-	1.208
Charlestown	0.991	0.314	-	1.305
Chesapeake City	0.991	0.422	-	1.413
Elkton	0.991	0.463	-	1.454
North East	0.991	0.480	-	1.471
Perryville	0.991	0.314	-	1.305
Port Deposit	0.991	0.551	-	1.542
Rising Sun	0.991	0.406	-	1.397

Jurisdiction	County Rate	Municipal Rate	County Special Rate	Total Rate
Charles	\$1.057		\$0.064	\$1.121
Indian Head	1.029	0.300	0.064	1.393
La Plata	0.972	0.320	0.064	1.356
Port Tobacco	1.057	0.040	0.064	1.161
Dorchester	0.976			0.976
Brookview	0.976	0.270	-	1.246
Cambridge	0.935	0.779	-	1.714
Church Creek	0.976	0.170	-	1.146
East New Market	0.976	0.600	-	1.576
Eldorado	0.976	0.190	-	1.166
Galestown	0.976	0.300	-	1.276
Hurlock	0.929	0.742	-	1.671
Secretary	0.976	0.320	-	1.296
Vienna	0.976	0.480	-	1.456
Frederick	0.936		0.128	1.064
Brunswick	0.936	0.462	0.080	1.478
Burkittsville	0.936	0.140	0.080	1.156
Emmitsburg	0.936	0.360	0.128	1.424
Frederick	0.813	0.732	0.128	1.673
Middletown	0.936	0.232	0.080	1.248
Mount Airy*	0.936	0.170	0.000	1.106
Myersville	0.819	0.391	0.128	1.338
New Market	0.936	0.120	0.128	1.184
Rosemont	0.936	0.040	0.080	1.056
Thurmont	0.936	0.308	0.080	1.324
Walkersville	0.936	0.170	0.080	1.186
Woodsboro	0.936	0.128	0.128	1.192

Jurisdiction	County Rate	Municipal Rate	County Special Rate	Total Rate
Garrett	\$0.990			\$0.990
Accident	0.990	0.313	-	1.303
Deer Park	0.990	0.300	-	1.290
Friendsville	0.990	0.320	-	1.310
Grantsville	0.990	0.200	-	1.190
Kitzmilller	0.990	0.360	-	1.350
Loch Lynn Heights	0.990	0.320	-	1.310
Mountain Lake Park	0.933	0.436	-	1.369
Oakland	0.990	0.472	-	1.462
Harford	1.042			1.042
Aberdeen	0.896	0.680	-	1.576
Bel Air	0.896	0.500	-	1.396
Havre de Grace	0.896	0.580	-	1.476
Howard	1.014		0.176	1.190
Kent	1.022			1.022
Betterton	1.022	0.320	-	1.342
Chestertown	1.022	0.370	-	1.392
Galena	1.022	0.240	-	1.262
Millington*	1.022	0.280	-	1.302
Rock Hall	1.022	0.320	-	1.342

Jurisdiction	County Rate	Municipal Rate	County Special Rate	Total Rate
Montgomery	\$0.724		\$0.279	\$1.003
Barnesville	0.724	0.051	0.204	0.979
Battery Park	0.724	0.050	0.279	1.053
Brookeville	0.724	0.015	0.204	0.943
Chevy Chase, Sec. 3	0.724	0.020	0.279	1.023
Chevy Chase, Sec. 5	0.724	0.000	0.279	1.003
Chevy Chase	0.724	0.010	0.279	1.013
Chevy Chase View	0.724	0.022	0.279	1.025
Chevy Chase Village	0.724	0.101	0.279	1.104
Drummond	0.724	0.048	0.279	1.051
Friendship Heights	0.724	0.040	0.276	1.040
Gaithersburg	0.724	0.262	0.183	1.169
Garrett Park	0.724	0.210	0.276	1.210
Glen Echo	0.724	0.134	0.279	1.137
Kensington	0.724	0.136	0.276	1.136
Laytonsville	0.724	0.110	0.204	1.038
Martin's Additions	0.724	0.047	0.279	1.050
North Chevy Chase	0.724	0.052	0.279	1.055
Oakmont	0.724	0.040	0.279	1.043
Poolesville	0.724	0.159	0.204	1.087
Rockville	0.724	0.292	0.183	1.199
Somerset	0.724	0.080	0.279	1.083
Takoma Park	0.724	0.580	0.276	1.580
Washington Grove	0.724	0.317	0.183	1.224

Jurisdiction	County Rate	Municipal Rate	County Special Rate	Total Rate
Prince George's	\$0.960		\$0.359	\$1.319
Berwyn Heights	0.806	0.516	0.359	1.681
Bladensburg	0.813	0.740	0.359	1.912
Bowie	0.809	0.400	0.305	1.514
Brentwood	0.909	0.386	0.359	1.654
Capitol Heights	0.820	0.462	0.359	1.641
Cheverly	0.811	0.580	0.359	1.750
College Park	0.940	0.322	0.359	1.621
Colmar Manor	0.844	1.490	0.359	2.693
Cottage City	0.829	0.650	0.359	1.838
District Heights	0.810	1.000	0.205	2.015
Eagle Harbor	0.960	0.480	0.359	1.799
Edmonston	0.828	0.600	0.359	1.787
Fairmount Heights	0.877	0.460	0.359	1.696
Forest Heights	0.898	0.625	0.359	1.882
Glenarden	0.831	0.336	0.359	1.526
Greenbelt	0.793	0.790	0.187	1.770
Hyattsville	0.797	0.630	0.359	1.786
Landover Hills	0.806	0.480	0.359	1.645
Laurel	0.765	0.710	0.305	1.780
Morningside	0.846	0.740	0.359	1.945
Mt. Rainier	0.798	0.790	0.359	1.947
New Carrollton	0.834	0.714	0.359	1.907
North Brentwood	0.953	0.347	0.359	1.659
Riverdale Park	0.793	0.654	0.359	1.806
Seat Pleasant	0.809	0.580	0.359	1.748
University Park	0.808	0.582	0.359	1.749
Upper Marlboro	0.829	0.240	0.359	1.428

Jurisdiction	County Rate	Municipal Rate	County Special Rate	Total Rate
Queen Anne's	\$0.847			\$0.847
Barclay	0.847	0.200	-	1.047
Centreville	0.847	0.380	-	1.227
Church Hill	0.847	0.340	-	1.187
Millington*	0.847	0.280	-	1.127
Queen Anne*	0.847	0.180	-	1.027
Queenstown	0.847	0.189	-	1.036
Sudlersville	0.847	0.167	-	1.014
Templeville*	0.847	0.360	-	1.207
St. Mary's	0.857			0.857
Leonardtwn	0.857	0.125	-	0.982
Somerset	0.884			0.884
Crisfield	0.884	0.700	-	1.584
Princess Anne	0.884	1.124	-	2.008
Talbot	0.491			0.491
Easton	0.361	0.520	-	0.881
Oxford	0.377	0.244	-	0.621
Queen Anne*	0.433	0.180	-	0.613
St. Michaels	0.367	0.520	-	0.887
Trappe	0.406	0.290	-	0.696

Jurisdiction	County Rate	Municipal Rate	County Special Rate	Total Rate
Washington	\$0.948			\$0.948
Boonsboro	0.823	0.322	-	1.145
Clear Spring	0.823	0.280	-	1.103
Funkstown	0.823	0.320	-	1.143
Hagerstown	0.823	0.788	-	1.611
Hancock	0.823	0.520	-	1.343
Keedysville	0.823	0.180	-	1.003
Sharpsburg	0.823	0.300	-	1.123
Smithsburg	0.823	0.350	-	1.173
Williamsport	0.823	0.485	-	1.308
Wicomico	0.840			0.840
Delmar	0.840	0.846	-	1.687
Fruitland	0.840	0.800	-	1.640
Hebron	0.840	0.420	-	1.260
Mardela Springs	0.840	0.230	-	1.070
Pittsville	0.840	0.280	-	1.120
Salisbury	0.840	0.819	-	1.659
Sharptown	0.840	0.600	-	1.440
Willards	0.840	0.460	-	1.300
Worcester	0.770			0.770
Berlin	0.770	0.680	-	1.450
Ocean City	0.770	0.459	-	1.229
Pocomoke City	0.770	0.820	-	1.590
Snow Hill	0.770	0.860	-	1.630

Note: (-) means that a county special rate is not imposed in the municipality.

Note: * means the municipality is in two counties.

Source: State Department of Assessments and Taxation, Department of Legislative Services

Appendix III
Special County Property Tax Rates
Fiscal 2013

	<u>Real Property Tax Rate</u>	<u>Percent of Total</u>
Charles County		
General Tax	\$1.057	94.3%
Fire District Tax	0.064	5.7%
Total Rate	\$1.121	100.0%
Frederick County		
General Tax	\$0.936	88.0%
Fire District Tax (Urban)	0.128	12.0%
Total Rate	\$1.064	100.0%
Howard County		
General Tax	\$1.0140	85.2%
Fire District Tax	0.176	14.8%
Total Rate	\$1.1900	100.0%
Montgomery County		
General Tax	\$0.724	72.2%
Transit Tax	0.048	4.8%
Fire District Tax	0.134	13.4%
M-NCPPC	0.073	7.3%
Recreation Tax	0.021	2.1%
Storm Drainage Tax	0.003	0.3%
Total Rate	\$1.003	100.0%
Prince George's County		
General Tax	\$0.960	72.8%
M-NCPPC	0.279	21.2%
WSTC	0.026	2.0%
Stormwater	0.054	4.1%
Total Rate	\$1.319	100.0%

Source: Department of Legislative Services

Appendix IV
Income Tax Rates
(As a Percentage of Maryland Taxable Income)
Calendar 2013

County	
Allegany	3.05%
Anne Arundel	2.56%
Baltimore City	3.20%
Baltimore	2.83%
Calvert	2.80%
Caroline	2.63%
Carroll	3.05%
Cecil	2.80%
Charles	2.90%
Dorchester	2.62%
Frederick	2.96%
Garrett	2.65%
Harford	3.06%
Howard	3.20%
Kent	2.85%
Montgomery	3.20%
Prince George's	3.20%
Queen Anne's	3.20%
St. Mary's	3.00%
Somerset	3.15%
Talbot	2.40%
Washington	2.80%
Wicomico	3.20%
Worcester	1.25%

Source: Department of Legislative Services

Appendix V
Other Local Tax Rates in Fiscal 2013

County	Recordation	Transfer	Admissions & Amusement	Hotel/Motel
Allegany	\$3.50	0.5%	7.5%	8.0%
Anne Arundel	3.50	1.0%	10.0%	7.0%
Baltimore City	5.00	1.5%	10.0%	9.5%
Baltimore	2.50	1.5%	10.0%	8.0%
Calvert	5.00	0.0%	1.0%	5.0%
Caroline	5.00	0.5%	0.0%	5.0%
Carroll	5.00	0.0%	10.0%	5.0%
Cecil	4.10	0.0%	6.0%	3.0%
Charles	5.00	0.0%	10.0%	5.0%
Dorchester	5.00	0.75%	0.5%	5.0%
Frederick	6.00	0.0%	0.0%	3.0%
Garrett	3.50	1.0%	4.5%	6.0%
Harford	3.30	1.0%	5.0%	0.0%
Howard	2.50	1.0%	7.5%	7.0%
Kent	3.30	0.5%	4.5%	5.0%
Montgomery	3.45	1.0%	7.0%	7.0%
Prince George's	2.75	1.4%	10.0%	5.0%
Queen Anne's	4.95	0.5%	5.0%	5.0%
St. Mary's	4.00	1.0%	2.0%	5.0%
Somerset	3.30	0.0%	4.0%	5.0%
Talbot	6.00	1.0%	5.0%	4.0%
Washington	3.80	0.5%	5.0%	6.0%
Wicomico	3.50	0.0%	6.0%	6.0%
Worcester	3.30	0.5%	3.0%	4.5%

Source: Department of Legislative Services

Appendix VI
Maryland County Debt
Bond Ratings – July 2013

County	Standard & Poor's	Moody's	Fitch
Allegany	A+	Aa3	-
Anne Arundel	AAA	Aa1	-
Baltimore City	AA-	Aa2	-
Baltimore	AAA	Aaa	AAA
Calvert	AAA	Aa1	AAA
Caroline	A	A3	-
Carroll	AA+	Aa1	AAA
Cecil	AA	Aa2	-
Charles	AA+	Aa1	AAA
Dorchester	A	A2	-
Frederick	AA+	Aa1	AAA
Garrett	-	-	-
Harford	AA+	Aaa	AAA
Howard	AAA	Aaa	AAA
Kent	-	-	-
Montgomery	AAA	Aaa	AAA
Prince George's	AAA	Aaa	AAA
Queen Anne's	-	-	AA+
St. Mary's	AA	Aa2	AA+
Somerset	-	-	-
Talbot	-	Aa2	AAA
Washington	AA	Aa2	AA
Wicomico	AA-	Aa3	AA-
Worcester	AA	Aa2	AA

Note: (-) means not rated.

Source: 2013 Local Government Budget and Tax Rate Survey; Department of Legislative Services; Maryland Association of Counties

Notes to Publication

Notes to the Publication

Year Ended June 30, 2013

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, 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, 2013.

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.

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

B. Washington Suburban Sanitary Commission (WSSC)

Financial information for this entity was apportioned equally between Montgomery and Prince George's counties.

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	23.1%
Dorchester	20.0%
Kent	9.2%
Queen Anne's	25.5%
Talbot	<u>22.2%</u>
	100.0%

D. Wor-Wic 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	72.0%
Worcester	<u>28.0%</u>
	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	16.9%
Charles	62.7%
St. Mary's	<u>20.4%</u>
	100.0%

V. Community Colleges

The financial statements of community colleges engaging in business-type activities follow GASB standards applicable to proprietary (enterprise) funds. Amounts shown as revenues in the capital column include capital appropriations and additions to the plant fund. Community colleges depreciate capital assets over their estimated useful lives, and the annual depreciation expenses are included in the operating column.

VI. Local Governments Participating in the Employees' Retirement and Pension Systems of the State of Maryland

The following local governments were members of the Employees' Retirement and Pension Systems of the State of Maryland as of June 30, 2013, according to the Maryland State Retirement Agency:

- | | | |
|---|---|---|
| 1. Allegany Community College | 38. Federalsburg, Town of | 76. Prince George's County Board of Education |
| 2. Allegany County Board of Education | 39. Frederick County Board of Education | 77. Prince George's County Crossing Guards |
| 3. Allegany County Commission | 40. Frostburg, City of | 78. Prince George's County Government |
| 4. Allegany County Housing Authority | 41. Fruitland, City of | 79. Prince George's County Memorial Library |
| 5. Allegany County Library | 42. Garrett County Board of Education | 80. Princess Anne, Town of |
| 6. Allegany County Transit Authority | 43. Garrett County Community Action Committee | 81. Queen Anne's County Board of Education |
| 7. Annapolis, City of | 44. Greenbelt, City of | 82. Queen Anne's County Commission |
| 8. Anne Arundel County Board of Education | 45. Greensboro, Town of | 83. Queenstown, Town of |
| 9. Anne Arundel County Community College | 46. Hagerstown, City of | 84. Ridgely, Town of |
| 10. Berlin, Town of | 47. Hagerstown Community College | 85. Rockhall, Town of |
| 11. Berwyn Heights, Town of | 48. Hampstead, Town of | 86. St. Mary's County Board of Education |
| 12. Bladensburg, Town of | 49. Hancock, Town of | 87. St. Mary's County Commission |
| 13. Bowie, City of | 50. Harford Community College | 88. St. Mary's County, Housing Authority |
| 14. Brunswick, Town of | 51. Harford County Board of Education | 89. Salisbury, City of |
| 15. Calvert County Board of Education | 52. Harford County Government | 90. Snow Hill, Town of |
| 16. Cambridge, City of | 53. Harford County Library | 91. Somerset County Board of Education |
| 17. Caroline County Board of Education | 54. Housing Authority of Cambridge | 92. Somerset County Commission |
| 18. Caroline County Sheriff Deputies | 55. Howard Community College | 93. Somerset County Sanitary District, Inc. |
| 19. Carroll County Board of Education | 56. Howard County Board of Education | 94. St. Mary's County Metropolitan Commission |
| 20. Carroll County Public Library | 57. Howard County Community Action Committee | 95. St. Michaels, Commissioners of |
| 21. Cecil County Board of Education | 58. Hurlock, Town of | 96. Takoma Park, City of |
| 22. Cecil County Commission | 59. Hyattsville, City of | 97. Talbot County Board of Education |
| 23. Cecil County Library | 60. Kent County Board of Education | 98. Talbot County Council |
| 24. Chesapeake Bay Commission | 61. Kent County Commissioners | 99. Taneytown, City of |
| 25. Chestertown, Town of | 62. Landover Hills, Town of | 100. Thurmont, Town of |
| 26. Cheverly, Town of | 63. La Plata, Town of | 101. University Park, Town of |
| 27. Crisfield, City of | 64. Manchester, Town of | 102. Upper Marlboro, Town of |
| 28. Crisfield Housing Authority | 65. Middletown, Town of | 103. Walkersville, Town of |
| 29. Cumberland, City of | 66. Montgomery College | 104. Washington County Board of Education |
| 30. Cumberland, City of – Police Department | 67. Mount Airy, Town of | 105. Washington County Board of License Com. |
| 31. Denton, Town of | 68. Mount Rainier, City of | 106. Washington County Library |
| 32. District Heights, City of | 69. New Carrollton, City of | 107. Westminster, City of |
| 33. Dorchester County Board of Education | 70. North Beach, Town of | 108. Worcester County Board of Education |
| 34. Dorchester County Commission | 71. Oakland, Town of | 109. Worcester County Commission |
| 35. Dorchester County Roads Board | 72. Oxford, Town of | 110. WOR-WIC Community College |
| 36. Eastern Shore Regional Library | 73. Pocomoke City, City of | |
| 37. Emmitsburg, Town of | 74. Preston, Town of | |
| | 75. Prince George's Community College | |

***Index of
Local Governments***

Index of Local Governments

	<u>Page</u>		<u>Page</u>
Aberdeen	149, 211, 281	Colmar Manor	154, 230, 291
Accident	148, 207	Cottage City	154, 231, 292
Allegany County	7, 37, 67, 97, 137-138, 164, 171-178, 259, 265-266	Cresaptown	137, 172
Annapolis	139, 179, 267	Crisfield	159, 245, 299
Anne Arundel County	8, 38, 68, 98-99, 139, 164, 179, 259, 267	Cumberland	137, 173, 265
Baltimore City	9, 39, 69, 100-101	Deer Park	148, 207
Baltimore County	10, 40, 70, 102	Delmar	162, 253, 304
Barclay	157, 241	Denton	141, 181, 269
Barnesville	151, 216	District Heights	155, 231, 292
Barton	137, 171	Dorchester County	16, 46, 76, 111, 145, 164, 196-200, 259, 277
Bel Air	149, 211, 281-282	Drummond	152, 219
Bel Air Special Taxing Area	137, 171	Eagle Harbor	155, 232
Berlin	163, 257, 306	East New Market	145, 197
Berwyn Heights	154, 227, 289	Easton	160, 246, 300
Betterton	150, 213	Edmonston	155, 232, 292
Bladensburg	154, 227, 289	Eldorado	145, 198
Boonsboro	161, 248, 301	Ellerslie Special Taxing Area	137, 173
Bowie	154, 228, 289-290	Elkton	143, 191, 274
Bowling Green & Roberts Place Special Taxing Area	137, 172	Emmitsburg	146, 202, 278
Brentwood	154, 228, 290	Fairmount Heights	155, 233
Brookeville	151, 216	Federalsburg	141, 181, 269
Brookview	145, 196	Forest Heights	155, 233, 292
Brunswick	146, 201, 278	Frederick, City of	146, 202, 278-279
Burkittsville	146, 201	Frederick County	17, 47, 77, 112-113, 146-147, 164, 201-206, 259, 278-279
Calvert County	11, 41, 71, 103-104, 140, 164, 180, 259, 268	Friendship Heights	152, 220, 285
Cambridge	145, 196, 277	Friendsville	148, 208
Capitol Heights	154, 229, 290	Frostburg	137, 174, 265
Caroline County	12, 42, 72, 105, 141, 164, 181-185, 259, 269-270	Fruitland	162, 253, 304
Carroll County	13, 43, 73, 106-107, 142, 164, 186-189, 259, 271-273	Funkstown	161, 249, 301
Cecil County	14, 44, 74, 108, 143, 164, 190-193, 259, 274-275	Gaithersburg	152, 220, 285
Cecilton	143, 190, 274	Galena	150, 214, 283
Centreville	157, 241, 297	Galestown	145, 198
Charles County	15, 45, 75, 109-110, 144, 164, 194-195, 259, 276	Garrett County	18, 48, 78, 114-115, 148, 164, 207-210, 259, 280
Charlestown	143, 190	Garrett Park	152, 221, 285
Chesapeake Beach	140, 180, 268	Glenarden	155, 234, 293
Chesapeake City	143, 191	Glen Echo	152, 221
Chestertown	150, 213, 283	Goldsboro	141, 182
Cheverly	154, 229, 291	Grantsville	148, 208, 280
Chevy Chase, Town of	151, 217, 284	Greenbelt	155, 234, 293
Chevy Chase - Section 3	151, 217	Greensboro	141, 182, 269
Chevy Chase - Section 5	151, 218, 284		
Chevy Chase View	151, 218, 284		
Chevy Chase Village	151, 219, 284		
Church Creek	145, 197		
Church Hill	157, 242		
Clear Spring	161, 248, 301		
College Park	154, 230, 291		

	<u>Page</u>
Hagerstown	161, 249, 301-302
Hampstead	142, 186, 271
Hancock	161, 250, 302
Harford County	19, 49, 79, 116, 149, 164, 211-212, 259, 281-282
Havre de Grace	149, 212, 282
Hebron	162, 254, 304
Henderson	141, 183
Highland Beach	139, 179
Hillsboro	141, 183
Howard County	20, 50, 80, 117
Hurlock	145, 199, 277
Hyattsville	155, 235, 294
Indian Head	144, 194, 276
Keedysville	161, 250
Kent County	21, 51, 81, 118, 150, 165, 213-215, 259, 283
Kensington	152, 222, 286
Kitzmiller	148, 209
Landover Hills	155, 235, 294
La Plata	144, 194, 276
LaVale Sanitary Commission	137, 174, 265
Laurel	156, 236, 294
Laytonsville	152, 222
Leonardtawn	158, 244, 298
Loch Lynn Heights	148, 209
Lonaconing	137, 175
Luke	137, 175
Manchester	142, 186, 271
Martin's Additions, Village of	153, 223, 286
Mardela Springs	162, 254
Marydel	141, 184
Maryland-National Capital Park & Planning Commission	22, 23, 31, 52, 53, 61, 120, 122
McCoole Special Taxing Area	138, 176
Middletown	146, 203, 279
Midland	138, 176
Millington	150, 214
Montgomery County	22, 52, 82, 119-120, 151-153, 165, 216-226, 260, 284-288
Morningside	156, 236, 294
Mountain Lake Park	148, 210
Mt. Airy	142, 187, 271
Mt. Rainier	156, 237, 295
Mt. Savage Special Taxing Area	138, 177
Myersville	146, 203

	<u>Page</u>
New Carrollton	156, 237, 295
New Market	146, 204
New Windsor	142, 187
North Beach	140, 180, 268
North Brentwood	156, 238
North Chevy Chase	153, 223
North East	143, 192, 275
Oakland	148, 210, 280
Oakmont	153, 224
Ocean City	163, 257, 306-307
Oxford	160, 246, 300
Perryville	143, 192, 275
Pittsville	162, 255
Pocomoke City	163, 258, 307
Poolesville	153, 224, 286
Port Deposit	143, 193
Port Tobacco	144, 195
Potomac Park	138, 177
Preston	141, 184, 269
Prince George's County	23, 53, 83, 121-122, 154-156, 165, 227-240, 260, 289-296
Princess Anne	159, 245, 299
Queen Anne	157, 242
Queen Anne's County	24, 54, 84, 123, 157, 165, 241-243, 260, 297
Queenstown	157, 243, 297
Ridgely	141, 185, 270
Rising Sun	143, 193, 275
Riverdale Park	156, 238, 295
Rock Hall	150, 215, 283
Rockville	153, 225, 287
Rosemont	146, 204
St. Mary's County	25, 55, 85, 124, 158, 165, 244, 260, 298
St. Michaels	160, 247, 300
Salisbury	162, 255, 304
Seat Pleasant	156, 239, 296
Secretary	145, 199
Sharpsburg	161, 251
Sharptown	162, 256
Smithsburg	161, 251, 302
Snow Hill	163, 258, 307
Somerset	153, 225, 287
Somerset County	26, 56, 86, 125, 159, 165, 245, 260, 299
Sudlersville	157, 243
Sykesville	142, 188, 272

	<u>Page</u>
Takoma Park	153, 226, 287-288
Talbot County	27, 57, 87, 126, 160, 165, 246-247, 260, 300
Taneytown	142, 188, 272
Templeville	141, 185
Thurmont	147, 205, 279
Trappe	160, 247
Union Bridge	142, 189, 272
University Park	156, 239, 296
Upper Marlboro	156, 240, 296
Upper Potomac River Comm.	7, 37
Vienna	145, 200

	<u>Page</u>
Walkersville	147, 205, 279
Washington County	28, 58, 88, 127, 161, 165, 248-252, 260, 301-303
Washington Grove	153, 226, 288
Washington Suburban Sanitary Comm.	22, 23, 31, 52, 53, 61, 120, 122
Washington Suburban Tran. Comm.	22, 23, 31, 52, 53, 61
Westernport	138, 178, 266
Westminster	142, 189, 272-273
Wicomico County	29, 59, 89, 128-129, 162, 165, 253-256, 260, 304-305
Willards	162, 256, 305
Williamsport	161, 252, 303
Woodsboro	147, 206
Worcester County	30, 60, 90, 130, 163, 165, 257-258, 260, 306-307