

Comptroller of Maryland
Revenue Administration Division
Tax Year 2018 Second Quarter (April/May Portion), Tax Year 2017 First Reconciling, and
Tax Years 2017 and 2014 Unallocated Distribution of Local Income Taxes
June 2018 Distribution
Table 1

	Counties					Cities and Towns				Grand Total
	TY 2018 2nd Qtr.	TY 2017 1st Rec.	TY 2017 & 2014 Unallocated	School Loan Payback	Total	TY 2018 2nd Qtr.	TY 2017 1st Rec.	TY 2017 & 2014 Unallocated	Total	
Allegany	\$ 3,382,976	\$ -	\$ 792,036	\$ -	\$ 4,175,012	\$ 346,460	\$ 627,841	\$ 95,212	\$ 1,069,513	\$ 5,244,525
Anne Arundel	61,665,014	-	14,651,325	-	76,316,339	895,382	-	229,937	1,125,319	77,441,658
Baltimore County	86,222,187	-	20,618,408	-	106,840,595	-	-	-	-	106,840,595
Baltimore City	39,587,470	-	10,300,473	(13,304)	49,874,639	-	-	-	-	49,874,639
Calvert	10,571,180	-	2,295,177	-	12,866,357	150,982	73,098	35,908	259,988	13,126,345
Caroline	1,634,273	466,761	413,819	-	2,514,853	86,994	56,703	21,946	165,643	2,680,496
Carroll	19,778,245	-	4,591,865	-	24,370,110	776,044	344,528	192,095	1,312,667	25,682,777
Cecil	7,467,304	624,140	1,720,287	-	9,811,731	299,535	53,610	63,042	416,187	10,227,918
Charles	15,106,585	693,509	3,919,466	-	19,719,560	206,953	126,554	52,187	385,694	20,105,254
Dorchester	1,428,017	634,316	350,668	-	2,413,001	97,767	63,846	25,735	187,348	2,600,349
Frederick	26,862,973	-	6,295,791	-	33,158,764	1,655,504	1,114,379	415,517	3,185,400	36,344,164
Garrett	1,517,127	822,585	361,318	-	2,701,030	48,928	19,066	11,442	79,436	2,780,466
Harford	27,739,630	-	6,476,519	-	34,216,149	576,552	258,184	133,677	968,413	35,184,562
Howard	55,055,420	-	13,239,690	-	68,295,110	-	-	-	-	68,295,110
Kent	1,469,466	-	361,948	-	1,831,414	88,205	1,824	21,619	111,648	1,943,062
Montgomery	180,906,516	-	44,168,808	-	225,075,324	5,015,644	1,231,984	1,236,333	7,483,961	232,559,285
Prince George's	66,284,868	-	16,682,377	-	82,967,245	3,259,261	1,603,935	824,771	5,687,967	88,655,212
Queen Anne's	6,164,238	-	1,502,614	-	7,666,852	97,151	104,994	31,024	233,169	7,900,021
St. Mary's	11,425,702	-	2,654,503	(158)	14,080,047	64,629	-	18,501	83,130	14,163,177
Somerset	839,204	642,339	215,183	-	1,696,726	28,176	-	7,283	35,459	1,732,185
Talbot	3,305,640	-	762,971	-	4,068,611	239,711	-	62,433	302,144	4,370,755
Washington	9,641,243	-	2,275,401	-	11,916,644	434,077	304,208	100,531	838,816	12,755,460
Wicomico	6,081,778	819,642	1,501,609	-	8,403,029	320,147	321,046	87,508	728,701	9,131,730
Worcester	2,455,469	-	613,884	-	3,069,353	215,146	13,398	53,614	282,158	3,351,511
	<u>\$ 646,592,525</u>	<u>\$ 4,703,292</u>	<u>\$ 156,766,140</u>	<u>\$ (13,462)</u>	<u>\$ 808,048,495</u>	<u>\$ 14,903,248</u>	<u>\$ 6,319,198</u>	<u>\$ 3,720,315</u>	<u>\$ 24,942,761</u>	<u>\$ 832,991,256</u>

Comptroller of Maryland
Revenue Administration Division
Estimated Calculations of the
Second Quarterly (April/May Portion) Distribution of Local Income Tax
Tax Years 2018, 2017, and 2016
Table 2

	<u>2018</u>	<u>\$ Difference</u>	<u>%</u>	<u>2017</u>	<u>\$ Difference</u>	<u>%</u>	<u>2016</u>
Late 1st Qtr. Receipts	\$ 1,400,000	\$ (600,000)	(30.0)	\$ 2,000,000	\$ (1,000,000)	(33.3)	\$ 3,000,000
Proj. A/M W/H Receipts	2,026,000,000	52,000,000	2.6	1,974,000,000	7,000,000	0.4	1,967,000,000
Proj. A/M Est. Receipts	341,000,000	(30,000,000)	(8.1)	371,000,000	(14,000,000)	(3.6)	385,000,000
Total Receipts	<u>2,368,400,000</u>	<u>21,400,000</u>	0.9	<u>2,347,000,000</u>	<u>(8,000,000)</u>	(0.3)	<u>2,355,000,000</u>
Less: Unallocated Reserve	<u>(162,482,400)</u>	<u>(19,815,780)</u>	(13.9)	<u>(142,666,620)</u>	<u>(10,386,317)</u>	(7.9)	<u>(132,280,303)</u>
Receipts Available	<u>2,205,917,600</u>	<u>1,584,220</u>	0.1	<u>2,204,333,380</u>	<u>(18,386,317)</u>	(0.8)	<u>2,222,719,697</u>
Less: Refund Reserve	<u>(425,811,320)</u>	<u>(8,351,094)</u>	(2.0)	<u>(417,460,226)</u>	<u>3,174,705</u>	0.8	<u>(420,634,931)</u>
Net Receipts Available	<u>\$ 1,780,106,280</u>	<u>\$ (6,766,874)</u>	(0.4)	<u>\$ 1,786,873,154</u>	<u>\$ (15,211,612)</u>	(0.8)	<u>\$ 1,802,084,766</u>
Local Tax Percentage	37.265761%			37.220152%			37.502783%
Gross Local Tax	\$ 663,370,151	\$ (1,706,746)	(0.3)	\$ 665,076,897	\$ (10,755,046)	(1.6)	\$ 675,831,943
Less: Cost of Administration	(1,874,379)	390,853	17.3	(2,265,232)	(121,452)	(5.7)	(2,143,780)
Local Tax for Distribution	<u>\$ 661,495,772</u>	<u>\$ (1,315,893)</u>	(0.2)	<u>\$ 662,811,665</u>	<u>\$ (10,876,498)</u>	(1.6)	<u>\$ 673,688,163</u>
Payable to Counties	\$ 646,592,524	\$ (1,767,301)	(0.3)	\$ 648,359,825	\$ (11,268,008)	(1.7)	\$ 659,627,833
Payable to Cities and Towns	14,903,248	451,408	3.1	14,451,840	391,510	2.8	14,060,330
	<u>\$ 661,495,772</u>	<u>\$ (1,315,893)</u>	(0.2)	<u>\$ 662,811,665</u>	<u>\$ (10,876,498)</u>	(1.6)	<u>\$ 673,688,163</u>

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns
Estimated Distributions through June 2018, 2017, and 2016, respectively
Table 3

	<u>Tax Year 2018</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2017</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2016</u>
Allegany	\$ 9,039,405	\$ 75,876	0.8	\$ 8,963,529	\$ (68,605)	(0.8)	\$ 9,032,134
Anne Arundel	164,744,273	8,962,969	5.8	155,781,304	7,251,056	4.9	148,530,248
Baltimore County	230,345,136	1,478,943	0.6	228,866,193	2,928,728	1.3	225,937,465
Baltimore City	105,759,103	5,364,087	5.3	100,395,016	2,523,649	2.6	97,871,367
Calvert	28,241,957	1,047,468	3.9	27,194,489	2,413,459	9.7	24,781,030
Caroline	4,366,433	257,698	6.3	4,108,735	70,711	1.8	4,038,024
Carroll	52,841,943	2,121,334	4.2	50,720,609	929,170	1.9	49,791,439
Cecil (1)	19,950,581	2,273,052	12.9	17,677,529	208,511	1.2	17,469,018
Charles	40,358,698	1,658,617	4.3	38,700,081	(503,366)	(1.3)	39,203,447
Dorchester	3,815,465	140,712	3.8	3,674,753	27,534	0.8	3,647,219
Frederick	71,773,282	3,350,004	4.9	68,423,278	1,479,979	2.2	66,943,299
Garrett	4,053,287	42,071	1.0	4,011,216	23,331	0.6	3,987,885
Harford	74,110,051	3,231,590	4.6	70,878,461	1,350,225	1.9	69,528,236
Howard	147,082,192	3,367,118	2.3	143,715,074	3,378,751	2.4	140,336,323
Kent	3,926,152	34,993	0.9	3,891,159	317,662	8.9	3,573,497
Montgomery	483,321,529	10,484,799	2.2	472,836,730	23,145,064	5.1	449,691,666
Prince George's	177,097,846	4,109,183	2.4	172,988,663	3,331,745	2.0	169,656,918
Queen Anne's	16,468,418	1,129,015	7.4	15,339,403	590,566	4.0	14,748,837
St. Mary's	30,524,417	1,106,082	3.8	29,418,335	656,477	2.3	28,761,858
Somerset	2,242,096	125,646	5.9	2,116,450	75	0.0	2,116,375
Talbot	8,832,280	(398,530)	(4.3)	9,230,810	559,412	6.5	8,671,398
Washington	25,758,979	744,242	3.0	25,014,737	688,068	2.8	24,326,669
Wicomico	16,249,208	524,889	3.3	15,724,319	463,792	3.0	15,260,527
Worcester	6,560,905	(158,471)	(2.4)	6,719,376	728,762	12.2	5,990,614
	<u>\$ 1,727,463,636</u>	<u>\$ 51,073,387</u>	<u>3.0</u>	<u>\$ 1,676,390,249</u>	<u>\$ 52,494,756</u>	<u>3.2</u>	<u>\$ 1,623,895,493</u>

Note:

(1) Cecil County's 2018 tax rate increased to 3.00%, from 2.80% in the prior tax year.

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns (1)
Reconciling Distributions through June 2018, 2017, and 2016, respectively
Table 4

	<u>Tax Year 2017</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2016</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2015</u>
Allegany	\$ 23,537,578	\$ 292,830	1.3	\$ 23,244,748	\$ (67,932)	(0.3)	\$ 23,312,680
Anne Arundel	414,854,499	25,748,997	6.6	389,105,502	3,345,561	0.9	385,759,941
Baltimore County	592,797,320	12,347,871	2.1	580,449,449	3,357,654	0.6	577,091,795
Baltimore City	266,412,076	13,288,456	5.2	253,123,620	10,732,034	4.4	242,391,586
Calvert (2)	71,637,227	7,651,762	12.0	63,985,465	1,420,330	2.3	62,565,135
Caroline	11,438,984	447,670	4.1	10,991,314	355,106	3.3	10,636,208
Carroll	133,978,916	5,639,927	4.4	128,338,989	3,216,276	2.6	125,122,713
Cecil	47,573,341	1,625,098	3.5	45,948,243	729,782	1.6	45,218,461
Charles	102,915,400	3,547,903	3.6	99,367,497	2,089,070	2.1	97,278,427
Dorchester	10,331,681	523,058	5.3	9,808,623	209,276	2.2	9,599,347
Frederick	181,631,010	8,572,133	5.0	173,058,877	3,755,994	2.2	169,302,883
Garrett	11,257,025	1,032,282	10.1	10,224,743	(245,958)	(2.3)	10,470,701
Harford	187,542,347	8,222,424	4.6	179,319,923	4,150,679	2.4	175,169,244
Howard	375,539,536	12,911,353	3.6	362,628,183	12,739,075	3.6	349,889,108
Kent	10,150,302	594,126	6.2	9,556,176	42,027	0.4	9,514,149
Montgomery	1,237,600,864	56,028,938	4.7	1,181,571,926	35,733,766	3.1	1,145,838,160
Prince George's	452,871,507	15,029,485	3.4	437,842,022	8,249,144	1.9	429,592,878
Queen Anne's	41,118,758	2,705,974	7.0	38,412,784	1,542,540	4.2	36,870,244
St. Mary's	77,457,458	3,182,719	4.3	74,274,739	1,271,707	1.7	73,003,032
Somerset (3)	6,286,008	457,990	7.9	5,828,018	61,131	1.1	5,766,887
Talbot	23,363,269	388,708	1.7	22,974,561	(292,801)	(1.3)	23,267,362
Washington	65,780,275	2,305,164	3.6	63,475,111	469,762	0.7	63,005,349
Wicomico	42,203,569	797,276	1.9	41,406,293	985,216	2.4	40,421,077
Worcester	17,215,604	908,528	5.6	16,307,076	5,464,615	50.4	10,842,461
	<u>\$ 4,405,494,554</u>	<u>\$ 184,250,672</u>	<u>4.4</u>	<u>\$ 4,221,243,882</u>	<u>\$ 99,314,054</u>	<u>2.4</u>	<u>\$ 4,121,929,828</u>

Notes:

- (1) Cash Distributions are reduced by receivables and administration expenses.
- (2) Calvert County's 2017 tax rate increased to 3.00%, from 2.80% in the prior tax year.
- (3) Somerset County's 2017 tax rate increased to 3.20%, from 3.15% in the prior tax year.

Comptroller of Maryland
Revenue Administration Division
Tax Returns Processed through May 31st
Tax Years 2017, 2016, and 2015

Table 5

	<u>2017</u>	<u>Difference</u>	<u>%</u>	<u>2016</u>	<u>Difference</u>	<u>%</u>	<u>2015</u>
Allegany	27,804	(468)	(1.7)	28,272	83	0.3	28,189
Anne Arundel	252,739	3,057	1.2	249,682	3,782	1.5	245,900
Baltimore County	373,513	16	0.0	373,497	(4,482)	(1.2)	377,979
Baltimore City	239,420	45	0.0	239,375	3,990	1.7	235,385
Calvert	40,886	439	1.1	40,447	487	1.2	39,960
Caroline	14,162	17	0.1	14,145	258	1.9	13,887
Carroll	78,591	490	0.6	78,101	548	0.7	77,553
Cecil	43,954	731	1.7	43,223	770	1.8	42,453
Charles	72,352	1,661	2.3	70,691	2,352	3.4	68,339
Dorchester	14,035	(195)	(1.4)	14,230	255	1.8	13,975
Frederick	115,950	2,546	2.2	113,404	2,621	2.4	110,783
Garrett	12,990	211	1.7	12,779	94	0.7	12,685
Harford	117,502	1,542	1.3	115,960	2,325	2.0	113,635
Howard	137,839	2,352	1.7	135,487	1,341	1.0	134,146
Kent	8,285	(38)	(0.5)	8,323	(84)	(1.0)	8,407
Montgomery	460,713	3,153	0.7	457,560	4,716	1.0	452,844
Prince George's	421,382	4,150	1.0	417,232	4,151	1.0	413,081
Queen Anne's	21,898	191	0.9	21,707	402	1.9	21,305
St. Mary's	47,809	594	1.3	47,215	821	1.8	46,394
Somerset	8,088	(6)	(0.1)	8,094	226	2.9	7,868
Talbot	16,822	(3)	(0.0)	16,825	(19)	(0.1)	16,844
Washington	66,782	699	1.1	66,083	1,308	2.0	64,775
Wicomico	42,728	818	2.0	41,910	878	2.1	41,032
Worcester	26,245	568	2.2	25,677	337	1.3	25,340
	<u>2,662,489</u>	<u>22,570</u>	<u>0.9</u>	<u>2,639,919</u>	<u>27,160</u>	<u>1.0</u>	<u>2,612,759</u>

Comptroller of Maryland
Revenue Administration Division
Unallocated Distribution of Local Income Tax
Fiscal Years 2018, 2017, and 2016

Table 6

	<u>2018</u>	<u>\$ Difference</u>	<u>%</u>		<u>2017</u>	<u>\$ Difference</u>	<u>%</u>		<u>2016</u>
Allegany	\$ 792,036	\$ 61,910	8.5	\$	730,126	\$ 27,881	4.0	\$	702,245
Anne Arundel	14,651,325	1,342,760	10.1		13,308,565	502,791	3.9		12,805,774
Baltimore County	20,618,408	1,582,448	8.3		19,035,960	(1,742,214)	(8.4)		20,778,174
Baltimore City	10,300,473	1,458,133	16.5		8,842,340	(8,919)	(0.1)		8,851,259
Calvert	2,295,177	257,932	12.7		2,037,245	8,809	0.4		2,028,436
Caroline	413,819	56,787	15.9		357,032	10,435	3.0		346,597
Carroll	4,591,865	552,990	13.7		4,038,875	(6,479)	(0.2)		4,045,354
Cecil	1,720,287	201,023	13.2		1,519,264	(21,618)	(1.4)		1,540,882
Charles	3,919,466	679,016	21.0		3,240,450	18,298	0.6		3,222,152
Dorchester	350,668	15,488	4.6		335,180	1,227	0.4		333,953
Frederick	6,295,791	677,332	12.1		5,618,459	123,678	2.3		5,494,781
Garrett	361,318	17,293	5.0		344,025	27,913	8.8		316,112
Harford	6,476,519	834,809	14.8		5,641,710	(41,435)	(0.7)		5,683,145
Howard	13,239,690	1,827,973	16.0		11,411,717	(680,600)	(5.6)		12,092,317
Kent	361,948	43,157	13.5		318,791	(108,326)	(25.4)		427,117
Montgomery	44,168,808	6,597,407	17.6		37,571,401	(3,680,124)	(8.9)		41,251,525
Prince George's	16,682,377	1,562,246	10.3		15,120,131	458,444	3.1		14,661,687
Queen Anne's	1,502,614	223,522	17.5		1,279,092	(130,177)	(9.2)		1,409,269
St. Mary's	2,654,503	289,966	12.3		2,364,537	56,959	2.5		2,307,578
Somerset	215,183	22,488	11.7		192,695	5,434	2.9		187,261
Talbot	762,971	(58,325)	(7.1)		821,296	3,764	0.5		817,532
Washington	2,275,401	187,790	9.0		2,087,611	49,853	2.4		2,037,758
Wicomico	1,501,609	97,405	6.9		1,404,204	108,339	8.4		1,295,865
Worcester	613,884	222,424	56.8		391,460	21,479	5.8		369,981
	<u>\$ 156,766,140</u>	<u>\$ 18,753,974</u>	<u>13.6</u>		<u>\$ 138,012,166</u>	<u>\$ (4,994,588)</u>	<u>(3.5)</u>		<u>\$ 143,006,754</u>

Comptroller of Maryland
Revenue Administration Division
Fourth Quarter Distribution of the Disparity and Teacher's
Supplemental Retirement Grants
June 2018 Distribution
Table 7

	Disparity	Teacher's	
	<u>Grant</u>	<u>Retirement Grant</u>	<u>Total</u>
Allegany	\$ 1,824,626	\$ 408,027	\$ 2,232,653
Anne Arundel	-	-	-
Baltimore County	-	750,000	750,000
Baltimore City	19,762,948	2,511,899	22,274,847
Calvert	-	-	-
Caroline	532,946	171,277	704,223
Carroll	-	-	-
Cecil	127,721	-	127,721
Charles	-	-	-
Dorchester	505,673	77,228	582,901
Frederick	-	-	-
Garrett	532,818	101,600	634,418
Harford	-	-	-
Howard	-	-	-
Kent	-	-	-
Montgomery	-	-	-
Prince George's	7,719,307	2,407,176	10,126,483
Queen Anne's	-	-	-
St. Mary's	-	-	-
Somerset	1,227,042	95,500	1,322,542
Talbot	-	-	-
Washington	415,025	-	415,025
Wicomico	2,058,165	391,959	2,450,124
Worcester	-	-	-
	<u>\$ 34,706,271</u>	<u>\$ 6,914,666</u>	<u>\$ 41,620,937</u>