

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 2013 through 2017, the change from FY 2016 to FY 2017, and the average rate of change from FY 2013 to FY 2017.

Table 3.2 shows a summary of county general fund operating budgets for FY 2015 - 2017.

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 2017 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 2013 THROUGH FISCAL YEAR 2017

SUBDIVISION	Actual FY 2013	Actual FY 2014	Actual FY 2015	Appropriation FY 2016	Approved FY 2017	Change FY 16-17	Avg Annual Chg FY 13-17
ALLEGANY	96,020,658	104,800,767	96,374,418	117,286,516	121,642,071	3.71%	6.09%
ANNE ARUNDEL	1,276,184,733	1,340,088,541	1,432,022,032	1,475,357,300	1,568,975,300	6.35%	5.30%
BALTIMORE CITY ¹	2,019,775,576	1,922,855,741	1,893,987,747	2,049,222,478	2,116,897,725	3.30%	1.18%
BALTIMORE COUNTY	2,623,903,952	2,719,333,834	2,855,351,630	3,081,739,422	3,128,579,571	1.52%	4.50%
CALVERT	257,637,518	283,564,708	255,079,429	256,645,845	266,036,843	3.66%	0.81%
CAROLINE	48,785,031	47,221,827	57,854,319	57,881,986	55,941,136	-3.35%	3.48%
CARROLL	337,645,368	353,884,127	353,884,127	379,962,320	388,407,000	2.22%	3.56%
CECIL	174,009,325	203,426,217	187,336,726	195,066,515	196,291,484	0.63%	3.06%
CHARLES	386,039,710	386,059,626	433,041,080	431,875,362	433,495,166	0.38%	2.94%
DORCHESTER	49,761,735	51,567,755	53,746,880	53,334,696	53,927,775	1.11%	2.03%
FREDERICK	550,060,372	601,881,085	610,149,642	669,037,365	648,541,393	-3.06%	4.20%
GARRETT	70,824,627	72,435,540	76,310,932	71,509,230	73,570,747	2.88%	0.96%
HARFORD	620,455,164	549,676,709	614,887,353	583,236,257	590,056,900	1.17%	-1.25%
HOWARD	1,200,237,696	1,277,484,059	1,275,191,491	1,320,416,662	1,368,306,947	3.63%	3.33%
KENT	42,022,411	40,885,282	40,885,282	44,657,142	46,665,112	4.50%	2.65%
MONTGOMERY ²	4,280,716,517	4,502,245,912	4,643,102,631	4,717,494,293	4,953,670,608	5.01%	3.72%
PRINCE GEORGE'S ³	3,038,310,694	3,060,528,736	3,308,563,114	3,357,682,300	3,532,477,600	5.21%	3.84%
QUEEN ANNE'S	119,099,619	122,209,603	122,766,217	134,249,755	136,134,067	1.40%	3.40%
ST. MARY'S	207,529,787	216,210,424	211,564,356	231,092,655	225,846,081	-2.27%	2.14%
SOMERSET ⁴	32,105,423	34,399,781	35,966,570	35,264,998	37,184,474	5.44%	3.74%
TALBOT ¹	73,045,261	82,422,361	78,661,781	83,164,630	82,362,400	-0.96%	3.05%
WASHINGTON	212,831,483	214,305,738	218,214,487	223,839,370	231,339,710	3.35%	2.11%
WICOMICO	138,119,918	138,162,289	126,199,965	131,631,435	134,975,700	2.54%	-0.57%
WORCESTER	164,955,407	171,491,780	180,440,791	182,706,036	189,128,036	3.51%	3.48%
TOTAL	18,020,077,985	18,497,142,442	19,161,583,000	19,884,354,568	20,580,453,846	3.50%	3.38%

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 2016 and prior year data

TABLE 3.2
TOTAL COUNTY GENERAL FUND OPERATING BUDGETS
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2017

SUBDIVISION	Actual FY 2015	Appropriation FY 2016	Approved FY 2017	Change FY 16-17
ALLEGANY	81,613,253	84,577,664	86,262,478	1.99%
ANNE ARUNDEL	1,342,510,599	1,366,527,500	1,447,804,100	5.95%
BALTIMORE CITY	1,651,071,223	1,699,082,919	1,747,281,452	2.84%
BALTIMORE COUNTY	1,839,452,699	1,961,532,630	1,986,320,368	1.26%
CALVERT	239,540,780	238,847,277	246,774,973	3.32%
CAROLINE	44,044,629	44,995,349	45,525,947	1.18%
CARROLL	353,884,127	379,962,320	388,407,000	2.22%
CECIL	176,483,135	182,145,864	182,959,458	0.45%
CHARLES	373,338,190	362,229,180	368,845,900	1.83%
DORCHESTER	48,204,363	52,208,387	52,762,588	1.06%
FREDERICK	495,469,484	536,198,009	560,266,355	4.49%
GARRETT	76,310,932	71,509,230	73,570,747	2.88%
HARFORD	561,418,259	520,663,912	524,570,000	0.75%
HOWARD	1,013,065,289	1,012,304,050	1,060,647,001	4.78%
KENT	40,885,282	44,657,142	46,665,112	4.50%
MONTGOMERY	1,146,565,256	1,133,242,438	1,177,146,628	3.87%
PRINCE GEORGE'S	2,841,692,987	2,950,420,200	3,116,934,200	5.64%
QUEEN ANNE'S	117,024,607	125,165,950	129,439,127	3.41%
ST. MARY'S	208,538,334	227,349,549	222,167,023	-2.28%
SOMERSET	35,966,570	35,264,998	37,184,474	5.44%
TALBOT	74,481,092	78,640,000	79,350,000	0.90%
WASHINGTON	198,393,185	206,592,450	211,757,650	2.50%
WICOMICO	126,199,965	131,631,435	134,975,700	2.54%
WORCESTER	180,440,791	182,706,036	189,128,036	3.51%
TOTAL	13,266,595,032	13,628,454,489	14,116,746,317	3.58%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 3.3
COUNTY OPERATING BUDGETS - GENERAL FUND ONLY
FOR SELECTED CATEGORIES IN FISCAL YEAR 2017

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	8,472,251	17,392,941	10,263,689	1,953,737	1,334,691	30,169,985	7,630,550	722,522	956,975	267,372	8,000	1,001,342	2,998,359	28,704	3,060,360	86,262,478
ANNE ARUNDEL	178,377,100	289,556,200	33,815,400	35,932,900	14,706,100	643,224,500	38,687,700	23,022,000	19,623,900	301,000	270,000	3,018,000	133,019,300			1,413,554,100
BALTIMORE CITY	194,026,483	734,386,027	197,038,001	28,494,788	11,170,998	271,616,808	1,000,000	40,641,308	24,261,873	4,391,310	35,306,475	47,738,579	130,110,068		26,098,756	1,747,281,452
BALTIMORE COUNTY	96,268,699	349,138,216	113,369,285	23,067,952	8,118,767	852,900,053	53,061,951	11,007,106	32,849,950	4,838,760		1,284,508	117,675,697	24,406,348	298,333,076	1,986,320,368
CALVERT	19,926,348	31,094,635	9,556,745	2,494,258		114,693,838	4,542,192	6,617,673	4,128,872	833,744	2,033,936	1,252,951	17,639,942	4,463,121	27,496,718	246,774,973
CAROLINE	5,562,721	12,961,765	3,572,492	449,748	218,228	13,983,229	1,663,274	935,459	1,147,435	136,413	6,000	256,842	3,587,674	15,600	1,029,067	45,525,947
CARROLL	65,742,550	39,792,780	12,793,380	4,711,830	1,311,900	183,405,110	8,523,370	1,721,940	9,815,120	893,250		3,873,980	41,204,910	2,715,060	11,901,820	388,407,000
CECIL	11,240,167	40,022,393	9,635,038	3,731,725	1,510,844	81,634,351	10,064,100	1,037,314	5,082,687	626,029		1,080,344	15,129,942	1,500,135	674,409	182,959,458
CHARLES	38,168,100	96,491,300	6,711,000	3,191,400	2,825,300	170,474,500	9,830,400	7,293,400	4,074,800	646,800	694,500	1,723,300	26,721,100			368,845,900
DORCHESTER	3,979,391	11,513,072	3,737,664	1,133,641	176,614	18,938,559	1,137,308	486,192	533,520	455,180		574,219	2,562,104		7,535,124	52,762,588
FREDERICK	53,359,307	112,351,278	22,608,794	10,044,025	5,836,234	259,282,797	16,601,025	7,100,640	10,541,428	5,092,331	755,003	5,155,344	42,573,124	5,249,037	3,715,988	560,266,355
GARRETT	5,804,058	10,949,432	15,801,276	1,900,000	281,700	27,424,903	5,173,000	70,500	990,000	240,027	1,393,367	1,555,710		302,205	1,684,569	73,570,747
HARFORD	52,298,673	107,075,864	15,676,594	3,703,318	6,476,545	233,534,504	15,561,612	9,312,063	16,644,574	698,633	1,364,487	3,839,142	51,879,380	5,951,575	553,036	524,570,000
HOWARD	51,804,139	127,243,293	66,646,299	9,913,914	19,459,932	562,244,625	32,240,298	25,179,943	19,543,923	2,037,633		2,595,191	106,557,282		35,180,529	1,060,647,001
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	176,057,329	357,308,769	48,700,011	220,441,042		2,311,578,220	260,817,779		41,606,614	2,737,274	6,988,071				323,307,518	3,749,542,827
PRINCE GEORGES	69,931,700	661,266,200	17,900,700	20,593,800	7,952,400	1,923,860,100	107,993,700		27,913,700	3,850,000	3,875,100	4,632,300	110,754,200		156,410,300	3,116,934,200
QUEEN ANNES	9,510,771	23,868,389	9,880,624	2,278,485	310,692	54,187,293	1,869,557	4,225,333	1,684,820	503,325	2,506,976	267,116	11,899,300	408,995	6,037,451	129,439,127
ST. MARYS	24,769,601	43,286,759	9,524,239	7,263,198	4,261,744	104,732,856	4,267,365	4,017,578	2,684,573	507,184		3,991,555	10,634,319	43,943	2,182,109	222,167,023
SOMERSET	6,787,590	7,352,824	3,509,317	970,981	47,600	11,669,044	403,500	479,193	450,396	62,242		175,000	2,604,708	2,672,079		37,184,474
TALBOT	6,886,663	16,341,341	4,016,284	2,555,600	637,620	40,139,756	1,799,877	793,552	1,187,285	272,694		781,758	1,037,586	877,535	2,022,449	79,350,000
WASHINGTON	19,936,810	42,039,800	5,574,440	2,339,270	373,390	94,844,030	9,543,050	2,709,530	3,029,330	677,840		567,500	15,475,500	13,453,000	1,194,660	211,757,660
WICOMICO	15,270,298	35,288,699	10,188,401	3,810,313	313,663	41,933,294	4,320,251	2,896,584	1,158,338	103,272		162,480	12,964,495	493,014	5,926,641	134,829,743
WORCESTER	26,863,250	22,485,293	5,061,526	6,211,150	1,391,277	83,650,139	1,781,798	2,458,570	3,439,053	437,973	236,900	1,648,068	11,949,425	21,123,614	390,000	189,128,036
TOTAL	1,147,582,575	3,199,170,493	641,254,923	398,618,142	89,070,935	8,148,200,452	599,092,384	154,343,617	233,960,974	30,975,569	55,438,815	87,869,724	870,072,444	83,707,541	915,387,771	16,654,746,359

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 3.4
COUNTY CAPITAL BUDGETS
FOR SELECTED CATEGORIES IN APPROVED FISCAL YEAR 2017

JURISDICTION	Education (K-12 only)	Libraries & Comm Colleges	Courts & Sheriff	Public Works	Public Safety	Parks & Recreation	Health	Economic Dev.	Resource Protection	Other	Total
ALLEGANY	125,000	1,100,000		1,067,500	8,070,000					680,000	11,042,500
ANNE ARUNDEL	232,960,000	23,242,000		21,130,500	39,141,000	19,942,000			97,334,550	65,297,000	499,047,050
BALTIMORE CITY	17,080,000	25,200,000	5,905,000	376,734,000	1,765,000	10,108,000		69,620,000		17,575,000	523,987,000
BALTIMORE COUNTY ^{1,*}	195,687,430	3,759,854		41,291,281	3,000,000	7,660,888		3,300,000	21,650,000	16,914,170	293,263,623
CALVERT	15,948,000	84,300		3,979,000	5,926,000	1,817,700			442,000	1,136,900	29,333,900
CAROLINE	2,881,384	58,000	396,052	3,457,385	1,379,656	836,948				397,000	9,406,425
CARROLL	26,722,465	500,000	4,332,400	13,393,456	167,000	2,307,793			7,765,708	1,728,843	56,917,665
CECIL	10,265,000	1,083,000		6,675,000		913,000				630,000	19,566,000
CHARLES	30,378,000	1,977,000	234,000	53,317,000	521,000	1,993,000	2,308,000		2,315,000	1,790,000	94,833,000
DORCHESTER	3,021,435	102,125	392,000	1,394,900	392,756	201,100		60,000		119,942	5,684,258
FREDERICK	37,065,681	13,380,912	112,750	17,608,398	603,226	7,570,367	70,000		4,116,148	5,834,350	86,361,832
GARRETT		25,000	74,947	981,000	135,000					226,484	1,442,431
HARFORD	19,745,948	50,000		27,708,502	1,100,000	8,135,000				19,847,125	76,586,575
HOWARD	77,256,000	26,817,000	1,000,000	85,873,000	14,730,000	10,819,000				99,682,000	316,177,000
KENT	689,500	87,000		387,400	200,000	290,700				2,220,000	3,874,600
MONTGOMERY	257,061,000	74,403,000		114,101,000	26,028,000	42,098,000	2,199,000	14,386,000	15,150,000	56,323,000	601,749,000
PRINCE GEORGE'S ²	151,817,000	83,285,000		202,415,000	53,396,000	39,732,000	3,900,000	15,303,000	113,460,000	663,308,000	1,326,616,000
QUEEN ANNE'S	1,031,737	2,424,129	7,491,102	8,551,965	1,555,173	979,000			85,000	1,587,882	23,705,988
ST. MARY'S	5,855,200	593,080	2,922,769	20,522,458	458,500	3,003,700		87,000	3,018,131		36,460,838
SOMERSET ³	1,914,000	30,000	77,285	1,221,683	17,162	113,579				246,671	3,620,380
TALBOT	72,000			2,775,000	350,000	290,000				528,000	4,015,000
WASHINGTON	7,163,000	1,265,000	1,665,000	15,458,000	1,280,000	180,000				12,022,000	39,033,000
WICOMICO	23,615,000	3,250,905	350,000	1,949,623	11,278,656	3,160,500				5,900,000	49,504,684
WORCESTER	11,729,740	1,697,647		4,368,571	4,600,541	550,209	476,488			507,509	23,920,705
TOTAL	1,130,084,520	264,414,952	24,953,305	1,026,351,622	176,094,670	162,702,484	8,953,488	102,756,000	265,336,537	974,501,876	4,136,149,454

¹ Biennial process. Prior years do not represent actuals.

² Included in Operating Budget

³ Public Works Category Includes Stormwater Management

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 3.5
COUNTY BOND RATINGS
FISCAL YEAR 2017

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 ¹	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	AA+
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 2016**