

## 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 2015 through 2019, the change from FY 2018 to FY 2019, and the average rate of change from FY 2015 to FY 2019.

**Table 3.2** shows a summary of county general fund operating budgets for FY 2017 - 2019.

**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 2019 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 2015 THROUGH FISCAL YEAR 2019**

SUBDIVISION	Actual FY 2015	Actual FY 2016	Actual FY 2017	Appropriation FY 2018	Approved FY 2019	Change FY 18-19	Avg Annual Chg FY 15-19
ALLEGANY	96,374,418	123,532,530	123,402,592	123,831,724	125,254,204	1.15%	6.77%
ANNE ARUNDEL	1,432,022,032	1,564,925,339	1,636,534,103	1,657,012,500	1,736,552,900	4.80%	4.94%
BALTIMORE CITY <sup>1</sup>	1,893,987,747	1,817,335,845	1,992,458,265	2,207,964,732	2,274,568,237	3.02%	4.68%
BALTIMORE COUNTY	2,855,351,630	2,995,588,455	3,100,115,089	3,158,334,369	3,285,494,203	4.03%	3.57%
CALVERT	255,079,429	269,603,614	279,349,258	359,509,231	380,256,149	5.77%	10.50%
CAROLINE	57,854,319	57,395,368	54,357,658	53,994,816	63,055,237	16.78%	2.18%
CARROLL	353,884,127	353,884,127	392,332,432	400,042,050	411,258,050	2.80%	3.83%
CECIL	187,336,726	193,729,315	195,219,972	202,893,323	208,736,874	2.88%	2.74%
CHARLES	433,041,080	414,039,595	415,043,192	461,502,475	467,661,228	1.33%	1.94%
DORCHESTER	53,746,880	55,706,910	57,813,540	57,555,340	59,333,378	3.09%	2.50%
FREDERICK	610,149,642	627,004,885	757,998,962	757,865,193	780,009,954	2.92%	6.33%
GARRETT	76,310,932	70,903,483	73,872,421	74,875,708	76,710,047	2.45%	0.13%
HARFORD	614,887,353	551,116,460	568,431,474	628,662,683	657,623,875	4.61%	1.69%
HOWARD	1,275,191,491	1,277,893,069	1,368,306,947	1,424,354,515	1,474,736,086	3.54%	3.70%
KENT	40,885,282	43,806,725	43,033,897	46,654,965	46,822,934	0.36%	3.45%
MONTGOMERY <sup>2</sup>	4,643,102,631	4,714,547,514	4,905,031,797	5,092,992,411	5,206,061,718	2.22%	2.90%
PRINCE GEORGE'S <sup>3</sup>	3,308,563,114	3,362,338,502	3,892,406,200	3,692,066,600	3,883,262,900	5.18%	4.09%
QUEEN ANNE'S	122,766,217	130,249,345	133,704,418	144,754,103	145,958,458	0.83%	4.42%
ST. MARY'S	211,564,356	223,784,165	215,704,275	225,196,376	234,737,129	4.24%	2.63%
SOMERSET <sup>4</sup>	35,966,570	36,974,125	35,220,154	38,007,174	49,155,571	29.33%	8.12%
TALBOT <sup>1</sup>	78,661,781	82,971,605	83,234,036	87,045,153	95,691,886	9.93%	5.02%
WASHINGTON	218,214,487	216,871,995	234,025,060	243,175,340	251,495,910	3.42%	3.61%
WICOMICO	126,199,965	124,957,913	133,966,829	144,871,498	150,982,224	4.22%	4.58%
WORCESTER	180,440,791	182,450,109	190,511,177	199,171,553	190,271,253	-4.47%	1.34%
<b>TOTAL</b>	<b>19,161,583,000</b>	<b>19,491,610,993</b>	<b>20,882,073,748</b>	<b>21,482,333,832</b>	<b>22,255,690,405</b>	<b>3.60%</b>	<b>3.81%</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 2018 and prior year data**

**TABLE 3.2**  
**TOTAL COUNTY GENERAL FUND OPERATING BUDGETS**  
**FISCAL YEAR 2017 THROUGH FISCAL YEAR 2019**

SUBDIVISION	Actual FY 2017	Appropriation FY 2018	Approved FY 2019	Change FY 18-19
ALLEGANY	86,916,647	86,897,607	90,346,419	3.97%
ANNE ARUNDEL	1,441,631,294	1,518,854,800	1,589,938,300	4.68%
BALTIMORE CITY	1,747,009,711	1,813,500,000	1,857,550,000	2.43%
BALTIMORE COUNTY	2,023,419,262	1,996,757,862	2,056,744,325	3.00%
CALVERT	243,644,897	282,800,538	297,516,132	5.20%
CAROLINE	44,601,874	46,639,301	48,452,712	3.89%
CARROLL	392,332,432	400,042,050	411,258,050	2.80%
CECIL	182,205,707	189,701,473	195,345,861	2.98%
CHARLES	362,633,196	385,189,750	395,306,800	2.63%
DORCHESTER	49,293,367	53,112,063	54,694,789	2.98%
FREDERICK	548,819,850	586,488,405	608,633,166	3.78%
GARRETT	73,872,421	74,875,708	76,710,047	2.45%
HARFORD	512,405,167	548,455,736	571,655,000	4.23%
HOWARD	1,072,219,313	1,098,746,451	1,140,607,821	3.81%
KENT	43,033,897	46,654,965	46,822,934	0.36%
MONTGOMERY	1,163,601,657	1,220,938,817	1,224,862,173	0.32%
PRINCE GEORGE'S	3,118,562,400	3,251,537,400	3,431,966,100	5.55%
QUEEN ANNE'S	128,494,933	134,084,690	138,061,406	2.97%
ST. MARY'S	212,435,221	221,324,105	230,155,443	3.99%
SOMERSET	35,220,154	38,007,174	49,155,571	29.33%
TALBOT	80,345,429	84,177,003	92,038,750	9.34%
WASHINGTON	220,586,293	221,705,060	229,639,310	3.58%
WICOMICO	133,966,829	144,871,498	150,982,224	4.22%
WORCESTER	190,511,177	199,171,553	190,271,253	-4.47%
<b>TOTAL</b>	<b>14,107,763,127</b>	<b>14,644,534,009</b>	<b>15,178,714,586</b>	<b>3.65%</b>

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018**

**TABLE 3.3**  
**COUNTY OPERATING BUDGETS - GENERAL FUND ONLY**  
**FOR SELECTED CATEGORIES IN FISCAL YEAR 2019**

JURISDICTION	General Government	Public Safety	Public Works	Health	Social Services	Primary & Secondary Education	Community Colleges	Parks Recreation & Culture	Libraries	Conservation of Natural Resources	Community Dev. & Pub. Housing	Economic Dev. & Opportunity	Debt Service	Inter-governmental	Misc. Expenditures	Total - General Funds
ALLEGANY	8,929,329	20,265,301	10,957,664	1,970,988	1,293,840	30,424,308	7,630,550	1,285,223	956,975	317,066	8,000	853,850	2,901,366	28,704	2,543,455	90,346,419
ANNE ARUNDEL	218,674,700	315,085,000	34,158,000	39,362,800	13,612,500	687,140,500	42,387,700	24,141,100	22,201,400	978,000	270,000	2,875,000	141,219,600	47,832,000	-	1,589,938,300
BALTIMORE CITY	200,450,354	822,020,772	210,240,216	41,987,007	13,709,540	278,412,181	1,000,000	42,408,555	25,712,322	4,429,451	38,520,022	71,716,863	84,735,571	-	22,207,146	1,857,550,000
BALTIMORE COUNTY	106,200,541	371,025,519	107,933,443	24,085,815	8,618,492	871,366,401	62,722,563	11,445,727	33,832,602	5,552,541	-	1,357,014	127,674,225	25,946,747	298,982,695	2,056,744,325
CALVERT	24,871,938	37,259,554	13,030,503	2,653,458	-	126,377,666	4,646,943	7,864,092	4,662,018	1,450,746	2,252,778	883,107	20,380,036	14,367,194	36,816,099	297,516,132
CAROLINE	6,766,789	14,784,364	3,633,021	476,881	226,728	14,436,087	1,677,566	992,995	1,213,728	141,988	6,000	108,842	3,510,416	15,600	471,727	48,452,712
CARROLL	66,402,110	47,514,870	14,170,100	4,997,730	1,370,830	194,659,800	10,084,560	1,914,920	10,561,020	948,830	-	4,508,220	37,952,880	2,348,350	11,823,830	411,258,050
CECIL	12,014,908	43,585,061	10,748,316	3,758,398	1,533,524	84,222,441	11,308,128	1,448,022	5,686,417	664,506	-	1,183,748	16,562,218	1,935,644	695,530	195,345,861
CHARLES	37,825,400	106,116,000	7,612,400	3,277,000	3,044,400	181,982,100	9,886,200	8,604,600	4,240,600	666,300	678,400	1,932,000	29,425,800	13,600	-	395,306,800
DORCHESTER	4,602,477	12,365,418	3,432,870	1,133,641	176,614	19,252,162	1,173,687	560,331	533,520	466,341	-	721,848	1,977,628	-	8,296,252	54,694,789
FREDERICK	55,565,136	120,704,448	16,619,267	6,567,493	5,977,954	284,145,549	17,878,027	7,718,847	12,307,213	766,347	698,620	3,800,076	42,000,000	4,689,916	29,194,273	608,633,166
GARRETT	6,356,711	12,124,326	15,989,935	1,967,000	321,700	27,449,974	5,334,000	75,500	1,065,000	227,299	1,313,027	1,666,564	-	302,205	2,516,806	76,710,047
HARFORD	57,321,141	118,263,161	18,014,231	3,775,987	6,970,330	245,815,645	16,811,612	9,682,090	17,472,912	734,799	1,253,520	3,846,122	56,538,121	14,577,293	578,036	571,655,000
HOWARD	55,621,840	138,183,479	81,694,880	11,461,498	678,494	600,053,881	34,985,816	24,965,356	20,937,872	1,538,521	25,158,610	2,783,222	112,223,574	28,320,778	2,000,000	1,140,607,821
KENT	6,319,321	10,730,359	5,291,253	501,514	409,016	17,231,378	497,411	1,664,967	662,196	349,513	-	637,613	1,884,338	215,173	438,882	46,822,934
MONTGOMERY	182,800,411	373,145,226	45,814,082	240,097,744	-	2,444,080,162	265,549,723	-	42,554,538	2,762,901	8,491,597	-	-	-	329,195,674	3,934,492,058
PRINCE GEORGE'S	85,140,200	754,871,100	26,129,900	26,547,000	10,985,600	2,047,732,000	117,785,700	-	31,124,600	4,318,200	4,320,700	9,000,000	125,948,500	-	196,962,600	3,440,966,100
QUEEN ANNES	9,796,331	26,002,701	10,355,365	2,339,103	358,589	56,884,381	2,012,987	4,998,563	1,833,513	655,068	2,988,043	414,357	12,296,698	634,915	6,490,802	138,061,406
ST. MARY'S	26,077,187	46,573,569	10,173,370	2,962,436	4,457,509	106,270,683	4,326,961	4,061,127	2,878,050	638,198	-	1,915,452	11,667,432	43,493	8,109,976	230,155,443
SOMERSET	7,101,726	11,943,134	3,641,401	1,027,125	71,400	13,577,260	368,525	5,541,341	420,396	120,122	-	186,000	2,348,869	2,808,272	-	49,155,571
TALBOT	8,170,904	18,741,532	4,831,116	2,513,300	711,480	43,301,903	1,855,142	883,819	1,338,416	278,426	-	843,229	1,039,837	957,535	6,572,111	92,038,750
WASHINGTON	24,324,760	49,720,260	5,766,030	2,339,270	435,560	98,530,760	10,035,290	3,030,150	3,218,010	723,690	-	711,180	14,315,980	16,488,370	-	229,639,310
WICOMICO	15,647,054	38,539,604	12,406,669	4,078,940	329,043	44,164,012	5,418,476	3,644,271	1,494,295	115,546	-	175,000	15,002,734	498,323	9,468,257	150,982,224
WORCESTER	27,501,239	24,814,214	6,169,470	6,367,429	1,388,860	89,997,275	2,203,762	3,214,451	3,860,228	682,692	180,300	1,749,834	11,628,225	10,104,921	408,353	190,271,253
TOTAL	1,256,472,507	3,534,478,972	678,813,502	436,249,557	76,682,003	8,607,508,509	637,581,329	170,116,047	250,766,841	29,531,061	86,139,617	113,868,941	873,234,048	172,129,033	973,772,504	17,897,344,471

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018

**TABLE 3.4**  
**COUNTY CAPITAL BUDGETS**  
**FOR SELECTED CATEGORIES IN APPROVED FISCAL YEAR 2019**

JURISDICTION	Education (K-12 only)	Libraries & Comm Colleges	Courts & Sheriff	Public Works	Public Safety	Parks & Recreation	Health	Economic Dev.	Resource Protection	Other	Total
ALLEGANY	11,200,000	1,215,000		1,125,500	270,000						13,810,500
ANNE ARUNDEL	181,382,710	28,319,000		15,713,000	23,909,000	25,644,000			124,735,000	64,458,000	464,160,710
BALTIMORE CITY	19,000,000	3,000,000		432,489,000	3,850,000	24,694,000	800,000	117,741,000	74,191,000	5,164,000	680,929,000
BALTIMORE COUNTY <sup>1,*</sup>		9,553,000		6,628,000	1,000,000	12,725,000		21,836,192	1,988,035	42,501,640	96,231,867
CALVERT	22,365,000	455,200		3,909,300	9,180,000	6,112,000				19,318,000	61,339,500
CAROLINE	1,120,000		4,718,603	3,830,724	2,253,049	1,262,298				789,500	13,974,174
CARROLL	38,785,379	8,475,650	40,000	17,420,493	18,075,000	1,724,670			8,842,850	2,595,000	95,959,042
CECIL	5,598,000	7,899,000	360,000	630,000	1,990,000	1,571,000				155,000	18,203,000
CHARLES	21,280,000	16,958,000	1,442,000	40,859,000	9,536,000	908,000			2,490,000	941,000	94,414,000
DORCHESTER	3,851,494		380,498	1,115,800	1,100,142	213,500		20,795		316,048	6,998,277
FREDERICK	21,535,500	7,414,887		42,003,225	14,610,061	20,427,933		(100,000)	8,110,599	10,055,984	124,058,189
GARRETT	605,352	806,600	129,900	1,122,875	764,440					168,374	3,597,541
HARFORD	50,038,000	6,051,328		26,682,395	3,000,000	14,480,000				41,388,277	141,640,000
HOWARD	65,069,000	16,137,000		53,672,000	1,615,000	10,386,000					146,879,000
KENT	423,000			3,192,000	37,500					20,000	3,672,500
MONTGOMERY	324,280,000	34,789,000	(100,000)	168,204,000	32,653,000	66,012,000	61,000	(32,000)	(58,423,000)	27,983,000	595,427,000
PRINCE GEORGES <sup>2</sup>	172,364,000	31,387,000	5,000,000	159,774,000	50,934,000	116,288,000	30,500,000	16,713,000	16,483,000	368,302,000	967,745,000
QUEEN ANNE'S	3,023,000	2,492,562	1,867,051	4,637,253	1,650,938	1,528,400			130,000	2,650,560	17,979,764
ST. MARY'S	13,358,000		477,000	29,514,578	150,000	6,852,674	282,000		6,983,693	1,085,000	58,702,945
SOMERSET <sup>3</sup>	3,694,640		481,425	1,158,530	3,900,000	5,133,281				272,861	14,640,737
TALBOT	16,300,000		100,000	400,000	115,000	140,000				713,000	17,768,000
WASHINGTON	19,666,000	2,225,000	860,000	12,326,000	2,764,000	405,000				5,462,000	43,708,000
WICOMICO	17,047,000	25,000	5,189,500	5,105,924	841,291	2,314,000	41,000		200,000	11,030,135	41,793,850
WORCESTER	12,405,516	250,000		450,000	376,487	1,400,000	150,000			1,675,633	16,707,636
<b>TOTAL</b>	<b>1,024,391,591</b>	<b>177,453,227</b>	<b>20,945,977</b>	<b>1,031,963,597</b>	<b>184,574,908</b>	<b>320,221,756</b>	<b>31,834,000</b>	<b>156,178,987</b>	<b>185,731,177</b>	<b>607,045,012</b>	<b>3,740,340,232</b>

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

<sup>2</sup> Included in Operating Budget

<sup>3</sup> Public Works Category Includes Stormwater Management

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018**

**TABLE 3.5**  
**COUNTY BOND RATINGS**  
**FISCAL YEAR 2019**

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	Aaa	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	Aa1	AAA
ST. MARY'S	AA+	Aa1	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 2018**