

## County General Fund Balances in Fiscal 2021 (\$ In Thousands)

| County                       | Nonspendable       | Restricted           | Committed          | Assigned             | Unassigned           | Total                |
|------------------------------|--------------------|----------------------|--------------------|----------------------|----------------------|----------------------|
| Allegany <sup>1</sup>        | \$1,200.0          | \$78.9               | \$1,446.6          | \$7,301.0            | \$20,022.0           | \$30,048.5           |
| Anne Arundel                 | 3,834.4            | 0.0                  | 19,542.7           | 123,051.2            | 243,692.9            | 390,121.2            |
| Baltimore City <sup>1</sup>  | 2,051.0            | 433,047.0            | 0.0                | 118,526.0            | 266,346.0            | 819,970.0            |
| Baltimore                    | 8,890.0            | 36,765.0             | 0.0                | 85,272.0             | 532,574.0            | 663,501.0            |
| Calvert <sup>1</sup>         | 8,523.1            | 0.0                  | 43,934.4           | 5,000.0              | 48,447.1             | 105,904.6            |
| Caroline                     | 346.7              | 0.0                  | 0.0                | 0.0                  | 20,170.5             | 20,517.2             |
| Carroll                      | 26,744.9           | 34,381.5             | 23,709.2           | 60,024.1             | 30,309.4             | 175,169.1            |
| Cecil                        | 6,348.8            | 0.0                  | 282.5              | 57,798.6             | 11,539.1             | 75,969.0             |
| Charles <sup>1</sup>         | 2,724.5            | 125.1                | 138,751.7          | 8,654.8              | 2,309.1              | 152,565.3            |
| Dorchester <sup>1</sup>      | 700.0              | 0.0                  | 0.0                | 1,100.0              | 9,100.0              | 10,900.0             |
| Frederick                    | 1,992.2            | 1,022.4              | 160,411.1          | 23,792.1             | 300.0                | 187,517.8            |
| Garrett <sup>1</sup>         | 1,891.4            | 2,562.6              | 0.0                | 23,694.0             | 13,530.1             | 41,678.1             |
| Harford                      | 889.1              | 7,460.8              | 0.0                | 155,113.2            | 20,553.7             | 184,016.8            |
| Howard                       | 10,721.9           | 0.0                  | 82,464.3           | 218,420.2            | 24,517.9             | 336,124.3            |
| Kent                         | 662.1              | 0.0                  | 2,305.2            | 0.0                  | 8,907.9              | 11,875.2             |
| Montgomery                   | 7,194.2            | 458,445.3            | 56,229.3           | 58,071.5             | 169,417.6            | 749,357.9            |
| Prince George's <sup>1</sup> | 15,842.6           | 244,613.3            | 75,438.2           | 81,933.4             | 240,146.2            | 657,973.7            |
| Queen Anne's <sup>1</sup>    | 5,751.7            | 16,182.0             | 7,621.6            | 1,525.8              | 19,340.1             | 50,421.3             |
| St. Mary's                   | 1,720.2            | 382.7                | 30,961.8           | 3,875.2              | 51,178.9             | 88,118.8             |
| Somerset <sup>1</sup>        | 44.6               | 191.1                | 9,300.0            | 2,135.3              | 8,811.9              | 20,482.9             |
| Talbot                       | 2,023.1            | 0.0                  | 0.0                | 20,765.0             | 40,524.2             | 63,312.4             |
| Washington                   | 1,147.3            | 720.3                | 60,119.0           | 12.5                 | 0.0                  | 61,999.1             |
| Wicomico <sup>1</sup>        | 2,320.0            | 1,800.0              | 17,000.0           | 2,200.0              | 52,000.0             | 75,320.0             |
| Worcester                    | 110.2              | 0.0                  | 0.0                | 35,511.4             | 35,709.1             | 71,330.7             |
| <b>Total</b>                 | <b>\$113,673.8</b> | <b>\$1,237,778.1</b> | <b>\$729,517.7</b> | <b>\$1,093,777.2</b> | <b>\$1,869,447.8</b> | <b>\$5,044,194.6</b> |

<sup>1</sup> Unaudited information. The audited financial statements were not available.

Source: County Audit Reports Fiscal 2021; County Finance Offices; Comptroller of Maryland

**County Unrestricted General Fund Balances and Rainy Day Funds**  
**Fiscal 2021**  
(\$ In Thousands)

| County                       | General Fund Revenues | Unrestricted Funds <sup>2</sup> | Percent of General Fund | "Rainy Day" Fund     | Percent of General Fund |
|------------------------------|-----------------------|---------------------------------|-------------------------|----------------------|-------------------------|
| Allegany <sup>1</sup>        | \$98,279.0            | \$28,769.6                      | 29.3%                   | \$8,000.0            | 8.1%                    |
| Anne Arundel                 | 1,758,687.2           | 386,286.8                       | 22.0%                   | 84,400.0             | 4.8%                    |
| Baltimore City <sup>1</sup>  | 2,029,802.0           | 384,872.0                       | 19.0%                   | 144,864.0            | 7.1%                    |
| Baltimore                    | 2,354,843.0           | 617,846.0                       | 26.2%                   | 216,171.0            | 9.2%                    |
| Calvert <sup>1</sup>         | 374,542.2             | 97,381.5                        | 26.0%                   | 30,879.7             | 8.2%                    |
| Caroline                     | 60,983.5              | 20,170.5                        | 33.1%                   | 0.0                  | 0.0%                    |
| Carroll                      | 441,123.3             | 114,042.7                       | 25.9%                   | 23,709.2             | 5.4%                    |
| Cecil                        | 228,368.9             | 69,620.1                        | 30.5%                   | 27,423.6             | 12.0%                   |
| Charles <sup>1</sup>         | 455,945.5             | 149,715.6                       | 32.8%                   | 68,391.8             | 15.0%                   |
| Dorchester <sup>1</sup>      | 63,100.0              | 10,200.0                        | 16.2%                   | 0.0                  | 0.0%                    |
| Frederick                    | 705,105.7             | 184,503.2                       | 26.2%                   | 14,788.9             | 2.1%                    |
| Garrett <sup>1</sup>         | 123,983.4             | 37,224.0                        | 30.0%                   | 9,000.0              | 7.3%                    |
| Harford                      | 615,982.2             | 175,666.9                       | 28.5%                   | 32,931.3             | 5.3%                    |
| Howard                       | 1,236,922.2           | 325,402.4                       | 26.3%                   | 77,652.8             | 6.3%                    |
| Kent                         | 54,276.2              | 11,213.1                        | 20.7%                   | 285.3                | 0.5%                    |
| Montgomery                   | 3,778,707.7           | 728,332.1                       | 19.3%                   | 444,613.6            | 11.8%                   |
| Prince George's <sup>1</sup> | 2,303,775.7           | 586,113.3                       | 25.4%                   | 188,595.5            | 8.2%                    |
| Queen Anne's <sup>1</sup>    | 166,734.8             | 40,682.1                        | 24.4%                   | 19,816.2             | 11.9%                   |
| St. Mary's                   | 288,587.0             | 86,015.9                        | 29.8%                   | 1,625.0              | 0.6%                    |
| Somerset <sup>1</sup>        | 43,388.8              | 20,247.1                        | 46.7%                   | 400.0                | 0.9%                    |
| Talbot                       | 111,013.1             | 61,289.2                        | 55.2%                   | 14,000.0             | 12.6%                   |
| Washington                   | 294,998.1             | 60,131.5                        | 20.4%                   | 57,916.7             | 19.6%                   |
| Wicomico <sup>1</sup>        | 161,243.0             | 71,200.0                        | 44.2%                   | 7,700.0              | 4.8%                    |
| Worcester                    | 236,768.4             | 71,220.6                        | 30.1%                   | 20,432.1             | 8.6%                    |
| <b>Total</b>                 | <b>\$17,987,161.0</b> | <b>\$4,338,146.3</b>            | <b>24.1%</b>            | <b>\$1,493,596.6</b> | <b>8.3%</b>             |

<sup>1</sup> Unaudited information. The audited financial statements were not available.

<sup>2</sup> Unrestricted funds include all committed, assigned, unassigned, and "rainy day" funds. Montgomery, Prince George's, and Queen Anne's counties report all or some of their "rainy day" funds in the restricted category and those restricted funds "rainy day" amounts are included in the unrestricted funds balance above.

Source: County Audit Reports Fiscal 2021; County Finance Offices

**County Unrestricted General Fund Balances and Rainy Day Funds**  
**Fiscal 2018 through 2021**  
(\$ in Thousands)

| <b>County</b>                | <b>FY 2018<br/>Balances</b> | <b>Percent of<br/>General Fund</b> | <b>FY 2019<br/>Balances</b> | <b>Percent of<br/>General Fund</b> | <b>FY 2020<br/>Balances</b> | <b>Percent of<br/>General Fund</b> | <b>FY 2021<br/>Balances</b> | <b>Percent of<br/>General Fund</b> |
|------------------------------|-----------------------------|------------------------------------|-----------------------------|------------------------------------|-----------------------------|------------------------------------|-----------------------------|------------------------------------|
| Allegany <sup>1</sup>        | \$23,912.8                  | 27.5%                              | \$24,340.3                  | 26.3%                              | \$24,535.6                  | 26.4%                              | \$28,769.6                  | 29.3%                              |
| Anne Arundel                 | 172,139.6                   | 11.9%                              | 172,172.7                   | 11.5%                              | 215,143.9                   | 13.4%                              | 386,286.8                   | 22.0%                              |
| Baltimore City <sup>1</sup>  | 385,262.0                   | 21.5%                              | 403,197.0                   | 20.6%                              | 376,687.0                   | 19.6%                              | 384,872.0                   | 19.0%                              |
| Baltimore                    | 261,019.0                   | 13.5%                              | 295,787.0                   | 14.6%                              | 432,815.0                   | 19.7%                              | 617,846.0                   | 26.2%                              |
| Calvert <sup>1</sup>         | 52,435.1                    | 18.6%                              | 60,214.9                    | 20.1%                              | 74,278.3                    | 23.5%                              | 97,381.5                    | 26.0%                              |
| Caroline                     | 9,853.1                     | 20.9%                              | 10,786.7                    | 21.4%                              | 13,249.7                    | 24.8%                              | 20,170.5                    | 33.1%                              |
| Carroll                      | 53,792.0                    | 14.2%                              | 57,937.0                    | 14.5%                              | 65,452.2                    | 16.1%                              | 114,042.7                   | 25.9%                              |
| Cecil                        | 33,563.6                    | 17.9%                              | 41,401.5                    | 20.5%                              | 47,650.5                    | 22.8%                              | 69,620.1                    | 30.5%                              |
| Charles <sup>1</sup>         | 88,624.0                    | 22.7%                              | 106,919.8                   | 26.1%                              | 117,475.0                   | 27.9%                              | 149,715.6                   | 32.8%                              |
| Dorchester <sup>1</sup>      | 5,994.5                     | 11.7%                              | 5,121.0                     | 9.5%                               | 5,387.3                     | 9.7%                               | 10,200.0                    | 16.2%                              |
| Frederick                    | 99,544.2                    | 17.3%                              | 114,300.3                   | 18.6%                              | 125,567.6                   | 19.6%                              | 184,503.2                   | 26.2%                              |
| Garrett <sup>1</sup>         | 16,468.6                    | 19.8%                              | 20,966.1                    | 24.9%                              | 24,798.8                    | 27.5%                              | 37,224.0                    | 30.0%                              |
| Harford                      | 106,925.1                   | 20.5%                              | 128,718.3                   | 23.3%                              | 141,780.8                   | 25.2%                              | 175,666.9                   | 28.5%                              |
| Howard                       | 128,619.6                   | 12.2%                              | 128,342.9                   | 11.8%                              | 197,072.4                   | 16.9%                              | 325,402.4                   | 26.3%                              |
| Kent                         | 5,382.2                     | 11.5%                              | 5,671.1                     | 11.9%                              | 7,980.9                     | 15.5%                              | 11,213.1                    | 20.7%                              |
| Montgomery                   | 500,629.0                   | 15.2%                              | 536,481.8                   | 15.6%                              | 564,956.5                   | 15.9%                              | 728,332.1                   | 19.3%                              |
| Prince George's <sup>1</sup> | 513,280.1                   | 26.1%                              | 541,002.7                   | 26.2%                              | 499,386.1                   | 24.1%                              | 586,113.3                   | 25.4%                              |
| Queen Anne's <sup>1</sup>    | 28,560.4                    | 20.9%                              | 30,501.0                    | 21.2%                              | 35,169.6                    | 23.4%                              | 40,682.1                    | 24.4%                              |
| St. Mary's                   | 57,715.2                    | 26.0%                              | 63,264.7                    | 27.3%                              | 63,380.0                    | 25.6%                              | 86,015.9                    | 29.8%                              |
| Somerset <sup>1</sup>        | 12,576.9                    | 36.9%                              | 14,359.5                    | 39.1%                              | 15,389.9                    | 36.2%                              | 20,247.1                    | 46.7%                              |
| Talbot                       | 29,805.8                    | 35.6%                              | 29,544.7                    | 32.6%                              | 44,947.0                    | 42.8%                              | 61,289.2                    | 55.2%                              |
| Washington                   | 39,571.9                    | 17.7%                              | 43,232.0                    | 18.1%                              | 53,617.8                    | 21.6%                              | 60,131.5                    | 20.4%                              |
| Wicomico <sup>1</sup>        | 53,077.9                    | 39.1%                              | 56,906.2                    | 38.4%                              | 57,599.4                    | 39.2%                              | 71,200.0                    | 44.2%                              |
| Worcester                    | 53,905.9                    | 26.8%                              | 51,797.1                    | 26.7%                              | 55,048.9                    | 26.6%                              | 71,220.6                    | 30.1%                              |
| <b>Total</b>                 | <b>\$2,732,658.6</b>        | <b>18.0%</b>                       | <b>\$2,942,966.4</b>        | <b>18.4%</b>                       | <b>\$3,259,370.3</b>        | <b>19.7%</b>                       | <b>\$4,338,146.3</b>        | <b>24.1%</b>                       |

<sup>1</sup> Fiscal 2021 information for these counties is unaudited.

Source: County Audit Reports, Fiscal 2018 through 2021; County Finance Offices