

**TABLE 1 - TAX RATES BY COUNTY**

| <b>County</b>    | <b>Property Tax Rates Effective 7/1/2018 (a)</b> |             |                 |             |                |             | <b>Income Tax (b)</b> |             |
|------------------|--|-------------|-----------------|-------------|----------------|-------------|-----------------------|-------------|
|                  | <b>Real</b>                                      | <b>Rank</b> | <b>Personal</b> | <b>Rank</b> | <b>Utility</b> | <b>Rank</b> | <b>Rate</b>           | <b>Rank</b> |
| Baltimore City   | 2.248  | 1           | 5.620           | 1           | 5.620          | 1           | 0.0320                | 1           |
| Charles          | 1.205  | 2           | 3.013           | 2           | 3.013          | 2           | 0.0303                | 11          |
| Baltimore County | 1.100  | 3           | 2.750           | 3           | 2.750          | 3           | 0.0283                | 18          |
| Frederick        | 1.060  | 4           | 0.000           | 21          | 2.650          | 4           | 0.0296                | 16          |
| <b>Harford</b>   | <b>1.042</b>                                     | <b>5</b>    | <b>2.605</b>    | <b>4</b>    | <b>2.605</b>   | <b>5</b>    | <b>0.0306</b>         | <b>9</b>    |
| Cecil            | 1.041  | 6           | 2.604           | 5           | 2.604          | 6           | 0.0300                | 13          |
| Kent             | 1.022  | 7           |                 |             |                |             | 0.0285                | 17          |
| Carroll          | 1.018  | 8           | 2.515           | 7           | 2.515          | 8           | 0.0303                | 11          |
| Howard           | 1.014  | 9           | 2.535           | 6           | 2.535          | 7           | 0.0320                | 1           |
| Dorchester       | 1.000  | 10          | 2.440           | 12          | 2.440          | 13          | 0.0262                | 21          |
| Prince George's  | 1.000  | 10          | 2.500           | 8           | 2.500          | 9           | 0.0320                | 1           |
| Somerset         | 1.000  | 10          | 2.500           | 8           | 2.500          | 9           | 0.0320                | 1           |
| Garrett          | 0.990  | 13          | 2.475           | 10          | 2.475          | 11          | 0.0265                | 20          |
| Caroline         | 0.980  | 14          | 2.450           | 11          | 2.450          | 12          | 0.0320                | 1           |
| Allegany         | 0.975  | 15          | 2.438           | 13          | 2.438          | 14          | 0.0305                | 10          |
| Washington       | 0.948  | 16          | 2.370           | 14          | 2.370          | 15          | 0.0280                | 19          |
| Wicomico         | 0.940  | 17          | 2.172           | 17          | 2.172          | 18          | 0.0320                | 1           |
| Calvert          | 0.937  | 18          | 2.230           | 16          | 2.230          | 17          | 0.0300                | 13          |
| Anne Arundel     | 0.902  | 19          | 2.255           | 15          | 2.255          | 16          | 0.0250                | 22          |
| St. Mary's       | 0.848  | 20          | 2.120           | 18          | 2.120          | 19          | 0.0300                | 13          |
| Queen Anne's     | 0.847  | 21          |                 |             | 2.118          | 20          | 0.0320                | 1           |
| Worcester        | 0.835  | 22          | 2.088           | 19          | 2.088          | 21          | 0.0175                | 24          |
| Montgomery       | 0.741  | 23          | 1.854           | 20          | 1.854          | 22          | 0.0320                | 1           |
| Talbot           | 0.606  | 24          | 0.000           | 21          | 1.515          | 23          | 0.0240                | 23          |

Sources:

(a) Maryland Dept of Assessments and Taxation, Property Tax Rates in effect for July 1, 2018.

[https://dat.maryland.gov/Documents/statistics/Taxrates\\_2018.pdf](https://dat.maryland.gov/Documents/statistics/Taxrates_2018.pdf)

(b) Comptroller of Maryland Local Income Tax Rates, Tax Year 2019.

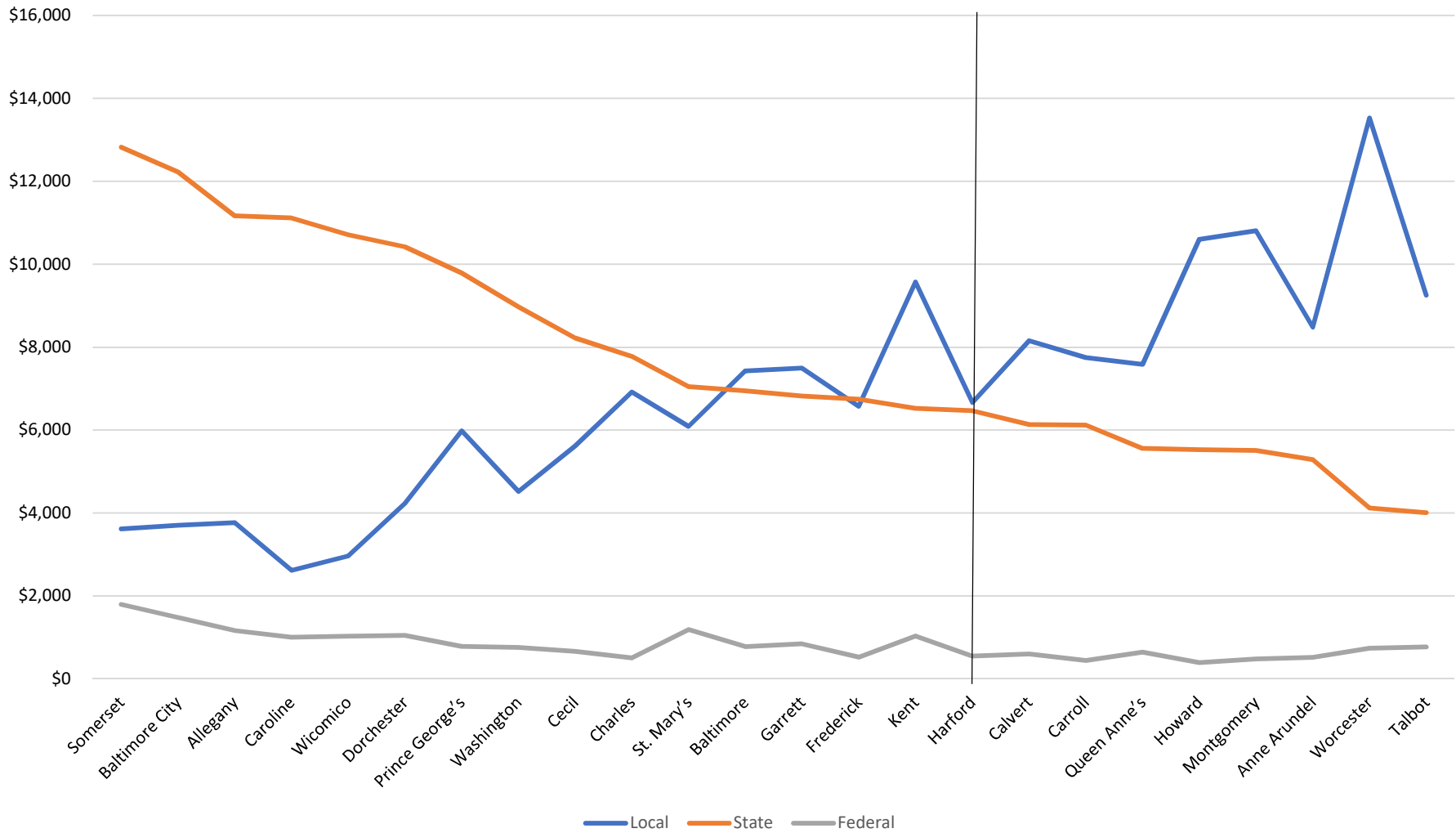
[https://taxes.marylandtaxes.gov/Individual\\_Taxes/Individual\\_Tax\\_Types/Income\\_Tax/Tax\\_Information/Tax\\_Rates/Local\\_and\\_County\\_Tax\\_Rates.shtml](https://taxes.marylandtaxes.gov/Individual_Taxes/Individual_Tax_Types/Income_Tax/Tax_Information/Tax_Rates/Local_and_County_Tax_Rates.shtml)

**TABLE 2 - PER PUPIL FUNDING BY COUNTY, FY2019**

| County          | Local          | Rank      | State          | Rank      | Federal      | Rank      | Misc.       | Rank      | Total           | Ranking by Total Per Pupil Funding |                 |                 |
|-----------------|----------------|-----------|----------------|-----------|--------------|-----------|-------------|-----------|-----------------|------------------------------------|-----------------|-----------------|
| Worcester       | \$13,528       | 1         | \$4,122        | 23        | \$739        | 14        | \$84        | 13        | \$18,472        | 1                                  | Worcester       | \$18,472        |
| Somerset        | \$3,618        | 22        | \$12,822       | 1         | \$1,795      | 1         | \$118       | 6         | \$18,353        | 2                                  | Somerset        | \$18,353        |
| Baltimore City  | \$3,703        | 21        | \$12,223       | 2         | \$1,482      | 2         | \$85        | 12        | \$17,493        | 3                                  | Baltimore City  | \$17,493        |
| Kent            | \$9,572        | 4         | \$6,524        | 15        | \$1,032      | 7         | \$111       | 8         | \$17,239        | 4                                  | Kent            | \$17,239        |
| Montgomery      | \$10,807       | 2         | \$5,507        | 21        | \$481        | 22        | \$64        | 15        | \$16,859        | 5                                  | Montgomery      | \$16,859        |
| Prince George's | \$5,982        | 16        | \$9,792        | 7         | \$784        | 10        | \$106       | 10        | \$16,664        | 6                                  | Prince George's | \$16,664        |
| Howard          | \$10,603       | 3         | \$5,524        | 20        | \$393        | 24        | \$110       | 9         | \$16,630        | 7                                  | Howard          | \$16,630        |
| Allegany        | \$3,770        | 20        | \$11,165       | 3         | \$1,165      | 4         | \$49        | 18        | \$16,148        | 8                                  | Allegany        | \$16,148        |
| Dorchester      | \$4,232        | 19        | \$10,417       | 6         | \$1,048      | 5         | \$138       | 4         | \$15,835        | 9                                  | Dorchester      | \$15,835        |
| Charles         | \$6,921        | 12        | \$7,776        | 10        | \$504        | 21        | \$54        | 17        | \$15,255        | 10                                 | Charles         | \$15,255        |
| Baltimore       | \$7,426        | 11        | \$6,951        | 12        | \$780        | 11        | \$73        | 14        | \$15,231        | 11                                 | Baltimore       | \$15,231        |
| Garrett         | \$7,496        | 10        | \$6,825        | 13        | \$844        | 9         | \$15        | 24        | \$15,180        | 12                                 | Garrett         | \$15,180        |
| Calvert         | \$8,153        | 7         | \$6,129        | 17        | \$602        | 17        | \$28        | 23        | \$14,912        | 13                                 | Calvert         | \$14,912        |
| Wicomico        | \$2,963        | 23        | \$10,713       | 5         | \$1,035      | 6         | \$170       | 3         | \$14,882        | 14                                 | Wicomico        | \$14,882        |
| Caroline        | \$2,617        | 24        | \$11,118       | 4         | \$1,005      | 8         | \$112       | 7         | \$14,852        | 15                                 | Caroline        | \$14,852        |
| Cecil           | \$5,616        | 17        | \$8,223        | 9         | \$666        | 15        | \$32        | 21        | \$14,537        | 16                                 | Cecil           | \$14,537        |
| Carroll         | \$7,749        | 8         | \$6,118        | 18        | \$444        | 23        | \$208       | 1         | \$14,519        | 17                                 | Carroll         | \$14,519        |
| St. Mary's      | \$6,092        | 15        | \$7,046        | 11        | \$1,188      | 3         | \$64        | 15        | \$14,390        | 18                                 | St. Mary's      | \$14,390        |
| Anne Arundel    | \$8,482        | 6         | \$5,290        | 22        | \$520        | 20        | \$49        | 18        | \$14,341        | 19                                 | Anne Arundel    | \$14,341        |
| Washington      | \$4,518        | 18        | \$8,970        | 8         | \$759        | 13        | \$43        | 20        | \$14,289        | 20                                 | Washington      | \$14,289        |
| Talbot          | \$9,251        | 5         | \$4,010        | 24        | \$775        | 12        | \$29        | 22        | \$14,066        | 21                                 | Talbot          | \$14,066        |
| Frederick       | \$6,571        | 14        | \$6,744        | 14        | \$525        | 19        | \$130       | 5         | \$13,970        | 22                                 | Queen Anne's    | \$13,970        |
| Queen Anne's    | \$7,584        | 9         | \$5,559        | 19        | \$647        | 16        | \$181       | 2         | \$13,970        | 23                                 | Frederick       | \$13,970        |
| <b>Harford</b>  | <b>\$6,666</b> | <b>13</b> | <b>\$6,465</b> | <b>16</b> | <b>\$551</b> | <b>18</b> | <b>\$94</b> | <b>11</b> | <b>\$13,776</b> | <b>24</b>                          | <b>Harford</b>  | <b>\$13,776</b> |
| <b>Total</b>    | <b>\$7,507</b> |           | <b>\$7,543</b> |           | <b>\$713</b> |           | <b>\$85</b> |           | <b>\$15,848</b> |                                    |                 |                 |

**Source** - Exhibit 7.2: Per Pupil Revenues for Public Schools in Fiscal 2019. Overview of Maryland Local Governments: Finances and Demographic Information. Department of Legislative Services. January 2019 (<http://dls.maryland.gov/pubs/prod/InterGovMatters/LocFinTaxRte/Overview-of-Maryland-Local-Governments-2019.pdf>)

# Per Pupil Funding in Maryland FY 2019



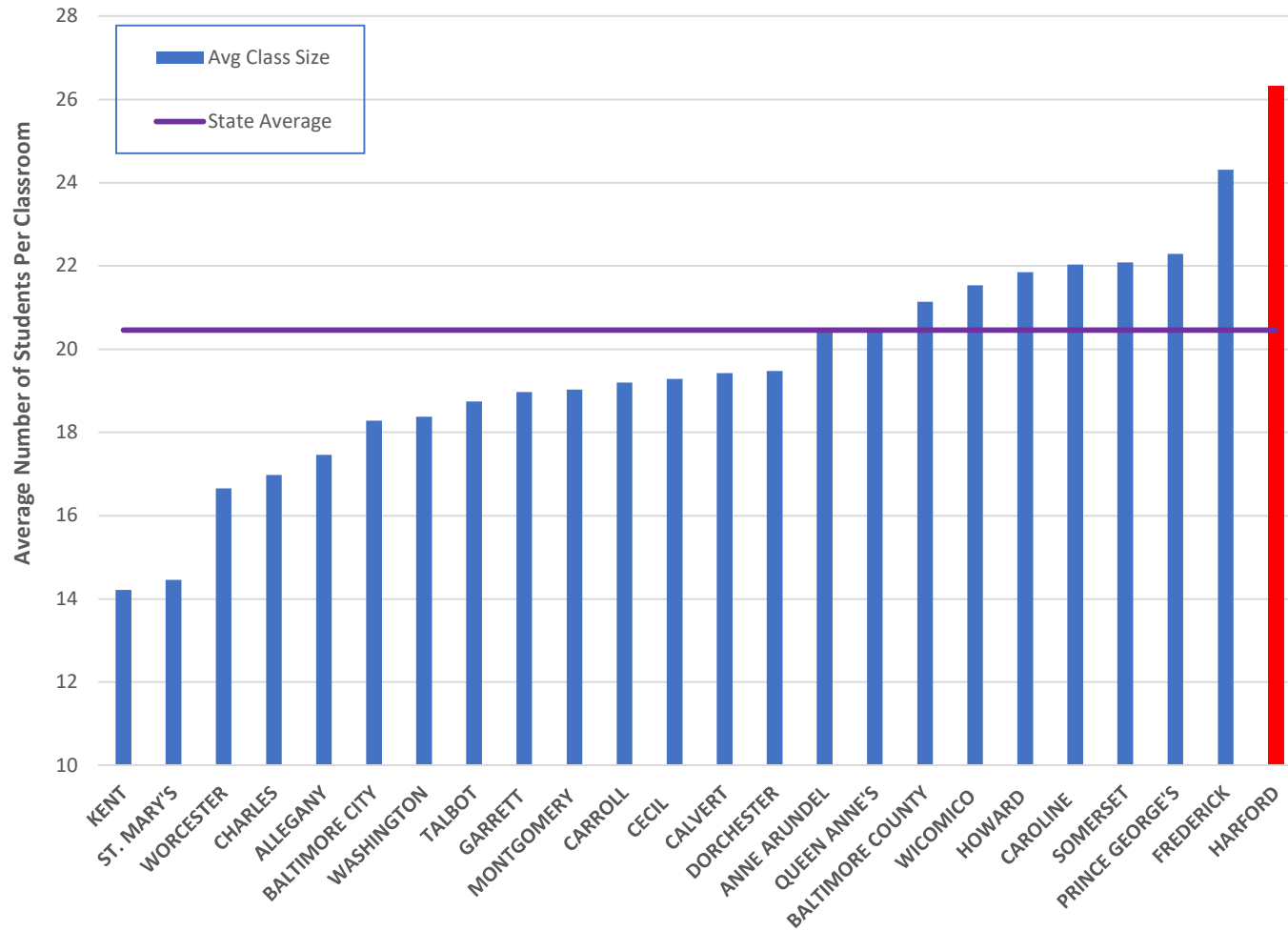
**TABLE 3 - AVERAGE CLASS SIZE PER COUNTY AS REPORTED BY MSDE (2017 SCHOOL YEAR)**

| County           | Total          |                |           | Elementary     |                |           |
|------------------|----------------|----------------|-----------|----------------|----------------|-----------|
|                  | Total Classes  | Avg Class Size | Rank      | Total Classes  | Avg Class Size | Rank      |
| KENT             | 1,072          | 14.22          | 1         | 479            | 15.89          | 2         |
| ST. MARY'S       | 1,660          | 14.46          | 2         | 740            | 15.36          | 1         |
| WORCESTER        | 3,158          | 16.66          | 3         | 1,329          | 19.07          | 6         |
| CHARLES          | 13,031         | 16.98          | 4         | 5,420          | 20.3           | 9         |
| ALLEGANY         | 4,403          | 17.46          | 5         | 1,798          | 22.37          | 19        |
| BALTIMORE CITY   | 32,098         | 18.28          | 6         | 7,351          | 18.18          | 4         |
| WASHINGTON       | 9,956          | 18.38          | 7         | 4,510          | 20.72          | 12        |
| TALBOT           | 2,204          | 18.75          | 8         | 1,059          | 19.13          | 7         |
| GARRETT          | 1,672          | 18.97          | 9         | 669            | 19.7           | 8         |
| MONTGOMERY       | 88,344         | 19.03          | 10        | 33,914         | 18.87          | 5         |
| CARROLL          | 11,138         | 19.2           | 11        | 3,975          | 20.54          | 11        |
| CECIL            | 7,872          | 19.29          | 12        | 3,895          | 20.52          | 10        |
| CALVERT          | 6,734          | 19.43          | 13        | 2,812          | 21.85          | 17        |
| DORCHESTER       | 1,751          | 19.48          | 14        | 1,141          | 17.3           | 3         |
| ANNE ARUNDEL     | 45,403         | 20.45          | 15        | 18,824         | 21.12          | 13        |
| QUEEN ANNE'S     | 3,492          | 20.48          | 16        | 1,639          | 21.35          | 14        |
| BALTIMORE COUNTY | 38,931         | 21.14          | 17        | 18,793         | 21.36          | 15        |
| WICOMICO         | 6,538          | 21.54          | 18        | 3,025          | 25.78          | 22        |
| HOWARD           | 22,272         | 21.85          | 19        | 10,078         | 22.95          | 20        |
| CAROLINE         | 2,511          | 22.03          | 20        | 741            | 34.01          | 24        |
| SOMERSET         | 5,888          | 22.09          | 21        | 3,279          | 21.96          | 18        |
| PRINCE GEORGE'S  | 73,581         | 22.29          | 22        | 33,368         | 21.81          | 16        |
| FREDERICK        | 13,568         | 24.31          | 23        | 6,459          | 23.89          | 21        |
| <b>HARFORD</b>   | <b>13,516</b>  | <b>26.33</b>   | <b>24</b> | <b>5,587</b>   | <b>33.44</b>   | <b>23</b> |
| <b>STATE</b>     | <b>410,793</b> | <b>20.46</b>   |           | <b>170,885</b> | <b>21.34</b>   |           |

Source: Report to the Maryland General Assembly, Class Size in Maryland Public Schools 2016-2017 School Year. March 1, 2018.

(<http://marylandpublicschools.org/about/Documents/OCP/SpecialReports/20162017MDClassSizeReport.pdf>)

### Average Class Sizes in MD Counties



Source: Report to the Maryland General Assembly, Class Size in Maryland Public Schools 2016-2017 School Year. March 1, 2018.  
(<http://marylandpublicschools.org/about/Documents/OCP/SpecialReports/20162017MDClassSizeReport.pdf>)

**TABLE 4 - SUMMARY OF ESTIMATED COST TO PROVIDE AN ADEQUATE EDUCATION IN MARYLAND**  
**(Data represents Fiscal Year 2015)**

The Adequacy Study evaluated the funding required to provide an adequate education in each school system. The study found Harford County to be underfunded by \$160M in 2015.

| County             | State & Local Funding (FY2015) |                         | Difference             | Percent Difference | Rank      |
|--------------------|--------------------------------|-------------------------|------------------------|--------------------|-----------|
|                    | Needed                         | Actual                  |                        |                    |           |
| Worcester          | \$89,045,641                   | \$89,985,968            | -\$940,327             | -1%                | 1         |
| Garrett            | \$45,089,530                   | \$42,020,842            | \$3,068,687            | 7%                 | 2         |
| Kent               | \$28,665,436                   | \$24,122,223            | \$4,543,213            | 19%                | 3         |
| Allegany           | \$106,193,944                  | \$97,205,705            | \$8,988,240            | 9%                 | 4         |
| Somerset           | \$43,559,075                   | \$33,971,997            | \$9,587,078            | 28%                | 5         |
| Dorchester         | \$63,156,163                   | \$51,155,643            | \$12,000,520           | 23%                | 6         |
| Talbot             | \$58,485,958                   | \$45,203,937            | \$13,282,021           | 29%                | 7         |
| Caroline           | \$73,873,587                   | \$57,008,563            | \$16,865,024           | 30%                | 8         |
| Queen Anne's       | \$95,172,967                   | \$77,598,633            | \$17,574,334           | 23%                | 9         |
| Calvert            | \$225,294,976                  | \$181,704,584           | \$43,590,392           | 24%                | 10        |
| Wicomico           | \$203,312,762                  | \$159,344,270           | \$43,968,491           | 28%                | 11        |
| Washington         | \$300,346,598                  | \$245,648,490           | \$54,698,108           | 22%                | 12        |
| Cecil              | \$220,398,254                  | \$164,695,494           | \$55,702,760           | 34%                | 13        |
| Howard             | \$766,474,431                  | \$710,431,292           | \$56,043,139           | 8%                 | 14        |
| Carroll            | \$338,196,159                  | \$280,777,814           | \$57,418,345           | 20%                | 15        |
| Charles            | \$370,978,635                  | \$296,167,005           | \$74,811,631           | 25%                | 16        |
| St. Mary's         | \$252,865,758                  | \$175,201,983           | \$77,663,775           | 44%                | 17        |
| Frederick          | \$560,038,906                  | \$440,349,772           | \$119,689,134          | 27%                | 18        |
| <b>Harford</b>     | <b>\$550,008,571</b>           | <b>\$389,381,412</b>    | <b>\$160,627,158</b>   | <b>41%</b>         | <b>19</b> |
| Anne Arundel       | \$1,161,936,991                | \$872,262,781           | \$289,674,210          | 33%                | 20        |
| Baltimore City     | \$1,449,109,710                | \$1,091,079,255         | \$358,030,454          | 33%                | 21        |
| Baltimore          | \$1,636,358,800                | \$1,245,979,562         | \$390,379,238          | 31%                | 22        |
| Montgomery         | \$2,467,169,557                | \$1,979,122,636         | \$488,046,921          | 25%                | 23        |
| Prince George's    | \$2,110,671,451                | \$1,510,255,217         | \$600,416,234          | 40%                | 24        |
| <b>Total State</b> | <b>\$13,216,403,859</b>        | <b>\$10,260,675,080</b> | <b>\$2,955,728,780</b> | <b>29%</b>         |           |

[a] Current state funding value includes the foundation, compensatory education, LEP, special education, GCEI, guaranteed tax base, supplemental grant, NTI adjustment, and declining enrollment state aid programs. It excludes student transportation grants and the State share of teachers' retirement costs. The current total local appropriation excludes the local appropriation for student transportation.

Source: Final Report of the Study of Adequacy of Funding for Education in Maryland. November 30, 2016.  
(<http://marylandpublicschools.org/Pages/adequacystudy/index.aspx>)

**TABLE 5 - BOE OPERATIONAL BUDGET AS A PERCENTAGE OF HARFORD COUNTY GENERAL FUND**

| <b>Fiscal Year</b> | <b>BOE (Primary/<br/>Secondary Ed)</b> | <b>BOE Operations<br/>Budget (a)</b> | <b>Percent<br/>Change</b> | <b>Total County<br/>General Fund</b> | <b>Percent<br/>Change</b> |
|--------------------|--|--------------------------------------|---------------------------|--------------------------------------|---------------------------|
| 2008-2009          | 45%                                    | \$ 210,914,800                       |                           | \$ 472,316,523                       |                           |
| 2009-2010          | 47%                                    | \$ 210,914,800                       | 0.00%                     | \$ 446,240,857                       | -5.52%                    |
| 2010-2011          | 47%                                    | \$ 214,061,789                       | 1.49%                     | \$ 454,504,275                       | 1.85%                     |
| 2011-2012          | 45%                                    | \$ 214,291,627                       | 0.11%                     | \$ 476,439,692                       | 4.83%                     |
| 2012-2013          | 45%                                    | \$ 219,821,368                       | 2.58%                     | \$ 487,488,257                       | 2.32%                     |
| 2013-2014          | 45%                                    | \$ 221,300,729                       | 0.67%                     | \$ 496,925,918                       | 1.94%                     |
| 2014-2015          | 46%                                    | \$ 223,667,302                       | 1.07%                     | \$ 488,486,824                       | -1.70%                    |
| 2015-2016          | 46%                                    | \$ 228,208,971                       | 2.03%                     | \$ 502,604,595                       | 2.89%                     |
| 2016-2017          | 45%                                    | \$ 233,534,504                       | 2.33%                     | \$ 524,570,000                       | 4.37%                     |
| 2017-2018          | 44%                                    | \$ 238,715,645                       | 2.22%                     | \$ 543,100,000                       | 3.53%                     |
| 2018-2019          | 43%                                    | \$ 245,815,645                       | 2.97%                     | \$ 571,655,000                       | 5.26%                     |

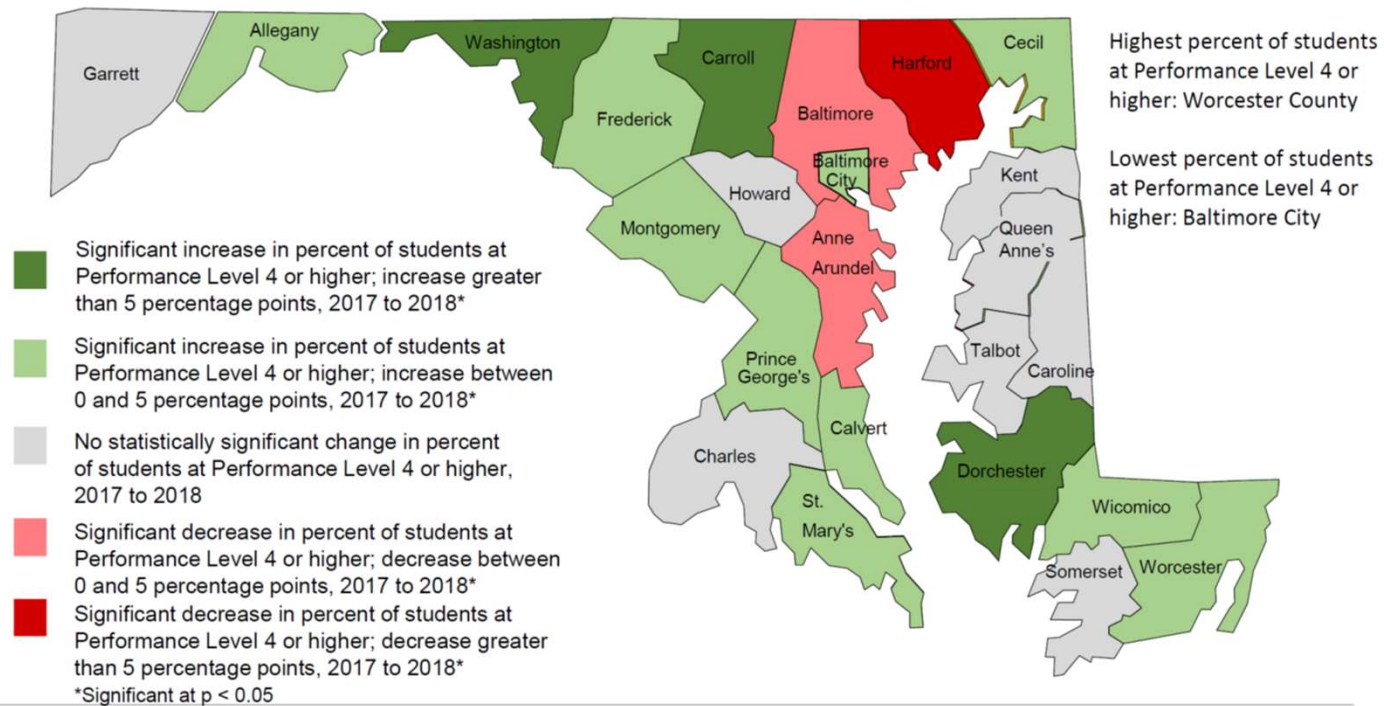
Source: Harford County Budget Archive (<https://www.harfordcountymd.gov/Archive.aspx?AMID=54>)

(a) These values represent operational costs and do not include costs associated with and budgeted separately as capital expenditures as they are not relevant to the daily operational costs of running a functional school system.

# ELA



## Change in Percent of Students at Performance Level 4 or Higher, 2017 to 2018, ELA 3-8

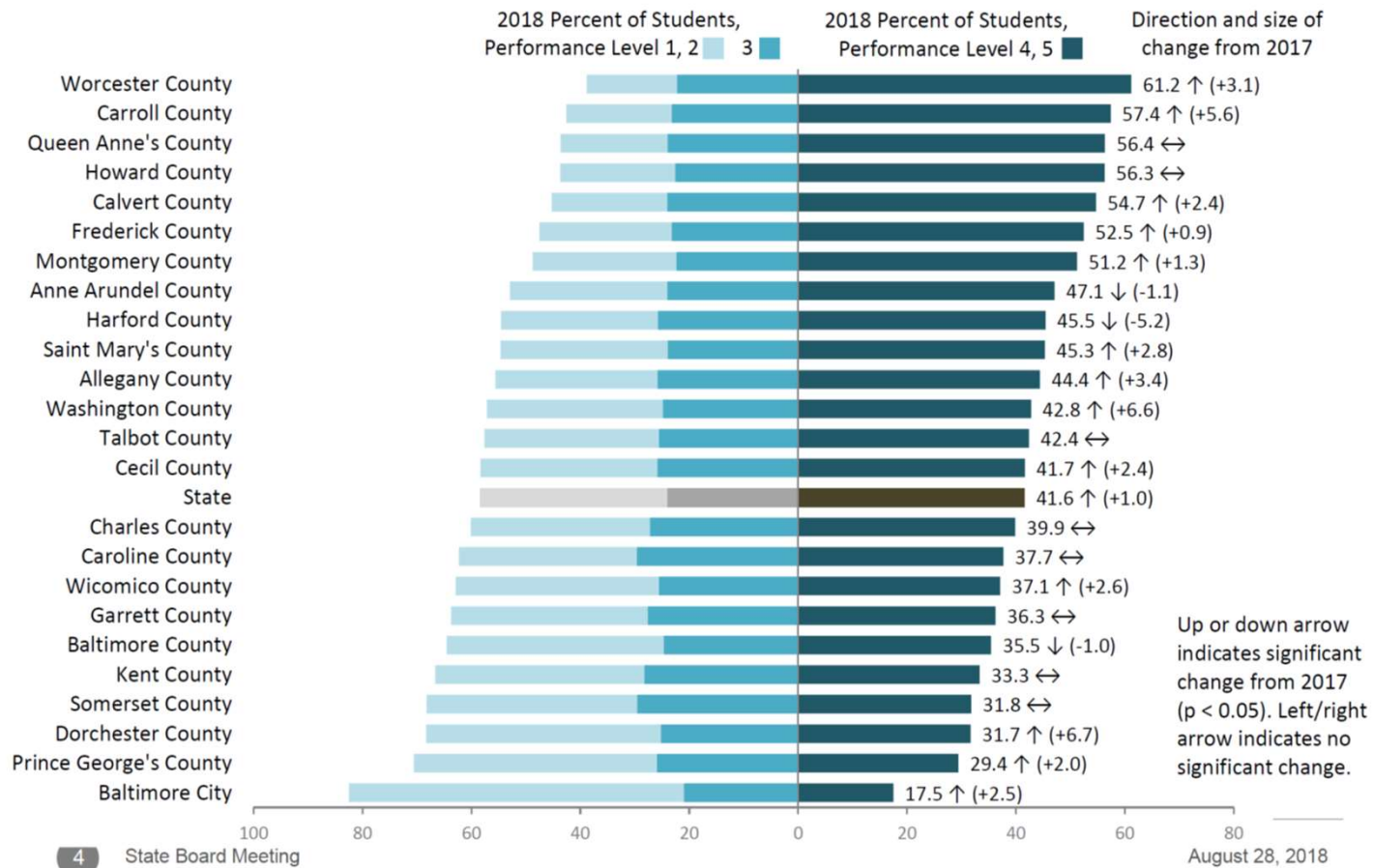




# ELA



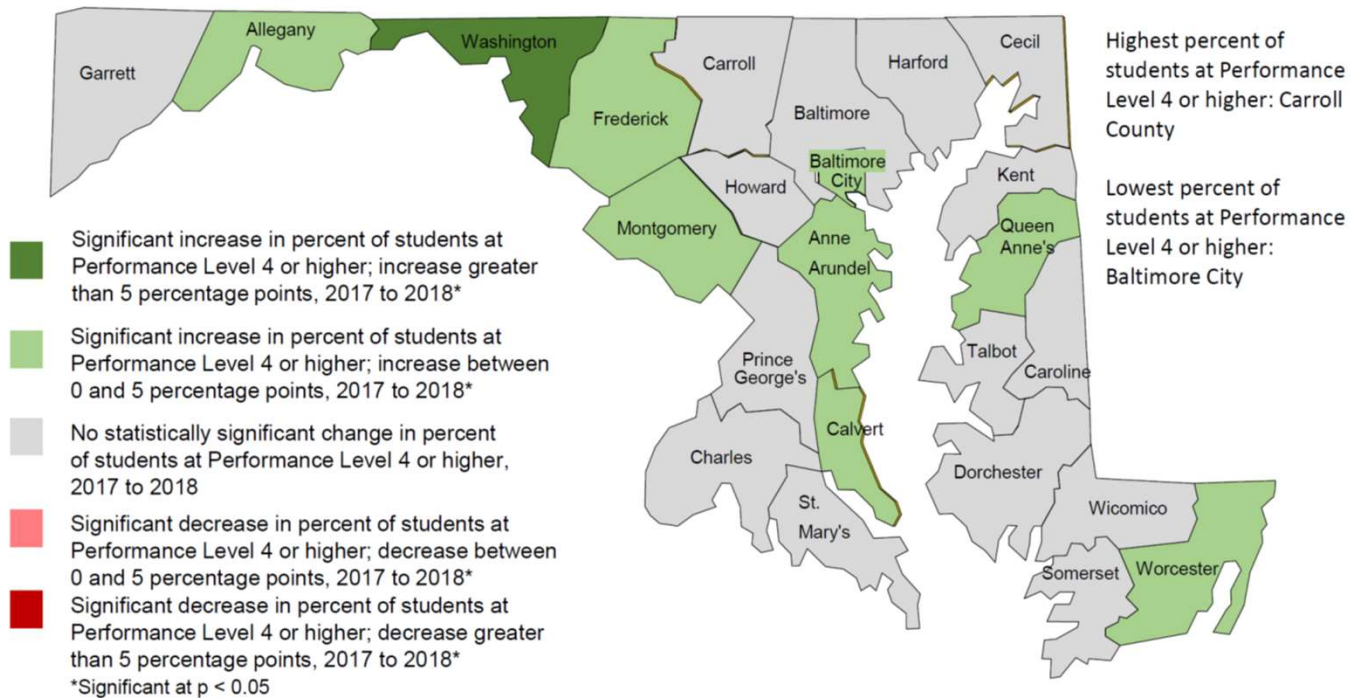
## 2018 Percent of Students Performance Level 4 or Higher, and change from previous year, by LEA ELA 3-8



# MATHEMATICS



## Change in Percent of Students at Performance Level 4 or Higher, 2017 to 2018, MAT 3-8



# MATHEMATICS



## 2018 Percent of Students Performance Level 4 or Higher, and change from previous year, by LEA MAT 3-8

