

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 2012 through 2016, the change from FY 2015 to FY 2016, and the average rate of change from FY 2012 to FY 2016.

Table 3.2 shows a summary of county general fund operating budgets for FY 2014 - 2016.

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 2016 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 2012 THROUGH FISCAL YEAR 2016

SUBDIVISION	Actual FY 2012	Actual FY 2013	Actual FY 2014	Appropriation FY 2015	Approved FY 2016	Change FY 15-16	Avg Annual Chg FY 12-16
ALLEGANY	96,971,446	96,020,658	104,800,767	106,680,590	117,286,516	9.94%	4.87%
ANNE ARUNDEL	1,224,558,583	1,276,184,733	1,340,088,541	1,406,795,500	1,441,814,300	2.49%	4.17%
BALTIMORE CITY ¹	1,971,546,123	2,019,775,576	1,922,855,741	2,013,870,296	2,078,216,388	3.20%	1.33%
BALTIMORE COUNTY	2,557,279,409	2,623,903,952	2,719,333,834	2,953,865,944	3,064,770,772	3.75%	4.63%
CALVERT	274,306,142	257,637,518	283,564,708	309,082,852	312,505,500	1.11%	3.31%
CAROLINE	46,496,416	48,785,031	47,221,827	55,855,752	57,881,986	3.63%	5.63%
CARROLL	332,632,456	337,645,368	353,884,127	368,494,140	379,962,320	3.11%	3.38%
CECIL	175,326,851	174,009,325	203,426,217	205,597,716	211,613,003	2.93%	4.82%
CHARLES	395,974,719	386,039,710	386,059,626	425,152,731	422,082,694	-0.72%	1.61%
DORCHESTER	48,472,667	49,761,735	51,567,755	49,348,291	53,334,696	8.08%	2.42%
FREDERICK	530,423,104	550,060,372	601,881,085	614,066,750	607,145,642	-1.13%	3.44%
GARRETT	70,975,454	70,824,627	72,435,540	77,048,672	71,509,230	-7.19%	0.19%
HARFORD	539,882,480	620,455,164	549,676,709	642,005,808	579,719,627	-9.70%	1.80%
HOWARD	1,148,633,066	1,200,237,696	1,277,484,059	1,492,407,440	1,457,854,393	-2.32%	6.14%
KENT	39,038,345	42,022,411	40,885,282	44,657,142	46,665,112	4.50%	4.56%
MONTGOMERY ²	4,024,974,707	4,280,716,517	4,502,245,912	4,645,290,600	4,717,494,293	1.55%	4.05%
PRINCE GEORGE'S ³	2,979,179,578	3,038,310,694	3,060,528,736	3,265,994,600	3,357,682,300	2.81%	3.04%
QUEEN ANNE'S	116,385,126	119,099,619	122,209,603	126,742,161	133,813,555	5.58%	3.55%
ST. MARY'S	191,570,698	207,529,787	216,210,424	223,908,507	231,092,655	3.21%	4.80%
SOMERSET ⁴	32,388,662	32,105,423	34,399,781	36,266,102	35,264,998	-2.76%	2.15%
TALBOT ¹	74,850,910	73,045,261	82,422,361	78,679,136	83,144,630	5.68%	2.66%
WASHINGTON	209,053,008	212,831,483	214,305,738	222,311,090	223,839,370	0.69%	1.72%
WICOMICO	114,301,031	138,119,918	138,162,289	153,642,362	153,908,798	0.17%	7.72%
WORCESTER	164,772,656	164,955,407	171,491,780	177,981,133	182,450,109	2.51%	2.58%
TOTAL	17,359,993,637	18,020,077,985	18,497,142,442	19,695,745,315	20,021,052,887	1.65%	3.63%

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 2015 and prior year data

TABLE 3.2
TOTAL COUNTY GENERAL FUND OPERATING BUDGETS
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2016

SUBDIVISION	Actual FY 2014	Appropriation FY 2015	Approved FY 2016	Change FY 15-16
ALLEGANY	82,474,316	82,142,773	84,577,664	2.96%
ANNE ARUNDEL	1,270,868,834	1,323,100,200	1,348,924,500	1.95%
BALTIMORE CITY ¹	1,620,033,367	1,622,300,356	1,699,053,247	4.73%
BALTIMORE COUNTY	1,723,405,600	1,876,241,636	1,951,782,630	4.03%
CALVERT	232,116,925	242,922,582	238,847,277	-1.68%
CAROLINE	42,131,033	43,431,922	44,995,349	3.60%
CARROLL	353,884,127	368,494,140	379,962,320	3.11%
CECIL	175,513,831	178,449,108	182,145,864	2.07%
CHARLES	329,985,925	349,384,150	358,478,800	2.60%
DORCHESTER	50,727,246	48,279,099	52,208,387	8.14%
FREDERICK	479,834,648	526,333,094	535,834,628	1.81%
GARRETT	72,435,540	77,048,672	71,509,230	-7.19%
HARFORD	500,854,830	578,263,692	517,583,954	-10.49%
HOWARD	962,818,966	1,027,550,315	1,012,304,050	-1.48%
KENT	40,885,282	44,657,142	46,665,112	4.50%
MONTGOMERY	1,117,961,885	1,129,671,987	1,133,242,438	0.32%
PRINCE GEORGE'S	2,721,024,669	2,857,220,500	2,950,420,200	3.26%
QUEEN ANNE'S	114,038,843	118,943,309	125,160,950	5.23%
ST. MARY'S	213,722,078	220,466,510	227,349,549	3.12%
SOMERSET ²	34,399,781	36,266,102	35,264,998	-2.76%
TALBOT	77,739,727	74,625,000	78,640,000	5.38%
WASHINGTON	194,608,159	204,539,010	206,592,450	1.00%
WICOMICO	121,730,460	128,733,808	129,000,244	0.21%
WORCESTER	171,491,780	177,981,133	182,450,109	2.51%
TOTAL	12,704,687,852	13,337,046,240	13,592,993,950	1.92%

¹ Starting in Fiscal 2013, Motor Vehicle Fund merged into the General Fund

² Budget includes capital projects, pay-go transfer

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2015

TABLE 3.3
COUNTY OPERATING BUDGETS - GENERAL FUND ONLY
FOR SELECTED CATEGORIES IN FISCAL YEAR 2016

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	8,621,787	16,520,872	9,995,548	1,926,674	1,373,071	29,837,545	7,555,000	760,517	947,500	247,604	8,000	972,712	3,715,834	28,704	2,066,296	84,577,664
ANNE ARUNDEL	163,471,700	281,220,800	31,803,600	33,935,200	14,601,100	620,575,900	36,687,700	21,770,600	18,779,500	1,182,500	270,000	2,912,000	121,713,900			1,348,924,500
BALTIMORE CITY	242,853,586	723,762,525	155,648,420	26,333,366	9,754,880	264,949,111	1,000,000	43,314,410	24,164,275	787,844	29,151,710	49,857,278	100,410,986		27,064,856	1,689,053,247
BALTIMORE COUNTY	93,785,041	340,287,445	104,873,066	21,550,611	7,795,975	824,029,701	49,593,018	19,228,927	32,764,153	4,926,569		1,195,797	111,991,467	24,179,050	315,581,810	1,951,782,630
CALVERT	18,186,464	29,603,043	6,149,102	2,499,741	2,309,396	115,811,762	4,542,192	3,925,009	3,965,242	1,134,141	2,554,135	1,308,197	17,085,245	4,987,444	24,786,164	238,847,277
CAROLINE	5,128,318	12,855,528	3,482,835	449,748	147,953	13,765,180	1,575,078	893,462	1,132,435	135,413	6,000	245,850	3,666,078	298,493	1,212,978	44,996,349
CARROLL	64,730,300	37,464,090	12,393,460	4,467,890	1,298,800	177,689,800	7,827,680	1,643,410	9,594,210	873,080		3,803,980	41,743,990	2,700,770	13,730,860	379,962,320
CECIL	10,643,148	40,456,819	11,896,344	3,514,332	2,159,415	80,353,713	8,852,240	940,713	4,785,667	613,148		1,054,295	14,743,186	1,451,481	681,363	182,145,864
CHARLES	39,156,910	93,141,700	6,865,000	3,140,800	2,973,700	166,121,100	9,710,300	6,326,600	3,983,600	637,600	944,200	2,089,290	23,388,200			358,478,800
DORCHESTER	3,950,946	11,147,581	3,505,939	1,133,641	134,614	18,963,336	1,113,212	510,357	533,520	447,576		669,817	2,587,103		7,510,745	52,208,387
FREDERICK	50,582,482	106,074,594	22,440,968	6,307,970	8,862,753	251,935,087	16,274,036	6,874,965	10,200,713	880,734	416,363	4,576,041	40,397,223	5,107,072	4,903,627	535,834,628
GARRETT	5,829,750	9,957,631	15,593,248	1,879,353	278,883	26,590,600	4,880,270	65,500	972,873	212,430	1,327,357	1,994,312		302,205	1,624,818	71,509,230
HARFORD	50,257,740	102,575,029	18,586,510	3,628,318	6,318,201	228,208,971	15,281,612	8,916,552	16,279,546	686,897	1,276,347	3,862,476	52,427,719	8,605,000	693,036	517,583,954
HOWARD	49,607,036	120,994,185	60,789,177	8,725,645	18,402,609	544,144,625	31,000,287	23,110,623	18,841,541	2,298,938		2,475,191	106,160,277	2,000,000	23,753,916	1,012,304,050
KENT	6,538,576	9,963,223	5,673,724	431,089	354,696	18,077,958	588,727	1,615,217	611,828	365,283		694,495	1,093,529	3,576	653,191	46,665,112
MONTGOMERY ¹	168,014,782	368,015,051	46,099,835	209,253,900		2,176,525,543	251,468,195	40,707,935	40,707,935	2,200,860	5,554,107	11,288,011			282,107,957	3,561,236,176
PRINCE GEORGE'S ²	61,420,000	625,937,600	14,571,500	18,176,100	5,593,700	1,833,067,700	105,492,100		26,511,500	3,728,700	3,556,700	4,344,300	98,947,900		149,072,400	2,950,420,200
QUEEN ANNES	8,698,063	23,187,077	9,562,936	2,195,628	329,576	52,850,293	1,850,552	3,688,603	1,597,000	544,800		1,660,047	11,502,820	833,889	8,319,713	125,160,950
ST. MARY'S	23,883,553	42,788,779	9,643,843	7,159,579	4,258,339	100,202,216	4,257,845	3,973,804	2,588,064	508,400		125,000	13,006,486	42,973	13,375,621	227,349,549
SOMERSET	6,278,183	6,919,303	3,274,452	958,981	32,810	10,813,988	365,700	403,974	595,396	110,192			2,489,527	2,897,492		35,264,998
TALBOT	6,715,993	15,490,901	3,947,118	2,555,600	603,637	39,588,019	1,748,983	846,863	1,204,569	269,357		770,742	1,045,827	877,535	2,974,856	78,640,000
WASHINGTON	19,367,200	40,284,610	5,316,160	2,339,270	338,070	94,844,030	9,265,010	2,623,610	2,967,330	679,730		559,030	14,935,490	11,751,280	1,321,630	206,592,450
WICOMICO	14,441,308	33,540,133	9,460,327	3,579,568	305,613	41,306,646	4,063,970	2,855,019	1,158,338	103,272		684,844	12,520,402	493,014	4,487,770	129,000,244
WORCESTER	14,937,952	30,577,817	5,128,615	6,065,646	1,481,373	80,671,634	1,638,079	2,315,112	3,027,763	483,703	236,900	1,658,041	11,728,412	22,135,776	363,286	182,450,109
TOTAL	1,137,100,818	3,122,766,336	576,701,727	372,208,470	89,709,164	7,810,924,458	576,611,786	156,603,847	227,914,498	24,058,771	45,301,819	98,801,746	807,301,601	88,695,754	886,286,893	16,020,987,688

¹ Includes the Washington Suburban Sanitary Commission. Health includes Social Services; Debt Service, Parks and Recreation are special funds; Primary and Secondary Education and Colleges are component units of Montgomery County government and are not included in the County's general fund but are included with the County tax-supported funds for budget purposes.

² The Maryland-National Capital Park and Planning Commission (M-NCPPC) maintains the County's parks and administers its recreation program. The M-NCPPC does not receive general fund revenue from the County.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2015

TABLE 3.4
COUNTY CAPITAL BUDGETS
FOR SELECTED CATEGORIES IN APPROVED FISCAL YEAR 2016

JURISDICTION	Education (K-12 only)	Libraries & Comm Colleges	Courts & Sheriff	Public Works	Public Safety	Parks & Recreation	Health	Economic Dev.	Resource Protection	Other	Total
ALLEGANY	6,224,000	85,500	85,500	845,000	1,650,000	1,650,000	1,650,000	50,000	50,000	50,000	12,340,000
ANNE ARUNDEL	139,979,272	29,718,000	1,890,000	82,190,436	20,896,000	9,628,000	85,503,700	38,108,400	85,503,700	38,108,400	406,023,808
BALTIMORE CITY	17,000,000	19,635,000	1,890,000	526,175,000	980,000	15,408,000	3,050,000	63,289,000	14,345,000	11,125,000	672,897,000
BALTIMORE COUNTY ^{1,2}	155,344,000	26,350,000	26,350,000	68,521,474	68,521,472	10,330,769	10,330,768	28,000,000	13,361,622	73,388,006	480,498,111
CALVERT	4,579,000	4,579,000	4,579,000	13,172,700	17,556,800	549,000	549,000	549,000	549,000	1,010,400	47,672,900
CAROLINE	6,122,000	44,000	81,368	3,781,799	980,818	661,637	661,637	661,637	661,637	246,108	13,902,641
CARROLL	17,338,090	400,000	210,000	13,412,545	50,000	2,307,793	-	-	8,256,520	10,408,523	52,383,471
CECIL	10,624,000	934,000	934,000	4,275,000	2,300,000	1,860,000	1,860,000	1,860,000	1,860,000	462,000	26,035,000
CHARLES	16,451,000	6,441,000	6,441,000	54,529,000	371,000	842,000	186,000	91,000	2,012,000	778,000	81,701,000
DORCHESTER	1,439,175	1,439,175	341,776	9,494,609	2,696,312	25,300	25,300	241,153	241,153	196,600	16,140,553
FREDERICK	84,815,395	2,504,729	587,200	22,195,200	1,554,400	1,599,866	1,599,866	3,527,575	3,527,575	7,072,850	123,857,215
GARRETT	849,700	500,000	64,046	1,095,675	718,598	175,000	175,000	175,000	175,000	175,000	3,403,019
HARFORD	28,024,000	3,352,000	3,352,000	21,666,250	650,000	5,688,000	5,688,000	5,688,000	5,688,000	23,907,053	83,287,303
HOWARD	67,470,000	47,985,000	300,000	166,172,000	5,027,000	8,148,000	8,148,000	8,148,000	8,148,000	36,368,000	331,470,000
KENT	689,500	87,000	87,000	387,400	200,000	290,700	290,700	290,700	290,700	2,220,000	4,833,700
MONTGOMERY ²	301,764,000	74,739,000	74,739,000	176,010,000	16,355,000	32,038,000	142,000	11,370,000	62,642,000	81,371,000	756,431,000
PRINCE GEORGES ³	147,929,000	69,998,000	69,998,000	187,177,000	33,610,000	27,815,000	800,000	1,375,000	14,767,000	56,464,000	539,935,000
QUEEN ANNE'S	755,000	3,254,096	4,322,864	6,822,945	5,172,259	1,267,000	4,245,000	4,245,000	4,245,000	2,949,203	28,788,367
ST. MARY'S	9,910,288	1,114,000	3,592,000	16,152,091	472,864	2,484,900	2,484,900	570,000	3,045,869	3,045,868	42,872,780
SOMERSET ³	1,417,900	175,000	16,277	1,145,195	24,000	57,100	57,100	57,100	57,100	171,861	3,178,633
TALBOT	845,749	845,749	845,749	580,000	2,595,000	295,000	295,000	295,000	295,000	295,000	7,187,247
WASHINGTON	11,054,000	9,453,500	1,060,000	14,608,000	502,000	255,000	264,000	264,000	264,000	14,577,500	51,510,000
WICOMICO	34,519,583	2,574,000	2,574,000	950,000	5,525,226	1,976,300	1,976,300	1,976,300	1,976,300	6,300,000	52,109,109
WORCESTER	798,000	1,433,781	1,433,781	1,520,032	229,146	815,176	476,488	476,488	476,488	737,319	6,009,942
TOTAL	1,065,942,652	307,641,530	44,412,780	1,392,879,351	188,637,895	125,992,541	23,122,893	108,699,590	215,710,876	371,427,691	3,844,467,799

¹ Biennial process may distort annual contributions to capital program; Excludes Water and Sewer

² Excludes the Washington Suburban Sanitary Commission

³ Included in Operating Budget

⁴ Public Works Category Includes Stormwater Management

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2015

TABLE 3.5
COUNTY BOND RATINGS
FISCAL YEAR 2016

COUNTY	S&P	Moody's	Fitch
ALLEGANY	AA-	Aa3	-
ANNE ARUNDEL	AAA	Aa1	AA+
BALTIMORE CITY	AA2	AA	-
BALTIMORE COUNTY	AAA	Aaa	AAA
CALVERT	AAA	Aa1	AAA
CAROLINE	AA-	A3	-
CARROLL	AAA	Aa1	AAA
CECIL	AA+	Aa2	-
CHARLES	AAA	Aa1	AAA
DORCHESTER	A+	A2	
FREDERICK	AAA	Aa1	AAA
GARRETT ¹	-	-	-
HARFORD	AAA	Aaa	AAA
HOWARD	AAA	Aaa	AAA
KENT	-	-	-
MONTGOMERY	AAA	Aaa	AAA
PRINCE GEORGE'S	AAA	Aaa	AAA
QUEEN ANNE'S	-	Aa2	AA+
ST. MARY'S	AA+	Aa2	AA+
SOMERSET ¹	-	-	-
TALBOT	-	Aa2	AAA
WASHINGTON	AA+	Aa1	AA+
WICOMICO	AA+/stable	Aa2	AA
WORCESTER	AA+	Aa2	AA

¹ Do not apply, no outstanding bonds

**SOURCE: Maryland Association of Counties/Department of
Legislative Services, Budget and Tax Rate Survey,
August 2015**