

**Impact of County Maintenance of Effort Increase Due to Sharing of Pension Costs**  
**Fiscal 2013 to 2016**  
**(\$ in Thousands)**

County	Fiscal 2013							Fiscal 2014							Fiscal 2015							Fiscal 2016											
	MOE Increase Due to Pension Shift	Local Income Tax Revenues	Disparity Grant Sup.	Indemnity Mortgage Rec. Tax	Local Income Reserve Relief	Net Impact		MOE Increase Due to Pension Shift	Local Income Tax Revenues	Disparity Grant Sup.	Indemnity Mortgage Rec. Tax	Local Income Reserve Relief	Restore Police Aid	Restore Health Dept. Grants	Net Impact		MOE Increase Due to Pension Shift	Local Income Tax Revenues	Disparity Grant Sup.	Indemnity Mortgage Rec. Tax	Local Income Reserve Relief	Restore Police Aid	Restore Health Dept. Grants	Net Impact		MOE Increase Due to Pension Shift	Local Income Tax Revenues	Disparity Grant Sup.	Indemnity Mortgage Rec. Tax	Local Income Reserve Relief	Restore Police Aid	Restore Health Dept. Grants	Net Impact
Allegany	-\$1,488	\$70	\$1,632	\$107	\$245	\$566		-\$1,886	\$48	\$1,632	\$107	\$245	\$353	\$51	\$550		-\$1,847	\$48	\$1,632	\$107	\$245	\$362	\$69	\$616		-\$2,203	\$49	\$1,632	\$107	\$245	\$371	\$93	\$295
Anne Arundel	-11,494	3,018	0	2,925	3,356	-2,195		-14,569	2,074	0	2,925	3,356	2,534	185	-3,494		-15,930	2,095	0	2,925	3,356	2,603	252	-4,700		-18,694	2,117	0	2,925	3,356	2,672	340	-7,284
Baltimore City	-12,923	1,011	10,048	400	2,105	640		-16,380	695	10,048	400	2,105	0	392	-2,740		-14,824	702	10,048	400	2,105	0	534	-1,037		-17,901	709	10,048	400	2,105	0	721	-3,919
Baltimore	-15,756	3,237	3,000	2,100	4,840	-2,579		-19,971	2,224	3,000	2,100	4,840	3,668	259	-3,880		-21,063	2,247	3,000	2,100	4,840	3,768	352	-4,756		-24,843	2,270	3,000	2,100	4,840	3,869	475	-8,289
Calvert	-2,836	599	0	550	554	-1,133		-3,595	412	0	550	554	266	23	-1,790		-4,071	416	0	550	554	273	31	-2,246		-4,754	420	0	550	554	281	42	-2,907
Caroline	-794	35	685	100	100	126		-1,006	24	685	100	100	121	30	54		-992	24	685	100	100	124	40	82		-1,182	25	685	100	100	128	55	-89
Carroll	-4,006	1,057	0	800	1,087	-1,062		-5,077	726	0	800	1,087	572	71	-1,822		-5,737	734	0	800	1,087	588	96	-2,432		-6,702	741	0	800	1,087	604	130	-3,340
Cecil	-2,460	270	0	2,195	441	446		-3,118	186	0	2,195	441	370	47	120		-3,353	187	0	2,195	441	390	63	-87		-3,944	189	0	2,195	441	390	65	-643
Charles	-3,937	842	0	1,000	823	-1,272		-4,990	579	0	1,000	823	498	58	-2,033		-5,642	585	0	1,000	823	511	79	-2,645		-6,591	591	0	1,000	823	524	106	-3,547
Dorchester	-657	31	309	185	97	-35		-832	21	309	185	97	142	24	-55		-776	22	309	185	97	146	33	15		-932	22	309	185	97	150	44	-126
Frederick	-5,893	1,444	0	5,000	1,531	2,082		-7,470	992	0	5,000	1,531	855	87	996		-8,439	1,003	0	5,000	1,531	879	119	93		-9,858	1,013	0	5,000	1,531	902	160	-1,251
Garrett	-665	28	406	220	96	86		-843	19	406	220	96	82	-24	-43		-796	20	406	220	96	85	33	64		-955	20	406	220	96	87	45	-81
Harford	-5,530	1,291	0	1,020	1,531	-1,688		-7,009	887	0	1,020	1,531	1,053	100	-2,418		-7,476	896	0	1,020	1,531	1,081	137	-2,811		-8,803	906	0	1,020	1,531	1,110	184	-4,052
Howard	-9,821	3,514	0	2,903	2,918	-486		-12,448	2,415	0	2,903	2,918	1,288	73	-2,851		-14,909	2,440	0	2,903	2,918	1,324	99	-5,225		-17,284	2,465	0	2,903	2,918	1,360	134	-7,504
Kent	-366	45	0	70	91	-160		-464	31	0	70	91	77	18	-177		-445	32	0	70	91	79	25	-148		-533	32	0	70	91	81	34	-225
Montgomery	-27,228	10,203	0	11,000	10,503	4,479		-34,512	7,012	0	11,000	10,503	5,647	189	-160		-37,810	7,084	0	11,000	10,503	5,802	257	-3,163		-44,357	7,157	0	11,000	10,503	5,959	347	-9,391
Prince George's	-19,555	3,273	9,629	2,500	4,097	-56		-24,786	2,250	9,629	2,500	4,097	2,598	300	-3,412		-24,952	2,273	9,629	2,500	4,097	2,741	408	-3,303		-29,632	2,296	9,629	2,500	4,097	2,886	551	-7,673
Queen Anne's	-1,106	266	0	500	293	-47		-1,401	183	0	500	293	159	24	-242		-1,498	184	0	500	293	164	32	-325		-1,763	186	0	500	293	168	44	-573
St. Mary's	-2,486	590	0	500	636	-760		-3,151	406	0	500	636	357	46	-1,206		-3,417	410	0	500	636	366	63	-1,443		-4,015	414	0	500	636	375	85	-2,005
Somerset	-480	11	382	40	58	11		-609	8	382	40	58	94	24	-3		-496	8	382	40	58	96	32	120		-610	8	382	40	58	99	44	21
Talbot	-628	117	0	565	209	262		-797	80	0	565	209	165	19	241		-783	81	0	565	209	170	25	257		-943	82	0	565	209	174	34	121
Washington	-3,094	279	0	455	585	-1,775		-3,922	192	0	455	585	550	78	-2,062		-4,100	194	0	455	585	565	106	-2,194		-4,842	196	0	455	585	581	144	-2,882
Wicomico	-2,174	167	1,568	350	376	287		-2,755	115	1,568	350	376	429	54	136		-2,719	116	1,568	350	376	440	73	203		-3,239	117	1,568	350	376	451	99	-279
Worcester	-1,272	53	0	250	107	-861		-1,612	37	0	250	107	246	19	-953		-1,648	37	0	250	107	253	25	-975		-1,952	37	0	250	107	260	34	-1,264
<b>Total</b>	<b>-\$136,645</b>	<b>\$31,451</b>	<b>\$27,659</b>	<b>\$35,735</b>	<b>\$36,678</b>	<b>-\$5,122</b>		<b>-\$173,201</b>	<b>\$21,616</b>	<b>\$27,659</b>	<b>\$35,735</b>	<b>\$36,678</b>	<b>\$22,124</b>	<b>\$2,145</b>	<b>-\$27,245</b>		<b>-\$183,732</b>	<b>\$21,838</b>	<b>\$27,659</b>	<b>\$35,735</b>	<b>\$36,678</b>	<b>\$22,799</b>	<b>\$2,983</b>	<b>-\$36,041</b>		<b>-\$216,530</b>	<b>\$22,062</b>	<b>\$27,659</b>	<b>\$35,735</b>	<b>\$36,678</b>	<b>\$23,480</b>	<b>\$4,030</b>	<b>-\$66,887</b>

MOE: maintenance of effort