



Selected Financial Data Maryland Public Schools 2013 - 2014

Part 1 – Revenue, Wealth, and Effort

Maryland State Department of Education
Local Financial Reporting Office
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**Selected Financial Data
Maryland Public Schools
2013 - 2014
Part 1 - Revenue, Wealth, & Effort**

INTRODUCTION

Selected Financial Data is an annual four-part publication of the Maryland State Department of Education. Part 1 includes information about the sources of funding for the local education agencies (LEAs) of Maryland. Part 2 contains expenditure information, reported by expenditure object within state expenditure category. Part 3 provides per pupil cost information about the expenditure categories of the LEAs, and Part 4 is a ten-year summary of selected information from Parts 1-3.

OVERVIEW

Maryland 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*. 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. Revenue for the Trust and Agency Funds and the Student Activity Fund are not included in the tables that follow.

HIGHLIGHTS

- Revenue and other non-revenue sources for Maryland public elementary and secondary education per year now exceed \$14 billion. Only a decade ago, the total annual revenue was just over \$9.9 billion.
- The revenue from state sources has increased from last year \$6.11 billion to \$6.26 billion. The percentage of revenue from state sources in fiscal year 2014 is 43.6%, an increase of 0.02 percentage points when compared to last year's distribution.
- The percentage of revenue from local sources has increased from 49.4% to 49.6%. The percentage of revenue from federal sources has decreased from 5.9% to 5.8%, a decrease of 0.1 percentage points.
- State Foundation Programs, Compensatory Education Program, Guaranteed Tax Based Programs, Limited English Proficiency Programs, Disabled Student Programs, together representing 74.3% of the total state aid for Current Expenses, was distributed by formulas inversely proportional to local district wealth.

DEFINITIONS

Current Expense Fund - the fund used to account for the basic and routine 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. The parent government is responsible for Debt issuance and repayment for LEA under its jurisdiction, 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.

Food Service Fund - the fund for reporting the operations of food service programs for children and adults, including operation of kitchen equipment, preparation of food, cleaning and storage of equipment, and food delivery.

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

Nonrevenue - funds that represent exchanges of property for cash or resources that incur future obligations. Examples are sale of equipment, net insurance recovery, sale of bonds, loans, and transfers of funds between or within LEAs.

School Construction Fund - the fund for recording all transactions relating to major school construction or remodeling projects.

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.

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Table 1

Revenue from All Sources* for Maryland Public Schools: 2013 - 2014

Local Education Agency	Total Revenue and Nonrevenue	Local		State	Federal	Non-revenue	Percent from Each Source			
		Appropriation	Other**				Local	State	Federal	Non-revenue
Total State	\$14,030,937,206	\$ 6,693,752,311	\$262,640,016	\$ 6,126,352,300	\$ 818,690,331	\$129,502,249	49.58%	43.66%	5.83%	0.92%
Allegany	131,399,119	29,893,525	1,925,916	84,903,722	12,617,329	2,058,627	24.22	64.62	9.60	1.57
Anne Arundel	1,225,652,471	667,544,769	13,741,408	428,099,483	55,957,617	60,309,195	55.59	34.93	4.57	4.92
Baltimore City	1,458,750,584	284,047,691	17,153,535	985,859,214	171,690,144	-	20.65	67.58	11.77	-
Baltimore	1,633,813,903	814,836,042	17,422,440	686,220,988	96,105,226	19,229,207	50.94	42.00	5.88	1.18
Calvert	241,816,669	125,954,451	5,909,383	99,547,620	10,044,892	360,323	54.53	41.17	4.15	0.15
Caroline	75,750,249	13,416,327	3,355,706	51,847,808	7,126,857	3,550	22.14	68.45	9.41	0.00
Carroll	377,280,674	193,251,335	4,691,687	164,572,780	13,300,978	1,463,894	52.47	43.62	3.53	0.39
Cecil	212,785,380	77,613,523	10,647,896	111,350,329	13,173,632	-	41.48	52.33	6.19	-
Charles	416,416,399	199,369,232	8,039,305	190,238,264	18,769,599	-	49.81	45.68	4.51	-
Dorchester	68,821,758	21,042,487	1,353,512	39,838,333	6,587,426	-	32.54	57.89	9.57	-
Frederick	613,721,371	284,753,945	28,285,971	278,610,395	22,071,060	-	51.01	45.40	3.60	-
Garrett	56,705,728	26,213,138	1,268,671	24,160,775	4,732,785	330,359	48.46	42.61	8.35	0.58
Harford	553,309,964	259,851,896	12,154,495	241,228,513	27,420,729	12,654,332	49.16	43.60	4.96	2.29
Howard	937,939,950	601,934,333	12,267,703	298,579,939	24,068,186	1,089,789	65.48	31.83	2.57	0.12
Kent	33,050,821	17,250,612	534,050	12,221,932	2,964,266	79,961	53.81	36.98	8.97	0.24
Montgomery	2,823,137,625	1,888,536,945	32,901,255	789,790,271	111,692,775	216,379	68.06	27.98	3.96	0.01
Prince George's	2,025,991,209	748,891,502	75,433,995	1,058,170,873	141,774,840	1,720,000	40.69	52.23	7.00	0.08
Queen Anne's	100,530,380	51,011,591	2,389,644	41,834,815	5,291,112	3,218	53.12	41.61	5.26	0.00
St. Mary's	238,886,122	100,149,906	4,493,233	116,658,615	16,796,931	787,437	43.80	48.83	7.03	0.33
Somerset	50,236,514	9,740,392	329,327	29,621,272	4,938,798	5,606,724	20.04	58.96	9.83	11.16
Talbot	60,187,995	38,826,694	1,391,810	15,634,552	4,325,646	9,293	66.82	25.98	7.19	0.02
Washington	328,495,899	109,827,181	3,948,887	184,050,309	22,446,150	8,223,371	34.64	56.03	6.83	2.50
Wicomico	247,422,027	50,194,602	1,914,473	162,778,768	17,177,595	15,356,589	21.06	65.79	6.94	6.21
Worcester	118,834,392	79,600,190	1,085,715	30,532,728	7,615,759	-	67.90	25.69	6.41	-

* Includes revenue from the following funds: Current Expense, School Construction, Debt Service, and Food Service.

** Includes the following: tuition, transportation fees, transfers from school units in other states, and other miscellaneous revenue.

Table 2

Revenue from All Sources for Current Expenses*: Maryland Public Schools: 2013 - 2014
(Including State-Paid Teachers' Retirement)

Local Education Agency	Total Revenue and Nonrevenue	Revenue					Percent from Each Source			
		Local		State	Federal	Non-revenue	Local	State	Federal	Non-revenue
		Appropriation	Other**							
Total State	\$ 12,100,614,770	\$ 5,603,816,545	\$ 92,858,256	\$ 5,822,527,353	\$ 582,089,355	\$ (676,739)	47.08%	48.12%	4.81%	-0.01%
Allegany	123,222,722	29,770,045	698,812	83,203,978	9,458,989	90,899	24.73	67.52	7.68	0.07
Anne Arundel	1,020,905,911	596,454,600	2,831,443	380,483,513	40,908,144	228,212	58.70	37.27	4.01	0.02
Baltimore City	1,349,927,826	264,557,199	15,127,954	968,631,938	133,577,891	(31,967,156)	20.72	71.75	9.90	(2.37)
Baltimore	1,462,293,283	712,086,091	4,522,940	660,459,299	66,478,424	18,746,529	49.01	45.17	4.55	1.28
Calvert	218,601,719	113,394,429	1,657,819	95,016,017	8,173,131	360,323	52.63	43.47	3.74	0.16
Caroline	69,314,783	13,416,327	645,220	50,203,284	5,049,952	-	20.29	72.43	7.29	-
Carroll	339,500,241	170,412,791	1,199,695	156,061,146	10,437,632	1,388,976	50.55	45.97	3.07	0.41
Cecil	191,238,395	72,848,292	683,149	108,635,127	9,071,828	-	38.45	56.81	4.74	-
Charles	351,541,353	156,862,000	2,598,323	179,500,300	12,580,731	-	45.36	51.06	3.58	-
Dorchester	61,315,922	18,359,680	752,821	37,602,318	4,601,103	-	31.17	61.33	7.50	-
Frederick	525,427,662	227,713,100	22,611,892	258,773,337	16,329,333	-	47.64	49.25	3.11	-
Garrett	53,998,478	26,201,544	416,136	24,004,389	3,374,905	1,505	49.29	44.45	6.25	0.00
Harford	482,057,564	221,300,729	4,725,007	230,419,111	19,273,606	6,339,112	46.89	47.80	4.00	1.32
Howard	795,416,718	497,485,719	6,211,290	272,535,931	18,093,989	1,089,789	63.32	34.26	2.27	0.14
Kent	31,602,540	17,196,312	242,422	12,016,236	2,147,570	-	55.18	38.02	6.80	-
Montgomery	2,276,871,894	1,448,376,344	8,895,253	745,395,735	73,988,183	216,379	64.00	32.74	3.25	0.01
Prince George's	1,763,495,720	624,259,952	14,261,064	1,033,448,334	91,526,371	-	36.21	58.60	5.19	-
Queen Anne's	91,558,315	48,131,684	901,911	38,208,773	4,312,729	3,218	53.55	41.73	4.71	0.00
St. Mary's	211,698,386	89,910,980	1,325,377	106,556,211	13,118,381	787,437	43.10	50.33	6.20	0.37
Somerset	42,580,314	9,463,487	126,706	29,366,367	3,623,754	-	22.52	68.97	8.51	-
Talbot	54,486,129	35,169,861	768,032	15,344,394	3,194,549	9,293	65.96	28.16	5.86	0.02
Washington	286,978,554	94,453,580	651,623	176,561,137	14,936,350	375,864	33.14	61.52	5.20	0.13
Wicomico	189,451,242	40,520,465	529,145	134,679,700	12,069,052	1,652,881	21.67	71.09	6.37	0.87
Worcester	107,129,095	75,471,334	474,223	25,420,777	5,762,762	-	70.89	23.73	5.38	-

* Excludes federal revenue and state revenue for food service operations; excludes sale of meals and value of USDA commodities.

** Includes the following: tuition, transportation fees, transfers from school units in other states, and other miscellaneous revenue.

Table 3

Revenue from All Sources for Current Expenses*: Maryland Public Schools: 2013 - 2014
(Excluding State-Paid Teachers' Retirement)

Local Education Agency	Total Revenue and Nonrevenue	Revenue					Non-revenue	Percent from Each Source			
		Local		State	Federal	Non-revenue		Local	State	Federal	Non-revenue
		Appropriation	Other**								
Total State	\$ 11,434,978,602	\$ 5,603,816,545	\$ 92,858,256	\$ 5,156,891,185	\$ 582,089,355	\$ (676,739)	49.82%	45.10%	5.09%	-0.01%	
Allegany	116,044,827	29,770,045	698,812	76,026,083	9,458,989	90,899	26.26	65.51	8.15	0.08	
Anne Arundel	964,671,228	596,454,600	2,831,443	324,248,830	40,908,144	228,212	62.12	33.61	4.24	0.02	
Baltimore City	1,285,515,918	264,557,199	15,127,954	904,220,030	133,577,891	(31,967,156)	21.76	70.34	10.39	(2.49)	
Baltimore	1,383,581,039	712,086,091	4,522,940	581,747,055	66,478,424	18,746,529	51.79	42.05	4.80	1.35	
Calvert	204,915,028	113,394,429	1,657,819	81,329,326	8,173,131	360,323	56.15	39.69	3.99	0.18	
Caroline	65,439,122	13,416,327	645,220	46,327,623	5,049,952	-	21.49	70.79	7.72	-	
Carroll	319,941,988	170,412,791	1,199,695	136,502,893	10,437,632	1,388,976	53.64	42.66	3.26	0.43	
Cecil	179,370,985	72,848,292	683,149	96,767,717	9,071,828	-	40.99	53.95	5.06	-	
Charles	331,621,806	156,862,000	2,598,323	159,580,753	12,580,731	-	48.08	48.12	3.79	-	
Dorchester	58,039,634	18,359,680	752,821	34,326,030	4,601,103	-	32.93	59.14	7.93	-	
Frederick	496,196,862	227,713,100	22,611,892	229,542,537	16,329,333	-	50.45	46.26	3.29	-	
Garrett	50,831,240	26,201,544	416,136	20,837,151	3,374,905	1,505	52.36	40.99	6.64	0.00	
Harford	455,383,238	221,300,729	4,725,007	203,744,785	19,273,606	6,339,112	49.63	44.74	4.23	1.39	
Howard	745,915,242	497,485,719	6,211,290	223,034,455	18,093,989	1,089,789	67.53	29.90	2.43	0.15	
Kent	29,894,604	17,196,312	242,422	10,308,300	2,147,570	-	58.33	34.48	7.18	-	
Montgomery	2,142,892,833	1,448,376,344	8,895,253	611,416,674	73,988,183	216,379	68.00	28.53	3.45	0.01	
Prince George's	1,675,667,052	624,259,952	14,261,064	945,619,666	91,526,371	-	38.11	56.43	5.46	-	
Queen Anne's	86,354,412	48,131,684	901,911	33,004,870	4,312,729	3,218	56.78	38.22	4.99	0.00	
St. Mary's	199,769,901	89,910,980	1,325,377	94,627,726	13,118,381	787,437	45.67	47.37	6.57	0.39	
Somerset	40,203,360	9,463,487	126,706	26,989,413	3,623,754	-	23.85	67.13	9.01	-	
Talbot	51,423,243	35,169,861	768,032	12,281,508	3,194,549	9,293	69.89	23.88	6.21	0.02	
Washington	271,366,007	94,453,580	651,623	160,948,590	14,936,350	375,864	35.05	59.31	5.50	0.14	
Wicomico	178,992,048	40,520,465	529,145	124,220,506	12,069,052	1,652,881	22.93	69.40	6.74	0.92	
Worcester	100,946,981	75,471,334	474,223	19,238,663	5,762,762	-	75.23	19.06	5.71	-	

* Excludes federal revenue and state revenue for food service operations; excludes sale of meals and value of USDA commodities.

** Includes the following: tuition, transportation fees, transfers from school units in other states, and other miscellaneous revenue

Table 4

Revenue from All Sources for School Construction: Maryland Public Schools: 2013 - 2014

Local Education Agency	Total Revenue and Nonrevenue	Revenue				Percent from Each Source				
		Local Appropriation	Other*	State	Federal	Non-revenue	Local	State	Federal	Non-revenue
Total State	\$1,011,103,034	\$ 559,010,600	\$ 48,752,418	\$ 294,121,717	\$ 3,384,239	\$ 105,834,060	60.11%	29.09%	0.33%	10.47%
Allegany	3,126,497	123,480	84,741	1,496,000	-	1,422,276	6.66	47.85	-	45.49
Anne Arundel	119,414,157	12,490,287	159,466	46,683,421	-	60,080,983	10.59	39.09	-	50.31
Baltimore City	53,937,252	19,490,492	851,545	16,467,416	-	17,127,798	37.71	30.53	-	31.76
Baltimore	92,056,234	67,288,984	-	24,767,250	-	-	73.10	26.90	-	-
Calvert	9,371,606	4,877,594	42	4,493,969	-	-	52.05	47.95	-	-
Caroline	1,470,383	-	12	1,466,822	-	3,550	0.00	99.76	-	0.24
Carroll	17,520,431	9,099,385	-	8,421,046	-	-	51.94	48.06	-	-
Cecil	7,318,181	4,765,231	182,790	2,370,160	-	-	67.61	32.39	-	-
Charles	37,815,441	27,446,751	12	10,368,678	-	-	72.58	27.42	-	-
Dorchester	2,446,480	124,532	178,730	2,143,218	-	-	12.40	87.60	-	-
Frederick	47,938,170	28,346,431	-	19,591,739	-	-	59.13	40.87	-	-
Garrett	11,594	11,594	-	-	-	-	100.00	-	-	-
Harford	25,114,629	8,378,854	502	10,420,053	-	6,315,220	33.36	41.49	-	25.15
Howard	86,808,676	61,096,442	1,100	25,711,134	-	-	-	29.62	-	-
Kent	254,261	54,300	-	120,000	-	79,961	-	47.20	-	31.45
Montgomery	273,538,814	226,131,165	1,243,440	42,779,970	3,384,239	-	41.23	15.64	1.24	-
Prince George's	135,913,163	66,981,059	45,796,910	23,135,194	-	-	2.30	17.02	-	-
Queen Anne's	6,691,645	2,879,907	252,482	3,559,255	-	-	71.27	53.19	-	-
St. Mary's	14,621,155	4,768,394	639	9,852,122	-	-	32.62	67.38	-	-
Somerset	463,088	276,905	-	186,183	-	-	59.80	40.20	-	-
Talbot	498,633	292,401	-	206,233	-	-	58.64	41.36	-	-
Washington	24,720,159	9,957,554	-	6,987,041	-	7,775,564	40.28	28.26	-	31.45
Wicomico	40,968,943	-	-	27,940,234	-	13,028,709	-	68.20	-	31.80
Worcester	9,083,443	4,128,857	7	4,954,579	-	-	45.45	54.55	-	-

*Includes earnings on investments, rental income, and other miscellaneous local revenue.

Table 5

Revenue from All Sources for Debt Service*: Maryland Public Schools: 2013 - 2014

Local Education Agency	Total Revenue and Nonrevenue	Revenue				Percent from Each Source				
		Local Appropriation	Other**	State	Federal	Non-revenue	Local	State	Federal	Non-revenue
Total State	\$ 560,844,779	\$ 530,925,166	\$12,107,620	\$ -	\$ -	\$ 17,811,993	96.82%	0.00%	0.00%	3.18%
Allegany	-	-	-	-	-	-	-	-	-	-
Anne Arundel	58,599,882	58,599,882	-	-	-	-	100.00	-	-	-
Baltimore City	35,460,967	35,460,967	-	-	-	-	100.00	-	-	-
Baltimore	12,205,269	-	-	-	-	12,205,269	-	100.00	-	100.00
Calvert	7,682,428	7,682,428	-	-	-	-	100.00	-	-	-
Caroline	1,935,490	-	1,935,490	-	-	-	100.00	-	-	-
Carroll	13,739,159	13,739,159	-	-	-	-	100.00	-	-	-
Cecil	7,826,837	-	7,826,837	-	-	-	100.00	-	-	-
Charles	15,060,481	15,060,481	-	-	-	-	100.00	-	-	-
Dorchester	2,558,275	2,558,275	-	-	-	-	100.00	-	-	-
Frederick	28,694,414	28,694,414	-	-	-	-	100.00	-	-	-
Garrett	-	-	-	-	-	-	-	-	-	-
Harford	30,172,313	30,172,313	-	-	-	-	100.00	-	-	-
Howard	43,352,172	43,352,172	-	-	-	-	100.00	-	-	-
Kent	-	-	-	-	-	-	-	-	-	-
Montgomery	216,374,729	214,029,436	2,345,293	-	-	-	100.00	-	-	-
Prince George's	57,650,491	57,650,491	-	-	-	-	100.00	-	-	-
Queen Anne's	-	-	-	-	-	-	-	-	-	-
St. Mary's	5,470,532	5,470,532	-	-	-	-	100.00	-	-	-
Somerset	5,606,724	-	-	-	-	5,606,724	-	100.00	-	100.00
Talbot	3,364,432	3,364,432	-	-	-	-	100.00	-	-	-
Washington	5,416,047	5,416,047	-	-	-	-	100.00	-	-	-
Wicomico	9,674,137	9,674,137	-	-	-	-	100.00	-	-	-
Worcester	-	-	-	-	-	-	-	-	-	-

* Includes revenue to meet principal and interest obligations.

** Includes miscellaneous other revenue.

Table 6

Revenue from All Sources for Food Service Operations: Maryland Public Schools: 2013 - 2014

Local Education Agency	Total Revenue and Nonrevenue	Revenue								Percent from Each Source			
		Local				State	Federal		Non-revenue**	Local	State	Federal	Non-revenue
		Children's Payments	Other Sales	Other Earnings on Investment	Other*		Cash Payments	USDA Commodities					
Total State	\$ 345,091,406	\$ 88,011,300	\$10,166,406	\$ 46,787	\$ 3,420,025	\$ 9,703,231	\$211,811,716	\$ 21,405,021	\$ 526,922	29.45%	2.81%	67.58%	0.15%
Allegany	4,531,905	749,053	393,310	-	-	203,745	2,893,093	265,247	27,457	25.21	4.50	69.69	0.61
Anne Arundel	26,732,521	10,528,437	95,328	2,945	123,789	932,549	13,824,734	1,224,739	-	40.22	3.49	56.30	-
Baltimore City	40,044,178	-	1,172,064	-	-	759,860	38,112,253	-	-	2.93	1.90	95.18	-
Baltimore	43,991,375	11,800,151	1,032,171	4,546	50,588	994,439	27,184,108	2,442,694	482,678	29.30	2.26	67.35	1.10
Calvert	5,378,345	968,211	-	690	2,500,049	37,634	1,647,317	224,445	-	64.50	0.70	34.80	-
Caroline	3,029,593	685,535	-	129	89,321	177,703	2,076,905	-	-	25.58	5.87	68.55	-
Carroll	5,929,066	2,905,244	133	-	55,462	90,588	2,497,506	365,840	14,293	49.94	1.53	48.29	0.24
Cecil	6,396,164	1,913,481	4,212	52	31,573	345,042	3,754,810	346,994	-	30.48	5.39	64.13	-
Charles	11,791,009	4,829,546	303,197	1,005	99,108	369,286	5,518,695	670,173	-	44.38	3.13	52.49	-
Dorchester	2,487,286	408,166	-	-	-	92,797	1,855,476	130,847	-	16.41	3.73	79.86	-
Frederick	11,014,190	4,883,435	-	3	143,706	245,319	-	5,741,727	-	45.64	2.23	52.13	-
Garrett	2,369,294	780,868	71,385	282	-	156,386	1,253,449	104,431	2,493	35.98	6.60	57.31	0.11
Harford	15,654,058	6,928,478	-	-	189,108	389,349	7,192,406	954,718	-	45.47	2.49	52.04	-
Howard	12,010,990	5,701,739	-	2,180	-	332,874	5,197,505	776,692	-	47.49	2.77	49.74	-
Kent	1,164,697	242,280	-	-	20,025	85,696	-	816,696	-	22.52	7.36	70.12	-
Montgomery	52,599,388	16,631,652	-	32,817	-	1,614,566	31,640,881	2,679,472	-	31.68	3.07	65.25	-
Prince George's	66,753,383	13,631,229	1,286,340	-	-	1,587,345	47,092,882	3,155,587	-	22.35	2.38	75.27	-
Queen Anne's	2,266,456	1,072,192	148,497	598	-	66,786	978,383	-	-	53.89	2.95	43.17	-
St. Mary's	7,047,646	2,080,353	1,038,230	230	-	250,282	3,302,252	376,298	-	44.25	3.55	52.20	-
Somerset	1,586,388	202,504	-	117	-	68,722	1,237,315	77,729	-	12.77	4.33	82.90	-
Talbot	1,838,800	271,143	351,914	722	-	83,925	1,039,017	92,080	-	33.92	4.56	61.51	-
Washington	11,309,196	-	3,273,048	22	24,195	502,132	6,887,855	621,945	-	29.16	4.44	66.40	-
Wicomico	6,543,623	390,770	822,153	-	63,323	158,834	4,771,876	336,667	-	19.50	2.43	78.07	-
Worcester	2,621,854	406,833	174,423	450	29,779	157,371	1,852,997	-	-	23.32	6.00	70.68	-

** Nonrevenue includes earnings on investment, rental income, and other miscellaneous receipts, but excludes interfund transfers

Table 7

Revenue from the State for Maryland Public School Purposes: 2013 - 2014

Local Education Agency	Total State Funds	Current Expense Fund							State Share of Teachers' Retirement
		Total Current Expense Fund	Foundation Program	Guaranteed Tax Base	School Based Health Program	Supplemental Grants	Compensatory Education Formula		
Total State	\$ 6,188,831,845	\$ 5,885,006,898	2,956,770,670	\$ 52,317,464	\$ -	\$ 46,620,083	\$1,198,296,544	\$ 728,115,713	
Allegany	85,583,522	83,883,777	40,039,642	3,491,422	-	10,348	20,307,012	7,857,694	
Anne Arundel	433,393,106	385,777,136	208,267,199	-	-	-	58,733,683	61,528,306	
Baltimore City	991,811,127	974,583,851	386,250,990	38,064,494	-	18,310,933	323,243,009	70,363,821	
Baltimore	693,602,000	667,840,311	348,782,344	-	-	-	128,745,337	86,093,256	
Calvert	100,810,479	96,278,876	59,407,087	-	-	-	10,202,343	14,949,550	
Caroline	52,264,103	50,619,578	24,690,283	584,692	-	966,820.00	13,157,712	4,256,866	
Carroll	166,418,560	157,906,926	100,634,262	-	-	-	13,891,697	21,439,123	
Cecil	112,518,767	109,803,565	62,005,435	71,283	-	49,060.00	20,915,225	13,002,733	
Charles	192,071,214	181,333,250	109,140,555	306,032	-	-	27,535,278	21,785,612	
Dorchester	40,178,224	37,942,209	18,643,261	144,572	-	1,321,515	9,699,191	3,596,740	
Frederick	281,482,847	261,645,789	162,393,389	-	-	-	31,647,039	32,036,342	
Garrett	24,458,931	24,302,545	9,860,517	-	-	1,201,160.00	5,102,034	3,472,899	
Harford	243,965,377	233,155,976	137,089,100	-	-	-	31,139,458	29,286,029	
Howard	302,973,928	276,929,920	160,198,196	-	-	-	24,029,222	54,099,469	
Kent	12,390,352	12,184,656	2,810,800	-	-	1,003,414.00	3,025,400	1,876,356	
Montgomery	802,151,645	757,757,109	339,419,543	-	-	-	121,839,206	146,230,763	
Prince George's	1,066,368,377	1,041,645,838	515,195,759	-	-	20,505,652	235,525,743	96,131,552	
Queen Anne's	42,339,971	38,713,929	21,370,699	-	-	-	4,944,154	5,713,351	
St. Mary's	117,788,957	107,686,552	62,655,616	-	-	3,251,181	15,563,093	13,058,826	
Somerset	29,852,124	29,597,219	12,912,979	1,045,719	-	-	8,683,253	2,607,806	
Talbot	15,942,275	15,652,117	4,381,145	-	-	-	4,991,872	3,356,587	
Washington	185,523,836	178,034,664	96,935,024	4,939,133	-	-	40,824,596	17,097,063	
Wicomico	163,964,230	135,865,162	67,291,828	3,670,117	-	-	37,322,878	11,501,925	
Worcester	30,977,893	25,865,942	6,395,017	-	-	-	7,228,109	6,773,043	

Table 7 (continued)

Revenue from the State for Maryland Public School Purposes: 2013 - 2014

Local Education Agency	Disabled Students			Student Transportation		
	Formula	Nonpublic Placements	Infants & Toddlers	Regular Transportation	Transportation of Students with Disabilities	Smith Island School Boat
Total State	\$ 264,922,335	\$ 106,979,317	\$ 3,761,093	\$ 238,026,620	\$ 16,886,000	\$ 35,000
Allegany	4,709,951	2,096,819	-	4,488,227	-	-
Anne Arundel	16,029,266	7,557,079	687,948	20,104,015	1,577,000	-
Baltimore City	56,135,513	21,341,013	-	19,486,216	-	-
Baltimore	30,619,091	15,189,365	1,502,896	28,455,117	-	-
Calvert	3,561,740	840,442	46,690	5,222,831	304,000	-
Caroline	2,097,114	429,479	46,944	2,434,869	90,000	-
Carroll	7,807,627	2,274,225	226,435	8,939,519	442,000	-
Cecil	5,951,139	1,098,241	165,684	4,688,348	256,000	-
Charles	7,093,653	1,033,531	67,796	9,591,310	539,000	-
Dorchester	762,552	-	492	2,253,452	94,000	-
Frederick	10,248,026	3,910,971	-	10,828,151	897,000	-
Garrett	885,461	127,212	41,421	2,812,540	54,000	-
Harford	10,894,812	7,403,746	365,469	11,202,689	828,000	-
Howard	8,365,572	2,741,439	323,030	14,372,046	1,270,000	-
Kent	524,713	233,264	10,604	1,470,479	39,000	-
Montgomery	35,164,209	17,088,724	-	32,052,683	4,933,000	-
Prince George's	40,464,796	22,074,698	-	32,630,013	4,737,000	-
Queen Anne's	2,031,708	128,505	75,939	3,116,654	88,000	-
St. Mary's	4,356,751	471,852	-	6,554,272	-	-
Somerset	1,170,626	86,111	19,330	1,727,281	65,000	35,000
Talbot	770,230	-	17,492	1,526,001	-	-
Washington	6,951,860	745,432	-	6,431,644	385,000	-
Wicomico	6,639,911	107,169	162,923	4,752,498	288,000	-
Worcester	1,686,014	-	-	2,885,765	-	-

Table 7 (continued)

Revenue from the State for Maryland Public School Purposes: 2013 - 2014

Local Education Agency	Current Expense Fund (continued)						
	Innovative Programs					Schools Near County Lines	Out of County Living - Foster Care
	Gifted and Talented	Science/ Math Education	Adult Education				
			Formula	Continuing Education External Diploma	Literacy Works		
Total State	\$ -	1,517,164	\$ 275,128	\$ 24,507	\$ 485,557	\$ 2,252	2,365,933
Allegany	-	35,581	-	-	-	-	-
Anne Arundel	-	82,693	-	-	-	-	81,825
Baltimore City	-	-	-	-	-	-	-
Baltimore	-	89,315	-	-	-	-	1,667,276
Calvert	-	60,270	21,852	20,282	186,482	-	31,225
Caroline	-	123,362	-	-	-	-	35,090
Carroll	-	66,585	-	-	-	-	-
Cecil	-	22,168	-	-	-	-	33,115
Charles	-	157,385	-	-	-	-	-
Dorchester	-	40,062	-	-	-	-	19,438
Frederick	-	79,044	-	-	-	-	86,348
Garrett	-	59,339	-	-	-	-	78,844
Harford	-	120,982	-	-	-	-	204,005
Howard	-	22,323	-	-	-	-	-
Kent	-	59,113	-	-	-	-	-
Montgomery	-	-	-	-	-	-	109,672
Prince George's	-	90,409	-	-	-	-	4,292
Queen Anne's	-	102,865	-	-	-	-	-
St. Mary's	-	42,566	231,869	-	-	-	-
Somerset	-	-	8,206	4,225	166,512	-	-
Talbot	-	113,810	-	-	-	2,252	11,770
Washington	-	100,694	-	-	-	-	3,033
Wicomico	-	48,597	13,201	-	132,563	-	-
Worcester	-	-	-	-	-	-	-

Table 7 (continued)

Revenue from the State for Maryland Public School Purposes: 2013 - 2014

Current Expense Fund (continued)					
Local Education Agency	Limited English Proficiency	Teacher Stipends & Bonuses	Hoyer Funds II	Hoyer General Funds	Other State Revenue
Total State	\$ 192,584,246	\$ 5,770,478	\$ 938,171	\$ 7,496,227	\$ 60,816,396
Allegany	-	24,000	295,303	-	527,778
Anne Arundel	8,782,160	-	-	344,067	2,001,896
Baltimore City	17,814,422	386,000	30,321	898,394	22,258,724
Baltimore	13,656,777	1,338,000	-	334,568	11,366,969
Calvert	555,481	-	-	332,480	536,122
Caroline	1,299,119	47,500	-	334,578	25,151
Carroll	757,258	195,000	258,558	47,728	926,909
Cecil	624,175	355,000	-	360,084	205,875
Charles	928,904	331,000	-	694,443	2,128,750
Dorchester	373,741	-	-	299,811	693,381
Frederick	6,530,079	352,100	19,238	318,211	2,299,851
Garrett	5,408	120,000	-	332,126	149,585
Harford	1,467,548	256,500	-	88,798	2,808,839
Howard	6,550,797	448,500	334,750	-	4,174,576
Kent	202,800	98,500	-	333,067	497,145
Montgomery	57,776,368	1,648,378	-	648,264	846,299
Prince George's	68,564,225	-	-	335,000	5,386,700
Queen Anne's	412,690	-	-	323,697	405,666
St. Mary's	606,608	-	-	342,736	551,181
Somerset	500,286	-	-	5,651	559,234
Talbot	-	3,000	-	367,397	110,561
Washington	1,674,217	-	-	328,290	1,618,677
Wicomico	3,092,879	167,000	-	426,838	246,835
Worcester	408,304	-	-	-	489,690

Table 7 (continued)

Revenue from the State for Maryland Public School Purposes: 2013 - 2014

Local Education Agency	Food Service Fund	School Construction Fund	Debt Service Fund
Total State	\$ 9,703,231	\$ 294,121,717	\$ -
Allegany	203,745	1,496,000	-
Anne Arundel	932,549	46,683,421	-
Baltimore City	759,860	16,467,416	-
Baltimore	994,439	24,767,250	-
Calvert	37,634	4,493,969	-
Caroline	177,703	1,466,822	-
Carroll	90,588	8,421,046	-
Cecil	345,042	2,370,160	-
Charles	369,286	10,368,678	-
Dorchester	92,797	2,143,218	-
Frederick	245,319	19,591,739	-
Garrett	156,386	-	-
Harford	389,349	10,420,053	-
Howard	332,874	25,711,134	-
Kent	85,696	120,000	-
Montgomery	1,614,566	42,779,970	-
Prince George's	1,587,345	23,135,194	-
Queen Anne's	66,786	3,559,255	-
St. Mary's	250,282	9,852,122	-
Somerset	68,722	186,183	-
Talbot	83,925	206,233	-
Washington	502,132	6,987,041	-
Wicomico	158,834	27,940,234	-
Worcester	157,371	4,954,579	-

Table 8

Table 1

Revenue from the Federal Government for Maryland Public Schools: 2013 - 2014

Local Education Agency	Total Federal Funds	Adult Ed - English Lit/Civics	Adult Education Act	Title III English Language Acquisition	Natl Early Intervention Scholarship & Partnership	Title II Carl T. Perkins - Career and Technology				
						Basic Grants	State Program	Sex Equity	Displaced Homemakers	Tech Prep Education
Total State	\$ 815,306,092	\$ 2,799	\$ 87,501	\$ 9,405,446	\$ -	\$ 8,028,224	\$ 203,677	\$ 71,531	\$ 488,003	\$ -
Allegany	12,617,329	-	-	-	-	129,173	-	-	37,355	-
Anne Arundel	55,957,617	-	-	508,857	-	580,613	-	-	10,000	-
Baltimore City	171,690,144	-	-	372,402	-	1,718,742	-	6,401	21,486	-
Baltimore	96,105,226	-	-	619,706	-	952,673	27,399	-	7,500	-
Calvert	10,044,892	-	-	29,656	-	110,100	-	-	57,508	-
Caroline	7,126,857	-	-	55,684	-	70,647	-	5,118	8,217	-
Carroll	13,300,978	-	-	48,851	-	171,473	11,031	-	27,221	-
Cecil	13,173,632	-	-	37,836	-	-	165,248	-	19,014	-
Charles	18,769,599	-	-	37,538	-	207,078	-	-	-	-
Dorchester	6,587,426	-	-	44,027	-	66,176	-	-	16,508	-
Frederick	22,071,060	-	-	300,198	-	274,555	-	4,517	4,961	-
Garrett	4,732,785	-	-	-	-	58,041	-	-	39,661	-
Harford	27,420,729	-	-	52,893	-	334,445	-	-	62,693	-
Howard	24,068,186	-	-	318,320	-	324,946	-	-	39,877	-
Kent	2,964,266	-	-	19,520	-	30,185	-	-	9,535	-
Montgomery	108,308,536	-	-	3,438,205	-	1,072,146	-	7,992	8,000	-
Prince George's	141,774,840	-	-	3,216,613	-	1,076,741	-	30,808	21,598	-
Queen Anne's	5,291,112	-	-	34,406	-	63,607	-	-	35,313	-
St. Mary's	16,796,931	-	-	28,232	-	148,631	-	1,349	5,962	-
Somerset	4,938,798	2,799	33,009	13,688	-	53,484	-	-	237	-
Talbot	4,325,646	-	-	54,404	-	53,073	-	-	2,844	-
Washington	22,446,150	-	-	57,450	-	243,011	-	7,729	7,592	-
Wicomico	17,177,595	-	-	102,924	-	200,632	-	7,617	8,073	-
Worcester	7,615,759	-	54,492	14,035	-	88,051	-	-	36,848	-

Note: Does not include federal revenue for school construction

Table 8 (continued)

Revenue from the Federal Government for Maryland Public Schools: 2013 - 2014

Local Education Agency	Elementary and Secondary Education Act									
	Title I							ESEA Title IIIA Technology Literacy	ESEA Title IID Technology Literacy	
	Basic and Concentration Combined Grants	ESEA I - LEA School System Support	ESEA I - LEA State Administration	Migrants	Even Start	Neglected and Delinquent	Title I School Improvement	ARRA Title I Targeted, Incentive, & Schools Improvement		
Total State	\$ 182,969,043	\$ 9,480,057	\$ -	\$ 518,052	\$ -	\$ 442,787	\$ 8,383,028	\$ 1,953,619	\$ -	\$ -
Allegany	2,549,733	74,451	-	-	-	-	-	-	-	-
Anne Arundel	10,030,280	153,208	-	-	-	-	-	-	-	-
Baltimore City	53,289,502	2,791,097	-	-	-	143,490	5,072,576	62,272	-	-
Baltimore	23,341,704	987,064	-	-	-	10,864	-	-	-	-
Calvert	1,272,047	49,954	-	-	-	-	-	-	-	-
Caroline	1,422,573	30,400	-	-	-	-	-	-	-	-
Carroll	2,109,783	168,136	-	-	-	-	-	-	-	-
Cecil	2,594,579	116,476	-	-	-	-	-	-	-	-
Charles	3,029,565	327,972	-	-	-	-	-	-	-	-
Dorchester	1,690,229	203,682	-	70,551	-	-	-	-	-	-
Frederick	3,750,096	139,200	-	-	-	-	-	-	-	-
Garrett	1,311,937	44,134	-	-	-	-	-	-	-	-
Harford	5,135,218	187,250	-	-	-	-	-	-	-	-
Howard	3,672,023	749,109	-	-	-	-	-	-	-	-
Kent	580,535	179,571	-	-	-	-	-	-	-	-
Montgomery	24,200,094	868,942	-	-	-	94,715	-	-	-	-
Prince George's	26,906,609	1,425,043	-	-	-	-	3,310,452	1,891,348	-	-
Queen Anne's	891,197	27,760	-	301,378	-	-	-	-	-	-
St. Mary's	2,183,754	157,652	-	-	-	-	-	-	-	-
Somerset	1,339,548	45,600	-	146,124	-	-	-	-	-	-
Talbot	839,942	123,058	-	-	-	-	-	-	-	-
Washington	4,556,076	293,765	-	-	-	193,718	-	-	-	-
Wicomico	4,523,290	336,532	-	-	-	-	-	-	-	-
Worcester	1,748,728	-	-	-	-	-	-	-	-	-

Table 8 (continued)

Revenue from the Federal Government for Maryland Public Schools: 2013 - 2014

Local Education Agency	Elementary and Secondary Education Act				Food Service Programs			Goals 2000 - Opportunity-to-Learn	Improving Teacher Quality State Grants
	TITLE II Part B - Math & Sciences	Title XIX Indian Education	Reading First	Title X - Fund for Improvement of Education	National School Lunch/Child Nutrition Act	National School Lunch Equipment Assistance	Value of USDA Commodities		
Total State	\$ 804,235	\$ 78,125	\$ -	\$ -	\$ 211,811,716	\$ -	\$ 21,405,021	\$ -	\$ 29,261,009
Allegany	73,631	-	-	-	2,893,093	-	265,247	-	540,908
Anne Arundel	24,972	-	-	-	13,824,734	-	1,224,739	-	1,849,959
Baltimore City	50,733	46,308	-	-	38,112,253	-	-	-	6,807,729
Baltimore	-	-	-	-	27,184,108	-	2,442,694	-	3,369,504
Calvert	-	-	-	-	1,647,317	-	224,445	-	384,918
Caroline	-	-	-	-	2,076,905	-	-	-	295,752
Carroll	-	-	-	-	2,497,506	-	365,840	-	478,110
Cecil	22,382	-	-	-	3,754,810	-	346,994	-	569,626
Charles	3,265	6,377	-	-	5,518,695	-	670,173	-	373,498
Dorchester	-	-	-	-	1,855,476	-	130,847	-	242,821
Frederick	-	-	-	-	-	-	5,741,727	-	1,044,018
Garrett	3,530	-	-	-	1,253,449	-	104,431	-	295,787
Harford	-	-	-	-	7,192,406	-	954,718	-	986,873
Howard	135,991	-	-	-	5,197,505	-	776,692	-	757,804
Kent	-	-	-	-	-	-	816,696	-	66,027
Montgomery	-	25,440	-	-	31,640,881	-	2,679,472	-	3,556,118
Prince George's	-	-	-	-	47,092,882	-	3,155,587	-	3,418,217
Queen Anne's	52,129	-	-	-	978,383	-	-	-	198,172
St. Mary's	-	-	-	-	3,302,252	-	376,298	-	613,761
Somerset	-	-	-	-	1,237,315	-	77,729	-	218,298
Talbot	-	-	-	-	1,039,017	-	92,080	-	193,737
Washington	78,560	-	-	-	6,887,855	-	621,945	-	2,215,551
Wicomico	-	-	-	-	4,771,876	-	336,667	-	213,489
Worcester	359,041	-	-	-	1,852,997	-	-	-	570,331

Table 8 (continued)

Revenue from the Federal Government for Maryland Public Schools: 2013 - 2014

Local Education Agency	Individuals with Disabilities Act							Charter School	National & Community Services Act	21st Century Community Learning Centers	Gaining Early Awareness and Readiness
	Part B - State Grant	Part B - Preschool	IDEA Part C - Severely Handicapped Project	Part H - Infants and Toddlers	ARRA Part B - State Pass Through	ARRA Part B - Preschool	ARRA IDEA PartC - Infant & Families				
Total State	\$ 176,563,697	\$ 5,346,319	\$ 5,053	\$ 3,883,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,866,119	\$ -
Allegany	2,445,878	82,397	-	77,279	-	-	-	-	-	671,543	-
Anne Arundel	16,559,178	477,416	-	786,138	-	-	-	-	-	-	-
Baltimore City	20,880,949	666,383	-	-	-	-	-	-	-	318,297	-
Baltimore	21,953,721	771,382	-	1,339,180	-	-	-	-	-	67,879	-
Calvert	3,025,598	83,770	-	82,566	-	-	-	-	-	-	-
Caroline	1,308,189	59,795	-	43,327	-	-	-	-	-	315,946	-
Carroll	5,280,986	201,252	-	135,171	-	-	-	-	-	-	-
Cecil	3,368,438	126,209	-	98,905	-	-	-	-	-	-	-
Charles	5,152,951	134,849	-	172,193	-	-	-	-	-	-	-
Dorchester	1,080,028	35,367	-	35,259	-	-	-	-	-	-	-
Frederick	7,390,747	314,218	-	-	-	-	-	-	-	534,778	-
Garrett	996,338	46,846	-	22,853	-	-	-	-	-	-	-
Harford	7,900,675	219,748	-	332,292	-	-	-	-	-	-	-
Howard	8,710,635	302,928	-	347,427	-	-	-	-	-	1,146,682	-
Kent	538,664	20,831	-	5,357	-	-	-	-	-	89,349	-
Montgomery	29,467,871	735,493	-	-	-	-	-	-	-	-	-
Prince George's	24,370,080	546,735	-	-	-	-	-	-	-	-	-
Queen Anne's	1,499,443	46,073	-	21,233	-	-	-	-	-	569,164	-
St. Mary's	3,626,611	169,182	-	87,725	-	-	-	-	-	343,419	-
Somerset	716,907	34,561	5,053	7,095	-	-	-	-	-	-	-
Talbot	1,016,605	39,132	-	25,963	-	-	-	-	-	-	-
Washington	4,943,666	123,660	-	126,320	-	-	-	-	-	-	-
Wicomico	2,879,138	69,571	-	97,257	-	-	-	-	-	419,380	-
Worcester	1,450,402	38,523	-	39,755	-	-	-	-	-	389,682	-

Table 8 (continued)

Revenue from the Federal Government for Maryland Public Schools: 2013 - 2014

Local Education Agency	Higher Education Act - Advanced Placement Fees	Public Health Services Act	Safe and Drug Free Communities	Social Security Act Medical Assistance	Stewart B. McKinney Homeless Assistance	Unrestricted and Impact Aid Funds	Race To The Top	ARRA				Direct Grants & Other Agencies Subgrants	Other Miscellaneous Federal Grants	Total Fed Rev	Fed Rev Rpt in Table 8a-e (less Food Svc)	
								Education Jobs Funds	State Fiscal Stabilization Fund Grants	Education Technology - State Grants					Diff	
Total State	\$ 139,894	\$ 22,090	\$ -	\$ 21,858,308	\$ 632,223	\$ 16,860,119	\$ 47,846,621	\$ -	\$ -	\$ -	\$ 613,969	\$ 51,274,512	582,089,355	530,814,843	51,274,512	
Allegany	-	-	-	-	-	410,008	804,390	-	-	-	-	1,562,242	9,458,989	7,896,747	1,562,242	
Anne Arundel	-	-	-	-	85,570	2,512,461	2,308,148	-	-	-	-	5,021,345	40,908,144	35,886,798	5,021,345	
Baltimore City	-	-	-	7,563,954	65,255	9,847,842	21,282,610	-	-	-	-	2,569,864	133,577,891	131,008,027	2,569,864	
Baltimore	-	-	-	7,155,140	83,731	158,478	4,488,800	-	-	-	-	1,143,698	66,478,424	65,334,726	1,143,698	
Calvert	-	-	-	-	15,775	325,689	323,723	-	-	-	-	2,411,827	8,173,131	5,761,303	2,411,827	
Caroline	-	-	-	1,000,094	-	-	409,832	-	-	-	-	24,377	5,049,952	5,025,575	24,377	
Carroll	-	7,429	-	-	3,981	1,160	423,213	-	-	-	-	1,369,836	10,437,632	9,067,797	1,369,836	
Cecil	-	-	-	-	-	-	534,515	-	-	-	-	1,418,599	9,071,828	7,653,229	1,418,599	
Charles	-	-	-	-	25,692	948,713	943,799	-	-	-	-	1,217,240	12,580,731	11,363,491	1,217,240	
Dorchester	94,364	-	-	-	-	-	148,531	-	-	-	-	873,560	4,601,103	3,727,543	873,560	
Frederick	470	-	-	-	29,775	985	163,680	-	-	-	-	2,377,135	16,329,333	13,952,198	2,377,135	
Garrett	-	10,367	-	153,596	-	-	201,228	-	-	-	-	190,585	3,374,905	3,184,320	190,585	
Harford	5,546	-	-	-	19,229	335,713	958,338	-	-	-	-	2,742,693	19,273,606	16,530,913	2,742,693	
Howard	-	-	-	-	78,897	127,950	624,359	-	-	-	-	757,042	18,093,989	17,336,947	757,042	
Kent	-	-	-	210,758	-	80,000	300,683	-	-	-	-	16,556	2,147,570	2,131,014	16,556	
Montgomery	-	-	-	4,705,938	65,647	193,173	365,995	-	-	-	613,969	4,568,446	73,988,183	69,419,737	4,568,446	
Prince George's	-	-	-	-	86,620	146,751	9,115,377	-	-	-	-	15,963,379	91,526,371	75,562,991	15,963,379	
Queen Anne's	-	-	-	-	-	-	254,627	-	-	-	-	318,227	4,312,729	3,994,502	318,227	
St. Mary's	-	-	-	-	3,717	1,739,881	279,506	-	-	-	-	3,728,998	13,118,381	9,389,383	3,728,998	
Somerset	-	-	-	431,365	12,604	-	427,800	-	-	-	-	135,581	3,623,754	3,488,172	135,581	
Talbot	-	-	-	426,451	-	-	416,900	-	-	-	-	2,440	3,194,549	3,192,109	2,440	
Washington	1,222	-	-	-	-	31,315	1,122,075	-	-	-	-	934,640	14,936,350	14,001,710	934,640	
Wicomico	38,292	4,294	-	-	55,730	-	1,609,598	-	-	-	-	1,503,235	12,069,052	10,565,818	1,503,235	
Worcester	-	-	-	211,012	-	-	338,894	-	-	-	-	422,968	5,762,762	5,339,793	422,968	

Table 9

Foundation Current Expense Formula Aid for Maryland Public Schools: 2013 - 2014

Local Education Agency	Enrollment 09-30-2012	Total Local Wealth *	Wealth Per Student	Total Foundation Program (Enrollment X \$6,829)	Local Share (Local Wealth X .72059%)	Total Foundation Program minus Local Share (\$1)	State Share				Per Student Foundation Program
							Minimum State Share = Foundation Program x .15 (S2)	Greater of (S1) or (S2)	GCEI - Regional Difference	Foundation Program	
Total State	827,998.50	\$392,344,794,446	\$473,847	\$5,654,401,758	\$2,827,197,355	\$2,827,204,403	\$848,160,263	\$2,850,478,884	130,789,740	\$2,981,268,624	\$3,601
Allegany	8,408.00	2,454,878,950	291,969	57,418,232	17,689,612	39,728,620	8,612,735	39,728,620	-	39,728,620	4,725
Anne Arundel	75,446.25	43,964,488,130	582,726	515,222,441	316,803,705	198,418,736	77,283,366	198,418,736	9,274,004	207,692,740	2,753
Baltimore City	79,268.00	21,593,551,438	272,412	541,321,172	155,600,972	385,720,200	81,198,176	385,720,200	22,735,489	408,455,689	5,153
Baltimore	103,016	49,225,010,943	477,841	703,492,850	354,710,506	348,782,344	105,523,928	348,782,344	5,627,943	354,410,287	3,440
Calvert	15,885.75	7,160,338,792	450,740	108,483,787	51,596,685	56,887,102	16,272,568	56,887,102	2,278,160	59,165,262	3,724
Caroline	5,220.00	1,544,308,434	295,845	35,647,380	11,128,132	24,519,248	5,347,107	24,519,248	-	24,519,248	4,697
Carroll	26,318.00	11,362,111,228	431,724	179,725,622	81,874,237	97,851,385	26,958,843	97,851,385	2,516,159	100,367,544	3,814
Cecil	15,007.00	5,674,729,781	378,139	102,482,803	40,891,535	61,591,268	15,372,420	61,591,268	-	61,591,268	4,104
Charles	25,717.00	9,713,327,352	377,701	175,621,393	69,993,266	105,628,127	26,343,209	105,628,127	3,512,428	109,140,555	4,244
Dorchester	4,447.00	1,646,716,940	370,298	30,368,563	11,866,078	18,502,485	4,555,284	18,502,485	-	18,502,485	4,161
Frederick	39,357.00	15,657,449,937	397,831	268,768,953	112,826,019	155,942,935	40,315,343	155,942,935	6,450,455	162,393,390	4,126
Garrett	3,918.00	2,356,750,700	601,519	26,756,022	16,982,510	9,773,513	4,013,403	9,773,513	-	9,773,513	2,495
Harford	37,085.00	16,119,882,717	434,674	253,253,465	116,158,263	137,095,202	37,988,020	137,095,202	-	137,095,202	3,697
Howard	50,953.25	26,780,963,401	525,599	347,959,744	192,980,944	154,978,800	52,193,962	154,978,800	5,219,396	160,198,196	3,144
Kent	2,009.25	1,538,982,125	765,949	13,721,168	11,089,751	2,631,417	2,058,175	2,631,417	137,212	2,768,629	1,378
Montgomery	144,869.00	94,856,632,982	654,775	989,310,401	683,527,412	305,782,989	148,396,560	305,782,989	33,636,554	339,419,543	2,343
Prince George's	117,789.25	45,490,140,424	386,199	804,382,788	327,797,403	476,585,385	120,657,418	476,585,385	38,610,374	515,195,759	4,374
Queen Anne's	7,503.50	4,233,391,862	564,189	51,241,402	30,505,398	20,736,004	7,686,210	20,736,004	563,655	21,299,659	2,839
St. Mary's	16,687.00	7,150,781,698	428,524	113,955,523	51,527,818	62,427,705	17,093,328	62,427,705	227,911	62,655,616	3,755
Somerset	2,725.00	790,469,697	290,081	18,609,025	5,696,046	12,912,979	2,791,354	12,912,979	-	12,912,979	4,739
Talbot	4,277.00	4,543,697,090	1,062,356	29,207,633	32,741,427	(3,533,794)	4,381,145	4,381,145	-	4,381,145	1,024
Washington	21,887.50	7,380,471,866	337,200	149,469,738	53,182,942	96,286,796	22,420,461	96,286,796	-	96,286,796	4,399
Wicomico	13,962.25	3,945,200,647	282,562	95,348,205	28,428,721	66,919,484	14,302,231	66,919,484	-	66,919,484	4,793
Worcester	6,243.00	7,160,517,312	1,146,967	42,633,447	51,597,972	(8,964,525)	6,395,017	6,395,017	-	6,395,017	1,024

* Included are taxable income, real and public utility property assessments for state purposes, and 50% of personal property assessments for county purposes;

NOTE: Audit adjustments are not included.

SOURCE: MSDE final calculations for the Major State Aid Programs for Fiscal Year 2014

Table 10

State Compensatory Education Aid for Maryland Public Schools: 2013 - 2014

Local Education Agency	10-31-2012 Eligible FARMS Students + SEED	Students \$3,312 (B)	X Wealth Per Student - Table 9 (C)	Unadjusted Calculation (D)	Grant Adjusted Calculation @ 0.837679	Minimum Grant (B) X 80%	Additional Grant to Adjusted Calculation	Total Grant - Greater of Adjusted or Minimum Calculation
Total State	346,498	\$1,147,601,376	\$473,847	\$1,369,977,095	\$1,147,601,321	\$918,081,100	\$48,383,603	\$1,195,984,923
Allegany	4,510	14,937,120	291,969	24,241,991	20,307,012	11,949,696	-	20,307,012
Anne Arundel	22,167	73,417,104	582,726	59,699,541	50,009,064	58,733,683	8,724,619	58,733,683
Baltimore City	67,008	221,930,496	272,412	386,036,977	323,375,146	177,544,397	-	323,375,146
Baltimore	46,796	154,988,352	477,841	153,692,890	128,745,337	123,990,682	-	128,745,337
Calvert	3,498	11,585,376	450,740	12,179,296	10,202,343	9,268,301	-	10,202,343
Caroline	2,961	9,806,832	295,845	15,707,340	13,157,712	7,845,466	-	13,157,712
Carroll	4,562	15,109,344	431,724	16,583,552	13,891,697	12,087,475	-	13,891,697
Cecil	6,016	19,924,992	378,139	24,968,061	20,915,225	15,939,994	-	20,915,225
Charles	7,911	26,201,232	377,701	32,870,911	27,535,278	20,960,986	-	27,535,278
Dorchester	2,732	9,048,384	370,298	11,578,646	9,699,191	7,238,707	-	9,699,191
Frederick	9,375	31,050,000	397,831	36,982,914	30,979,818	24,840,000	-	30,979,818
Garrett	1,849	6,123,888	601,519	4,824,097	4,041,046	4,899,110	858,064	4,899,110
Harford	10,296	34,100,352	434,674	37,173,488	31,139,458	27,280,282	-	31,139,458
Howard	9,069	30,036,528	525,599	27,079,044	22,683,552	24,029,222	1,345,670	24,029,222
Kent	1,002	3,318,624	765,949	2,053,035	1,719,785	2,654,899	935,115	2,654,899
Montgomery	45,984	152,299,008	654,775	110,215,612	92,325,326	121,839,206	29,513,880	121,839,206
Prince George's	69,190	229,157,280	386,199	281,164,607	235,525,743	183,325,824	-	235,525,743
Queen Anne's	1,866	6,180,192	564,189	5,190,575	4,348,037	4,944,154	596,117	4,944,154
St. Mary's	5,073	16,801,776	428,524	18,578,822	15,563,093	13,441,421	-	15,563,093
Somerset	1,916	6,345,792	290,081	10,365,845	8,683,253	5,076,634	-	8,683,253
Talbot	1,635	5,415,120	1,062,356	2,415,328	2,023,270	4,332,096	2,308,826	4,332,096
Washington	10,332	34,219,584	337,200	48,086,736	40,281,259	27,375,667	-	40,281,259
Wicomico	8,022	26,568,864	282,562	44,555,097	37,322,878	21,255,091	-	37,322,878
Worcester	2,728	9,035,136	1,146,967	3,732,690	3,126,797	7,228,109	4,101,312	7,228,109

NOTE: Audit adjustments are not included

SOURCE: MSDE final calculations for the Major State Aid Programs for Fiscal Year 2014

Table 11

Assessed Valuation per Pupil Belonging and per Capita: State of Maryland: 2013 - 2014

Local Education Agency	* Assessed Valuation for Local Purposes (Thousands)	Number of Pupils Belonging**	Assessed Valuation per Pupil	2014 Population Estimates ***	Assessed Valuation per Capita
Total State	671,973,784	854,481	\$ 786,412	\$ 5,976,407	\$ 112,438
Allegany	3,889,963	8,583	453,225	72,952	53,322
Anne Arundel	77,806,973	77,568	1,003,075	560,133	138,908
Baltimore City	35,895,146	83,581	429,465	622,793	57,636
Baltimore	78,005,881	106,681	731,204	826,925	94,332
Calvert	12,232,236	15,999	764,553	90,613	134,994
Caroline	2,612,656	5,385	485,209	32,538	80,296
Carroll	18,484,249	26,073	708,930	167,830	110,137
Cecil	9,668,778	15,386	628,412	102,383	94,437
Charles	16,323,388	26,129	624,733	154,747	105,484
Dorchester	2,891,447	4,633	624,095	32,578	88,755
Frederick	26,158,043	40,799	641,148	243,675	107,348
Garrett	4,461,940	3,521	1,267,237	29,679	150,340
Harford	26,756,070	37,161	720,000	250,105	106,979
Howard	45,370,329	52,379	866,195	309,284	146,695
Kent	2,950,128	2,121	1,390,822	19,820	148,846
Montgomery	168,852,446	150,162	1,124,472	1,030,447	163,863
Prince George's	76,630,154	123,395	621,017	904,430	84,728
Queen Anne's	7,653,576	7,590	1,008,409	48,804	156,823
St. Mary's	12,097,535	17,342	697,592	110,382	109,597
Somerset	1,430,802	2,809	509,282	25,859	55,331
Talbot	8,532,943	4,419	1,930,858	37,643	226,681
Washington	12,327,772	22,200	555,299	149,573	82,420
Wicomico	6,084,640	14,127	430,707	101,539	59,924
Worcester	14,856,691	6,438	2,307,518	51,675	287,502

* Excerpt from Table I - The Taxable Assessable Base at the County Level For the tax year beginning July 1, 2013
Base Estimate date: November 30, 2013.
Source: <http://www.dat.maryland.gov/documents/Novbe14.pdf>

** Half-time prekindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

*** Excerpt from Table 1. Annual Estimates of the Resident Population for Counties of Maryland: April 1, 2010 to July 1, 2014
Release Date: April 2014

Table 12

Local Appropriations for Public Schools as a Percent of Assessed Valuation and Total Local Wealth
Maryland Public Schools: 2013 - 2014

Local Education Agency	Local Appropriations in Dollars				Local Appropriations in Percent of Assessed Valuation			
	All Funds	Current Expenses	School Construction	Debt Service	All Funds	Current Expenses*	School Construction	Debt Service
Total State	\$ 6,844,790,255	\$ 5,703,952,006	\$ 597,805,463	\$ 543,032,786	1.02%	0.85%	0.09%	0.08%
Allegany	30,677,078	30,468,857	208,221	-	0.79	0.78	0.01	-
Anne Arundel	670,535,678	599,286,043	12,649,753	58,599,882	0.86	0.77	0.02	0.08
Baltimore City	300,029,162	279,687,125	20,342,037	-	0.84	0.78	0.06	-
Baltimore	819,371,026	716,621,075	67,288,984	35,460,967	1.05	0.92	0.09	0.05
Calvert	128,394,884	115,834,819	4,877,637	7,682,428	1.05	0.95	0.04	0.06
Caroline	15,997,049	14,061,547	12	1,935,490	0.61	0.54	0.00	0.07
Carroll	194,982,182	172,143,638	9,099,385	13,739,159	1.05	0.93	0.05	0.07
Cecil	86,312,102	73,537,244	4,948,021	7,826,837	0.89	0.76	0.05	0.08
Charles*	202,175,681	159,668,437	27,446,763	15,060,481	1.24	0.98	0.17	0.09
Dorchester	21,987,833	19,126,296	303,262	2,558,275	0.76	0.66	0.01	0.09
Frederick	308,012,772	250,971,927	28,346,431	28,694,414	1.18	0.96	0.11	0.11
Garrett	26,629,274	26,617,680	11,594	-	0.60	0.60	0.00	-
Harford	264,888,805	226,337,136	8,379,356	30,172,313	0.99	0.85	0.03	0.11
Howard	608,498,117	504,048,403	61,097,542	43,352,172	1.34	1.11	0.13	0.10
Kent	17,522,357	17,468,057	54,300	-	0.59	0.59	0.00	-
Montgomery	1,904,773,731	1,461,024,397	227,374,605	216,374,729	1.13	0.87	0.13	0.28
Prince George's	809,407,927	638,979,467	112,777,969	57,650,491	1.06	0.83	0.15	0.08
Queen Anne's	52,179,949	49,047,559	3,132,390	-	0.68	0.64	0.04	-
St. Mary's	101,524,325	91,284,761	4,769,032	5,470,532	0.84	0.75	0.04	0.05
Somerset	9,867,099	9,590,194	276,905	-	0.69	0.67	0.02	-
Talbot	39,594,726	35,937,893	292,401	3,364,432	0.46	0.42	0.00	0.04
Washington	100,521,250	95,105,203	-	5,416,047	0.82	0.77	-	0.04
Wicomico	50,832,829	41,158,692	-	9,674,137	0.84	0.68	-	0.16
Worcester	80,074,420	75,945,557	4,128,864	-	0.54	0.51	-	-

Table 12 (Continued)

Local Appropriations for Public Schools as a Percent of Assessed Valuation and Total Local Wealth
Maryland Public Schools: 2013 - 2014

Local Education Agency	Local Appropriations in Dollars				Local Appropriations in Percent of Total Local Wealth			
	All Funds	Current Expenses	School Construction	Debt Service	All Funds	Current Expenses*	School Construction	Debt Service
Total State	\$ 6,854,747,810	\$ 5,703,952,006	\$ 607,763,018	\$ 543,032,786	1.75%	1.45%	0.15%	0.14%
Allegany	30,677,078	30,468,857	208,221	-	1.25	1.24	0.01	-
Anne Arundel	670,535,678	599,286,043	12,649,753	58,599,882	1.53	1.36	0.03	0.13
Baltimore City	300,029,162	279,687,125	20,342,037	-	1.39	1.30	0.09	-
Baltimore	819,371,026	716,621,075	67,288,984	35,460,967	1.66	1.46	0.14	0.07
Calvert	128,394,884	115,834,819	4,877,637	7,682,428	1.79	1.62	0.07	0.11
Caroline	15,997,049	14,061,547	12	1,935,490	1.04	0.91	0.00	0.13
Carroll	194,982,182	172,143,638	9,099,385	13,739,159	1.72	1.52	0.08	0.12
Cecil	86,312,102	73,537,244	4,948,021	7,826,837	1.52	1.30	0.09	0.14
Charles*	202,175,681	159,668,437	27,446,763	15,060,481	2.08	1.64	0.28	0.16
Dorchester	21,987,833	19,126,296	303,262	2,558,275	1.34	1.16	0.02	0.16
Frederick	308,012,772	250,971,927	28,346,431	28,694,414	1.97	1.60	0.18	0.18
Garrett	26,629,274	26,617,680	11,594	-	1.13	1.13	0.00	-
Harford	264,888,805	226,337,136	8,379,356	30,172,313	1.64	1.40	0.05	0.19
Howard	608,498,117	504,048,403	61,097,542	43,352,172	2.27	1.88	0.23	0.16
Kent	17,522,357	17,468,057	54,300	-	1.14	1.14	0.00	-
Montgomery	1,904,773,731	1,461,024,397	227,374,605	216,374,729	2.01	1.54	0.24	0.23
Prince George's	809,407,927	638,979,467	112,777,969	57,650,491	1.78	1.40	0.25	0.13
Queen Anne's	52,179,949	49,047,559	3,132,390	-	1.23	1.16	0.07	-
St. Mary's	101,524,325	91,284,761	4,769,032	5,470,532	1.42	1.28	0.07	0.08
Somerset	9,867,099	9,590,194	276,905	-	1.25	1.21	0.04	-
Talbot	39,594,726	35,937,893	292,401	3,364,432	0.87	0.79	0.01	0.07
Washington	110,478,805	95,105,203	9,957,554	5,416,047	1.50	1.29	0.13	0.07
Wicomico	50,832,829	41,158,692	-	9,674,137	1.29	1.04	-	0.25
Worcester	80,074,420	75,945,557	4,128,864	-	1.12	1.06	0.06	-