

Comptroller of Maryland
Revenue Administration Division
First Quarter Distribution of Local Income Taxes
For Tax Year 2018
May 2018 Distribution
Table 1

| | <u>Counties</u> | <u>Cities & Towns</u> | <u>Grand Total</u> |
|------------------|-------------------------|---------------------------|-------------------------|
| Allegany | \$ 5,656,429 | \$ 577,434 | \$ 6,233,863 |
| Anne Arundel | 103,079,259 | 1,492,303 | 104,571,562 |
| Baltimore County | 144,122,949 | - | 144,122,949 |
| Baltimore City | 66,171,633 | - | 66,171,633 |
| Calvert | 17,670,777 | 251,636 | 17,922,413 |
| Caroline | 2,732,160 | 144,990 | 2,877,150 |
| Carroll | 33,063,698 | 1,293,406 | 34,357,104 |
| Cecil | 12,483,277 | 499,225 | 12,982,502 |
| Charles | 25,252,113 | 344,922 | 25,597,035 |
| Dorchester | 2,387,448 | 162,944 | 2,550,392 |
| Frederick | 44,910,309 | 2,759,173 | 47,669,482 |
| Garrett | 2,536,160 | 81,546 | 2,617,706 |
| Harford | 46,370,421 | 960,919 | 47,331,340 |
| Howard | 92,026,772 | - | 92,026,772 |
| Kent | 2,456,686 | 147,009 | 2,603,695 |
| Montgomery | 302,415,013 | 8,359,407 | 310,774,420 |
| Prince George's | 110,812,978 | 5,432,102 | 116,245,080 |
| Queen Anne's | 10,304,180 | 161,918 | 10,466,098 |
| St. Mary's | 19,098,715 | 107,715 | 19,206,430 |
| Somerset | 1,402,892 | 46,961 | 1,449,853 |
| Talbot | 5,526,640 | 399,519 | 5,926,159 |
| Washington | 16,117,736 | 723,461 | 16,841,197 |
| Wicomico | 10,167,430 | 533,578 | 10,701,008 |
| Worcester | 4,105,436 | 358,577 | 4,464,013 |
| | <u>\$ 1,080,871,111</u> | <u>\$ 24,838,745</u> | <u>\$ 1,105,709,856</u> |

Comptroller of Maryland
Revenue Administration Division
Estimated Calculation of the
First Quarterly Distribution of Local Income Tax
For Tax Years 2018, 2017, and 2016
Table 2

| | 2018 | \$ Difference | % | | 2017 | \$ Difference | % | | 2016 |
|------------------------------|-------------------------|-----------------------|---------------|--|-------------------------|-----------------------|---------------|--|-------------------------|
| 1st Qtr. W/H Receipts | 3,530,041,679 | 166,928,230 | 5.0 % | | 3,363,113,449 | 245,324,859 | 7.9 % | | 3,117,788,590 |
| 1st Qtr. Est. Receipts | 326,059,793 | 80,135,377 | 32.6 | | 245,924,416 | 16,587,883 | 7.2 | | 229,336,533 |
| 1st Qtr. Dec. Credits | <u>102,749,560</u> | <u>(13,732,684)</u> | <u>(11.8)</u> | | <u>116,482,244</u> | <u>10,916,243</u> | <u>10.3</u> | | <u>105,566,001</u> |
| Total Receipts | 3,958,851,032 | 233,330,923 | 6.3 | | 3,725,520,109 | 272,828,985 | 7.9 | | 3,452,691,124 |
| Less: Unallocated Reserve | <u>(271,594,164)</u> | <u>(45,131,718)</u> | <u>(19.9)</u> | | <u>(226,462,446)</u> | <u>(32,524,855)</u> | <u>(16.8)</u> | | <u>(193,937,591)</u> |
| Receipts Available | 3,687,256,868 | 188,199,205 | 5.4 | | 3,499,057,663 | 240,304,130 | 7.4 | | 3,258,753,533 |
| Less: Refund Reserve | <u>(711,756,284)</u> | <u>(49,099,077)</u> | <u>(7.4)</u> | | <u>(662,657,207)</u> | <u>(45,959,759)</u> | <u>(7.5)</u> | | <u>(616,697,448)</u> |
| Net Receipts Available | <u>\$ 2,975,500,584</u> | <u>\$ 139,100,128</u> | <u>4.9 %</u> | | <u>\$ 2,836,400,456</u> | <u>\$ 194,344,371</u> | <u>7.4 %</u> | | <u>\$ 2,642,056,085</u> |
| Local Tax Percentage | 37.265761% | | | | 37.220152% | | | | 37.502783% |
| Gross Local Tax | \$ 1,108,842,935 | \$ 53,130,386 | 5.0 % | | \$ 1,055,712,549 | \$ 64,867,986 | 6.5 % | | \$ 990,844,563 |
| Less: Cost of Administration | <u>(3,133,080)</u> | <u>462,645</u> | <u>12.9</u> | | <u>(3,595,725)</u> | <u>(452,707)</u> | <u>(14.4)</u> | | <u>(3,143,018)</u> |
| Local Tax for Distribution | <u>\$ 1,105,709,855</u> | <u>\$ 53,593,031</u> | <u>5.1 %</u> | | <u>\$ 1,052,116,824</u> | <u>\$ 64,415,279</u> | <u>6.5 %</u> | | <u>\$ 987,701,545</u> |
| Payable to Counties | \$ 1,080,871,108 | \$ 52,840,684 | 5.1 % | | \$ 1,028,030,424 | \$ 63,762,763 | 6.6 % | | \$ 964,267,661 |
| Payable to Cities and Towns | 24,838,747 | 752,347 | 3.1 | | 24,086,400 | 652,516 | 2.8 | | 23,433,884 |
| | <u>\$ 1,105,709,855</u> | <u>\$ 53,593,031</u> | <u>5.1 %</u> | | <u>\$ 1,052,116,824</u> | <u>\$ 64,415,279</u> | <u>6.5 %</u> | | <u>\$ 987,701,545</u> |

Comptroller of Maryland
Revenue Administration Division
First Quarterly Distribution of Local Income Tax
For Tax Years 2018, 2017, and 2016

Table 3

| | <u>2018</u> | <u>\$ Difference</u> | <u>%</u> | | <u>2017</u> | <u>\$ Difference</u> | <u>%</u> | | <u>2016</u> |
|------------------|-------------------------|----------------------|------------|----|-------------------------|----------------------|------------|----|-----------------------|
| Allegany | \$ 5,656,429 | \$ 168,251 | 3.1 | \$ | 5,488,178 | \$ 148,727 | 2.8 | \$ | 5,339,451 |
| Anne Arundel | 103,079,259 | 7,530,656 | 7.9 | | 95,548,603 | 7,305,939 | 8.3 | | 88,242,664 |
| Baltimore County | 144,122,949 | 3,712,446 | 2.6 | | 140,410,503 | 6,089,951 | 4.5 | | 134,320,552 |
| Baltimore City | 66,171,633 | 4,578,811 | 7.4 | | 61,592,822 | 3,407,978 | 5.9 | | 58,184,844 |
| Calvert | 17,670,777 | 991,108 | 5.9 | | 16,679,669 | 1,957,327 | 13.3 | | 14,722,342 |
| Caroline | 2,732,160 | 214,099 | 8.5 | | 2,518,061 | 124,080 | 5.2 | | 2,393,981 |
| Carroll | 33,063,698 | 1,969,156 | 6.3 | | 31,094,542 | 1,549,770 | 5.2 | | 29,544,772 |
| Cecil (1) | 12,483,277 | 1,647,832 | 15.2 | | 10,835,445 | 476,109 | 4.6 | | 10,359,336 |
| Charles | 25,252,113 | 1,515,898 | 6.4 | | 23,736,215 | 445,333 | 1.9 | | 23,290,882 |
| Dorchester | 2,387,448 | 135,840 | 6.0 | | 2,251,608 | 90,083 | 4.2 | | 2,161,525 |
| Frederick | 44,910,309 | 2,980,878 | 7.1 | | 41,929,431 | 2,251,726 | 5.7 | | 39,677,705 |
| Garrett | 2,536,160 | 76,875 | 3.1 | | 2,459,285 | 92,659 | 3.9 | | 2,366,626 |
| Harford | 46,370,421 | 2,903,967 | 6.7 | | 43,466,454 | 2,177,091 | 5.3 | | 41,289,363 |
| Howard | 92,026,772 | 3,856,887 | 4.4 | | 88,169,885 | 4,739,488 | 5.7 | | 83,430,397 |
| Kent | 2,456,686 | 72,068 | 3.0 | | 2,384,618 | 266,345 | 12.6 | | 2,118,273 |
| Montgomery | 302,415,013 | 12,477,010 | 4.3 | | 289,938,003 | 23,003,930 | 8.6 | | 266,934,073 |
| Prince George's | 110,812,978 | 4,780,140 | 4.5 | | 106,032,838 | 5,413,076 | 5.4 | | 100,619,762 |
| Queen Anne's | 10,304,180 | 896,091 | 9.5 | | 9,408,089 | 646,239 | 7.4 | | 8,761,850 |
| St. Mary's | 19,098,715 | 1,052,500 | 5.8 | | 18,046,215 | 952,002 | 5.6 | | 17,094,213 |
| Somerset | 1,402,892 | 105,280 | 8.1 | | 1,297,612 | 41,497 | 3.3 | | 1,256,115 |
| Talbot | 5,526,640 | (129,735) | (2.3) | | 5,656,375 | 518,391 | 10.1 | | 5,137,984 |
| Washington | 16,117,736 | 785,246 | 5.1 | | 15,332,490 | 906,859 | 6.3 | | 14,425,631 |
| Wicomico | 10,167,430 | 530,175 | 5.5 | | 9,637,255 | 588,710 | 6.5 | | 9,048,545 |
| Worcester | 4,105,436 | (10,792) | (0.3) | | 4,116,228 | 569,453 | 16.1 | | 3,546,775 |
| | <u>\$ 1,080,871,111</u> | <u>\$ 52,840,687</u> | <u>5.1</u> | | <u>\$ 1,028,030,424</u> | <u>\$ 63,762,763</u> | <u>6.6</u> | | <u>\$ 964,267,661</u> |

Note:

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