

## Section 3 - County Budget Data

Each year's publication of *Budgets, Tax Rates, and Selected Statistics* includes budget data received through MACo's annual survey. This data is typically useful in general terms—however, gathering budget data that is comparable across jurisdictions is especially difficult. MACo also recognizes that this publication's relatively rapid availability is both an asset and a liability—the data is timely, but often subject to later adjustment. For the most accurate historic reference, MACo suggests using data available in the Department of Legislative Services' annual publication *Local Government Finances*, which provides audited and re-categorized information presented after each year's books are settled.

**Table 3.1** shows the total operating budgets for Fiscal Years 2014 through 2018, the change from FY 2017 to FY 2018, and the average rate of change from FY 2014 to FY 2018.

**Table 3.2** shows a summary of county general fund operating budgets for FY 2016 - 2018.

**Table 3.3** is a table detailing the county general fund operating budgets.

It should again be noted that the figures in Table 3.1, 3.2, and 3.3 are only comparable across jurisdictions in general terms, as the functions and funds contained within operating budgets vary significantly across jurisdictions. Generally, in requesting data for this publication, MACo sought to normalize data to the extent possible by excluding enterprise funds and other self-supporting operations. However, with the numerous different county governmental fiscal structures - use of different special funds, dedicated revenues, and varying budgetary structures - completely accurate comparisons are very difficult.

**Table 3.4** provides a summary of each county's FY 2018 capital budgets. General areas of capital spending are shown for comparison.

**Table 3.5** details the bond ratings granted for each county's most recent issuances by the three major bond rating firms, Standard & Poor's, Moody's, and Fitch.

Bonds are the mechanisms through which long-term improvements are financed. Bond ratings range from "AAA" for the best quality and smallest investment risk, to "C", for lowest quality and poorest risk—generally, a lower bond rating will require a higher interest rate paid to investors. (Specific classification systems are used by each rating agency, but the letter-grade systems generally follow these norms.) The ratings are assigned based upon the overall "creditworthiness" of the issuer. For county governments, measurements such as size and growth in tax bases are a key factor in determining the bond rating. Prudent fiscal management and planning can also enhance a government's standing.

**TABLE 3.1**  
**TOTAL COUNTY OPERATING BUDGETS**  
**FISCAL YEAR 2014 THROUGH FISCAL YEAR 2018**

SUBDIVISION	Actual FY 2014	Actual FY 2015	Actual FY 2016	Appropriation FY 2017	Approved FY 2018	Change FY 17-18	Avg Annual Chg FY 14-18
ALLEGANY	104,800,767	96,374,418	123,532,530	121,642,071	123,831,724	1.80%	4.26%
ANNE ARUNDEL	1,340,088,541	1,432,022,032	1,564,925,339	1,587,606,200	1,657,516,400	4.40%	5.46%
BALTIMORE CITY <sup>1</sup>	1,922,855,741	1,893,987,747	1,817,335,845	2,116,897,725	2,202,871,901	4.06%	3.46%
BALTIMORE COUNTY	2,719,333,834	2,855,351,630	2,995,588,455	3,174,917,856	3,150,020,808	-0.78%	3.74%
CALVERT	283,564,708	255,079,429	269,603,614	298,778,743	359,509,231	20.33%	6.11%
CAROLINE	47,221,827	57,854,319	57,395,368	55,290,102	53,564,187	-3.12%	3.20%
CARROLL	353,884,127	353,884,127	353,884,127	388,407,000	400,042,050	3.00%	3.11%
CECIL	203,426,217	187,336,726	193,729,315	196,291,484	202,893,323	3.36%	-0.07%
CHARLES	386,059,626	433,041,080	414,039,595	445,042,526	451,306,658	1.41%	3.98%
DORCHESTER	51,567,755	53,746,880	55,706,910	53,927,775	54,325,246	0.74%	1.31%
FREDERICK	601,881,085	610,149,642	627,004,885	647,148,522	617,134,271	-4.64%	0.63%
GARRETT	72,435,540	76,310,932	70,903,483	73,570,747	74,875,708	1.77%	0.83%
HARFORD	549,676,709	614,887,353	551,116,460	592,960,210	622,645,000	5.01%	3.17%
HOWARD	1,277,484,059	1,275,191,491	1,277,893,069	1,368,306,947	1,424,354,515	4.10%	2.76%
KENT	40,885,282	40,885,282	43,806,725	45,050,496	46,654,965	3.56%	3.36%
MONTGOMERY <sup>2</sup>	4,502,245,912	4,643,102,631	4,714,547,514	4,953,670,608	5,092,992,411	2.81%	3.13%
PRINCE GEORGE'S <sup>3</sup>	3,025,242,390	3,207,087,793	3,362,338,502	3,532,477,600	3,692,066,600	4.52%	5.11%
QUEEN ANNE'S	122,209,603	122,766,217	130,249,345	137,029,396	141,351,511	4.52%	5.11%
ST. MARY'S	216,210,424	211,564,356	223,784,165	225,846,081	225,196,376	-0.29%	1.02%
SOMERSET <sup>4</sup>	34,399,781	35,966,570	36,974,125	37,184,474	38,007,174	2.21%	2.52%
TALBOT <sup>1</sup>	82,422,361	78,661,781	82,971,605	82,362,400	86,326,150	4.81%	1.16%
WASHINGTON	214,305,738	218,214,487	216,871,995	231,339,710	243,175,340	5.12%	3.21%
WICOMICO	138,162,289	126,199,965	124,957,913	135,173,079	142,980,998	5.78%	0.86%
WORCESTER	171,491,780	180,440,791	182,450,109	189,128,036	199,171,553	5.31%	3.81%
<b>TOTAL</b>	<b>18,497,142,442</b>	<b>19,161,583,000</b>	<b>19,491,610,993</b>	<b>20,690,049,788</b>	<b>21,302,814,100</b>	<b>2.96%</b>	<b>3.59%</b>

<sup>1</sup> Excludes Parking Enterprise, Water and Wastewater, Conduit, and Loan and Guarantee funds

<sup>2</sup> Excludes operating budget for Washington Suburban Sanitary Commission (WSSC)

<sup>3</sup> Excludes enterprise fund and operating budget for bi-county agencies (Maryland-National Capital Park & Planning Commission and WSSC)

<sup>4</sup> Budgets include capital projects, pay-go transfer

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2017 and prior year data**

**TABLE 3.2**  
**TOTAL COUNTY GENERAL FUND OPERATING BUDGETS**  
**FISCAL YEAR 2016 THROUGH FISCAL YEAR 2018**

SUBDIVISION	Actual FY 2016	Appropriation FY 2017	Approved FY 2018	Change FY 17-18
ALLEGANY	90,359,718	86,262,478	86,897,607	0.74%
ANNE ARUNDEL	1,372,598,170	1,447,804,100	1,518,854,800	4.91%
BALTIMORE CITY	1,719,969,076	1,747,281,452	1,813,500,000	3.79%
BALTIMORE COUNTY	1,951,071,572	2,029,465,368	1,993,257,862	-1.78%
CALVERT	237,838,456	246,774,973	282,800,538	14.60%
CAROLINE	44,869,437	44,874,913	46,103,672	2.74%
CARROLL	353,884,127	388,407,000	400,042,050	3.00%
CECIL	178,973,180	182,959,458	189,701,473	3.68%
CHARLES	355,523,784	371,735,380	385,570,300	3.72%
DORCHESTER	50,389,062	52,762,588	53,112,063	0.66%
FREDERICK	505,951,324	561,422,869	581,964,259	3.66%
GARRETT	70,903,483	73,570,747	74,875,708	1.77%
HARFORD	503,423,982	527,106,383	543,100,000	3.03%
HOWARD	1,010,199,810	1,060,647,001	1,098,746,451	3.59%
KENT	43,806,725	45,050,496	46,654,965	3.56%
MONTGOMERY	1,162,019,666	1,177,146,628	1,220,938,817	3.72%
PRINCE GEORGE'S	2,996,849,634	3,116,934,200	3,251,537,400	4.32%
QUEEN ANNE'S	123,903,131	129,700,366	133,800,975	3.16%
ST. MARY'S	220,662,067	222,167,023	221,324,105	-0.38%
SOMERSET	36,974,125	37,184,474	38,007,174	2.21%
TALBOT	79,210,907	79,350,000	83,458,000	5.18%
WASHINGTON	206,032,783	211,757,650	221,705,060	4.70%
WICOMICO	124,957,913	135,173,079	142,980,998	5.78%
WORCESTER	182,197,479	189,128,036	199,171,553	5.31%
<b>TOTAL</b>	<b>13,566,092,548</b>	<b>14,164,666,662</b>	<b>14,628,105,830</b>	<b>3.27%</b>

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2017**

**TABLE 3.3**  
**COUNTY OPERATING BUDGETS - GENERAL FUND ONLY**  
**FOR SELECTED CATEGORIES IN FISCAL YEAR 2018**

JURISDICTION	General Government	Public Safety	Public Works	Health	Social Services	Secondary Education	Community Colleges	Recreation & Culture	Libraries	Natural Resources	Dev. & Pub. Housing	Dev. & Opportunity	Debt Service	Inter-governmental	Misc. Expenditures	Total - General Funds
ALLEGANY	8,730,383	17,958,697	10,751,242	1,954,088	1,302,777	30,424,308	7,630,550	752,634	956,975	274,878	8,000	698,761	2,935,594	28,704	2,490,016	86,897,607
ANNE ARUNDEL	201,852,800	299,993,400	33,826,100	38,210,700	13,249,400	678,639,500	40,287,700	23,682,300	20,541,500	974,800	270,000	2,862,100	133,764,500			1,488,154,800
BALTIMORE CITY	192,728,023	780,699,875	209,748,750	42,043,717	10,927,491	287,237,835	1,000,000	41,435,246	24,942,789	4,880,476	34,965,195	50,350,743	112,418,270		20,121,590	1,813,500,000
BALTIMORE COUNTY	102,542,838	357,593,408	115,578,933	24,560,219	8,536,963	843,101,384	57,104,795	11,217,038	33,370,743	5,620,217		1,300,724	123,289,686	25,814,102	283,626,812	1,993,257,862
CALVERT	19,447,867	34,219,499	26,218,644			125,061,735	4,542,192				2,190,471	898,285	17,821,812	4,216,773	48,183,260	282,800,538
CAROLINE	5,549,028	14,153,679	3,537,758	449,748	217,228	14,204,725	1,625,341	966,682	1,176,153	139,104	6,000	108,842	3,579,656	15,600	374,128	46,103,672
CARROLL	65,135,210	42,347,750	13,676,707	4,836,840	1,343,700	188,593,150	9,403,070	1,889,100	10,267,890	937,720		3,234,710	39,631,328	2,771,795	15,973,080	400,042,050
CECIL	11,571,582	41,586,763	11,588,000	3,610,911	1,434,690	82,972,441	10,954,552	1,119,507	5,442,217	637,349		1,141,424	15,051,305	1,906,155	684,577	189,701,473
CHARLES	45,815,700	101,860,100	7,549,400	3,262,600	3,056,700	175,484,000	9,886,200	7,103,500	4,196,100	663,700	651,000	2,737,300	23,304,000			385,570,300
DORCHESTER	4,685,423	11,970,487	3,486,557	1,133,641	178,614	19,120,529	1,176,616	509,945	533,520	324,077		649,965	2,553,121		6,789,568	53,112,063
FREDERICK	55,896,283	117,178,153	26,423,118	6,897,594	6,384,613	272,756,736	17,475,822	7,419,708	11,404,689	4,913,887	682,989	6,290,393	40,533,525	4,580,157	3,126,592	581,964,259
GARRETT	5,928,502	11,243,087	15,970,995	1,919,000	316,700	27,314,472	5,284,000	75,500	990,000	222,809	1,375,710	1,654,898		302,205	2,277,830	74,875,708
HARFORD	53,781,103	110,854,601	17,114,715	3,728,318	6,605,201	238,715,645	16,411,612	9,339,147	17,100,985	728,455	1,404,853	3,646,319	53,510,675	9,605,335	553,036	543,100,000
HOWARD	54,563,211	134,812,893	79,861,186	10,185,531	673,896	572,871,655	33,965,130	24,493,454	20,309,381	1,462,579	23,836,334	2,728,649	102,254,042	34,728,510	2,000,000	1,098,746,451
KENT	6,321,677	10,590,391	5,407,566	480,829	373,666	17,890,480	482,783	1,843,848	642,389	342,615		681,518	1,093,577	3,576	500,050	46,654,965
MONTGOMERY	183,402,025	369,239,245	49,809,920	234,084,840		2,368,655,562	262,759,376		42,437,576	2,907,343	8,527,813				330,530,055	3,852,353,755
PRINCE GEORGE'S	76,445,300	708,408,800	24,112,400	25,572,200	9,790,000	1,975,443,500	114,939,200		30,057,800	4,168,500	5,712,800	5,700,100	120,139,500		151,047,300	3,251,537,400
QUEEN ANNE'S	10,023,729	24,940,901	10,327,815	2,281,707	353,003	55,495,261	1,881,950	4,867,180	1,750,190	529,466	2,905,554	328,062	11,147,274	532,221	6,436,662	133,800,975
ST. MARY'S	25,408,524	43,839,256	9,629,770	2,930,933	4,121,445	104,380,609	4,272,365	3,913,743	2,800,572	610,476		2,207,848	11,255,230	44,916	5,908,418	221,324,105
SOMERSET	6,544,654	7,835,018	3,777,569	1,022,835	81,400	11,697,963	419,550	600,622	420,396	115,453		180,000	2,578,467	2,733,247		38,007,174
TALBOT	7,745,842	17,255,418	4,696,680	2,528,300	652,042	41,274,294	1,903,323	838,691	1,265,723	276,435		809,876	1,037,849	957,535	2,215,992	83,458,000
WASHINGTON	22,653,010	45,806,260	5,742,760	2,339,270	424,390	97,053,410	9,743,000	2,849,650	3,125,330	691,840		743,680	15,204,570	15,327,890		221,705,060
WICOMICO	15,832,476	36,314,538	11,644,708	3,847,437	315,663	43,605,002	5,167,961	2,516,749	1,480,295	106,655		149,100	13,957,769	821,014	7,221,631	142,980,998
WORCESTER	26,298,790	24,374,146	5,304,359	6,179,871	1,540,802	86,912,776	2,145,342	2,277,881	3,605,900	679,666	236,900	1,705,944	12,318,270	25,185,952	404,954	199,171,553
TOTAL	1,208,903,980	3,365,076,365	705,785,652	424,061,129	71,880,384	8,358,906,972	620,462,430	149,712,125	238,819,113	32,208,500	82,773,619	90,809,241	859,380,020	129,575,687	890,465,551	17,228,820,768

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2017

**TABLE 3.4**  
**COUNTY CAPITAL BUDGETS**  
**FOR SELECTED CATEGORIES IN APPROVED FISCAL YEAR 2018**

JURISDICTION	Education (K-12 only)	Libraries & Comm Colleges	Courts & Sheriff	Public Works	Public Safety	Parks & Recreation	Health	Economic Dev.	Resource Protection	Other	Total
ALLEGANY	11,425,000	1,294,500		597,500	450,000						13,767,000
ANNE ARUNDEL	185,659,000	23,258,000		17,311,000	11,488,000	32,503,000			99,470,000	10,888,000	380,577,000
BALTIMORE CITY	17,000,000	34,278,000	2,850,000	958,259,000	6,975,000	22,471,000		80,793,000		6,610,000	1,129,236,000
BALTIMORE COUNTY <sup>1,4</sup>	115,984,974	22,704,587		88,375,000	1,000,000	10,467,711			24,671,909	43,878,361	307,082,542
CALVERT	29,145,000			1,530,000	8,592,000	2,421,700				13,002,600	54,691,300
CAROLINE	500,000		273,743	3,163,332	988,800	799,551				855,536	6,580,962
CARROLL	24,203,900	824,000	330,000	17,272,405	4,298,000	3,146,430			9,219,500	13,997,200	73,291,435
CECIL	6,024,000	1,276,000	1,203,000	2,755,000	5,265,000	1,290,000				250,000	18,063,000
CHARLES	52,635,000	4,246,000	2,999,000	82,255,000	493,000	1,614,000			2,415,000	799,000	147,456,000
DORCHESTER	11,899,354		250,000	795,800	10,447,600	79,000	25,000	53,800		758,750	24,309,304
FREDERICK	85,991,383	5,877,994	608,697	29,222,047	4,254,800	1,958,324	792,800	275,000	8,411,951	12,486,760	149,879,756
GARRETT	1,534,500	88,000	138,414	632,000	30,000			1,471,000		151,000	4,044,914
HARFORD	49,183,000			27,865,572	1,350,000	8,319,000				28,201,915	114,919,487
HOWARD	65,266,000	23,250,000		124,328,000	2,050,000	8,385,000				154,455,000	377,734,000
KENT	279,500	851,000		1,509,450	75,000	24,300				20,000	2,759,250
MONTGOMERY	412,366,000	36,728,000		202,974,000	17,006,000	75,218,000	2,037,000	1,240,000	39,641,000	55,576,000	842,786,000
PRINCE GEORGE'S <sup>4</sup>	166,580,000	111,577,000		228,021,000	77,722,000	64,438,000	9,750,000	60,500,000	4,157,000	117,879,000	840,624,000
QUEEN ANNE'S	4,613,000	2,088,918	9,358,440	4,154,000	1,334,759	600,000			55,000	1,082,561	23,286,678
ST. MARY'S	7,296,000	19,781,667	300,000	12,939,991	2,999,500	1,698,931		450,000	5,115,202		50,581,291
SOMERSET <sup>3</sup>	1,955,343		84,095	527,508	255,189	215,368				1,020,142	4,057,645
TALBOT	3,276,000			1,600,000						200,000	5,076,000
WASHINGTON	4,645,000	2,290,000	1,381,000	15,664,000	3,936,000	224,000				12,321,000	40,461,000
WICOMICO	21,756,000	235,000	850,000	6,435,000	1,427,492	2,387,000	215,000		200,000	9,010,500	42,515,992
WORCESTER	2,386,770	3,340,287	546,468	1,834,086	3,734,630	390,000	926,488			2,412,877	15,571,606
<b>TOTAL</b>	<b>1,281,604,724</b>	<b>293,988,953</b>	<b>21,172,857</b>	<b>1,830,020,691</b>	<b>166,172,770</b>	<b>238,650,315</b>	<b>13,746,288</b>	<b>144,782,800</b>	<b>193,356,562</b>	<b>485,856,202</b>	<b>4,669,352,162</b>

<sup>1</sup> Biennial process. Prior years do not represent actuals.

<sup>3</sup> Included in Operating Budget

<sup>4</sup> Public Works Category Includes Stormwater Management

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2017**

**TABLE 3.5**  
**COUNTY BOND RATINGS**  
**FISCAL YEAR 2018**

COUNTY	S&P	Moody's	Fitch
ALLEGANY	AA-	Aa3	n/a
ANNE ARUNDEL	AAA	Aa1	AA+
BALTIMORE CITY	AA	Aa2	N/A
BALTIMORE COUNTY	AAA	Aaa	AAA
CALVERT	AAA	Aaa	AAA
CAROLINE	AA-	A3	n/a
CARROLL	AAA	Aa1	AAA
CECIL	AA+	Aa2	n/a
CHARLES	AAA	Aaa	AAA
DORCHESTER	A+	Aa3	n/a
FREDERICK	AAA	Aaa	AAA
GARRETT	n/a	n/a	n/a
HARFORD	AAA	Aaa	AAA
HOWARD	AAA	Aaa	AAA
KENT	n/a	n/a	n/a
MONTGOMERY	AAA	Aaa	AAA
PRINCE GEORGE'S	AAA	Aaa	AAA
QUEEN ANNE'S	n/a	Aa2	AAA
ST. MARY'S	AA+	Aa2	AA+
SOMERSET	n/a	n/a	n/a
TALBOT	n/a	Aa2	AAA
WASHINGTON	AA+	Aa1	AA+
WICOMICO	AA+	Aa2	AA
WORCESTER	AA+	Aa2	AA

**SOURCE: Maryland Association of Counties/Department of  
Legislative Services, Budget and Tax Rate Survey,  
August 2017**