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# **Overview of State Aid to Local Governments**

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**Presentation to the  
Joint Legislative Workgroup to Study State,  
County, and Municipal Fiscal Relationships**

**Department of Legislative Services  
Office of Policy Analysis  
Annapolis, Maryland**

**October 22, 2009**

# State Aid to Local Governments Decreased in Fiscal 2010

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## General and Special Funds (\$ in Millions)

	<u>FY 2010 State Aid Amount</u>	<u>Percent of Total</u>	<u>FY 2010 Aid Change</u>	<u>Percent Change</u>
Public Schools	\$5,507.0	88.1%	\$127.7	2.4%
Libraries	64.1	1.0%	0.3	0.5%
Community Colleges	256.2	4.1%	1.5	0.6%
Health Departments	37.3	0.6%	-20.1	-35.0%
County/Municipal	386.9	6.2%	-363.9	-48.5%
<b>Total</b>	<b>\$6,251.4</b>	<b>100.0%</b>	<b>-\$254.6</b>	<b>-3.9%</b>

Source: Department of Legislative Services

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## State Aid to Local Governments – Comparison by Per Capita Aid and Annual Growth Fiscal 2009 and 2010

County	Population		Fiscal 2010	Difference	Percent Difference	Per Capita State Aid		Annual Growth in State Aid	
	July 2008	Fiscal 2009				Per Capita State Aid	Annual Growth in State Aid		
Allegany	72,238	\$117,459,850	\$111,591,659	-\$5,868,191	-5.0%	1. Baltimore City	\$1,820	1. Montgomery	3.1%
Anne Arundel	512,790	410,668,756	386,358,218	-24,310,538	-5.9%	2. Caroline	1,586	2. Wicomico	-0.3%
Baltimore City	636,919	1,210,469,401	1,159,187,036	-51,282,365	-4.2%	3. Allegany	1,545	3. Howard	-1.8%
<b>Baltimore</b>	<b>785,618</b>	<b>698,902,362</b>	<b>659,097,726</b>	<b>-39,804,636</b>	<b>-5.7%</b>	4. Wicomico	1,470	4. Prince George's	-2.2%
Calvert	88,698	109,714,633	106,260,836	-3,453,797	-3.1%	5. Prince George's	1,347	5. Calvert	-3.1%
Caroline	33,138	57,023,550	52,552,558	-4,470,992	-7.8%	6. Charles	1,301	6. Charles	-4.1%
Carroll	169,353	189,264,479	177,672,444	-11,592,035	-6.1%	7. Somerset	1,291	7. Baltimore City	-4.2%
Cecil	99,926	126,328,594	119,731,165	-6,597,429	-5.2%	8. Garrett	1,232	8. Washington	-4.5%
Charles	140,764	191,039,986	183,178,555	-7,861,431	-4.1%	9. Dorchester	1,229	9. Frederick	-4.7%
Dorchester	31,998	44,245,663	39,328,123	-4,917,540	-11.1%	10. Cecil	1,198	10. Allegany	-5.0%
Frederick	225,721	266,045,557	253,614,978	-12,430,579	-4.7%	11. Calvert	1,198	11. Harford	-5.1%
Garrett	29,698	41,554,946	36,591,937	-4,963,009	-11.9%	12. Washington	1,178	12. Cecil	-5.2%
Harford	240,351	272,905,563	258,987,374	-13,918,189	-5.1%	13. Frederick	1,124	13. Somerset	-5.7%
Howard	274,995	277,048,927	272,052,932	-4,995,995	-1.8%	14. St. Mary's	1,102	14. Baltimore	-5.7%
Kent	20,151	16,663,164	14,063,242	-2,599,922	-15.6%	15. Harford	1,078	15. St. Mary's	-5.9%
<b>Montgomery</b>	<b>950,680</b>	<b>675,053,950</b>	<b>695,792,581</b>	<b>20,738,631</b>	<b>3.1%</b>	16. Carroll	1,049	16. Anne Arundel	-5.9%
Prince George's	820,852	1,130,325,967	1,105,370,573	-24,955,394	-2.2%	17. Howard	989	17. Carroll	-6.1%
Queen Anne's	47,091	44,410,311	40,059,181	-4,351,130	-9.8%	18. Queen Anne's	851	18. Caroline	-7.8%
St. Mary's	101,578	118,943,502	111,943,145	-7,000,357	-5.9%	19. Baltimore	839	19. Queen Anne's	-9.8%
Somerset	26,119	35,737,143	33,716,310	-2,020,833	-5.7%	20. Anne Arundel	753	20. Dorchester	-11.1%
Talbot	36,215	20,522,651	17,034,633	-3,488,018	-17.0%	21. Montgomery	732	21. Garrett	-11.9%
Washington	145,384	179,375,412	171,332,291	-8,043,121	-4.5%	22. Kent	698	22. Worcester	-14.4%
Wicomico	94,046	138,690,883	138,223,834	-467,049	-0.3%	23. Worcester	580	23. Kent	-15.6%
Worcester	49,274	33,392,480	28,580,469	-4,812,011	-14.4%	24. Talbot	470	24. Talbot	-17.0%
Unallocated		100,195,378	79,079,640	-21,115,738	-21.1%				
<b>Total</b>	<b>5,633,597</b>	<b>\$6,505,983,108</b>	<b>\$6,251,401,440</b>	<b>-\$254,581,668</b>	<b>-3.9%</b>	<b>Statewide Average</b>	<b>\$1,110</b>	<b>Statewide Average</b>	<b>-3.9%</b>

Source: Department of Legislative Services

## State Aid to Local Governments – Impact of Board of Public Works (BPW) Reduction Fiscal 2010

<u>County</u>	<u>Population July 2008</u>	<u>Legislative Appropriation</u>	<u>BPW Reduction</u>	<u>Adjusted Appropriation</u>	<u>Percent Difference</u>	<u>Per Capita Reduction</u>	<u>Percent Difference</u>
Allegany	72,238	\$116,349,091	-\$4,757,432	\$111,591,659	-4.1%	1. Garrett	1. Prince George's
Anne Arundel	512,790	401,140,460	-14,782,242	386,358,218	-3.7%	2. Dorchester	2. Charles
Baltimore City	636,919	1,194,485,264	-35,298,228	1,159,187,036	-3.0%	3. Caroline	3. Baltimore City
Baltimore	785,618	682,119,600	-23,021,874	659,097,726	-3.4%	4. Somerset	4. Howard
Calvert	88,698	109,652,433	-3,391,597	106,260,836	-3.1%	5. Kent	5. Calvert
Caroline	33,138	55,532,880	-2,980,322	52,552,558	-5.4%	6. Allegany	6. Montgomery
Carroll	169,353	185,632,627	-7,960,183	177,672,444	-4.3%	7. Queen Anne's	7. Baltimore
Cecil	99,926	124,190,812	-4,459,647	119,731,165	-3.6%	8. Wicomico	8. Harford
Charles	140,764	188,721,743	-5,543,188	183,178,555	-2.9%	9. Talbot	9. Cecil
Dorchester	31,998	42,535,031	-3,206,908	39,328,123	-7.5%	10. Baltimore City	10. Anne Arundel
Frederick	225,721	263,682,909	-10,067,931	253,614,978	-3.8%	11. Worcester	11. St. Mary's
Garrett	29,698	40,196,815	-3,604,878	36,591,937	-9.0%	12. Washington	12. Frederick
Harford	240,351	268,590,515	-9,603,141	258,987,374	-3.6%	13. Carroll	13. Washington
Howard	274,995	280,345,197	-8,292,265	272,052,932	-3.0%	14. Cecil	14. Wicomico
Kent	20,151	15,685,708	-1,622,466	14,063,242	-10.3%	15. Frederick	15. Allegany
Montgomery	950,680	718,310,968	-22,518,387	695,792,581	-3.1%	16. St. Mary's	16. Carroll
Prince George's	820,852	1,128,082,991	-22,712,418	1,105,370,573	-2.0%	17. Harford	17. Caroline
Queen Anne's	47,091	43,109,894	-3,050,713	40,059,181	-7.1%	18. Charles	18. Somerset
St. Mary's	101,578	116,259,616	-4,316,471	111,943,145	-3.7%	19. Calvert	19. Queen Anne's
Somerset	26,119	35,830,791	-2,114,481	33,716,310	-5.9%	20. Howard	20. Dorchester
Talbot	36,215	19,102,190	-2,067,557	17,034,633	-10.8%	21. Baltimore	21. Worcester
Washington	145,384	178,396,968	-7,064,677	171,332,291	-4.0%	22. Anne Arundel	22. Garrett
Wicomico	94,046	143,989,851	-5,766,017	138,223,834	-4.0%	23. Prince George's	23. Kent
Worcester	49,274	31,169,525	-2,589,056	28,580,469	-8.3%	24. Montgomery	24. Talbot
Unallocated		79,966,708	-887,068	79,079,640	-1.1%		
<b>Total</b>	<b>5,633,597</b>	<b>\$6,463,080,587</b>	<b>-\$211,679,147</b>	<b>\$6,251,401,440</b>	<b>-3.3%</b>	<b>Statewide Average</b>	<b>Statewide Average</b>
						<b>-\$38</b>	<b>-3.3%</b>

Source: Department of Legislative Services

## Public Schools Received Most of the Increases in State Aid Since Enactment of Thornton Legislation

### Annual Increase in State Aid (\$ in Millions)

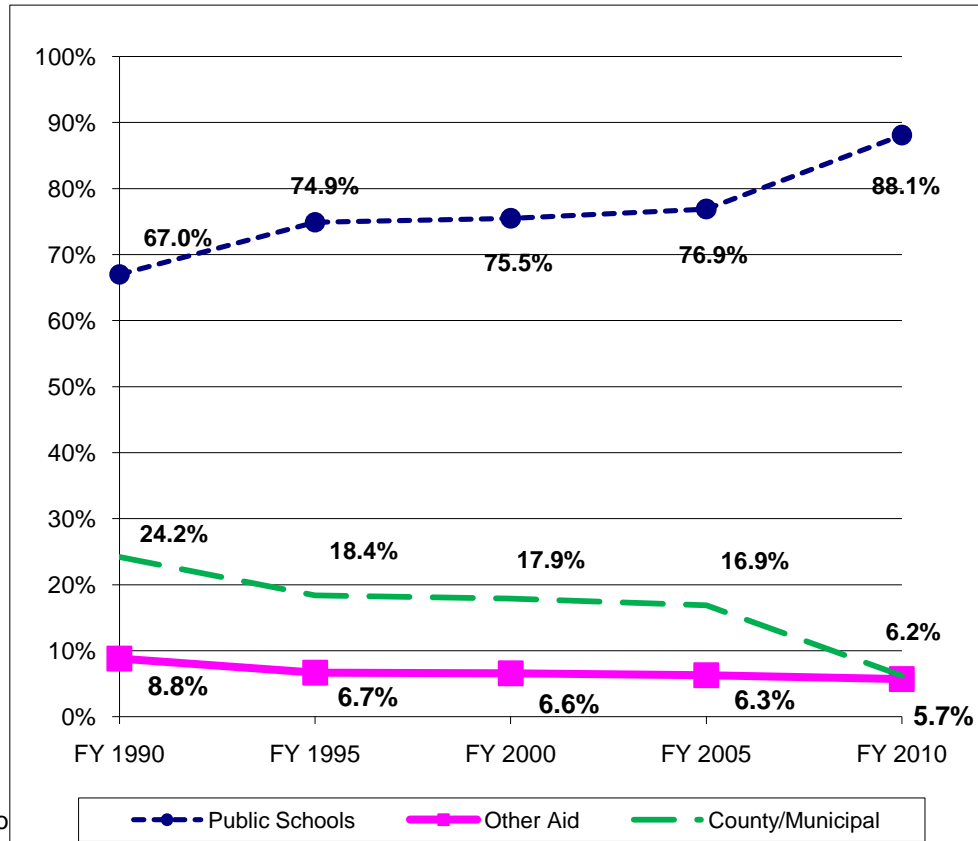
	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>
Public Schools	\$231.2	\$193.4	\$314.5	\$384.1	\$466.4	\$690.9	\$213.0	\$127.7
Libraries	3.2	1.8	0.9	0.4	4.9	8.6	-0.4	0.3
Community Colleges	4.8	-8.4	9.1	7.6	14.3	35.8	13.0	1.5
Health Departments	4.6	-1.5	0.4	1.0	1.8	3.3	-9.6	-20.1
County/Municipal	-7.2	-67.6	160.1	33.3	123.6	-46.8	-155.9	-363.9
<b>Total</b>	<b>\$236.6</b>	<b>\$117.7</b>	<b>\$485.1</b>	<b>\$426.4</b>	<b>\$610.9</b>	<b>\$691.9</b>	<b>\$60.1</b>	<b>-\$254.6</b>

### Share of State Aid Increase over Eight-year Period (\$ in Millions)

	<u>Aid Increase FY 2002-10</u>	<u>Annual Increase</u>	<u>Percent of Aid Increase</u>	<u>Share of FY 2002 Aid</u>	<u>Share of FY 2010 Aid</u>	<u>Percentage Point Difference</u>
Public Schools	\$2,621.1	8.4%	110.4%	74.4%	88.1%	13.7
Libraries	19.8	4.7%	0.8%	1.1%	1.0%	-0.1
Community Colleges	77.6	4.6%	3.3%	4.6%	4.1%	-0.5
Health Departments	-20.1	-5.2%	-0.8%	1.5%	0.6%	-0.9
County/Municipal	-324.4	-7.3%	-13.7%	18.3%	6.2%	-12.1
<b>Total</b>	<b>\$2,374.1</b>	<b>6.2%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0</b>

Source: Department of Legislative Services

## Change in State Aid by Governmental Unit Since Fiscal 1990 General and Special Funds



So

### Share of State Aid by Governmental Unit

	<u>FY 1990</u>	<u>FY 2009</u>	<u>FY 2010</u>
Public Schools	67.0%	82.7%	88.1%
Libraries	1.4%	1.0%	1.0%
Community Colleges	5.3%	3.9%	4.1%
Health Departments	2.1%	0.9%	0.6%
County/Municipal	24.2%	11.5%	6.2%
<b>Total State Aid</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# Distribution Basis for State Aid to Local Governments

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- Wealth Measure
- Workload Indicator
- Actual Cost
- Prior Year Funding Level
- Other

# Distribution Basis – Wealth Measure

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- Programs distribute State aid inverse to local wealth: less affluent jurisdictions receive relatively more aid
- Local wealth is usually defined as some combination of **county assessable base** which measures a jurisdiction's ability to generate property tax revenues; and **net taxable income** which measures a jurisdiction's ability to generate income tax revenues
- Most of these programs also distribute State aid on a workload indicator, such as public school enrollment or population

# State Aid Programs with Local Wealth Measure

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	<b>FY 2010</b>
	<b><u>State Aid Amount</u></b>
Foundation Program	\$2.7 billion
Compensatory Aid	940.2 million
Special Education Formula	267.4 million
Limited English Proficiency Grants	148.6 million
Disparity Grants	121.4 million
Guaranteed Tax Base Program	63.8 million
Library Aid Formula	33.2 million
<b>Total</b>	<b>\$4.3 billion</b>

# Distribution Basis – Workload Measure

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- Programs distribute State aid using an indicator of need:
  - population
  - road mileage
  - vehicle registration
  - student enrollment
- Examples include: police aid, fire and rescue aid, State library network, Aging Schools Program, food service grants, highway user revenues, elderly/disabled transportation, local health grants, community college funding formula, horse racing impact aid
- Approximately \$525 million in State aid is allocated based on workload measure

# Distribution Basis – Actual Costs

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- State pays all or a portion of the actual costs associated with a government service or program
- Examples include: nonpublic special education placements; E-911 communication grants; and retirement payments for teachers, librarians, and community college faculty
- Approximately \$1 billion in State aid is allocated based on actual costs

# Distribution Basis – Prior Year Funding Level

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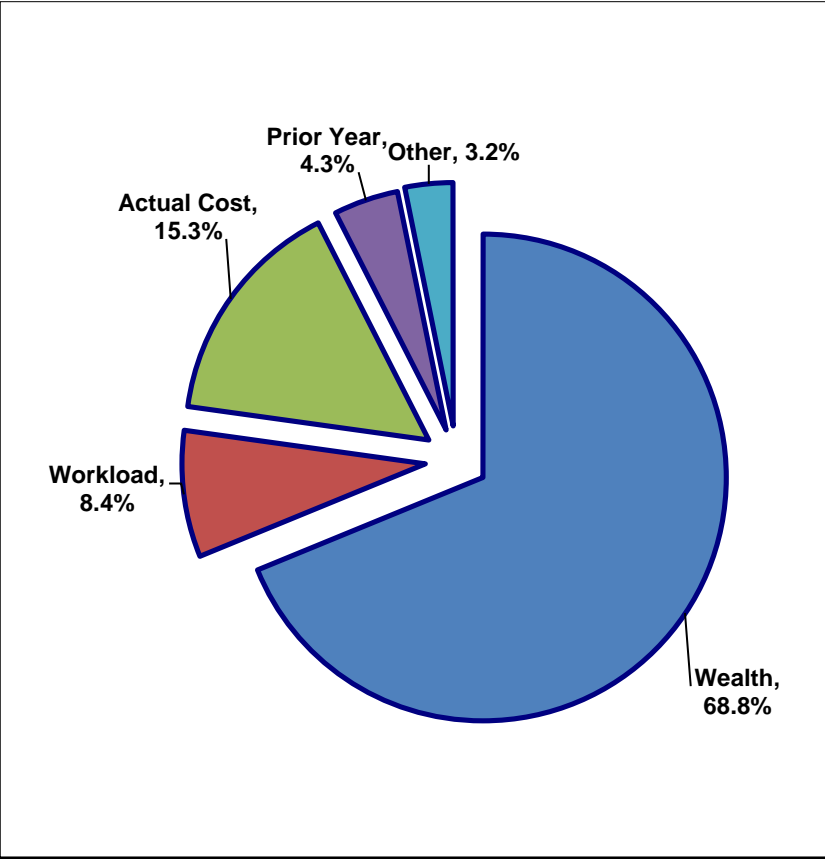
- State aid is based on or equals the amount of State funding provided in previous years
- Examples include: student transportation grants, supplemental grants for public schools, and Program Open Space grants
- Approximately \$275 million in State aid is allocated based on prior year funding levels

# Distribution Basis – Other Methods

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- This category includes grants that support a specific programmatic goal
- Most of these State aid programs are targeted to public schools and public safety agencies
- Examples include: geographic cost of education index, school based health centers, adult education, Judy Hoyer program, special crime grants, vehicle theft prevention programs
- Approximately \$200 million in State aid is allocated based on other methods

# Majority of State Aid Allocated by Local Wealth General and Special Funds



**Distribution Basis  
for State Aid Programs**

	<u>FY 1990</u>	<u>FY 2000</u>	<u>FY 2009</u>	<u>FY 2010</u>
Wealth	38.5%	54.0%	66.9%	68.8%
Workload	22.4%	20.5%	13.9%	8.4%
Actual Cost	22.4%	14.9%	12.7%	15.3%
Prior Year	9.8%	6.3%	3.9%	4.3%
Other	6.9%	4.3%	2.6%	3.2%
<b>Total State Aid</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

So

# Local Wealth Issues

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- **Assessable Property Tax Base:** The measure of the assessable tax base overstates actual tax capacity due to the State's homestead property tax credit
- **Net Taxable Income (NTI):** The accuracy and completeness of the net taxable income measure is sensitive to the drawdown date. Currently all of the State's wealth-based formulas specify drawdown dates earlier than the filing extension deadline

# Issue: Property Tax Base

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- Although the full property tax base is measured and used to determine local wealth, the State limits growth in taxable assessments for owner-occupied homes to 10% per year (Counties may reduce the State-mandated cap to a level below 10%.)
- Thus, a portion of the assessable property tax base is exempt *by State policy* from taxation. The assessable base figure that is commonly used is an overstatement of the *taxable* base
- The impact of the tax cap became more significant over the last 7 to 8 years when housing prices and assessments grew rapidly
- Excluding tax-exempt property from the assessable base would have reduced the base from approximately \$700 billion to \$620 billion in fiscal 2009, a reduction of \$80 billion or about 11%

# Tax-exempt Property Tax Base

Fiscal 2009

County	Assessable Base	Tax-exempt Base Due to 10% State Cap	Percent of Base Loss	Current Property Wealth Per Capita	Rank	Adjusted Property Wealth Per Capita	Rank
Allegany	\$3,051,553,000	\$100,481,808	3.3%	\$42,243	24	\$40,852	24
Anne Arundel	78,996,800,000	10,597,942,757	13.4%	154,053	6	133,386	7
Baltimore City	31,031,941,000	3,286,828,313	10.6%	48,722	23	43,561	23
Baltimore	78,364,615,000	7,764,487,665	9.9%	99,749	17	89,866	17
Calvert	12,425,810,000	1,516,671,171	12.2%	140,091	9	122,992	9
Caroline	2,754,577,000	253,290,837	9.2%	83,124	20	75,481	20
Carroll	19,719,588,000	2,184,597,045	11.1%	116,441	12	103,541	12
Cecil	10,045,644,000	663,697,721	6.6%	100,531	16	93,889	15
Charles	17,526,699,000	2,059,412,523	11.8%	124,511	11	109,881	11
Dorchester	3,096,108,000	253,293,436	8.2%	96,759	18	88,844	18
Frederick	29,719,431,000	3,330,731,330	11.2%	131,664	10	116,908	10
Garrett	4,215,629,000	68,871,119	1.6%	141,950	8	139,631	6
Harford	25,098,635,000	1,927,694,519	7.7%	104,425	14	96,405	14
Howard	45,901,264,000	5,611,984,573	12.2%	166,917	5	146,509	5
Kent	2,867,413,000	191,135,116	6.7%	142,296	7	132,811	8
Montgomery	182,492,255,000	24,309,349,725	13.3%	191,960	3	166,389	3
Prince George's	85,288,209,000	10,414,310,943	12.2%	103,902	15	91,215	16
Queen Anne's	8,330,515,000	852,132,458	10.2%	176,902	4	158,807	4
St. Mary's	11,279,240,000	1,138,534,180	10.1%	111,040	13	99,832	13
Somerset	1,555,365,000	104,375,737	6.7%	59,549	22	55,553	22
Talbot	9,078,068,000	802,627,741	8.8%	250,671	2	228,509	2
Washington	13,138,749,000	1,214,982,903	9.2%	90,373	19	82,016	19
Wicomico	6,680,688,000	376,827,281	5.6%	71,036	21	67,030	21
Worcester	19,914,422,000	820,302,413	4.1%	404,157	1	387,509	1
<b>Statewide</b>	<b>\$702,573,218,000</b>	<b>\$79,844,563,314</b>	<b>11.4%</b>	<b>\$124,711</b>		<b>\$110,538</b>	

Source: State Department of Assessments and Taxation

# Issue: Net Taxable Income

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- The measurement of NTI starts at \$0 each year and increases with each tax return that is filed. Therefore, later NTI drawdown dates result in higher and more complete measures of local income
- Most people file their tax returns by April 15, but taxpayers have the option to instead apply for six-month extensions to October 15. Wealthier individuals with more complex tax returns make up a disproportionate share of the later filings
- About four years ago, the federal government changed the automatic extension date from August 15 to October 15, exacerbating the difference between September 1 and November 1 drawdown dates (An extension to October 15 was previously available with additional paperwork but was not automatic.)
- Currently, the following NTI drawdown dates are specified in statute:
  - Library aid: July 1
  - Disparity grants: August 15
  - Education aid: September 1
- For tax year 2007, the difference between NTI figures drawn on September 1, 2008, and November 1, 2008, was \$17.3 billion, an increase of 15% over the September 1 figure

# Net Taxable Income: September 1 and November 1

## Tax Year 2007

County	Sep 1, 2008 Net Taxable Income	Nov 1, 2008 Net Taxable Income	Dollar Increase	Percent Increase	Sep 1, 2008 Taxable Income Per Capita	Rank	Nov 1, 2008 Taxable Income Per Capita	Rank
Allegany	\$869,688,748	\$926,320,121	\$56,631,373	6.5%	\$12,039	22	\$12,823	22
Anne Arundel	12,631,756,845	13,950,183,600	1,318,426,755	10.4%	24,633	4	27,204	4
Baltimore City	7,210,529,515	8,034,307,269	823,777,754	11.4%	11,321	23	12,614	23
Baltimore	17,574,540,954	20,648,472,811	3,073,931,857	17.5%	22,370	6	26,283	5
Calvert	1,943,301,026	2,068,066,249	124,765,223	6.4%	21,909	8	23,316	8
Caroline	443,746,259	457,407,040	13,660,781	3.1%	13,391	20	13,803	21
Carroll	3,692,469,638	3,837,327,698	144,858,060	3.9%	21,803	9	22,659	9
Cecil	1,694,035,877	1,784,092,809	90,056,932	5.3%	16,953	15	17,854	15
Charles	2,644,184,318	2,759,406,982	115,222,664	4.4%	18,785	13	19,603	14
Dorchester	435,399,092	500,813,279	65,414,187	15.0%	13,607	19	15,651	19
Frederick	5,128,910,406	5,473,489,675	344,579,269	6.7%	22,722	5	24,249	7
Garrett	390,209,865	416,935,611	26,725,746	6.8%	13,139	21	14,039	20
Harford	5,055,220,162	5,309,461,380	254,241,218	5.0%	21,033	10	22,090	10
Howard	8,291,895,237	9,269,593,593	977,698,356	11.8%	30,153	1	33,708	3
Kent	367,711,304	443,981,307	76,270,003	20.7%	18,248	14	22,033	11
Montgomery	28,615,849,205	37,032,138,072	8,416,288,867	29.4%	30,100	2	38,953	1
Prince George's	12,367,633,178	12,919,224,241	551,591,063	4.5%	15,067	18	15,739	18
Queen Anne's	1,036,865,844	1,189,559,807	152,693,963	14.7%	22,018	7	25,261	6
St. Mary's	1,931,676,697	2,016,159,644	84,482,947	4.4%	19,017	12	19,848	13
Somerset	222,725,749	235,222,800	12,497,051	5.6%	8,527	24	9,006	24
Talbot	975,361,380	1,330,677,135	355,315,755	36.4%	26,933	3	36,744	2
Washington	2,327,699,034	2,437,989,445	110,290,411	4.7%	16,011	16	16,769	16
Wicomico	1,417,539,480	1,491,479,811	73,940,331	5.2%	15,073	17	15,859	17
Worcester	951,311,437	1,033,516,361	82,204,924	8.6%	19,307	11	20,975	12
<b>Statewide</b>	<b>\$118,220,261,250</b>	<b>\$135,565,826,740</b>	<b>\$17,345,565,490</b>	<b>14.7%</b>	<b>\$20,985</b>		<b>\$24,064</b>	

Source: Office of the Comptroller

# The Impact of Wealth Adjustments on Education Aid

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- State education aid makes up 88% of aid to local governments in fiscal 2010
- Wealth per student is a key factor in determining the allocation of this funding
- Wealth is basically measured using 40% of the assessable property tax base and 100% of the net taxable income in each county

# Education Wealth Adjustments

Fiscal 2010

County	<u>Current Law</u>		<u>Assessable Base Adjustment</u>		<u>NTI Adjustment</u>		<u>Both Adjustments</u>	
	Wealth Per Pupil	Index	Wealth Per Pupil	Index	Wealth Per Pupil	Index	Wealth Per Pupil	Index
Allegany	\$253,632	50	\$249,042	53	\$260,099	49	\$255,509	52
Anne Arundel	637,553	126	578,540	124	655,907	124	596,893	122
Baltimore City	271,978	54	255,094	55	282,557	54	265,673	54
Baltimore	510,690	101	479,411	103	541,647	103	510,369	104
Calvert	430,558	85	394,147	84	438,046	83	401,635	82
Caroline	306,092	60	286,804	61	308,692	58	289,405	59
Carroll	430,314	85	398,685	85	435,557	83	403,928	83
Cecil	380,218	75	363,231	78	385,981	73	368,994	76
Charles	393,971	78	362,116	78	398,426	75	366,572	75
Dorchester	404,611	80	381,169	82	419,746	80	396,304	81
Frederick	440,905	87	406,822	87	449,720	85	415,637	85
Garrett	503,446	99	497,025	106	509,674	97	503,254	103
Harford	415,952	82	395,482	85	422,701	80	402,231	82
Howard	563,647	111	517,678	111	583,669	111	537,699	110
Kent	741,355	146	704,616	151	778,006	147	741,267	152
Montgomery	764,044	151	692,530	148	825,942	157	754,429	154
Prince George's	396,069	78	361,790	77	400,608	76	366,329	75
Queen Anne's	587,774	116	542,431	116	608,086	115	562,744	115
St. Mary's	413,282	82	384,785	82	418,568	79	390,072	80
Somerset	326,279	64	310,896	67	330,884	63	315,500	65
Talbot	1,091,275	215	1,015,898	217	1,174,698	223	1,099,320	225
Washington	372,185	73	349,302	75	377,378	72	354,495	73
Wicomico	308,652	61	297,896	64	313,929	59	303,172	62
Worcester	1,449,183	286	1,397,249	299	1,462,194	277	1,410,260	289
<b>Statewide</b>	<b>\$506,438</b>	<b>100</b>	<b>\$467,231</b>	<b>100</b>	<b>\$527,731</b>	<b>100</b>	<b>\$488,525</b>	<b>100</b>

# Impact on Education Aid

Based on Fiscal 2010 Wealth and Enrollment Figures

County	<u>Assessable Base Adjustment</u>		<u>Net Taxable Income Adjustment</u>		<u>Both Adjustments</u>	
	(\$ in Millions)	Per Pupil	(\$ in Millions)	Per Pupil	(\$ in Millions)	Per Pupil
Allegany	(\$4.2)	(\$480)	\$0.9	\$104	(\$3.2)	(\$362)
Anne Arundel	5.0	70	3.9	54	9.0	125
Baltimore City	(7.8)	(100)	(1.3)	(16)	(8.8)	(113)
Baltimore	(6.4)	(64)	(7.0)	(70)	(13.6)	(136)
Calvert	0.6	34	1.3	79	2.0	119
Caroline	(0.4)	(67)	0.9	163	0.6	107
Carroll	(0.3)	(10)	2.6	95	2.6	94
Cecil	(3.2)	(202)	2.4	151	(0.6)	(41)
Charles	0.9	35	5.1	198	6.5	249
Dorchester	(0.4)	(83)	0.0	8	(0.3)	(77)
Frederick	0.2	6	2.9	73	3.3	85
Garrett	(1.1)	(259)	0.5	122	(0.6)	(140)
Harford	(4.1)	(109)	3.2	86	(0.5)	(12)
Howard	0.8	17	1.1	24	2.0	41
Kent	(0.3)	(148)	(0.1)	(35)	(0.4)	(179)
Montgomery	12.0	88	(25.7)	(189)	(16.2)	(119)
Prince George's	10.8	89	25.0	204	38.0	311
Queen Anne's	(0.0)	(1)	0.2	28	0.2	29
St. Mary's	(0.4)	(26)	1.9	118	1.4	86
Somerset	(0.6)	(207)	0.5	170	(0.1)	(26)
Talbot	0.0	0	0.0	0	0.0	0
Washington	(2.0)	(93)	3.4	158	1.6	77
Wicomico	(4.3)	(305)	2.2	155	(2.0)	(139)
Worcester	0.0	0	0.0	0	0.0	0
<b>Statewide</b>	<b>(\$4.9)</b>	<b>(\$6)</b>	<b>\$24.0</b>	<b>\$29</b>	<b>\$20.9</b>	<b>\$26</b>

Note: These differences reflect changes to the core Bridge to Excellence formulas and do not include the impact on the fiscal 2010 supplemental grants. In future years, the supplemental grants will not be recalculated and, therefore, will not be affected by wealth base changes.