



Selected Financial Data Maryland Public Schools 2007 – 2008

Part 2 – Expenditures

Maryland State Department of Education
Division of Business Services
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Maryland Public Schools
2007-2008**

Part 2 - Expenditures

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INTRODUCTION

Maryland local education agencies (LEAs) are required to annually budget and account for expenditures in accordance with the budget categories identified in Section 5-101 of the *Education Article of the Annotated Code of Maryland*. Passage of legislation in the 1996 session of the Maryland General Assembly resulted in modifications to the budget categories. Expenditures for Office of the Principal were removed from the category of instruction; expenditures for Instructional Administration and Supervision were removed from the category of Administration. A new category called Mid-Level Administration was added to account for these expenditures. Expenditures for Facilities Acquisition and Construction, which had historically been reported in the category of Administration, were moved to the Capital Outlay category. Finally, the category of Instruction was divided in three budget categories: Instructional Salaries and Wages, Textbooks and Other Instructional Supplies, and Other Instructional Costs.

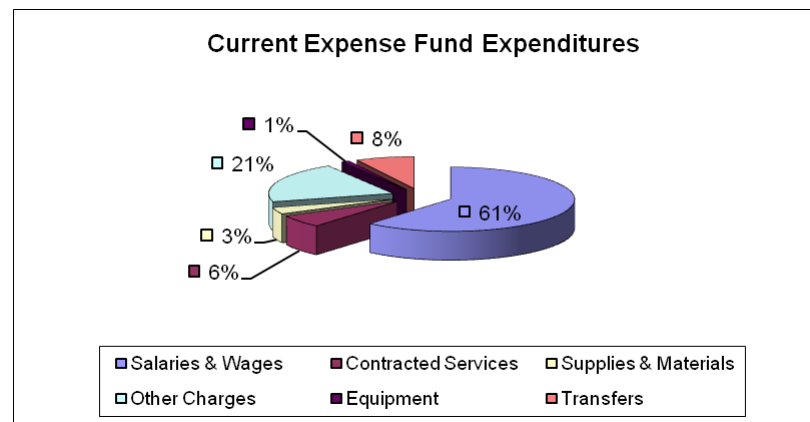
The *Financial Reporting Manual for Maryland Public Schools* provides interpretation of this law and delineates a structure for reporting expenditures. This structure includes fund accounting concepts in which resources are segregated for the purpose of carrying on specific activities or meeting specific objectives. The fund-types reported by the LEAs are the Current Expense Fund, School Construction Fund, Debt Service Fund, Food Service Fund, Student Activities Fund, and Trust and Agency Fund. Trust and Agency Funds are not included in the tables which follow. Student Activity Funds are shown for information only. Each of these fund types is defined below.

LEAs are required to adhere to generally accepted accounting principles (GAAP) in recording the receipt and expenditure of

funds. For purposes of the reporting to the Maryland State Department of Education (MSDE), however, financial data are reported on a budgetary basis where annual expenditures are defined as cash + payables + encumbrances as of the end of the fiscal year, and revenue is recognized when an expenditure occurs.

HIGHLIGHTS

Total expenditures increased 13.2% from last year \$11.13 billion to this year \$12.59 billion. Current expenditures increased by 9.8% over the previous year. Expenditures for salaries exceeded \$6.6 billion and represented 61.2% of the total current expenditures. Employee benefits and other charges accounted for 21.0 % of total current expenditures. Supplies and equipment amounted to almost 4.4% of total current expenditures.



DEFINITIONS

Administration - expenditures for the general regulation, direction, control of the LEA and the LEA instructional programs. Activities in this category generally involve the

formulation and execution of educational or financial policy for the LEA as a whole, rather than the administration of a single building or narrow phase of school activity. They includes: board of education services, office of the superintendent, community relations, business services, human resources, data processing, printing and duplicating, purchasing, legal services, planning, research and evaluation services, centralized support services, and general support services.

Capital Outlay - expenditures of current funds for directing and managing the acquisition of, or addition to, fixed assets, including money spent for land or existing buildings, improvements to grounds, construction, remodeling, or renovations.

Community Services - expenditures for activities that the LEA provides to the community or some segment of the community other than for public school activities and adult education. Included in this category are expenditures for community recreation programs, before and after school programs, and community transportation programs.

Current Expense Fund - the fund used to account for the basic operations of the LEA, comprised of the general fund and those special revenue funds available for general fund purposes. Expenditures in this fund are reported by expenditure category and object.

Debt Service Fund - the fund used to account for the payments of interest and principal on long-term general obligation debt and state loans, excluding obligations incurred by the State of Maryland for construction of public school facilities. Debt issuance and repayment is the responsibility of the parent government, except Baltimore City Public Schools which had been authorized to issue bonds for cost of projects under the section 4-306.2 of the Education Article of the Annotated Code of Maryland. All Maryland LEAs are required

to annually report their portion of long-term debt issued for local education purposes.

Fixed Charges - expenditures of a generally recurrent nature that are not readily chargeable to other expenditure categories, such as employee benefits, rent, insurance, judgements, and other such items.

Food Service Fund - expenditures for activities involving the preparation and serving of meals to students and adults.

Health Services - expenditures for physical and mental health activities, that provide students with appropriate medical, dental, and nurse services.

Instructional expenditure categories - expenditures for activities that deal with teaching regular students, and/or enhancing the educational experience for students. Instructional expenditures occur at the school level for classroom instruction, media services, guidance services, psychological services, co-curricular activities. Also included are expenditures for instructional staff development and curriculum development, provided by instructional staff.

Local Education Agency (LEA) - the entity created to provide educational services for constituents.

Maintenance of Plant - expenditures incurred to keep the grounds, buildings, and equipment in a condition of efficiency or completeness.

Mid-Level Administration - expenditures for district-wide administration and supervision of instructional programs and school administration.

Operation of Plant - expenditures for keeping the physical plant open and ready for use, including cleaning services,

utilities, rental of facilities, grounds maintenance, warehousing and storing services, security services, and other routine services.

Special Education - expenditures for students who, through appropriate assessment, have been determined to have temporary or long-term special education needs arising from cognitive, emotional, and/or physical factors.

Student Activities Fund - a fund used to account for the operations of student activities that are owned, operated, and managed by the student body under the guidance and/or direction of staff members or other adults.

Student Personnel Services - expenditures for attendance services, social work services, student accounting services, etc.

Transfers - payments by one agency to another for services rendered. Transfers are differentiated from contracted services to prevent double accounting of expenditures between education service providers.

Table 1

Expenditures for All Purposes*: Maryland Public Schools: 2007 - 2008

Local Education Agency	Expenditures From All Funds **	Total Current Expense Fund	Current Expense Fund							
			Administration	Mid-level Administration	Instruction	Special Education	Student Personnel Services	Health Services	Student Transportation	Operation of Plant
Total State	\$ 12,594,858,543	\$ 10,904,649,536	\$306,271,241	\$ 720,543,567	\$4,449,443,871	\$ 1,354,233,049	\$81,784,198	\$ 61,933,003	\$517,471,325	\$709,328,542
Allegany	134,873,439	116,990,743	2,113,779	6,794,305	47,618,901	14,734,352	552,035	557,905	6,024,533	8,280,513
Anne Arundel	1,003,678,494	866,746,231	24,466,178	57,415,127	366,343,521	104,781,010	4,403,518	-	37,544,644	60,184,191
Baltimore City	1,367,506,236	1,190,912,323	59,587,600	80,721,045	459,963,278	203,647,973	14,180,344	6,012,320	34,112,755	75,333,421
Baltimore	1,313,110,892	1,265,861,139	38,461,433	76,996,892	490,228,965	159,991,630	7,780,897	13,243,370	50,222,105	83,062,707
Calvert	229,128,472	199,699,759	5,310,308	10,784,438	84,958,729	22,499,764	1,205,186	1,094,016	11,567,503	15,004,280
Caroline	65,580,790	60,569,133	1,643,842	4,219,283	26,786,227	5,708,408	765,304	587,314	3,773,383	3,535,649
Carroll	393,326,865	319,922,123	5,397,620	23,743,213	134,809,299	35,040,932	1,249,683	2,829,691	19,124,841	23,204,608
Cecil	209,996,754	180,576,253	4,460,322	13,110,616	71,184,954	24,112,325	876,691	1,535,541	9,216,073	12,404,997
Charles	359,922,331	310,300,960	8,053,522	21,186,518	131,494,014	29,464,384	2,916,395	2,284,191	20,978,325	22,227,504
Dorchester	68,548,461	56,381,497	1,475,811	4,063,713	24,303,908	5,184,119	503,536	403,232	3,062,631	3,681,486
Frederick	550,535,606	467,308,609	8,231,778	31,693,289	199,921,349	44,022,010	2,726,745	4,849,623	20,651,969	32,294,137
Garrett	59,214,696	54,201,105	1,091,670	2,709,373	23,709,803	4,451,950	696,410	417,782	4,161,974	3,823,200
Harford	563,174,363	448,646,923	10,930,810	25,676,587	186,642,926	47,776,218	1,606,266	3,250,895	26,893,563	28,381,605
Howard	771,765,478	671,766,550	10,376,703	47,412,159	277,987,022	88,301,355	2,679,165	5,116,632	31,072,172	38,790,550
Kent	32,742,657	28,787,984	1,020,897	2,257,620	11,681,071	2,613,602	225,860	2,270	1,898,060	2,275,880
Montgomery	2,447,011,977	2,042,149,198	40,642,956	128,055,349	849,866,942	245,730,892	11,051,991	32,162	90,847,611	114,868,779
Prince George's	1,973,061,214	1,755,513,548	62,828,036	126,711,183	690,652,528	233,380,043	21,922,812	14,903,999	98,910,467	122,706,457
Queen Anne's	109,666,668	82,468,979	1,777,465	4,654,836	35,383,132	8,083,711	432,164	580,371	5,882,418	5,947,521
St. Mary's	205,448,638	181,042,940	3,842,284	12,332,744	72,345,674	17,556,257	1,257,375	1,653,638	13,127,297	12,356,133
Somerset	49,011,553	40,726,485	808,026	2,384,789	17,961,439	3,116,865	1,323,838	316,347	2,560,817	2,493,833
Talbot	62,926,546	47,685,055	1,200,164	3,707,110	20,227,247	3,658,302	168,044	-	2,337,211	3,603,197
Washington	305,300,212	244,887,477	6,901,177	16,370,365	106,911,873	24,743,242	1,109,476	260,133	10,199,644	17,950,780
Wicomico	194,257,711	175,327,219	4,160,818	11,058,650	73,892,968	16,299,284	1,856,704	1,224,911	7,869,174	10,215,083
Worcester	125,068,492	96,177,303	1,488,042	6,484,366	44,568,101	9,334,422	293,761	776,662	5,432,154	6,702,031

* Interfund transfers, Indirect Cost Recovery net transfers, and transfers between Maryland local education agencies are not shown on this table.

** Excludes Debt Principal repayment and Student Activity Fund Expenditures.

Table 1 (continued)

Expenditures for All Purposes*: Maryland Public Schools: 2007 - 2008

Local Education Agency	Current Expense Fund (continued)				Food Service Fund	School Construction Fund	Debt Service Fund			Student Activity Fund Memorandum Only
	Maintenance of Plant	Fixed Charges	Community Services	Current Capital Outlay			Interest	Principal	Other	
Total State	\$225,000,539	\$2,427,099,163	\$19,663,955	\$ 31,877,081	\$ 304,587,471	\$1,243,765,333	\$133,093,500	\$271,083,112	\$8,762,703	\$ 167,797,336
Allegany	1,697,413	28,232,442	-	384,565	5,739,588	11,599,439	543,669	1,351,624	-	3,258,419
Anne Arundel	12,330,637	196,210,716	253,186	2,813,503	20,904,350	105,313,349	10,714,564	32,352,584	-	14,890,358
Baltimore City	23,536,821	230,222,278	688,939	2,905,549	31,417,407	142,369,540	2,806,966	4,735,000	-	6,404,612
Baltimore	27,642,937	314,301,708	888,854	3,039,642	35,509,065	-	11,740,688	14,417,000	-	19,113,444
Calvert	3,238,686	41,734,934	1,104,268	1,197,646	5,666,521	22,279,109	1,483,084	3,847,576	-	5,981,177
Caroline	708,362	12,562,642	11,428	267,291	2,265,222	2,403,163	343,272	647,126	-	956,989
Carroll	6,796,985	66,611,485	289,401	824,365	6,985,165	63,843,433	2,576,144	7,021,619	-	5,878,034
Cecil	4,178,948	38,929,763	304,801	261,222	6,267,427	18,279,402	4,873,671	3,076,990	-	3,499,213
Charles	7,569,088	58,230,561	2,654,447	3,242,013	9,812,172	38,802,163	1,007,035	3,256,376	-	7,019,110
Dorchester	867,031	12,665,299	-	170,732	2,276,237	9,518,798	371,929	942,505	-	1,058,622
Frederick	11,006,071	109,035,267	984,458	1,891,914	11,903,086	61,639,412	9,684,499	14,078,024	-	5,522,228
Garrett	883,808	11,783,415	212,720	259,000	2,781,728	2,150,090	81,748	145,652	25	1,097,815
Harford	11,208,864	105,085,297	450,417	743,475	13,769,788	96,141,847	4,615,805	6,580,340	-	6,564,856
Howard	19,793,738	143,324,153	5,961,961	950,941	11,398,874	76,054,114	12,545,940	19,851,894	-	15,973,535
Kent	630,284	6,019,251	76,151	87,037	1,114,996	2,839,677	-	-	-	228,229
Montgomery	31,714,886	527,306,617	2,031,013	-	43,893,770	323,012,440	35,348,460	114,501,196	2,608,109	35,878,249
Prince George's	40,338,310	339,488,594	2,753,932	917,189	64,020,409	131,570,427	21,956,830	24,383,796	-	18,150,681
Queen Anne's	1,596,818	18,068,377	62,166	-	2,367,861	16,164,230	2,511,029	3,643,540	6,154,569	1,175,280
St. Mary's	3,303,131	42,042,858	164,780	1,060,767	5,733,881	16,489,801	2,182,016	4,292,070	-	4,072,852
Somerset	1,088,272	7,610,756	-	1,061,504	1,318,727	6,706,478	259,863	453,983	-	604,527
Talbot	1,401,342	11,078,512	303,926	-	1,768,790	12,170,836	1,301,865	1,162,078	-	978,098
Washington	10,003,143	48,150,939	242,851	2,043,854	9,093,329	49,564,952	1,754,454	2,864,859	-	4,280,451
Wicomico	2,500,428	38,882,064	211,366	7,155,769	6,085,048	10,450,302	2,395,142	5,148,886	-	2,763,018
Worcester	964,537	19,521,234	12,890	599,103	2,494,032	24,402,330	1,994,828	2,328,395	-	2,447,538

Table 2

Expenditures for Administration*: Maryland Public Schools: 2007- 2008

Local Education Agency	Total Administration**	Salaries and Wages	Contracted Services	Supplies and Materials	Other Charges	Equipment	Transfers		
							Transfers Other	Nonpublic Schools	Interfund
Total State	\$306,271,241.40	\$ 212,720,886	\$ 63,771,928	\$ 11,238,421	\$ 8,718,391	\$ 9,732,938	\$ 88,677	\$ -	\$ -
Allegany	2,113,779	1,435,379	536,734	22,115	94,534	25,016	-	-	-
Anne Arundel	24,466,178	18,824,311	2,338,651	2,581,685	558,811	162,720	-	-	-
Baltimore City	59,587,600	36,075,164	17,127,877	1,273,265	1,589,355	3,521,939	-	-	-
Baltimore	38,461,433	25,423,120	8,149,681	1,760,684	746,184	2,379,895	1,868	-	-
Calvert	5,310,308	3,631,491	830,882	162,683	263,799	421,096	357	-	-
Caroline	1,643,842	950,034	320,125	124,192	195,341	54,150	-	-	-
Carroll	5,397,620	4,310,904	685,815	93,908	285,110	21,883	-	-	-
Cecil	4,460,322	3,178,961	737,352	248,285	203,876	91,848	-	-	-
Charles	8,053,522	6,402,124	650,036	538,153	326,641	136,567	-	-	-
Dorchester	1,475,811	974,397	299,098	84,570	99,357	12,426	5,963	-	-
Frederick	8,231,778	6,815,460	850,459	271,697	208,341	85,822	-	-	-
Garrett	1,091,670	789,563	103,072	70,443	90,197	37,876	519	-	-
Harford	10,930,810	8,383,446	1,512,055	270,446	511,596	253,267	-	-	-
Howard	10,376,703	7,117,087	1,992,759	787,217	433,491	46,149	-	-	-
Kent	1,020,897	798,647	58,952	11,812	146,872	4,614	-	-	-
Montgomery	40,642,956	31,401,929	6,434,047	734,647	689,911	1,382,422	-	-	-
Prince George's	62,828,036	42,755,668	16,804,904	907,002	1,440,394	919,090	978	-	-
Queen Anne's	1,777,465	1,377,422	163,105	92,884	119,031	15,023	10,000	-	-
St. Mary's	3,842,284	2,829,457	705,061	181,458	126,309	-	-	-	-
Somerset	808,026	408,236	180,010	101,064	105,474	13,243	-	-	-
Talbot	1,200,164	848,039	111,208	123,060	117,857	-	-	-	-
Washington	6,901,177	3,898,791	2,188,153	555,064	144,102	115,067	-	-	-
Wicomico	4,160,818	2,910,003	810,582	193,739	146,663	30,839	68,992	-	-
Worcester	1,488,042	1,181,252	181,311	48,348	75,144	1,986	-	-	-

* Excludes Facilities Acquisition and Construction Services, now reported in Capital Outlay and Instructional Supervision and Direction Services, now reported in Mid-Level Administration

** Excludes Interfund Transfers and Indirect Cost Recovery Net Transfers

Table 3

Expenditures for Mid-Level Administration*: Maryland Public Schools: 2007- 2008

Local Education Agency	Total Mid-Level Administration**	Salaries and Wages	Contracted Services	Supplies and Materials	Other Charges	Equipment	Transfers Other	Transfers Md. LEAs	Private Schools Program **
Total State	\$ 720,543,567	\$ 660,005,179	\$25,889,510.52	\$ 15,706,311	\$ 15,947,065.98	\$ 2,983,793	\$ 11,707	\$ -	\$ -
Allegany	6,794,305	6,330,689	180,142	161,394	102,899	19,182	-	-	-
Anne Arundel	57,415,127	53,789,935	306,668	1,428,556	1,744,926	145,042	-	-	-
Baltimore City	80,721,045	69,266,465	5,053,995	527,718	5,409,403	463,464	-	-	-
Baltimore	76,996,892	69,765,800	2,810,219	3,049,965	813,487	557,421	-	-	-
Calvert	10,784,438	10,369,676	-	80,647	171,318	162,797	-	-	-
Caroline	4,219,283	3,710,876	7,354	106,068	372,889	22,097	-	-	-
Carroll	23,743,213	22,423,089	226,365	287,017	784,989	21,754	-	-	-
Cecil	13,110,616	12,275,560	283,392	281,916	228,702	41,045	-	-	-
Charles	21,186,518	19,566,715	505,604	657,490	448,466	8,242	-	-	-
Dorchester	4,063,713	3,707,949	25,708	82,239	247,816	-	-	-	-
Frederick	31,693,289	28,216,832	138,399	1,702,799	1,503,213	132,046	-	-	-
Garrett	2,709,373	2,456,620	82,417	63,265	100,703	6,368	-	-	-
Harford	25,676,587	24,770,147	108,791	495,949	221,829	68,164	11,707	-	-
Howard	47,412,159	41,576,224	2,795,986	2,642,436	363,767	33,745	-	-	-
Kent	2,257,620	1,973,304	109,432	38,720	136,165	-	-	-	-
Montgomery	128,055,349	124,303,212	2,354,863	778,316	539,759	79,199	-	-	-
Prince George's	126,711,183	112,808,833	9,298,619	2,468,571	1,102,655	1,032,505	-	-	-
Queen Anne's	4,654,836	4,365,316	32,350	40,160	216,011	999	-	-	-
St. Mary's	12,332,744	11,432,505	381,628	279,492	239,119	-	-	-	-
Somerset	2,384,789	2,341,346	-	12,711	18,340	12,392	-	-	-
Talbot	3,707,110	3,428,173	116,441	101,907	60,589	-	-	-	-
Washington	16,370,365	15,288,894	389,994	70,212	616,957	4,307	-	-	-
Wicomico	11,058,650	9,857,185	624,274	128,069	448,670	452	-	-	-
Worcester	6,484,366	5,979,832	56,872	220,695	54,395	172,572	-	-	-

* Includes Instructional Supervision and Direction and Office of the Principal. Prior to FY 1998, these expenditures were reported in Administration and Instruction, respectively.

** Excludes transfers to Maryland LEAs

Table 4

Expenditures for Prekindergarten Through Adult Instructional Purposes: Maryland Public Schools: 2007 - 2008

Local Education Agency	Total Instructional Costs	Instructional Salaries and Wages					Textbooks and Instructional Supplies			
		Total Salaries and Wages	Substitutes	Other	Teachers	Aides - Assistants	Total Textbooks and Supplies	Textbooks	Library Media and Books	Other Supplies and Materials
Total State	\$ 4,449,443,871	\$ 4,010,881,500	\$ 130,946,896	\$ 358,624,484	\$ 3,336,466,818	\$ 184,843,302	\$ 226,468,446	\$ 50,617,998	\$ 19,153,941	\$ 156,696,507
Allegany	\$ 47,618,901	\$ 41,460,934	\$ 784,991	\$ 3,006,545	\$ 36,602,850	\$ 1,066,547	\$ 2,929,568	\$ 327,769	\$ 301,951	\$ 2,299,848
Anne Arundel	\$ 366,343,521	\$ 337,941,480	\$ 7,518,272	\$ 29,960,140	\$ 291,320,528	\$ 9,142,540	\$ 14,382,972	\$ 1,463,941	\$ 841,992	\$ 12,077,039
Baltimore City	\$ 459,963,278	\$ 372,509,247	\$ 6,640,165	\$ 41,660,554	\$ 306,362,366	\$ 17,846,161	\$ 27,988,212	\$ 13,111,991	\$ 273,033	\$ 14,603,189
Baltimore	\$ 490,228,965	\$ 441,025,220	\$ 10,270,956	\$ 40,014,593	\$ 383,388,806	\$ 7,350,865	\$ 25,106,038	\$ 5,193,816	\$ 2,044,177	\$ 17,868,045
Calvert	\$ 84,958,729	\$ 79,486,746	\$ 1,261,816	\$ 2,134,231	\$ 71,537,172	\$ 4,553,527	\$ 3,221,178	\$ 1,060,397	\$ 190,068	\$ 1,970,713
Caroline	\$ 26,786,227	\$ 23,585,330	\$ 489,810	\$ 18,467,324	\$ 3,814,393	\$ 813,804	\$ 1,579,465	\$ 617,954	\$ 98,549	\$ 862,962
Carroll	\$ 134,809,299	\$ 125,065,871	\$ 2,631,528	\$ 2,362,802	\$ 115,237,480	\$ 4,834,061	\$ 6,722,681	\$ 1,451,639	\$ 499,319	\$ 4,771,724
Cecil	\$ 71,184,954	\$ 65,284,746	\$ 1,366,729	\$ 7,083,656	\$ 54,649,222	\$ 2,185,139	\$ 3,196,670	\$ 611,049	\$ 210,110	\$ 2,375,510
Charles	\$ 131,494,014	\$ 119,393,429	\$ 3,121,020	\$ 15,643,842	\$ 93,409,750	\$ 7,218,818	\$ 9,459,957	\$ 1,439,493	\$ 496,414	\$ 7,524,050
Dorchester	\$ 24,303,908	\$ 21,953,522	\$ 507,473	\$ 1,952,896	\$ 17,148,487	\$ 2,344,666	\$ 1,493,507	\$ 375,945	\$ 18,772	\$ 1,098,790
Frederick	\$ 199,921,349	\$ 185,260,029	\$ 2,983,643	\$ 10,999,127	\$ 164,626,280	\$ 6,650,979	\$ 11,204,535	\$ 3,474,093	\$ 775,406	\$ 6,955,036
Garrett	\$ 23,709,803	\$ 21,457,296	\$ 517,474	\$ 166,114	\$ 19,763,381	\$ 1,010,327	\$ 1,390,434	\$ 646,971	\$ 54,924	\$ 688,539
Harford	\$ 186,642,926	\$ 172,403,275	\$ 3,345,439	\$ 8,596,900	\$ 156,244,187	\$ 4,216,750	\$ 10,245,352	\$ 2,449,987	\$ 1,293,559	\$ 6,501,806
Howard	\$ 277,987,022	\$ 260,500,557	\$ 4,892,464	\$ 30,160,411	\$ 211,896,324	\$ 13,551,358	\$ 13,034,184	\$ 3,491,481	\$ 1,066,469	\$ 8,476,234
Kent	\$ 11,681,071	\$ 10,486,840	\$ 372,715	\$ 353,155	\$ 8,628,229	\$ 1,132,741	\$ 544,595	\$ 329,666	\$ 41,193	\$ 173,736
Montgomery	\$ 849,866,942	\$ 802,164,888	\$ 16,574,460	\$ 100,736,186	\$ 612,978,584	\$ 71,875,657	\$ 30,132,735	\$ 5,717,071	\$ 3,912,756	\$ 20,502,908
Prince George's	\$ 690,652,528	\$ 597,607,802	\$ 61,878,291	\$ 22,404,031	\$ 498,214,484	\$ 15,110,997	\$ 39,030,798	\$ 3,691,642	\$ 6,123,568	\$ 29,215,588
Queen Anne's	\$ 35,383,132	\$ 32,463,443	\$ 487,755	\$ 3,507,938	\$ 27,365,112	\$ 1,102,638	\$ 1,954,723	\$ 567,748	\$ 142,680	\$ 1,244,295
St. Mary's	\$ 72,345,674	\$ 66,182,926	\$ 958,421	\$ 7,174,457	\$ 54,778,232	\$ 3,271,816	\$ 4,695,052	\$ 732,417	\$ 310,107	\$ 3,652,528
Somerset	\$ 17,961,439	\$ 15,498,744	\$ 351,674	\$ 3,333,003	\$ 10,876,405	\$ 937,662	\$ 1,233,461	\$ 236,286	\$ -	\$ 997,175
Talbot	\$ 20,227,247	\$ 18,251,104	\$ 302,875	\$ 161,523	\$ 17,652,481	\$ 134,225	\$ 1,139,339	\$ 383,228	\$ 107,262	\$ 648,848
Washington	\$ 106,911,873	\$ 94,137,875	\$ 1,449,176	\$ 2,083,010	\$ 87,914,251	\$ 2,691,439	\$ 9,001,598	\$ 1,799,167	\$ -	\$ 7,202,431
Wicomico	\$ 73,892,968	\$ 66,784,095	\$ 1,415,196	\$ 1,348,923	\$ 60,485,775	\$ 3,534,200	\$ 4,388,614	\$ 1,080,736	\$ 263,273	\$ 3,044,604
Worcester	\$ 44,568,101	\$ 39,976,100	\$ 824,555	\$ 5,313,122	\$ 31,572,038	\$ 2,266,384	\$ 2,392,779	\$ 363,513	\$ 88,358	\$ 1,940,907

Table 4 (continued)

Expenditures for Prekindergarten Through Adult Instructional Purposes: Maryland Public Schools: 2007 - 2008

Local Education Agency	Other Instructional Costs								Private Schools Program **
	Total Other Instructional Costs*	Contracted Services	Other Charges	Equipment	Transfers				
					Maryland LEAs	Other LEAs	Nonpublic Schools	Other	
Total State	\$ 212,093,925	\$ 131,310,968	\$ 20,402,972	\$ 54,835,933	\$ 1,851,433	\$ 4,810	\$ -	\$ 5,539,243	\$ 2,256,330
Allegany	\$ 3,228,399	\$ 1,038,712	\$ 340,688	\$ 1,848,999	\$ 135,675	\$ -	\$ -	\$ -	\$ 134,556
Anne Arundel	\$ 14,019,069	\$ 8,988,221	\$ 1,514,538	\$ 2,174,580	\$ -	\$ -	\$ -	\$ 1,341,729	\$ 61,204
Baltimore City	\$ 59,465,820	\$ 48,313,836	\$ 718,984	\$ 7,063,970	\$ -	\$ -	\$ -	\$ 3,369,030	\$ 1,720,885
Baltimore	\$ 24,097,707	\$ 9,604,060	\$ 1,242,901	\$ 12,729,757	\$ 247,476	\$ -	\$ -	\$ 520,989	\$ 267,079
Calvert	\$ 2,250,805	\$ 552,839	\$ 271,341	\$ 1,426,625	\$ -	\$ -	\$ -	\$ -	\$ -
Caroline	\$ 1,621,432	\$ 630,561	\$ 306,169	\$ 682,894	\$ 35,712	\$ -	\$ -	\$ 1,809	\$ 2,843
Carroll	\$ 3,020,746	\$ 1,226,977	\$ 544,970	\$ 1,213,904	\$ 30,479	\$ 2,404	\$ -	\$ 32,492	\$ 7,084
Cecil	\$ 2,703,538	\$ 1,340,186	\$ 352,202	\$ 998,490	\$ 42,316	\$ -	\$ -	\$ 12,660	\$ -
Charles	\$ 2,640,627	\$ 1,579,634	\$ 366,314	\$ 691,612	\$ 65,026	\$ 657	\$ -	\$ 2,410	\$ -
Dorchester	\$ 856,878	\$ 321,015	\$ 480,681	\$ 55,182	\$ 23,836	\$ -	\$ -	\$ -	\$ -
Frederick	\$ 3,456,784	\$ 1,704,456	\$ 623,939	\$ 1,115,729	\$ -	\$ -	\$ -	\$ 12,660	\$ 8,744
Garrett	\$ 862,073	\$ 216,561	\$ 209,500	\$ 435,807	\$ 186,930	\$ 205	\$ -	\$ -	\$ -
Harford	\$ 3,994,299	\$ 1,243,488	\$ 473,535	\$ 2,262,087	\$ -	\$ -	\$ -	\$ 15,189	\$ -
Howard	\$ 4,452,281	\$ 3,222,772	\$ 712,526	\$ 464,603	\$ 93,449	\$ -	\$ -	\$ 52,380	\$ -
Kent	\$ 649,636	\$ 532,485	\$ 39,516	\$ 77,634	\$ -	\$ -	\$ -	\$ -	\$ 2,242
Montgomery	\$ 17,569,320	\$ 9,212,778	\$ 4,584,563	\$ 3,771,979	\$ 343,816	\$ -	\$ -	\$ -	\$ -
Prince George's	\$ 54,013,927	\$ 35,481,836	\$ 3,965,541	\$ 14,566,551	\$ 284,554	\$ -	\$ -	\$ -	\$ -
Queen Anne's	\$ 964,966	\$ 222,936	\$ 482,953	\$ 255,227	\$ 17,172	\$ -	\$ -	\$ 3,852	\$ -
St. Mary's	\$ 1,467,697	\$ 966,320	\$ 354,695	\$ 112,644	\$ 71,757	\$ -	\$ -	\$ 34,037	\$ 12,311
Somerset	\$ 1,229,234	\$ 336,241	\$ 375,221	\$ 517,772	\$ -	\$ -	\$ -	\$ -	\$ -
Talbot	\$ 836,804	\$ 264,527	\$ 109,632	\$ 413,418	\$ -	\$ -	\$ -	\$ 49,227	\$ 416
Washington	\$ 3,772,400	\$ 1,584,777	\$ 943,121	\$ 1,165,759	\$ 81,156	\$ -	\$ -	\$ 78,743	\$ 38,966
Wicomico	\$ 2,720,260	\$ 1,689,634	\$ 620,708	\$ 402,552	\$ 121,508	\$ 1,544	\$ -	\$ 5,822	\$ -
Worcester	\$ 2,199,223	\$ 1,036,118	\$ 768,734	\$ 388,158	\$ 70,572	\$ -	\$ -	\$ 6,214	\$ -

* Total Other Instructional Costs excludes transfers to Maryland LEAs

** This column is a memorandum presentation of the Federal funds transfer to private school not included in the Maryland Public Schools Expenditures.

Table 4A

Expenditures for Adult Education and Related Fixed Charges*: Maryland Public Schools: 2007 - 2008

Local Education Agency	Grand Total	Instructional Expenditures											Other Charges		Related Fixed Charges*
		Total	Total Salaries and Wages	Substitutes	Other	Teachers	Aides/Assistants	Contracted Services	Supplies and Materials						
									Total	Textbook	Library/Media	Other Supplies	Equipment		
Total State	\$ 6,284,712	\$5,531,921	\$ 4,971,358.03	\$ 172,641	\$ 1,487,607	\$ 3,059,672	\$ 251,438	\$ 143,448	\$ 267,349	\$ 50,083	\$ -	\$ 217,266	\$ 143,964	\$ 5,802	\$ 752,791
Allegany	270,130	253,338	217,860	-	13,221	204,611	28	1,075	7,360	-	-	7,360	27,044	-	16,792
Anne Arundel	273,728	238,359	187,209	-	76,306	110,903	-	30,268	12,912	-	-	12,912	7,970	-	35,369
Baltimore City	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Baltimore	367,373	341,690	320,523	-	190,856	129,667	-	8,170	5,370	-	-	5370.17	7,627	-	25,683
Calvert	410,580	371,349	331,089	-	72,650	257,626	813	10,080	28,894	-	-	28,894	1,286	-	39,231
Caroline	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Carroll	346,671	261,156	261,156	-	-	261,156	-	-	-	-	-	-	-	-	85,515
Cecil	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charles	831,793	745,747	664,708	-	264,870	283,088	116,750	21,979	46,471	-	-	46,471	12,589	-	86,045
Dorchester	472,652	423,891	402,591	-	58,583	344,008	-	2,120	11,919	628	-	11,291	7,261	-	48,761
Frederick	1,073,139	975,409	880,445	-	124,311	657,487	98,647	41,174	48,021	41,137	-	6,883	5,770	-	97,730
Garrett	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Harford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Howard	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kent	346,872	324,249	305,789	169,825	135,964	-	-	1,960	16,500	8,318	-	8,182	-	-	22,623
Montgomery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prince George's	52,653	2,816	2,816	2,816	-	-	-	-	-	-	-	-	-	-	49,837
Queen Anne's	193,855	164,753	153,741	-	100,776	52,965	-	-	6,128	-	-	6,128	4,885	-	29,102
St. Mary's	406,244	352,157	272,461	-	272,461	-	-	366	39,559	-	-	39,559	39,770	-	54,087
Somerset	245,403	231,173	174,792	-	174,792	-	-	8,656	18,178	-	-	18,178	23,746	5,802	14,230
Talbot	42,206	42,206	42,206	-	-	42,206	-	-	-	-	-	-	-	-	-
Washington	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wicomico	641,237	549,978	517,501	-	-	482,300	35,201	11,546	18,888	-	-	18,888	2,043	-	91,259
Worcester	310,176	253,648	236,472	-	2,818	233,655	-	6,054	7,149	-	-	7,149	3,974	-	56,527

*Expenditures for Adult Education include direct program costs reported on Table 4 and employee benefits related to Adult Education personnel, reported on Tables 9 and 10

Table 5

Expenditures for Special Education: Maryland Public Schools: 2007 - 2008

Local Education Agency	Total Special Education*	Salaries and Wages						Supplies and Materials						Transfers		
		Total Salaries and Wages	Substitutes	Other	Teachers	Aides & Assistants	Contracted Services	Total Supplies and Materials	Text-books	Library Books	Other Supplies and Materials	Other Charges	Equipment	Maryland LEAs	Nonpublic Schools	Other
Total State	\$ 1,354,233,049	\$ 1,021,506,615	\$ 25,576,368	\$ 174,991,406	\$ 613,478,220	\$ 207,460,621	\$ 58,447,189	\$ 13,258,456	\$ 662,109	\$ 569,091	\$ 12,027,256	\$ 5,976,865	\$ 4,712,412	\$ 1,275,836	\$ 240,430,195	\$ 9,901,316
Allegany	14,734,352	10,915,716	243,098	1,150,480	7,174,787	2,347,351	1,351,056	159,496	-	-	159,496	91,196	33,855	-	-	2,183,034
Anne Arundel	104,781,010	78,570,839	756,883	11,936,261	54,226,441	11,651,254	3,205,341	1,159,418	17,240	517,575	624,603	609,506	390,369	-	20,646,145	199,392
Baltimore City	203,647,973	125,374,128	278,396	38,824,323	71,640,774	14,630,636	23,106,302	838,947	478	-	838,469	68,851	392,321	-	52,274,220	1,593,204
Baltimore	159,991,630	120,132,642	96,011	24,021,797	68,989,622	27,025,211	4,588,039	1,545,309	94,365	4,275	1,446,670	810,859	632,028	273,683	31,853,025	429,728
Calvert	22,499,764	19,320,048	195,524	3,637,084	11,577,385	3,910,056	288,102	372,208	124,467	8,190	239,551	1,036,492	323,313	-	1,129,177	30,423
Caroline	5,708,408	4,463,035	3,765	3,178,329	531,506	749,435	300,406	216,781	1,182	-	215,598	68,693	50,319	-	371,758	237,417
Carroll	35,040,932	26,399,040	471,553	1,516,408	18,185,289	6,225,790	1,154,424	334,455	1,654	1,400	331,401	206,454	59,329	46,926	6,874,216	13,014
Cecil	24,112,325	18,067,897	342,396	3,236,562	11,015,172	3,473,767	1,602,393	199,269	-	-	199,269	125,749	35,538	-	4,081,479	-
Charles	29,464,384	25,158,854	471,226	4,107,940	15,971,560	4,608,128	915,323	346,951	772	-	346,179	91,971	25,459	-	2,925,826	-
Dorchester	5,184,119	4,273,788	31,210	700,336	3,148,727	393,516	681,441	152,202	-	-	152,202	50,797	25,891	-	-	-
Frederick	44,022,010	35,453,523	319,741	1,776,237	33,206,422	151,124	2,486,273	531,553	108,234	6,446	416,873	250,945	115,354	-	5,184,362	-
Garrett	4,451,950	3,609,230	109,572	148,320	2,605,058	746,280	170,399	49,667	12,202	-	37,465	54,025	13,614	49,853	555,015	-
Harford	47,776,218	36,212,807	671,920	2,685,738	25,486,341	7,368,808	1,206,618	428,549	48,449	8,704	371,396	225,269	154,953	-	9,548,023	-
Howard	88,301,355	74,058,019	200,911	18,571,795	39,743,655	15,541,658	4,153,153	1,414,938	138,347	1,429	1,275,163	350,752	854,638	104,130	2,884,203	4,585,652
Kent	2,613,602	2,478,450	478,819.83	6,291.34	1,607,550	385,789	99,772	10,150	-	-	10,150	3,096	1,927	-	-	20,207
Montgomery	245,730,892	200,502,584	3,278,535.38	21,860,788.13	106,924,632	68,438,629	4,759,124	1,857,556	85,087	20,174	1,752,295	615,080	237,013	-	37,656,848	102,687
Prince George's	233,380,043	166,913,396	16,299,967	26,544,434	99,753,400	24,315,595	5,213,036	2,237,102	-	-	2,237,102	777,848	1,176,971	353,501	57,061,690	-
Queen Anne's	8,083,711	6,463,720	29,157	1,065,080	3,857,676	1,511,807	713,996	127,607	13,108	-	114,498	60,420	18,685	202,350	699,282	-
St. Mary's	17,556,257	15,425,036	316,229	3,050,984	9,483,368	2,574,455	425,157	140,022	-	-	140,022	112,775	-	-	1,360,023	93,244
Somerset	3,116,865	2,853,208	88,665	505,306	1,761,877	497,360	188,971	38,732	-	-	38,732	33,762	2,192	-	-	-
Talbot	3,658,302	3,084,835	19,112	130,133	2,324,141	611,449	348,545	111,472	-	-	111,472	34,267	28,327	85,181	50,855	-
Washington	24,743,242	18,000,078	355,355	1,717,967	10,760,561	5,166,195	677,009	523,207	-	898	522,309	112,031	131,558	11,862	5,274,048	25,311
Wicomico	16,299,284	15,297,409	314,966	2,930,959	8,659,901	3,391,582	284,875	236,846	11,310	-	225,536	117,807	4,447	73,318	-	357,901
Worcester	9,334,422	8,478,333	203,357	1,687,855	4,842,375	1,744,746	527,437	226,020	5,215	-	220,806	68,221	4,311	75,031	-	30,101

*Excludes transfers to Maryland LEAs

Table 6

Expenditures for Student Personnel and Health Services: Maryland Public Schools: 2007- 2008

Local Education Agency	Student Personnel Services								Health Services								Private Schools Program **
	Total Student Personnel Services	Salaries and Wages	Contracted Services	Supplies and Materials	Other Charges	Equipment	Transfers		Total Student Health Services	Salaries and Wages	Contracted Services	Supplies and Materials	Other Charges	Equipment	Transfers		
							NonPublic Schools	Other							NonPublic Schools	Other	
Total State	\$81,784,198	#####	\$2,740,079	\$ 940,106	\$ 698,076	\$ 285,134.06	\$ -	\$ -	\$ 61,933,003	\$43,808,149	\$10,590,400	\$ 1,039,154	\$ 145,074	\$ 337,907	\$ -	\$6,012,320	\$ -
Allegany	552,035	464,168	57,571	12,313	17,983	-	-	-	557,905	-	525,349	24,177	-	8,379	-	-	-
Anne Arundel	4,403,518	4,335,004	-	12,350	55,931	234	-	-	-	-	-	-	-	-	-	-	-
Baltimore City	14,180,344	13,930,344	231,361	-	-	18,638	-	-	6,012,320	-	-	-	-	-	-	6,012,320	-
Baltimore	7,780,897	7,553,583	79,996	13,378	103,794	30,145	-	-	13,243,370	12,303,517	674,959	238,066	12,519	14,310	-	-	-
Calvert	1,205,186	1,008,560	139,201	8,977	39,345	9,103	-	-	1,094,016	1,069,101	570	14,228	3,422	6,694	-	-	-
Caroline	765,304	742,901	5,593	7,423	8,386	1,000	-	-	587,314	560,820	1,542	16,902	2,685	5,366	-	-	-
Carroll	1,249,683	1,099,688	123,926	12,890	10,743	2,436	-	-	2,829,691	2,709,848	21,169	83,060	11,409	4,205	-	-	-
Cecil	876,691	790,607	62,836	5,573	16,290	1,385	-	-	1,535,541	1,443,583	7,021	37,932	3,753	43,252	-	-	-
Charles	2,916,395	2,859,693	6,708	24,940	7,307	17,748	-	-	2,284,191	-	2,267,399	16,792	-	-	-	-	-
Dorchester	503,536	473,149	-	15,953	14,434	-	-	-	403,232	28,216	375,016	-	-	-	-	-	-
Frederick	2,726,745	2,589,806	7,884	33,328	82,491	13,235	-	-	4,849,623	104,922	4,664,444	55,467	5,565	19,226	-	-	-
Garrett	696,410	650,448	285	24,440	17,292	3,946	-	-	417,782	381,562	15,000	6,650	10,707	3,863	-	-	-
Harford	1,606,266	1,544,440	19,088	18,411	5,418	18,908	-	-	3,250,895	2,944,985	103,344	154,361	5,480	42,724	-	-	-
Howard	2,679,165	2,335,895	213,335	86,931	43,004	-	-	-	5,116,632	4,539,505	386,930	172,196	18,001	-	-	-	-
Kent	225,860	214,795	9,200	1,065	800	-	-	-	2,270	-	-	2,270	-	-	-	-	-
Montgomery	11,051,991	10,982,838	21,962	24,222	22,969	-	-	-	32,162	16,269	14,776	1,118	-	-	-	-	-
Prince George's	21,922,812	20,574,964	626,512	469,866	123,192	128,278	-	-	14,903,999	13,376,562	1,199,405	90,074	52,057	185,900	-	-	-
Queen Anne's	432,164	401,741	16,175	5,055	8,793	400	-	-	580,371	557,506	-	21,062	1,802	-	-	-	-
St. Mary's	1,257,375	1,158,953	8,417	62,755	27,250	-	-	-	1,653,638	1,579,788	37,831	24,337	11,683	-	-	-	-
Somerset	1,323,838	788,335	433,860	8,661	61,729	31,254	-	-	316,347	307,789	-	4,247	2,067	2,244	-	-	-
Talbot	168,044	132,090	2,750	19,924	8,852	4,428	-	-	-	-	-	-	-	-	-	-	-
Washington	1,109,476	906,049	159,899	42,404	1,124	-	-	-	260,133	50,172	207,042	2,502	418	-	-	-	-
Wicomico	1,856,704	1,297,084	512,306	25,023	18,295	3,995	-	-	1,224,911	1,096,810	79,475	47,155	1,471	-	-	-	-
Worcester	293,761	285,669	1,213	4,222	2,656	-	-	-	776,662	737,194	9,130	26,559	2,036	1,743	-	-	-

Note:** This column is a memorandum presentation of the Federal funds transfer to private schools not included in the Maryland Public Schools Expenditures.

Table 7

Expenditures for Student Transportation Services: Maryland Public Schools: 2007 - 2008

Local Education Agency	Total Student Transportation Services	Salaries and Wages	Contracted Services	Supplies and Materials	Other Charges								
					Total Other Charges	Purchased Services	Energy Services	Employee Retirement	Social Security	Other Employee Benefits	Other	Equipment	Other Transfers
Total State	\$ 517,471,325	\$194,402,459	\$266,275,526	\$ 31,577,434	\$ 8,122,856	\$6,737,993	\$ 625,438	\$ -	\$ -	\$ 466	\$ 758,959	#####	\$ 27,517
Allegany	6,024,533	929,630	4,392,264	254,757	123,154	-	-	-	-	-	123,154	324,728	-
Anne Arundel	37,544,644	4,881,318	31,312,086	684,286	612,597	608,845	-	-	-	-	3,752	54,357	-
Baltimore City	34,112,755	3,723,455	28,062,214	528,247	1,794,004	1,243,035	550,968	-	-	-	-	4,836	-
Baltimore	50,222,105	29,630,614	8,292,772	7,383,984	847,978	810,044	-	-	-	-	37,934	4,039,239	27,517
Calvert	11,567,503	878,999	10,587,326	18,055	42,232	-	-	-	-	-	42,232	40,892	-
Caroline	3,773,383	954,560	2,453,382	179,274	42,333	40,887	-	-	-	-	1,446	143,833	-
Carroll	19,124,841	1,330,273	17,477,174	16,576	287,140	211,354	74,469	-	-	-	1,316	13,679	-
Cecil	9,216,073	784,297	7,799,532	132,328	397,746	397,746	-	-	-	-	-	102,169	-
Charles	20,978,325	599,611	20,289,698	13,933	3,276	2,540	-	-	-	-	736	71,807	-
Dorchester	3,062,631	466,151	2,449,525	95,944	45,008	45,008	-	-	-	-	-	6,003	-
Frederick	20,651,969	12,692,461	1,397,946	3,841,644	41,683	23,451	-	-	-	-	18,232	2,678,236	-
Garrett	4,161,974	231,815	3,862,342	3,433	63,867	13,003	-	-	-	-	50,865	517	-
Harford	26,893,563	5,125,041	20,656,857	986,753	121,984	109,402	-	-	-	-	12,581	2,929	-
Howard	31,072,172	1,131,001	29,632,381	37,672	271,118	271,118	-	-	-	-	-	-	-
Kent	1,898,060	108,710	1,742,271	8,129	20,825	19,090	-	-	-	-	1,735	18,126	-
Montgomery	90,847,611	64,852,107	1,370,345	15,218,251	1,710,387	1,559,414	-	-	-	-	150,972	7,696,521	-
Prince George's	98,910,467	57,649,236	40,996,673	126,409	68,356	-	-	-	-	-	68,356	69,794	-
Queen Anne's	5,882,418	811,011	4,721,785	169,513	73,223	60,605	-	-	-	-	12,618	106,887	-
St. Mary's	13,127,297	981,941	10,849,912	239,355	867,916	862,246	-	-	-	-	5,671	188,173	-
Somerset	2,560,817	225,514	2,163,466	1,176	170,661	-	-	-	-	-	170,661	-	-
Talbot	2,337,211	1,338,805	170,098	444,911	94,193	92,938	-	-	-	-	1,255	289,205	-
Washington	10,199,644	4,413,094	3,465,659	1,144,790	162,968	116,310	-	-	-	-	46,658	1,013,133	-
Wicomico	7,869,174	383,540	7,230,641	34,244	185,774	184,805	-	-	-	-	969	34,976	-
Worcester	5,432,154	279,277	4,899,178	13,771	74,433	66,152	-	-	-	466	7,816	165,494	-

Table 8

Expenditures for Operation and Maintenance of Plant: Maryland Public Schools: 2007 - 2008

Local Education Agency	Operation of Plant									Maintenance of Plant					
	Total Operation of Plant	Salaries and Wages	Contracted Services	Supplies and Materials	Other Charges				Other Transfers	Total Maintenance of Plant	Salaries and Wages	Contracted Services	Supplies and Materials	Other	
					Purchased Services	Energy Services	Other Charges	Equipment						Charges	Equipment
Total State	\$ 709,328,542	\$ 327,655,617	\$ 46,500,580	#####	\$ 50,257,028	\$ 194,498,069	\$ 62,946,055	\$ 5,372,832	\$ 400,000	\$ 225,000,539	\$ 107,811,529	\$ 66,340,005	\$ 38,792,881	#####	\$ 8,018,480
Allegany	8,280,513	4,264,695	169,773	447,844	-	-	2,705,112	293,088	400,000	1,697,413	854,254	124,508	315,349	304,945	98,357
Anne Arundel	60,184,191	30,030,460	1,216,613	1,540,228	3,839,295	23,244,387	1,309	311,898	-	12,330,637	7,149,103	1,789,551	3,347,898	10,135	33,950
Baltimore City	75,333,421	32,055,676	8,583,452	2,321,827	3,645,091	28,542,679	41,244	143,452	-	23,536,821	3,553,576	19,260,837	668,067	52,783	1,559
Baltimore Calvert	83,062,707	36,968,222	6,520,109	2,448,395	6,364,041	30,613,881	18,933	129,126	-	27,642,937	10,934,786	10,844,785	4,219,079	176,268	1,468,019
Caroline	15,004,280	6,956,858	753,867	912,380	-	-	6,293,151	88,023	-	3,238,686	2,068,411	419,728	736,173	6,407	7,968
Carroll	3,535,649	1,313,625	408,180	183,210	59,583	1,493,886	3,399	73,767	-	708,362	408,097	159,892	99,844	6,914	33,616
Cecil	23,204,608	10,875,035	2,439,150	620,658	1,285,864	7,707,894	33,053	242,955	-	6,796,985	3,107,777	1,595,090	1,296,593	171,790	625,735
Charles	12,404,997	5,306,179	524,988	312,463	594,957	5,437,630	-	228,781	-	4,178,948	2,392,243	948,482	672,643	28,995	136,586
Dorchester	22,227,504	9,051,781	2,065,193	1,474,144	1,714,318	7,655,831	664	265,573	-	7,569,088	3,352,520	2,293,790	1,502,572	4,474	415,733
Frederick	3,681,486	1,523,967	248,064	140,665	74,203	1,655,494	-	39,093	-	867,031	394,041	221,625	199,073	7,153	45,139
Garrett	32,294,137	14,645,605	2,797,411	1,482,437	1,295,282	11,853,249	9,549	210,604	-	11,006,071	6,842,999	1,338,053	2,324,738	72,852	427,428
Harford	3,823,200	1,556,097	441,590	132,723	115,368	1,398,252	118,085	61,086	-	883,808	339,248	293,810	195,010	13,634	42,107
Howard	28,381,605	10,708,510	1,652,200	1,081,995	14,447,575	-	-	491,325	-	11,208,864	6,532,266	2,397,476	1,492,039	44,236	742,847
Kent	38,790,550	17,434,907	1,443,350	1,296,046	3,777,336	14,716,643	6,042	116,226	-	19,793,738	11,046,834	4,404,657	3,132,204	70,610	1,139,433
Montgomery	2,275,880	782,489	450,822	33,956	96,609	878,578	15,627	17,798	-	630,284	236,724	216,645	147,581	2,233	27,100
Prince George's	114,868,779	60,138,617	3,786,493	2,823,142	9,956,224	37,404,974	23,906	735,423	-	31,714,886	21,863,055	3,190,838	3,177,814	2,095,345	1,387,834
Queen Anne's	122,706,457	58,709,967	8,434,765	1,604,333	-	-	53,561,581	395,811	-	40,338,310	19,510,700	7,878,061	11,849,641	754,475	345,433
St. Mary's	5,947,521	2,454,715	558,915	228,165	489,395	2,211,786	-	4,545	-	1,596,818	551,076	658,385	311,348	20,766	55,242
Somerset	12,356,133	5,529,565	1,150,726	427,837	205,945	4,977,460	-	64,601	-	3,303,131	1,998,433	490,503	805,444	8,752	-
Talbot	2,493,833	746,591	202,059	120,035	153,389	1,160,412	-	111,346	-	1,088,272	519,142	317,883	207,692	43,554	-
Washington	3,603,197	1,186,658	608,875	160,841	696,640	920,038	-	30,144	-	1,401,342	726,774	229,130	95,029	-	350,409
Wicomico	17,950,780	7,932,330	1,202,708	974,328	835,462	5,797,174	147	1,208,631	-	10,003,143	1,626,068	6,717,859	1,010,448	123,478	525,289
Worcester	10,215,083	4,957,582	547,085	595,626	475,222	3,567,019	2,230	70,320	-	2,500,428	1,218,467	438,563	772,503	15,852	55,042
	6,702,031	2,525,486	294,193	335,081	135,230	3,260,802	112,024	39,215	-	964,537	584,934	109,854	214,101	1,991	53,655

Table 9

Expenditures for Fixed Charges: Maryland Public Schools: 2007 - 2008

Local Education Agency	Total Fixed Charges	Paid by Local Education Agencies								State Share of Teachers' Retirement
		Total Local Cost	Contracted Services	Total Other Charges	Other Purchased Services	Employees' Retirement	Social Security	Other Employee Benefits	Other Charges	
Total State	\$ 2,427,099,163	\$ 1,860,651,473	\$ 457,542	\$1,860,193,930	\$ 12,145,814	\$ 135,321,060	\$ 496,795,271	\$1,199,954,580	\$ 15,977,204	\$ 566,447,690
Allegany	28,232,442	22,090,317	-	22,090,317	-	890,847	5,081,079	12,701,544	3,416,847	6,142,125
Anne Arundel	196,210,716	151,419,545	-	151,419,545	77,274	6,445,713	40,277,085	104,619,473	-	44,791,171
Baltimore City	230,222,278	176,526,400	-	176,526,400	-	10,864,627	48,304,177	117,357,597	-	53,695,878
Baltimore	314,301,708	245,722,974	-	245,722,974	1,245,026	5,867,342	56,226,958	182,138,734	244,914	68,578,734
Calvert	41,734,934	30,038,307	-	30,038,307	-	1,582,005	9,247,028	18,141,898	1,067,376	11,696,627
Caroline	12,562,642	9,237,889	-	9,237,889	241,651	431,065	2,711,893	5,812,280	41,001	3,324,753
Carroll	66,611,485	49,340,192	-	49,340,192	249,398	2,158,553	14,798,681	31,819,580	313,980	17,271,293
Cecil	38,929,763	28,705,417	-	28,705,417	-	1,362,445	8,148,798	19,194,175	-	10,224,346
Charles	58,230,561	42,758,207	-	42,758,207	-	4,139,994	13,782,031	24,725,722	110,460	15,472,354
Dorchester	12,665,299	9,707,538	-	9,707,538	-	819,618	2,534,627	6,353,293	-	2,957,761
Frederick	109,035,267	85,096,890	-	85,096,890	326,934	3,707,929	21,826,408	59,234,003	1,615	23,938,377
Garrett	11,783,415	8,775,119	-	8,775,119	-	418,605	2,375,857	5,936,502	44,156	3,008,296
Harford	105,085,297	81,214,564	-	81,214,564	-	2,990,791	20,023,905	56,198,552	2,001,317	23,870,733
Howard	143,324,153	105,348,517	-	105,348,517	417,187	4,866,867	32,477,093	67,511,590	75,780	37,975,636
Kent	6,019,251	4,340,457	-	4,340,457	-	342,796	1,322,841	2,514,475	160,345	1,678,794
Montgomery	527,306,617	411,799,598	-	411,799,598	8,320,195	64,369,343	98,246,788	240,847,901	15,372	115,507,019
Prince George's	339,488,594	259,744,193	457,542	259,286,651	-	17,557,503	80,641,775	155,462,785	5,624,588	79,744,401
Queen Anne's	18,068,377	13,565,239	-	13,565,239	63,745	604,185	3,690,063	8,851,944	355,301	4,503,138
St. Mary's	42,042,858	31,984,118	-	31,984,118	186,584	1,302,328	8,054,871	22,440,335	-	10,058,740
Somerset	7,610,756	5,625,364	-	5,625,364	254,483	348,055	1,766,941	3,126,350	129,536	1,985,392
Talbot	11,078,512	8,304,415	-	8,304,415	-	472,063	2,093,608	5,738,744	-	2,774,097
Washington	48,150,939	35,641,626	-	35,641,626	71,510	1,978,236	10,973,710	22,618,169	-	12,509,313
Wicomico	38,882,064	29,386,693	-	29,386,693	691,828	1,456,957	7,754,103	17,470,951	2,012,853	9,495,371
Worcester	19,521,234	14,277,893	-	14,277,893	-	343,194	4,434,950	9,137,986	361,764	5,243,341

Table 10

Distribution of Locally-Paid fixed Charges by Category: Maryland Public Schools: 2007 - 2008

Local Education Agency	Total Locally-Paid Fixed Charges	Administration	Mid-level Administration	Instruction	Special Education	Student Personnel Services	Health Services	Student Transportation	Operation of Plant	Maintenance of Plant	Community Services	Capital Outlay
Total State	\$ 1,860,651,555	\$ 63,213,078	\$172,107,644	\$ 1,088,753,446	\$ 283,051,237	\$17,238,217	\$ 12,539,308	\$ 71,196,059	\$111,643,057	\$ 35,431,282	\$2,082,123	\$ 3,396,104
Allegany	22,090,317	452,322	1,973,766	13,028,594	3,461,327	147,296	-	346,220	2,352,618	328,175	-	-
Anne Arundel	151,419,545	5,249,163	14,985,458	94,437,132	23,060,129	1,221,005	-	1,361,156	8,373,999	1,993,529	8,306	729,668
Baltimore City	176,526,400	9,040,311	17,204,388	103,211,758	31,568,172	269,810	-	1,391,784	12,181,680	1,313,102	4,665	340,729
Baltimore	245,722,974	7,764,294	22,645,617	142,608,347	39,926,109	2,528,402	4,032,852	9,638,255	12,025,034	3,556,870	143,340	853,853
Calvert	30,038,307	895,571	1,984,530	17,659,258	5,281,534	185,892	380,236	376,816	2,256,116	676,230	294,495	47,629
Caroline	9,237,889	234,144	968,938	5,881,252	1,158,821	188,057	153,896	231,934	321,070	99,365	411	-
Carroll	49,340,192	1,233,504	4,723,713	29,908,236	6,603,965	171,287	660,411	372,158	3,964,119	1,469,458	27,339	206,002
Cecil	28,705,417	822,571	3,186,312	16,968,267	4,881,500	203,100	377,279	202,941	1,372,998	619,004	6,554	64,893
Charles	42,758,207	3,595,637	3,212,495	25,143,758	4,597,388	469,228	-	141,170	4,106,283	1,185,366	184,126	122,756
Dorchester	9,707,538	255,413	1,027,771	6,401,795	1,171,409	135,176	8,061	133,177	420,485	109,450	-	44,801
Frederick	85,096,972	2,026,920	7,959,162	53,096,611	9,082,031	681,596	38,690	4,064,260	5,414,104	2,402,852	21,811	308,934
Garrett	8,775,119	224,762	561,279	5,697,275	1,038,206	161,776	116,106	62,162	716,687	146,881	49,985	-
Harford	81,214,564	2,081,565	6,106,762	46,990,899	13,807,901	352,011	1,257,310	2,721,869	5,400,322	2,457,067	38,719	138
Howard	105,348,517	1,792,661	10,067,139	64,196,610	19,516,006	567,103	1,102,091	274,582	4,232,807	2,681,925	733,572	184,022
Kent	4,340,457	249,637	417,367	2,050,139	544,679	46,792	495	391,357	495,789	137,304	6,898	-
Montgomery	411,799,598	12,041,781	38,229,634	251,364,515	60,725,655	3,408,756	4,993	20,451,333	18,456,413	6,709,725	406,793	-
Prince George's	259,744,193	11,387,251	23,526,674	123,696,148	37,539,848	5,171,028	3,142,195	26,530,187	21,599,702	7,077,971	73,190	-
Queen Anne's	13,565,239	375,335	1,186,722	8,719,453	1,908,077	108,964	150,280	254,873	688,277	156,328	16,930	-
St. Mary's	31,984,118	1,057,765	2,941,118	19,021,394	4,213,503	312,081	489,188	405,236	2,433,434	917,848	9,122	183,430
Somerset	5,625,364	98,265	549,149	3,580,051	688,846	221,316	69,271	79,020	191,528	129,660	-	18,258
Talbot	8,304,415	220,389	878,643	4,929,832	894,322	37,294	-	535,717	507,879	300,338	-	-
Washington	35,641,626	1,005,559	3,666,250	22,624,449	4,623,058	221,307	11,747	1,057,258	1,900,202	389,562	52,543	89,692
Wicomico	29,386,693	830,797	2,754,243	18,179,210	4,593,910	361,839	305,234	106,993	1,638,303	435,878	2,351	177,936
Worcester	14,277,893	277,463	1,350,515	9,358,465	2,164,841	67,101	238,973	65,599	593,209	137,395	974	23,361

Table 11

Expenditures for Community Services: Maryland Public Schools: 2007 - 2008

Local Education Agency	Total Community Services	Salaries and Wages	Contracted Services	Supplies and Materials	Other Charges	Equipment	Other Transfers	Private Schools Program **
Total State	\$ 19,663,955	\$ 10,420,968	\$ 4,298,273	\$ 3,121,205	\$ 1,276,518	\$ 527,335	\$ 19,655	\$ -
Allegany	-	-	-	-	-	-	-	-
Anne Arundel	253,186	53,508	51,961	141,158	6,559	-	-	-
Baltimore City	688,939	36,161	333,481	315,563	3,734	-	-	-
Baltimore	888,854	564,986	81,723	212,101	3,035	19,463	7,547	-
Calvert	1,104,268	753,572	206,158	80,485	47,613	11,399	5,042	-
Caroline	11,428	5,151	552	5,465	232	-	27	-
Carroll	289,401	289,401	-	-	-	-	-	-
Cecil	304,801	25,328	279,032	441	-	-	-	-
Charles	2,654,447	737,210	1,564,458	305,893	30,100	16,786	-	-
Dorchester	-	-	-	-	-	-	-	-
Frederick	984,458	276,570	2,650	593,422	10,829	100,988	-	-
Garrett	212,720	194,209	5,386	10,154	2,972	-	-	-
Harford	450,417	334,113	-	116,304	-	-	-	-
Howard	5,961,961	2,762,012	1,339,696	606,736	952,300	301,217	-	-
Kent	76,151	34,491	32,586	-	9,075	-	-	-
Montgomery	2,031,013	1,517,192	50,445	362,379	86,197	14,800	-	-
Prince George's	2,753,932	2,330,635	126,089	280,924	16,284	-	-	-
Queen Anne's	62,166	50,388	-	5,053	6,726	-	-	-
St. Mary's	164,780	51,469	76,723	27,317	9,271	-	-	-
Somerset	-	-	-	-	-	-	-	-
Talbot	303,926	122,139	90,538	32,791	44,404	7,015	7,040	-
Washington	242,851	240,308	-	2,543	-	-	-	-
Wicomico	211,366	29,236	56,797	22,476	47,190	55,668	-	-
Worcester	12,890	12,890	-	-	-	-	-	-

Note:** This column is a memorandum presentation of the Federal funds transfer to private schools not included in the Maryland Public Schools Expenditures.

Table 12

Expenditures for Current Capital Outlay*: Maryland Public Schools: 2007 - 2008

Local Education Agency	Total Capital Outlay**	Salaries and Wages	Contracted Services	Supplies and Materials	Other Charges	Land, Buildings, and Equipment				Interfund Transfers
						Total Land, Buildings, and Equipment	Land	Buildings	Equipment	
Total State	\$ 31,877,081	\$ 11,873,626	\$ 6,718,656	\$ 1,067,667	\$ 1,864,113	\$ 10,353,019	\$ 246,831	\$ 3,095,343	\$ 7,010,844	\$ -
Allegany	384,565	-	396	-	384,169	-	-	-	-	-
Anne Arundel	2,813,503	2,616,704	10,181	172,140	6,016	8,462	-	-	8,462	-
Baltimore City	2,905,549	1,317,509	1,485,249	78,067	23,877	848	-	848	-	-
Baltimore	3,039,642	2,624,976	8,721	29,761	123,743	252,441	-	-	252,441	-
Calvert	1,197,646	184,798	86,231	171	926,446	-	-	-	-	-
Caroline	267,291	-	31,636	-	-	235,655	2,995	232,660	-	-
Carroll	824,365	745,617	55,629	5,990	12,474	4,655	-	-	4,655	-
Cecil	261,222	250,790	2,563	2,767	5,103	-	-	-	-	-
Charles	3,242,013	402,150	1,258,916	177,091	1,274	1,402,582	-	214,627	1,187,955	-
Dorchester	170,732	156,816	2,013	3,766	8,137	-	-	-	-	-
Frederick	1,891,914	1,014,329	256,698	26,315	26,269	568,301	6,519	549,812	11,970	-
Garrett	259,000	-	244,214	14,786	-	-	-	-	-	-
Harford	743,475	1,680	472,825	-	268,970	-	-	-	-	-
Howard	950,941	757,985	113,738	18,108	6,110	55,000	-	-	55,000	-
Kent	87,037	-	-	-	-	87,037	-	87,037	-	-
Montgomery	-	-	-	-	-	-	-	-	-	-
Prince George's	917,189	318,471	565,925	17,963	-	14,830	-	-	14,830	-
Queen Anne's	-	-	-	-	-	-	-	-	-	-
St. Mary's	1,060,767	453,272	20,891	41,731	16,671	528,201	-	-	528,201	-
Somerset	1,061,504	29,747	75,083	-	48,178	908,496	70,499	422,144	415,852	-
Talbot	-	-	-	-	-	-	-	-	-	-
Washington	2,043,854	374,383	122,306	11,942	6,110	1,529,113	-	1,527,618	1,495	-
Wicomico	7,155,769	524,944	1,806,833	459,309	-	4,364,683	-	-	4,364,683	-
Worcester	599,103	99,454	98,608	7,760	566	392,715	166,819	60,597	165,299	-

*Includes expenditures for facilities acquisition and construction services which were reported under Administration prior to FY 1998

**Excludes Interfund Transfers

Table 13

Expenditures for Food Service: Maryland Public Schools: 2007 - 2008

Local Education Agency	Total Food Service Fund	Salaries and Wages	Contracted Services					Supplies and Materials			
			Total Contracted Services	Rent	Outside Food Service	Independent Audit	Other	Total Supplies & Materials	Food	Donated Commodities	Food Supplies
Total State	\$304,587,471	\$112,986,033	\$ 10,273,582	\$ 671,021	\$ 2,997,605	\$ 28,820	\$ 6,576,136	\$126,020,631	\$110,898,832	\$ 6,094,751	\$ 4,991,779
Allegany	5,739,588	2,219,738	230,991	41,952	-	-	189,039	1,916,917	1,645,601	-	36,668
Anne Arundel	20,904,350	6,938,876	1,284,801	22,740	-	4,182	1,257,879	7,823,038	7,256,815	-	408,633
Baltimore City	31,417,407	11,203,614	886,941	-	-	-	886,941	13,820,207	12,837,577	805,504	-
Baltimore	35,509,065	15,177,860	917,016	135,594	-	-	781,422	14,524,077	13,303,544	-	1,046,811
Calvert	5,666,521	2,323,364	56,614	-	-	-	56,614	2,265,699	1,844,442	212,000	107,375
Caroline	2,265,222	917,237	50,661	-	-	2,000	48,661	965,833	-	-	83,407
Carroll	6,985,165	2,873,263	4,454	-	-	-	4,454	2,728,646	2,470,111	-	126,683
Cecil	6,267,427	2,279,253	98,603	2,952	-	-	95,651	2,844,607	2,497,749	-	147,268
Charles	9,812,172	3,567,224	90,358	-	-	-	90,358	4,669,567	3,469,784	488,214	266,683
Dorchester	2,276,237	787,179	33,538	-	-	1,425	32,113	965,327	787,069	97,228	78,577
Frederick	11,903,086	4,170,473	138,675	-	112,127	1,035	25,513	4,405,157	4,088,139	-	174,957
Garrett	2,781,728	1,133,887	87,435	-	-	6,350	81,085	1,070,509	967,968	-	19,814
Harford	13,769,788	5,122,921	242,709	-	-	7,828	234,881	6,472,768	5,933,461	-	-
Howard	11,398,874	3,950,103	357,852	-	-	-	357,852	4,397,289	4,305,163	-	-
Kent	1,114,996	464,316	55,651	-	-	-	55,651	546,095	434,285	-	53,001
Montgomery	43,893,770	17,576,177	1,284,116	467,130	674,004	-	142,982	15,340,399	13,585,225	-	1,713,666
Prince George's	64,020,409	22,658,259	1,944,804	-	-	-	1,944,804	28,647,462	28,523,352	-	-
Queen Anne's	2,367,861	15,588	2,285,104	-	2,211,474	-	73,630	46,833	-	-	9,474
St. Mary's	5,733,881	2,261,661	36,312	653	-	-	35,659	2,470,625	2,252,886	-	137,581
Somerset	1,318,727	517,848	15,877	-	-	-	15,877	644,846	521,538	63,844	46,982
Talbot	1,768,790	512,829	29,055	-	-	2,000	27,055	776,749	651,437	64,304	59,029
Washington	9,093,329	3,317,805	101,504	-	-	-	101,504	4,496,758	-	4,230,948	212,323
Wicomico	6,085,048	2,108,346	38,232	-	-	4,000	34,232	2,999,479	2,588,697	-	178,607
Worcester	2,494,032	888,212	2,278	-	-	-	2,278	1,181,744	933,987	132,708	84,240

Table 13 (Continued)

Expenditures for Food Service: Maryland Public Schools: 2007 - 2008

Materials Other Supplies	Local Education Agency	Other Charges							Equipment	Depreciation	Transfers	Depreciation Memorandum Only
		Other Purchased Services	Employees' Retirement	Social Security	Other Employee Benefits	Energy Services	Other Miscellaneous Charges					
\$ 4,035,269	Total State	\$ 650,817	\$ 5,236,881	\$ 7,159,746	\$35,940,642	\$ 18,415	\$ 1,944,621	\$ 1,949,716	\$ 519,035	\$2,406,388	\$ 1,290,681	
234,647	Allegany	-	100,000	169,810	863,100	-	9,962	229,070	-	-	-	
157,590	Anne Arundel	126,375	495,207	511,445	3,456,806	-	199,455	68,347	-	-	-	
177,126	Baltimore City	35,237	-	-	5,364,248	-	107,159	-	-	-	-	
173,722	Baltimore	101,909	82,161	1,122,949	3,260,709	-	70,489	-	251,895	251,895	-	
101,882	Calvert	-	181,241	177,676	607,849	-	22,584	31,494	-	-	89,415	
882,426	Caroline	3,671	68,436	65,798	163,816	-	15,160	14,611	61,310	-	-	
131,851	Carroll	1,534	222,153	209,588	827,261	-	29,714	88,552	-	-	-	
199,589	Cecil	22,571	138,766	169,485	240,241	-	17,572	201,836	-	254,493	-	
444,887	Charles	21,266	433,991	253,814	682,327	-	65,684	27,941	-	-	-	
2,453	Dorchester	14,324	-	60,219	405,107	-	-	10,543	2,417	-	-	
142,061	Frederick	29,275	275,163	252,940	1,964,058	-	664,045	3,300	-	-	-	
82,727	Garrett	23,811	83,815	85,403	243,139	-	45,229	8,500	-	-	-	
539,307	Harford	48,472	198,600	398,404	1,036,180	-	4,514	245,219	-	-	-	
92,126	Howard	10,486	-	-	2,668,809	-	-	14,335	-	-	-	
58,809	Kent	-	-	31,647	-	-	12,461	4,826	-	-	-	
41,507	Montgomery	118,836	604,123	1,316,075	7,243,256	-	94,339	316,450	-	-	1,159,360	
124,110	Prince George's	-	1,809,535	1,627,095	4,685,462	-	192,061	555,731	-	1,900,000	-	
37,359	Queen Anne's	557	-	-	-	-	1,039	18,740	-	-	-	
80,157	St. Mary's	17,853	154,121	164,753	416,799	-	211,758	-	87,064	-	-	
12,482	Somerset	-	17,590	38,374	66,832	-	9,147	8,213	-	-	-	
1,978	Talbot	3,617	37,332	36,421	270,795	3,389	7,142	91,462	-	-	-	
53,487	Washington	5,251	245,653	246,345	652,565	15,026	12,422	-	116,349	-	-	
232,175	Wicomico	65,270	88,995	152,526	617,334	-	4,320	10,546	-	-	41,906	
30,808	Worcester	502	-	68,980	203,950	-	148,367	-	-	-	-	

Table 14

Expenditures for School Construction: Maryland Public Schools: 2007 - 2008

Local Education Agency	Total School Construction	Salaries and Wages	Contracted Services	Supplies and Materials	Other Charges	Land, Buildings, and Equipment			
						Total	Land Improvement	Addition Buildings & Equipment	Remodeling Buildings & Equipment
Total State	\$ 1,243,765,333	\$ 15,181,431	\$ 825,433,290	\$ 23,598,938	\$ 201,670,537	\$ 177,881,138	\$ 3,267,093	\$ 127,957,459	\$ 46,656,586
Allegany	11,599,439	-	-	-	8,456,822	3,142,617	15,096	985,033	2,142,488
Anne Arundel	105,313,349	-	91,161,434	10,142,353	-	4,009,562	-	4,009,562	-
Baltimore City	142,369,540	-	62,813,482	7,910,586	71,645,471	-	-	-	-
Baltimore	-	-	-	-	-	-	-	-	-
Calvert	22,279,109	-	-	-	-	22,279,109	-	22,279,109	-
Caroline	2,403,163	-	330,951	-	-	2,072,212	1,103,494	968,718	-
Carroll	63,843,433	-	62,306,641	676,414	293,928	566,450	-	334,300	232,149
Cecil	18,279,402	-	16,759,314	420,068	-	1,100,021	-	1,100,021	-
Charles	38,802,163	15,779	36,102,009	1,037,025	5,761	1,641,589	1,044,081	593,442	4,066
Dorchester	9,518,798	-	-	80,345	-	9,438,453	-	9,438,453	-
Frederick	61,639,412	447,664	57,001,839	-	-	4,189,909	-	4,189,909	-
Garrett	2,150,090	-	2,149,219	-	-	871	-	-	871
Harford	96,141,847	70,373	83,039,807	2,663,231	-	10,368,436	-	4,681,098	5,687,338
Howard	76,054,114	-	71,012,807	-	-	5,041,307	-	5,041,307	-
Kent	2,839,677	-	-	-	-	2,839,677	-	2,839,677	-
Montgomery	323,012,440	14,634,960	183,266,240	-	96,226,388	28,884,852	-	12,782,498	16,102,353
Prince George's	131,570,427	-	104,699,184	-	12,882,651	13,988,592	-	13,597,396	391,196
Queen Anne's	16,164,230	-	3,692,579	371,745	10,814,945	1,284,962	-	1,284,962	-
St. Mary's	16,489,801	-	-	295,492	-	16,194,308	362,293	5,199,599	10,632,417
Somerset	6,706,478	-	-	-	-	6,706,478	35,000	6,671,478	-
Talbot	12,170,836	-	-	-	-	12,170,836	707,128	-	11,463,708
Washington	49,564,952	-	49,292,723	178	255,137	16,914	-	16,914	-
Wicomico	10,450,302	-	-	-	1,089,433	9,360,869	-	9,360,869	-
Worcester	24,402,330	12,656	1,805,060	1,500	-	22,583,114	-	22,583,114	-

Table 15

Expenditures for Debt Service: Maryland Public Schools: 2007 - 2008

Local Education Agency	Total Debt Service	Other Charges	Principal				Interest			
			Total Principal	Long-term Bonds	Short Term Loan	State Loans	Total Interest	Long-term Bonds	Short Term Loan	State Loans
Total State	\$ 412,939,315	\$ 8,762,703	\$ 271,083,112	\$ 260,351,020		\$ 10,732,092	\$ 133,093,500	\$ 133,027,671	\$ 65,829	
Allegany	1,895,293	-	1,351,624	1,351,624		-	543,669	543,669	-	
Anne Arundel	43,067,148	-	32,352,584	21,638,019		10,714,565	10,714,564	10,714,564	-	
Baltimore City	7,541,966	-	4,735,000	4,735,000		-	2,806,966	2,806,966	-	
Baltimore	26,157,688	-	14,417,000	14,417,000		-	11,740,688	11,740,688	-	
Calvert	5,330,660	-	3,847,576	3,847,576		-	1,483,084	1,483,084	-	
Caroline	990,398	-	647,126	647,126		-	343,272	343,272	-	
Carroll	9,597,763	-	7,021,619	7,021,619		-	2,576,144	2,576,144	-	
Cecil	7,950,661	-	3,076,990	3,076,990		-	4,873,671	4,873,671	-	
Charles	4,263,411	-	3,256,376	3,256,376		-	1,007,035	1,007,035	-	
Dorchester	1,314,433	-	942,505	942,505		-	371,929	371,929	-	
Frederick	23,762,523	-	14,078,024	14,078,024		-	9,684,499	9,684,499	-	
Garrett*	227,424	25	145,652	128,125		17,527	81,748	81,688	59	
Harford	11,196,145	-	6,580,340	6,580,340		-	4,615,805	4,615,805	-	
Howard	32,397,834	-	19,851,894	19,851,894		-	12,545,940	12,545,940	-	
Kent	-	-	-	-		-	-	-	-	
Montgomery	152,457,765	2,608,109	114,501,196	114,501,196		-	35,348,460	35,348,460	-	
Prince George's	46,340,626	-	24,383,796	24,383,796		-	21,956,830	21,956,830	-	
Queen Anne's	12,309,138	6,154,569	3,643,540	3,643,540		-	2,511,029	2,511,029	-	
St. Mary's	6,474,086	-	4,292,070	4,292,070		-	2,182,016	2,182,016	-	
Somerset**	713,846	-	453,983	453,983		-	259,863	194,093	65,770	
Talbot	2,463,943	-	1,162,078	1,162,078		-	1,301,865	1,301,865	-	
Washington	4,619,313	-	2,864,859	2,864,859		-	1,754,454	1,754,454	-	
Wicomico	7,544,028	-	5,148,886	5,148,886		-	2,395,142	2,395,142	-	
Worcester	4,323,223	-	2,328,395	2,328,395		-	1,994,828	1,994,828	-	

* Garrett County Board of Education carries the debt services of State Loan and Short Term Loan. The County Government is servicing the Long Term Debt..

** Somerset County Public Schools Debt Expenditures were Long Term and Short Term Bank Loans handed down from Somerset County Commissioners.

Table 16

Current Expense Fund Expenditures by Object: Maryland Public Schools: 2007 - 2008

Local Education Agency	Total Current Expenditures	Salaries and Wages	Contracted Services	Supplies and Materials	Other Charges	Equipment	Transfers *
Total State	\$ 10,907,776,805	\$ 6,678,207,331	\$ 682,883,115	\$ 364,908,443	\$ 2,235,542,199	\$ 114,225,317	\$ 832,010,400
Allegany	117,126,418	66,655,464	8,376,505	4,327,013	26,254,997	2,651,605	8,860,834
Anne Arundel	866,746,231	538,192,661	49,219,272	25,450,691	183,623,556	3,281,612	66,978,438
Baltimore City	1,190,912,323	657,841,725	151,558,603	34,539,914	218,416,404	11,611,025	116,944,652
Baltimore	1,266,382,298	756,927,466	51,655,063	46,006,761	287,600,597	22,251,844	101,940,567
Calvert	199,699,759	125,728,260	13,864,903	5,607,184	39,139,874	2,497,912	12,861,625
Caroline	60,604,845	36,694,430	4,319,223	2,518,623	11,798,397	1,302,697	3,971,475
Carroll	319,999,528	198,356,541	25,005,718	9,473,829	60,682,080	2,210,535	24,270,824
Cecil	180,618,569	109,800,193	13,587,776	5,090,286	36,100,420	1,679,093	14,360,801
Charles	310,365,986	187,524,087	33,396,759	14,517,917	53,408,842	3,052,109	18,466,273
Dorchester	56,405,333	33,951,997	4,623,504	2,267,919	12,390,617	183,735	2,987,560
Frederick	467,308,609	293,912,537	15,644,672	22,067,935	101,081,096	5,466,969	29,135,399
Garrett	54,437,888	31,666,088	5,435,075	1,961,005	10,969,720	605,183	3,800,818
Harford	448,646,923	268,960,710	29,372,742	15,290,158	97,540,457	4,037,205	33,445,652
Howard	671,964,129	423,260,026	49,698,756	23,228,669	127,070,217	3,011,011	45,695,450
Kent	28,787,984	17,114,450	3,252,164	798,278	5,689,855	234,236	1,699,001
Montgomery	2,042,493,014	1,317,742,692	31,195,670	55,110,179	469,528,913	15,305,191	153,610,370
Prince George's	1,756,151,603	1,092,556,234	126,625,825	59,082,683	321,606,575	18,835,163	137,445,124
Queen Anne's	82,688,501	49,496,338	7,087,646	2,955,570	17,256,144	457,009	5,435,793
St. Mary's	181,114,697	107,623,345	15,113,169	6,924,799	38,941,963	893,619	11,617,801
Somerset	40,726,485	23,718,651	3,897,574	1,727,780	7,798,151	1,598,938	1,985,392
Talbot	47,770,236	29,118,618	1,942,112	2,229,273	10,390,888	1,122,946	2,966,400
Washington	244,980,495	146,868,042	16,715,407	13,339,039	44,384,718	5,692,857	17,980,433
Wicomico	175,522,045	104,356,354	14,081,064	6,903,602	35,033,595	5,022,974	10,124,457
Worcester	96,322,906	60,140,421	7,213,915	3,489,337	18,834,124	1,219,849	5,425,259

NOTE: * Includes state share of teachers' retirement, interfund transfers and transfers between Maryland LEAs