

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 2016 through 2020, the change from FY 2019 to FY 2020, and the average rate of change from FY 2016 to FY 2020.

Table 3.2 shows a summary of county general fund operating budgets for FY 2018 - 2020.

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 2020 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 2016 THROUGH FISCAL YEAR 2020

SUBDIVISION	Actual FY 2016	Actual FY 2017	Actual FY 2018	Appropriation FY 2019	Approved FY 2020	Change FY 19-20	Avg Annual Chg FY 16-20
ALLEGANY	123,532,530	123,402,592	126,347,981	125,254,204	121,079,124	-3.33%	-0.50%
ANNE ARUNDEL	1,564,925,339	1,636,534,103	1,597,795,941	1,700,018,800	1,818,532,700	6.97%	3.83%
BALTIMORE CITY ¹	1,817,335,845	1,992,458,265	2,275,442,252	2,266,900,599	2,371,213,333	4.60%	6.88%
BALTIMORE COUNTY	2,995,588,455	3,100,115,089	3,075,874,460	3,286,804,330	3,425,285,900	4.21%	3.41%
CALVERT	269,603,614	279,349,258	301,206,793	318,569,704	332,403,259	4.34%	5.37%
CAROLINE	57,395,368	54,357,658	51,434,822	63,055,237	70,878,391	12.41%	5.42%
CARROLL	353,884,127	392,332,432	398,389,977	411,258,050	418,809,330	1.84%	4.30%
CECIL	193,729,315	195,219,972	198,688,618	208,736,874	218,778,190	4.81%	3.09%
CHARLES	414,039,595	415,043,192	427,679,236	483,306,660	484,552,652	0.26%	4.01%
DORCHESTER	55,706,910	57,813,540	53,477,735	55,931,503	57,383,971	2.60%	0.74%
FREDERICK	627,004,885	757,998,962	849,954,339	849,641,606	817,316,749	-3.80%	6.85%
GARRETT	70,903,483	73,872,421	76,403,126	76,403,126	78,528,454	2.78%	2.59%
HARFORD	551,116,460	568,431,474	605,177,709	666,070,483	668,882,000	0.42%	4.96%
HOWARD	1,277,893,069	1,368,306,947	1,386,329,251	1,474,736,086	1,553,920,335	5.37%	5.01%
KENT	43,806,725	43,033,897	44,650,010	46,822,934	49,358,382	5.41%	3.03%
MONTGOMERY ²	4,714,547,514	4,905,031,797	4,999,532,510	5,206,061,718	5,370,082,777	3.15%	3.31%
PRINCE GEORGE'S ³	3,362,338,502	3,892,406,200	3,516,774,371	3,883,262,900	4,134,687,600	6.47%	5.31%
QUEEN ANNE'S	130,249,345	133,704,418	141,235,495	148,851,123	152,933,523	2.74%	4.10%
ST. MARY'S	223,784,165	215,704,275	218,719,691	225,196,376	257,895,533	14.52%	3.61%
SOMERSET ⁴	36,974,125	35,220,154	35,568,735	49,155,571	47,862,576	-2.63%	6.67%
TALBOT ¹	82,971,605	83,234,036	86,214,569	95,691,886	94,906,679	-0.82%	3.42%
WASHINGTON	216,871,995	234,025,060	231,663,265	251,495,910	256,840,670	2.13%	4.32%
WICOMICO	124,957,913	133,966,829	147,957,593	164,926,722	163,048,066	-1.14%	6.88%
WORCESTER	182,450,109	190,511,177	198,375,680	190,271,253	201,527,833	5.92%	2.52%
TOTAL	19,161,583,000	20,882,073,748	21,044,894,159	22,248,423,655	23,166,708,027	4.13%	4.86%

¹ Excludes Parking Enterprise, Water and Wastewater, Conduit, and Loan and Guarantee funds

² Excludes operating budget for Washington Suburban Sanitary Commission (WSSC)

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

⁴ Budgets include capital projects, pay-go transfer

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019 and prior year data

TABLE 3.2
TOTAL COUNTY GENERAL FUND OPERATING BUDGETS
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2020

SUBDIVISION	Actual FY 2018	Appropriation FY 2019	Approved FY 2020	Change FY 19-20
ALLEGANY	89,389,625	90,346,419	91,788,864	1.60%
ANNE ARUNDEL	1,503,186,390	1,589,938,300	1,696,131,500	6.68%
BALTIMORE CITY	1,817,684,969	1,857,550,000	1,917,250,000	3.21%
BALTIMORE COUNTY	1,960,258,083	2,054,345,832	2,153,680,849	4.84%
CALVERT	283,172,745	297,516,132	312,915,075	5.18%
CAROLINE	47,249,781	48,452,712	53,763,879	10.96%
CARROLL	398,389,977	411,258,050	418,809,330	1.84%
CECIL	186,183,648	195,345,861	202,815,697	3.82%
CHARLES	411,165,075	398,423,880	416,034,500	4.42%
DORCHESTER	52,644,711	54,694,789	56,075,857	2.53%
FREDERICK	568,038,120	615,213,870	637,747,020	3.66%
GARRETT	76,403,126	76,710,047	78,528,454	2.37%
HARFORD	537,080,634	577,019,577	595,390,000	3.18%
HOWARD	1,093,387,539	1,140,607,821	1,163,175,821	1.98%
KENT	44,650,010	46,822,934	49,358,382	5.41%
MONTGOMERY	1,148,037,783	1,224,862,173	1,272,190,434	3.86%
PRINCE GEORGE'S	3,140,982,082	3,431,966,100	3,631,989,800	5.83%
QUEEN ANNE'S	132,995,368	138,185,930	144,373,465	4.48%
ST. MARY'S	215,217,641	230,155,443	253,113,474	9.98%
SOMERSET	35,568,735	49,155,571	47,862,576	-2.63%
TALBOT	83,088,702	92,038,750	92,328,200	0.31%
WASHINGTON	222,524,387	229,639,310	233,782,190	1.80%
WICOMICO	138,433,277	151,187,702	148,441,880	-1.82%
WORCESTER	198,375,680	190,271,253	201,527,833	5.92%
TOTAL	14,384,108,088	15,191,708,456	15,869,075,080	4.46%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

TABLE 3.3
COUNTY OPERATING BUDGETS - GENERAL FUND ONLY
FOR SELECTED CATEGORIES IN FISCAL YEAR 2020

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. & Housing	Economic Dev. & Opportunity	Debt Service	Inter-governmental	Misc. Expenditures	Total - General Funds
ALLEGANY	9,457,247	20,738,176	11,196,731	1,994,693	1,265,643	30,734,335	7,706,856	1,355,543	966,545	335,198	8,000	851,444	2,390,603	28,704	2,759,146	91,788,864
ANNE ARUNDEL	146,748,600	339,286,900	0	39,808,700	14,259,500	733,315,800	45,387,700	26,697,200	24,381,800	978,400	3,270,000	3,291,600	147,163,100	136,756,200	-	1,661,345,500
BALTIMORE CITY	328,323,291	635,831,908	89,687,612	42,380,319	13,710,795	287,917,694	1,250,000	48,931,514	26,178,994	4,476,641	40,536,985	51,623,228	101,622,397	-	30,920,061	1,903,390,439
BALTIMORE COUNTY	110,355,471	393,578,802	108,005,330	23,038,372	8,504,849	913,148,582	65,660,429	11,531,526	35,023,677	5,693,712	-	1,489,219	128,079,411	26,696,657	322,843,812	2,153,660,849
CALVERT	26,312,681	41,750,013	14,882,765	2,653,458	-	130,569,034	4,646,943	8,249,825	4,829,543	1,482,249	2,293,363	931,398	20,506,126	18,883,817	34,929,224	312,913,431
CAROLINE	9,820,465	15,948,100	3,703,403	485,508	274,201	15,220,217	1,807,637	1,031,028	1,233,728	147,259	-	108,842	3,533,001	15,600	434,890	53,763,879
CARROLL	78,881,300	44,631,280	12,120,480	5,120,690	1,256,250	199,334,100	10,607,100	1,777,640	9,279,640	927,270	-	3,620,600	36,729,020	2,289,820	12,222,140	418,809,330
CECIL	12,448,916	45,410,839	12,395,489	4,143,365	502,722	86,109,586	11,674,357	2,068,434	6,010,417	697,609	-	1,235,702	16,014,197	3,393,750	7,103,314	202,815,697
CHARLES	38,868,900	111,793,800	7,998,900	3,283,100	3,180,900	192,074,000	10,380,100	9,172,300	4,382,400	705,200	768,000	2,761,800	30,671,500	13,600	-	416,034,500
DORCHESTER	4,583,838	12,454,687	3,465,262	1,133,641	176,614	20,077,482	1,104,003	595,314	553,520	481,571	-	767,394	4,006,986	-	6,675,545	56,075,857
FREDERICK	54,592,469	129,615,305	16,418,253	6,611,726	6,216,411	295,576,851	18,957,156	9,237,597	11,956,987	2,240,218	703,233	5,081,198	43,680,000	4,981,493	31,878,123	637,747,020
GARRETT	6,517,690	12,523,198	16,656,246	2,013,370	386,237	27,734,931	5,384,000	75,500	1,076,000	233,823	1,457,632	1,797,540	-	302,205	2,370,082	78,528,454
HARFORD	59,119,651	123,977,748	21,438,441	3,815,987	7,184,293	256,465,645	17,147,844	10,684,274	17,804,908	807,883	1,422,696	4,996,955	56,312,950	13,622,421	588,304	595,390,000
HOWARD	56,821,450	142,299,587	84,909,012	11,379,655	652,620	607,200,000	35,843,000	25,017,239	21,451,000	1,588,227	25,900,767	2,830,482	122,134,400	23,148,182	2,000,000	1,163,175,821
KENT	7,026,841	11,142,355	5,547,746	502,199	464,213	18,901,614	511,880	1,787,370	685,526	359,422	-	637,661	1,275,325	103,576	412,654	49,358,382
MONTGOMERY	191,667,774	393,950,288	46,180,768	248,997,249	-	2,514,314,537	265,468,350	-	42,758,986	3,124,145	9,409,480	-	-	-	336,111,724	4,051,973,321
PRINCE GEORGES	85,174,100	796,112,200	27,573,200	26,366,900	11,904,800	2,183,122,900	124,672,400	-	33,203,500	4,663,700	4,690,700	9,000,000	136,594,300	-	186,911,100	3,631,988,800
QUEEN ANNES	10,310,141	27,518,159	10,726,267	2,438,149	174,298	59,491,381	2,061,413	5,519,695	1,889,225	635,672	3,039,875	609,608	13,073,092	638,686	6,247,804	144,373,465
ST. MARY'S	27,308,144	51,232,181	11,132,079	2,963,453	4,487,066	108,677,591	4,767,300	4,408,260	2,964,146	655,783	-	2,069,354	13,645,203	43,487	18,759,427	253,113,474
SOMERSET	7,715,251	8,476,350	3,733,749	1,011,935	71,400	13,704,755	340,775	5,614,466	360,000	123,414	-	140,000	2,616,948	3,953,633	-	47,862,576
TALBOT	8,368,595	19,643,526	4,705,553	2,623,300	901,738	46,188,714	1,864,545	790,895	1,420,965	292,001	-	871,804	1,039,798	1,072,535	2,544,231	92,328,200
WASHINGTON	21,343,640	53,775,600	6,186,880	2,339,270	435,560	100,515,610	10,035,290	3,209,860	3,228,010	784,120	-	719,450	15,185,870	16,045,230	-	233,782,190
WICOMICO	15,318,235	21,631,931	11,313,740	3,663,040	837,430	57,082,286	5,745,662	2,736,981	1,469,295	4,315,028	-	175,000	4,315,028	7,142,136	-	135,745,792
WORCESTER	28,571,940	26,453,447	7,408,538	6,283,479	1,541,268	95,137,706	2,333,092	4,281,464	4,093,135	712,299	221,100	1,799,873	13,215,563	8,996,488	478,541	201,527,833
TOTAL	1,345,656,530	3,679,776,380	537,386,264	445,021,658	78,390,808	8,992,630,351	655,387,832	184,773,925	257,172,653	36,441,130	93,721,831	97,415,152	913,804,818	260,996,084	#####	18,587,514,674

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

TABLE 3.4
COUNTY CAPITAL BUDGETS
FOR SELECTED CATEGORIES IN APPROVED FISCAL YEAR 2020

JURISDICTION	Education (K-12 only)	Libraries & Comm Colleges	Courts & Sheriff	Public Works	Public Safety	Parks & Recreation	Health	Economic Dev.	Resource Protection	Other	Total
ALLEGANY	238,000	379,405		2,062,600	2,830,000				182,089,301	18,609,200	5,510,005
ANNE ARUNDEL	161,933,000	51,817,000	0	13,539,600	11,849,000	47,561,018			72,160,000	708,000	487,398,119
BALTIMORE CITY	260,318,547	39,054,393	6,008,000	75,000	464,154,000	15,045,000	32,889,000	10,836,192	15,993,075	490,180,164	610,039,000
BALTIMORE COUNTY **				72,264,000	2,500,000	29,366,510					920,512,881
CALVERT	29,145,000	455,200		3,909,300	9,180,000	6,112,000				19,318,000	68,119,500
CAROLINE	1,100,000		5,202,844	5,745,495	1,262,821	2,120,349				653,175	16,084,684
CARROLL	31,901,720	2,181,000		15,900,500	1,926,000	2,029,970		160,000	8,433,680	3,259,838	65,792,708
CECIL	4,000,000	8,653,000	750,000	1,955,000		4,436,000					19,794,000
CHARLES	53,197,000	16,448,000	5,967,500	64,055,000	10,697,000	1,969,500			3,025,000	949,000	156,308,000
DORCHESTER			299,847	1,132,000	492,100	230,900		55,218		1,422,180	3,632,245
FREDERICK	82,052,781	5,902,000	3,774,395	31,498,254	1,937,382	4,922,371			7,045,399	11,217,388	148,349,970
GARRETT	66,950	62,500	1,207,813	911,649	136,048			2,110,717		209,572	4,705,249
HARFORD	42,861,600	2,768,000		40,940,000	6,000,000	14,270,000				44,381,400	151,221,000
HOWARD	54,615,000	5,312,000		84,978,000	17,498,000	5,226,000				38,703,000	206,332,000
KENT	2,327,000			3,194,732	75,000					440,142	6,036,874
MONTGOMERY	266,682,000	98,664,000		155,303,000	14,257,000	46,863,000	750,000	976,000	(3,254,000)	69,232,000	649,473,000
PRINCE GEORGE'S*	524,624,000	75,637,000	9,318,000	146,324,000	53,364,000	144,360,000	25,572,000	67,795,000	26,612,000	200,833,000	1,274,439,000
QUEEN ANNE'S	2,696,000	4,208,000	532,145	3,012,000	5,636,279	2,043,000				1,651,457	19,778,881
ST. MARY'S	13,577,562		11,954,000	24,443,807	8,446,420	8,738,931	190,950	2,651,650	8,947,473	2,750,000	81,700,793
SOMERSET *	3,614,930		129,504	1,397,886	216,950	5,182,321				797,491	11,339,082
TALBOT	11,000,000	800,000		1,250,000						2,350,000	15,400,000
WASHINGTON	18,153,000	7,904,000	300,000	9,612,000	1,656,000	448,000				18,246,000	56,319,000
WICOMICO	7,291,000	9,000,000		2,965,000	324,381	773,950	110,000			24,767,050	45,231,381
WORCESTER	23,109,013	250,000	50,000	3,445,000	670,000	590,000				1,640,500	29,754,513
TOTAL	1,594,504,103	348,495,498	45,494,048	689,913,823	615,108,381	342,288,820	59,511,950	84,584,777	321,051,928	952,318,557	5,053,271,885

Biennial process. Prior years do not represent actuals.

* Included in Operating Budget

** Public Works Category Includes Stormwater Management

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

TABLE 3.5
COUNTY BOND RATINGS
FISCAL YEAR 2020

COUNTY	S&P	Moody's	Fitch
ALLEGANY	AA-	Aa3	n/a
ANNE ARUNDEL	AAA	Aa1	AA+
BALTIMORE CITY	S&P	Moody's	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 2019**