

**Department of Legislative Services**  
Maryland General Assembly  
2004 Session

**FISCAL AND POLICY NOTE**

Senate Bill 552

(Senator Stoltzfus, *et al.*)

Budget and Taxation

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**Education - Bridge to Excellence in Public Schools Act - Extension of Phase-In Period**

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This bill extends the phase-in of the State education aid funding formulas implemented in the Bridge to Excellence in Public Schools Act by four years in order to fully fund the formulas by fiscal 2012 instead of fiscal 2008. In addition, the requirement that the General Assembly pass a joint resolution to continue with the phase-in of the new formulas is repealed. The timelines for submission of initial and final evaluations of the impact of the Bridge to Excellence Act are also extended two and four years, respectively.

The bill takes effect June 1, 2004.

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**Fiscal Summary**

**State Effect:** General fund expenditures would decrease by an estimated \$161.8 million in FY 2006. Future year expenditure reductions reflect the slower phase-in schedule, with general fund savings peaking in FY 2008 when formulas would be fully-funded under current law. Revenues would not be affected.

(\$ in millions)	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Revenues	\$0	\$0	\$0	\$0	\$0
GF Expenditure	0	(161.8)	(314.1)	(518.0)	(410.5)
Net Effect	\$0	\$161.8	\$314.1	\$518.0	\$410.5

*Note:() = decrease; GF = general funds; FF = federal funds; SF = special funds; - = indeterminate effect*

**Local Effect:** State aid for local school systems would decrease from FY 2006 to 2011 due to the extension of the phase-in schedule.

**Small Business Effect:** Minimal.

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## Analysis

**Current Law:** The Maryland Constitution requires the State to provide a “thorough and efficient” system of free public schools and provide for their maintenance through taxation or otherwise.

State education funding formulas enacted under the Bridge to Excellence Act are scheduled for full implementation by fiscal 2008. In order for full funding to be provided in fiscal 2005, the General Assembly must pass a joint resolution by the fiftieth day of the 2004 legislative session affirming that the additional aid is within the State’s resources. However, an emergency bill that repealed the provision requiring the joint resolution, HB 345, was enacted March 5, 2004.

The Maryland State Department of Education (MSDE) is required to evaluate the effect of increased State aid and is authorized to contract with a public or private entity to conduct the evaluation. An initial report on the evaluation must be submitted by December 31, 2006, and a final report is due by December 31, 2008.

**Background:** The Bridge to Excellence Act was signed into law on May 6, 2002, promising increases in State funding for education of approximately \$2 billion over the next six years. The Act was based on the recommendations of the Commission on Education Finance, Equity, and Excellence, better known as the Thornton Commission, which met for two years and submitted a final report in January 2002. The commission’s recommendations and the Bridge to Excellence Act were based on the following principles.

- *Adequacy:* Local school revenues should be sufficient to enable schools to acquire the resources they need to reasonably expect that students can meet academic performance standards.
- *Equity:* In a system of shared State and local responsibility for education funding, the State should distribute aid in a way that gives every local school system an opportunity to acquire adequate resources.
- *Fluidity:* State aid formulas should naturally adjust each fiscal year to reflect changes in local enrollments, needs, and wealth.
- *Simplicity:* The State’s school finance system should reflect adequacy concepts as simply as possible, with a few State aid programs as possible.

- *Accountability:* Schools and local school systems should be held accountable for student performance outcomes.
- *Flexibility:* Local school systems should have the flexibility to decide how funding can be best used to serve the local student population.

The federal No Child Left Behind Act (NCLB), enacted in the same month the Thornton Commission's final report was released, mirrored the goals of the Bridge to Excellence Act and elevated the importance of adequate education funding. NCLB requires all states to assess students at regular intervals and hold schools accountable for the performance of all students. NCLB requires schools to attain 100% proficiency among students by the 2013-2014 school year.

The State's inability to identify new revenues to fund the State aid enhancements prescribed by the Bridge to Excellence Act has brought funding for the new finance structure into question. **Exhibit 1** compares fiscal 2002 and estimated fiscal 2008 State aid for education to actual and projected general fund revenues during the same fiscal years.

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**Exhibit 1**  
**State Education Aid and General Fund Revenues**  
**Fiscal 2002 and 2008**  
**(\$ in millions)**

	<u>Actual</u> <u>FY 2002</u>	<u>Projected</u> <u>FY 2008*</u>	<u>\$ Increase</u>	<u>% Increase</u>
State Education Aid	\$2,886	\$4,806	\$1,920	66.5%
General Fund Revenues	9,504	11,697	2,193	23.1%

\* Fiscal 2008 State aid projection does not include adjustments to account for regional differences in the cost of education. Funding for the adjustments could add \$50 million to \$100 million to the fiscal 2008 State aid projection.

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**State Expenditures:** The bill does not impact fiscal 2005 State funding for education. Beginning in fiscal 2006, the phase-in schedule proposed in the bill would slow the annual increases in education aid to approximately 5.5% per year through fiscal 2012. General fund expenditures would decrease by an estimated \$162 million in fiscal 2006 and by an estimated \$518 million in fiscal 2008, the year in which savings for the State would peak.

By fiscal 2012, direct aid for local school systems would be equivalent to the direct aid that local school systems will receive under the existing phase-in schedule. Retirement payments are made by the State on behalf of local school systems based on the salaries of professional school personnel in the second prior fiscal year. Because of the two-year lag, fiscal 2008 to 2013 retirement payments would be less under the proposed phase-in schedule than they would be under the current phase-in schedule. **Exhibit 2** shows estimated direct education aid and retirement payments under the current phase-in framework and the framework that would be implemented by this bill.

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**Exhibit 2**  
**Total Estimated State Education Aid**  
**Fiscal 2006 to 2012**  
**(\$ in millions)**

	<b><u>FY06</u></b>	<b><u>FY07</u></b>	<b><u>FY08</u></b>	<b><u>FY09</u></b>	<b><u>FY10</u></b>	<b><u>FY11</u></b>	<b><u>FY12</u></b>
<i>Current Phase-in</i>							
Direct Aid	\$3,591	\$3,927	\$4,328	\$4,427	\$4,518	\$4,614	\$4,723
Retirement	424	450	478	506	538	553	570
<b>Total</b>	<b>\$4,015</b>	<b>\$4,377</b>	<b>\$4,806</b>	<b>\$4,933</b>	<b>\$5,056</b>	<b>\$5,167</b>	<b>\$5,294</b>
Incr from prior yr	10.2%	9.0%	9.8%	2.6%	2.5%	2.2%	2.4%
<i>SB 552 Phase-in</i>							
Direct Aid	\$3,429	\$3,613	\$3,820	\$4,035	\$4,255	\$4,494	\$4,723
Retirement	424	450	468	487	508	529	555
<b>Total</b>	<b>\$3,853</b>	<b>\$4,063</b>	<b>\$4,288</b>	<b>\$4,523</b>	<b>\$4,763</b>	<b>\$5,024</b>	<b>\$5,278</b>
Incr from prior yr	5.7%	5.4%	5.6%	5.5%	5.3%	5.5%	5.1%
<b>Total Savings</b>	<b>\$162</b>	<b>\$314</b>	<b>\$518</b>	<b>\$410</b>	<b>\$293</b>	<b>\$143</b>	<b>\$16</b>

*Note:* State aid estimates do not include adjustments to account for regional differences in the cost of education.

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The bill also repeals the requirement that the General Assembly pass a joint resolution in order to proceed with full implementation of the Bridge to Excellence formulas. HB 345, an emergency bill that has the same effect, was enacted on March 5, 2004. The repeal in this bill, therefore, would have no fiscal impact.

Finally, payment of an estimated \$300,000 to contract with a private entity to conduct an initial report on the implementation of the Bridge to Excellence would be moved from fiscal 2006 to fiscal 2008, resulting in a general fund savings in fiscal 2006. This would not result in additional costs in fiscal 2008, however, because a final report on the Act is

scheduled for that year under current law. Additional expenses resulting from the change in report deadlines would not be incurred until fiscal 2012, when this bill requires a final report.

**Local Revenues:** Local school revenues from State aid would decrease by an estimated \$162 million in fiscal 2006 and by an estimated \$518 million in fiscal 2008. By fiscal 2012, State aid revenues would return to the levels expected under current law. **Exhibits 3 through 8**, attached to the end of the fiscal and policy note, detail the aid that would be provided through this legislation to each local school system from fiscal 2005 to 2012.

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## **Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** Maryland State Department of Education, Department of Legislative Services

**Fiscal Note History:** First Reader - March 8, 2004  
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**Exhibit 3**  
**Total Estimated State Education Aid**  
**(\$ in Millions)**

<b><u>County</u></b>	<b><u>FY 2005</u></b>	<b><u>FY 2006</u></b>	<b><u>FY 2007</u></b>	<b><u>FY 2008</u></b>	<b><u>FY 2009</u></b>	<b><u>FY 2010</u></b>	<b><u>FY 2011</u></b>	<b><u>FY 2012</u></b>
Allegany	\$56.1	\$58.9	\$62.3	\$64.8	\$67.6	\$70.5	\$74.2	\$77.6
Anne Arundel	226.7	232.2	239.2	250.9	261.3	274.1	287.3	299.7
Baltimore City	684.1	719.2	753.6	788.3	827.6	871.1	915.0	957.4
Baltimore	396.6	417.6	440.9	466.4	490.1	514.4	540.3	566.4
Calvert	67.4	72.4	77.3	82.2	86.1	89.8	94.0	98.0
Caroline	30.5	31.9	33.6	35.3	37.1	39.0	41.1	43.2
Carroll	112.3	118.2	124.0	129.7	135.8	142.4	149.0	155.4
Cecil	74.7	78.9	83.0	88.2	93.3	98.2	103.9	109.4
Charles	107.3	113.4	120.1	126.7	133.4	140.8	148.0	155.3
Dorchester	23.5	24.4	25.0	26.0	26.7	27.3	28.5	29.7
Frederick	146.7	154.8	163.2	172.8	183.4	192.6	203.8	213.8
Garrett	22.3	22.8	23.0	23.2	23.5	24.0	24.4	25.0
Harford	160.4	165.5	170.1	175.6	179.0	183.7	189.9	195.7
Howard	150.3	159.0	167.6	177.1	186.9	195.5	204.1	213.0
Kent	9.7	9.9	10.2	10.2	10.3	10.5	10.8	11.1
Montgomery	359.3	380.4	405.4	436.3	468.9	505.1	542.1	577.3
Prince George's	688.1	744.5	800.0	854.6	915.9	974.7	1,037.9	1,099.7
Queen Anne's	24.3	25.1	25.9	26.2	27.1	28.7	30.0	31.3
St. Mary's	68.1	72.8	75.5	78.9	82.6	86.0	90.4	94.1
Somerset	17.5	18.8	20.3	21.7	22.9	24.3	25.5	26.5
Talbot	11.2	11.5	11.7	11.7	11.9	12.3	12.6	12.9
Washington	88.5	92.0	95.5	100.2	104.7	109.2	114.1	119.2
Wicomico	73.5	77.7	83.0	88.3	94.3	101.2	109.7	117.6
Worcester	17.6	18.3	18.5	19.0	19.5	20.2	20.9	21.4
<b>Total</b>	<b>\$3,644.9</b>	<b>\$3,853.3</b>	<b>\$4,062.7</b>	<b>\$4,288.3</b>	<b>\$4,522.7</b>	<b>\$4,762.9</b>	<b>\$5,023.7</b>	<b>\$5,277.9</b>

**Exhibit 4**  
**Estimated Per Pupil State Education Aid**

<b><u>County</u></b>	<b><u>FY 2005</u></b>	<b><u>FY 2006</u></b>	<b><u>FY 2007</u></b>	<b><u>FY 2008</u></b>	<b><u>FY 2009</u></b>	<b><u>FY 2010</u></b>	<b><u>FY 2011</u></b>	<b><u>FY 2012</u></b>
Allegany	\$5,923	\$6,279	\$6,784	\$7,201	\$7,658	\$8,116	\$8,686	\$9,187
Anne Arundel	3,113	3,215	3,325	3,513	3,684	3,888	4,096	4,283
Baltimore City	7,718	8,277	8,887	9,485	10,115	10,916	11,671	12,344
Baltimore	3,778	3,984	4,236	4,525	4,821	5,121	5,429	5,720
Calvert	3,875	4,084	4,312	4,568	4,790	4,989	5,214	5,431
Caroline	5,916	6,212	6,618	6,986	7,422	7,835	8,303	8,651
Carroll	3,903	4,081	4,278	4,454	4,647	4,870	5,080	5,284
Cecil	4,627	4,881	5,110	5,391	5,707	5,994	6,324	6,611
Charles	4,262	4,438	4,660	4,872	5,100	5,365	5,604	5,842
Dorchester	5,132	5,423	5,607	5,914	6,267	6,464	6,802	7,064
Frederick	3,795	3,955	4,125	4,300	4,540	4,721	4,953	5,133
Garrett	4,818	5,004	5,126	5,287	5,485	5,721	5,928	6,207
Harford	4,109	4,278	4,431	4,638	4,781	4,948	5,145	5,303
Howard	3,151	3,293	3,441	3,606	3,804	3,978	4,143	4,330
Kent	4,003	4,105	4,411	4,550	4,739	4,948	5,184	5,410
Montgomery	2,622	2,768	2,943	3,161	3,395	3,653	3,922	4,168
Prince George's	5,131	5,548	5,996	6,427	6,947	7,472	8,030	8,563
Queen Anne's	3,328	3,433	3,581	3,624	3,692	3,886	4,037	4,155
St. Mary's	4,269	4,561	4,721	4,897	5,130	5,318	5,573	5,770
Somerset	6,248	6,656	7,214	7,737	8,256	8,877	9,497	9,946
Talbot	2,619	2,709	2,818	2,895	3,019	3,189	3,324	3,441
Washington	4,453	4,650	4,834	5,076	5,330	5,591	5,843	6,090
Wicomico	5,139	5,440	5,844	6,229	6,656	7,131	7,734	8,272
Worcester	2,682	2,820	2,875	3,012	3,119	3,256	3,400	3,494
<b>Total</b>	<b>\$4,300</b>	<b>\$4,550</b>	<b>\$4,815</b>	<b>\$5,101</b>	<b>\$5,411</b>	<b>\$5,734</b>	<b>\$6,075</b>	<b>\$6,392</b>

**Exhibit 5**  
**Annual Increases in State Education Aid**  
**(\$ in millions)**

<b><u>County</u></b>	<b><u>FY 2005</u></b>	<b><u>FY 2006</u></b>	<b><u>FY 2007</u></b>	<b><u>FY 2008</u></b>	<b><u>FY 2009</u></b>	<b><u>FY 2010</u></b>	<b><u>FY 2011</u></b>	<b><u>FY 2012</u></b>
Allegany	\$4.1	\$2.8	\$3.4	\$2.5	\$2.8	\$2.9	\$3.8	\$3.4
Anne Arundel	7.4	5.5	7.0	11.7	10.4	12.8	13.1	12.4
Baltimore City	58.2	35.2	34.3	34.7	39.3	43.5	43.9	42.4
Baltimore	41.5	21.0	23.2	25.5	23.7	24.3	25.9	26.1
Calvert	5.6	4.9	4.9	4.9	3.9	3.7	4.3	4.0
Caroline	1.9	1.4	1.7	1.6	1.8	1.8	2.2	2.1
Carroll	9.6	5.9	5.8	5.7	6.1	6.6	6.6	6.4
Cecil	8.5	4.2	4.2	5.1	5.2	4.9	5.7	5.4
Charles	10.6	6.2	6.7	6.5	6.8	7.3	7.2	7.3
Dorchester	1.6	0.9	0.5	1.0	0.8	0.5	1.2	1.2
Frederick	12.6	8.1	8.4	9.6	10.7	9.1	11.2	10.0
Garrett	1.2	0.5	0.2	0.3	0.3	0.5	0.5	0.5
Harford	12.0	5.2	4.5	5.5	3.4	4.8	6.2	5.8
Howard	9.9	8.7	8.6	9.5	9.8	8.5	8.7	8.9
Kent	0.5	0.2	0.3	(0.0)	0.1	0.2	0.3	0.3
Montgomery	28.4	21.1	25.0	30.9	32.6	36.2	37.0	35.2
Prince George's	79.5	56.4	55.6	54.5	61.3	58.8	63.2	61.8
Queen Anne's	0.9	0.9	0.8	0.3	0.8	1.6	1.3	1.3
St. Mary's	6.0	4.7	2.7	3.3	3.7	3.4	4.4	3.7
Somerset	1.5	1.3	1.5	1.3	1.3	1.4	1.2	0.9
Talbot	0.8	0.3	0.1	0.0	0.2	0.4	0.3	0.3
Washington	8.2	3.5	3.6	4.7	4.5	4.5	4.9	5.1
Wicomico	9.0	4.2	5.4	5.3	6.0	6.9	8.5	7.9
Worcester	1.7	0.7	0.3	0.5	0.5	0.7	0.7	0.5
<b>Total</b>	<b>\$324.5</b>	<b>\$208.5</b>	<b>\$209.4</b>	<b>\$225.6</b>	<b>\$234.4</b>	<b>\$240.1</b>	<b>\$260.9</b>	<b>\$254.2</b>

**Exhibit 6**  
**Annual Increases in Per Pupil State Aid**

<b><u>County</u></b>	<b><u>FY 2005</u></b>	<b><u>FY 2006</u></b>	<b><u>FY 2007</u></b>	<b><u>FY 2008</u></b>	<b><u>FY 2009</u></b>	<b><u>FY 2010</u></b>	<b><u>FY 2011</u></b>	<b><u>FY 2012</u></b>
Allegany	\$514	\$356	\$505	\$417	\$457	\$458	\$569	\$501
Anne Arundel	123	102	110	187	171	205	208	187
Baltimore City	818	559	610	598	630	801	755	673
Baltimore	408	206	252	290	295	301	308	291
Calvert	254	209	228	257	222	199	225	217
Caroline	395	295	407	368	436	413	468	348
Carroll	312	179	196	176	194	223	210	204
Cecil	489	254	229	281	316	287	330	287
Charles	373	176	222	212	228	266	239	238
Dorchester	375	291	184	307	353	197	338	261
Frederick	294	161	170	175	239	181	232	180
Garrett	301	186	122	161	198	236	207	279
Harford	333	170	152	207	143	166	197	159
Howard	172	142	149	165	198	174	165	187
Kent	237	102	305	139	189	209	236	226
Montgomery	198	146	175	217	234	258	269	246
Prince George's	580	416	449	431	520	525	558	533
Queen Anne's	103	106	148	42	68	195	151	118
St. Mary's	286	293	160	176	233	188	256	196
Somerset	521	407	558	523	519	621	620	449
Talbot	203	90	108	77	124	170	135	118
Washington	434	196	185	242	254	261	252	248
Wicomico	652	300	405	385	427	474	603	538
Worcester	250	138	55	137	106	138	144	94
<b>Total</b>	<b>\$385</b>	<b>\$250</b>	<b>\$266</b>	<b>\$285</b>	<b>\$310</b>	<b>\$323</b>	<b>\$341</b>	<b>\$317</b>

**Exhibit 7**  
**Total Estimated Difference in State Education Aid**  
**(\$ in Millions)**

<b><u>County</u></b>	<b><u>FY 2005</u></b>	<b><u>FY 2006</u></b>	<b><u>FY 2007</u></b>	<b><u>FY 2008</u></b>	<b><u>FY 2009</u></b>	<b><u>FY 2010</u></b>	<b><u>FY 2011</u></b>	<b><u>FY 2012</u></b>
Allegany	\$0.0	(\$2.8)	(\$5.6)	(\$8.9)	(\$7.0)	(\$4.9)	(\$2.5)	(\$0.3)
Anne Arundel	0.0	(9.6)	(18.3)	(28.6)	(22.5)	(15.2)	(7.5)	(0.8)
Baltimore City	0.0	(27.9)	(55.5)	(100.5)	(77.5)	(58.9)	(25.9)	(3.2)
Baltimore	0.0	(17.1)	(34.7)	(56.3)	(44.4)	(30.6)	(15.2)	(1.6)
Calvert	0.0	(2.9)	(5.1)	(8.2)	(6.6)	(4.7)	(2.3)	(0.3)
Caroline	0.0	(1.5)	(3.0)	(4.6)	(3.7)	(2.7)	(1.4)	(0.2)
Carroll	0.0	(4.4)	(7.5)	(12.5)	(9.9)	(7.0)	(3.4)	(0.4)
Cecil	0.0	(3.5)	(6.5)	(10.2)	(8.3)	(6.0)	(3.0)	(0.3)
Charles	0.0	(4.7)	(8.6)	(13.3)	(10.8)	(7.7)	(3.8)	(0.4)
Dorchester	0.0	(1.2)	(2.2)	(3.2)	(2.6)	(1.8)	(0.9)	(0.1)
Frederick	0.0	(6.3)	(11.0)	(17.7)	(14.4)	(10.3)	(5.1)	(0.5)
Garrett	0.0	(1.0)	(1.9)	(2.7)	(2.2)	(1.5)	(0.7)	(0.1)
Harford	0.0	(6.9)	(11.8)	(18.4)	(14.3)	(9.9)	(4.8)	(0.5)
Howard	0.0	(5.9)	(10.7)	(18.0)	(14.3)	(9.9)	(4.9)	(0.5)
Kent	0.0	(0.5)	(1.0)	(1.3)	(1.0)	(0.7)	(0.3)	(0.0)
Montgomery	0.0	(17.2)	(35.7)	(57.4)	(45.6)	(31.3)	(15.9)	(1.7)
Prince George's	0.0	(34.5)	(69.1)	(117.0)	(93.6)	(67.7)	(34.4)	(3.4)
Queen Anne's	0.0	(1.0)	(1.9)	(2.7)	(2.1)	(1.5)	(0.7)	(0.1)
St. Mary's	0.0	(3.2)	(5.6)	(8.4)	(6.8)	(4.8)	(2.4)	(0.3)
Somerset	0.0	(0.9)	(2.0)	(3.1)	(2.5)	(1.8)	(0.9)	(0.1)
Talbot	0.0	(0.3)	(0.7)	(0.4)	(0.4)	(0.2)	(0.1)	(0.0)
Washington	0.0	(4.1)	(7.5)	(11.7)	(9.4)	(6.7)	(3.3)	(0.4)
Wicomico	0.0	(3.7)	(7.4)	(12.0)	(9.8)	(7.3)	(3.8)	(0.4)
Worcester	0.0	(0.5)	(1.1)	(0.9)	(0.7)	(0.4)	(0.2)	(0.0)
<b>Total</b>	<b>\$0.0</b>	<b>(\$161.5)</b>	<b>(\$314.1)</b>	<b>(\$518.0)</b>	<b>(\$410.5)</b>	<b>(\$293.3)</b>	<b>(\$143.3)</b>	<b>(\$15.7)</b>

**Exhibit 8**  
**Estimated Difference in Per Pupil State Education Aid**

<b><u>County</u></b>	<b><u>FY 2005</u></b>	<b><u>FY 2006</u></b>	<b><u>FY 2007</u></b>	<b><u>FY 2008</u></b>	<b><u>FY 2009</u></b>	<b><u>FY 2010</u></b>	<b><u>FY 2011</u></b>	<b><u>FY 2012</u></b>
Allegany	\$0	(\$295)	(\$605)	(\$991)	(\$789)	(\$570)	(\$292)	(\$31)
Anne Arundel	0	(133)	(254)	(401)	(316)	(215)	(107)	(11)
Baltimore City	0	(321)	(655)	(1,209)	(947)	(738)	(331)	(41)
Baltimore	0	(163)	(333)	(547)	(437)	(305)	(153)	(16)
Calvert	0	(163)	(286)	(457)	(368)	(260)	(127)	(14)
Caroline	0	(292)	(582)	(912)	(741)	(536)	(274)	(31)
Carroll	0	(154)	(260)	(429)	(339)	(241)	(116)	(13)
Cecil	0	(217)	(399)	(626)	(510)	(364)	(182)	(20)
Charles	0	(185)	(334)	(512)	(414)	(295)	(144)	(16)
Dorchester	0	(262)	(504)	(732)	(611)	(426)	(215)	(24)
Frederick	0	(161)	(277)	(441)	(357)	(251)	(123)	(13)
Garrett	0	(226)	(424)	(609)	(521)	(352)	(176)	(20)
Harford	0	(177)	(307)	(486)	(381)	(267)	(130)	(14)
Howard	0	(122)	(219)	(366)	(290)	(201)	(99)	(11)
Kent	0	(201)	(433)	(564)	(466)	(309)	(158)	(18)
Montgomery	0	(125)	(259)	(416)	(330)	(226)	(115)	(13)
Prince George's	0	(257)	(518)	(880)	(710)	(519)	(266)	(27)
Queen Anne's	0	(141)	(257)	(369)	(289)	(197)	(96)	(10)
St. Mary's	0	(198)	(352)	(521)	(425)	(297)	(146)	(17)
Somerset	0	(327)	(693)	(1,108)	(893)	(655)	(338)	(38)
Talbot	0	(81)	(166)	(111)	(102)	(53)	(24)	(3)
Washington	0	(206)	(379)	(595)	(480)	(342)	(169)	(19)
Wicomico	0	(256)	(519)	(845)	(691)	(511)	(269)	(30)
Worcester	0	(82)	(163)	(139)	(111)	(59)	(25)	(3)
<b>Total</b>	<b>\$0</b>	<b>(\$191)</b>	<b>(\$372)</b>	<b>(\$616)</b>	<b>(\$491)</b>	<b>(\$353)</b>	<b>(\$173)</b>	<b>(\$19)</b>