



Selected Financial Data Maryland Public Schools 2008 – 2009

Part 3 – Analysis of Costs

Maryland State Department of Education
Division of Business Services
200 West Baltimore Street
Baltimore, MD 21201-2595
(410) 767-0271

MSDE-LFRO 09/2010

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Maryland Public Schools
2008-2009**

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INTRODUCTION

Selected Financial Data is published annually in four parts by the Maryland State Department of Education. Part 1 provides information about resources, Part 2 provides expenditure information, Part 3 describes the expenditures in terms of an average cost per pupil, and Part 4 is a time series of selected facts from Parts 1-3. Information for these reports is derived from the Annual Financial Reports submitted by the 24 local education agencies (LEAs).

Equating expenditures to a per pupil basis provides a useful starting point for examining the relative cost of providing education services across districts. However, districts are not equal in size or population mix, and this measure alone cannot be used to draw conclusions about the local effort and support for education or operating efficiencies and deficiencies. Additionally, costs of goods and services vary throughout the state, and some LEAs receive the benefit of services paid for by other county agencies.

In computing per pupil costs, it is necessary to determine which costs will be included in the calculation and which student measure will be used. Since there are many variations of includable costs and pupil measures, figures published in this report may differ from those published by another state, the federal government, or even the local education agencies in Maryland. It has been the practice of this Department to include all operating expenditures except food services, community services, adult education, equipment and current capital outlay, and payments to other public school districts and nonpublic schools.

The student measure has been the equated average daily

membership (ADM), also called the average number belonging (ANB). This figure represents the average number of students enrolled in the district over the school year. This report also includes a table showing the per pupil costs expressed in terms of the average daily attendance (ADA), or the average number of students who are in attendance each day, as this measure is most frequently used by the federal government in comparing costs between districts.

Highlights

The Current Expense Fund per pupil expenditures at the state level increased 3.8% from \$12,531 in 2007-2008 to \$13,013 in 2008-2009. The ADM decreased by .29% from 836,380.3 to 833,956.9. The Current Expense Fund per pupil expenditures between Maryland LEAs vary from a high of \$15,497 in Worcester County to a low of \$11,154 in Caroline County.

Beginning in FY 1998, Maryland public schools were required to budget and report expenditures differently than in the past. Administration was redefined to exclude expenditures for Instructional Supervision, Facilities Acquisition, and Construction. Instruction expanded to three categories, one for Instructional Salaries and Wages, one for Textbooks and Instructional Supplies, and one for Other Instructional Costs. In addition, the three instructional categories were modified to exclude expenditures for School Administration and to include expenditures for Staff/Curriculum Development. Mid-Level Administration, a new expenditure category, was added to report the expenditures for Instructional Supervision and School Administration. The Capital Outlay category was modified to include the costs of Facilities Acquisition and

Construction. Because of these changes, longitudinal comparisons of expenditures in these expenditure categories are not available.

DEFINITIONS

Administration - expenditures for the general regulation, direction, and 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. The Administration category 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.

Average Number Belonging - the aggregate number of student days in membership divided by the number of days schools were open, adjusted for half-day prekindergarten and kindergarten programs.

Average Daily Attendance - the aggregate number of student days attended divided by the number of days schools were open, adjusted for half-day prekindergarten and prekindergarten programs.

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 are provided by the LEA for 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. The issuance and repayment of debt is the responsibility of the parent government, except Baltimore City. Baltimore City Public Schools 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 are not readily chargeable to other expenditure categories, such as employee benefits, rent, insurance, judgments, and other items similar in nature to this grouping.

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 which 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 their original condition of efficiency or completeness.

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

Operation of Plant - expenditures for keeping the physical plant open and ready for use. They include cleaning services, utilities, rental of facilities, grounds maintenance, warehousing and storing services, security services, and other routine activities.

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.

Teachers' Retirement - the annual contribution to the teachers' retirement system to support benefits of future retirees.

Table 1

Cost per Public Elementary and Secondary Pupil Belonging for Current Expenses, Capital Outlay, and Debt Service
Maryland Public Schools: 2008 - 2009

Local Education Agency	Grand Total	Current Expense Fund			State Share of Teachers' Retirement	Capital Outlay and Debt Service**
		Total	Regular Programs	Transportation		
Total State	\$13,495.44	\$13,013.07	\$11,668.86	\$598.65	\$ 745.57	\$ 482.37
Allegany	13,511.30	13,250.51	11,856.30	640.98	753.24	260.78
Anne Arundel	12,665.06	12,178.40	10,957.09	526.86	694.44	486.66
Baltimore City	14,454.28	14,332.03	13,134.17	434.44	763.43	122.25
Baltimore	12,584.66	12,235.86	11,046.68	468.61	720.57	348.80
Calvert	12,192.29	11,789.35	10,339.12	722.66	727.57	402.94
Caroline	11,455.22	11,154.11	9,792.72	670.91	690.48	301.12
Carroll	12,082.17	11,670.76	10,308.00	685.07	677.68	411.42
Cecil	11,976.09	11,431.30	10,171.81	560.98	698.51	544.78
Charles	12,013.06	11,785.75	10,332.22	806.39	647.14	227.32
Dorchester	12,858.34	12,563.71	11,194.50	658.90	710.31	294.63
Frederick	12,390.12	11,719.20	10,646.33	415.73	657.14	670.92
Garrett	12,161.45	12,092.77	10,433.12	919.68	739.97	68.68
Harford	11,906.40	11,541.57	10,146.79	709.35	685.44	364.83
Howard	14,896.63	14,166.28	12,696.76	631.92	837.60	730.35
Kent	14,534.98	14,489.92	12,707.98	944.06	837.88	45.05
Montgomery	15,722.63	14,968.88	13,469.43	597.27	902.18	753.75
Prince George's	13,586.90	13,183.17	11,734.58	741.85	706.75	403.73
Queen Anne's	12,066.95	11,272.52	9,901.27	753.10	618.15	794.43
St. Mary's	11,783.84	11,386.41	9,938.48	799.90	648.04	397.43
Somerset	16,784.20	14,239.57	12,492.56	962.83	784.18	2,544.63
Talbot	12,035.49	11,159.50	9,975.58	517.21	666.72	875.99
Washington	11,565.98	11,276.21	10,235.76	416.82	623.63	289.78
Wicomico	12,860.28	12,053.76	10,777.90	553.30	722.57	806.51
Worcester	16,872.98	15,497.59	13,758.73	847.02	891.83	1,375.39

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

** Current Capital Outlay means expenditures of current funds which result in the acquisition of new fixed assets or additions to existing fixed assets; Debt Service expenditures include both principal and interest payments.

Table 2

Cost per Pupil Belonging* for Current Expenses
Maryland Public Schools: 2008 - 2009

Local Education Agency	Including Student Transportation				Excluding Student Transportation			
	Including State		Excluding State		Including State		Excluding State	
	Share of Teachers'		Share of Teachers'		Share of Teachers'		Share of Teachers'	
	Retirement		Retirement		Retirement		Retirement	
Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	
Total State	\$13,013.07		\$12,267.51		\$12,414.42		\$11,668.86	
Allegany	13,250.51	7	12,497.27	7	12,609.54	7	11,856.30	7
Anne Arundel	12,178.40	11	11,483.96	11	11,651.53	11	10,957.09	11
Baltimore City	14,332.03	4	13,568.61	4	13,897.59	3	13,134.17	3
Baltimore	12,235.86	10	11,515.29	10	11,767.25	10	11,046.68	10
Calvert	11,789.35	14	11,061.78	16	11,066.69	15	10,339.12	15
Caroline	11,154.11	24	10,463.63	24	10,483.19	24	9,792.72	24
Carroll	11,670.76	17	10,993.07	17	10,985.69	16	10,308.00	17
Cecil	11,431.30	19	10,732.79	20	10,870.32	18	10,171.81	19
Charles	11,785.75	15	11,138.61	14	10,979.36	17	10,332.22	16
Dorchester	12,563.71	9	11,853.40	9	11,904.81	9	11,194.50	9
Frederick	11,719.20	16	11,062.06	15	11,303.47	13	10,646.33	13
Garrett	12,092.77	12	11,352.80	12	11,173.09	14	10,433.12	14
Harford	11,541.57	18	10,856.13	18	10,832.23	20	10,146.79	20
Howard	14,166.28	6	13,328.68	6	13,534.36	5	12,696.76	5
Kent	14,489.92	3	13,652.04	3	13,545.86	4	12,707.98	4
Montgomery	14,968.88	2	14,066.70	2	14,371.61	2	13,469.43	2
Prince George's	13,183.17	8	12,476.43	8	12,441.33	8	11,734.58	8
Queen Anne's	11,272.52	22	10,654.37	21	10,519.42	23	9,901.27	23
St. Mary's	11,386.41	20	10,738.38	19	10,586.52	22	9,938.48	22
Somerset	14,239.57	5	13,455.39	5	13,276.74	6	12,492.56	6
Talbot	11,159.50	23	10,492.78	23	10,642.30	21	9,975.58	21
Washington	11,276.21	21	10,652.58	22	10,859.39	19	10,235.76	18
Wicomico	12,053.76	13	11,331.20	13	11,500.47	12	10,777.90	12
Worcester	15,497.59	1	14,605.76	1	14,650.56	1	13,758.73	1

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

NOTE: Includes expenditures for administration, instructional salaries and wages, textbooks and other instructional materials, other instructional costs, special education, student personnel services, health services, operation of plant, maintenance of plant, and fixed charges; student transportation and state share of teachers' retirement are included in some columns

Table 3

Cost per Pupil Belonging* by Category: Maryland Public Schools: 2008 - 2009
(Excludes State Share of Teachers' Retirement)

Local Education Agency	Total Cost per Pupil		Adminis-tration		Mid-level Adminis-tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs		Special Education		Student Personnel Services		Health Services		Student Transpor-tation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 12,267.51		\$358.38		\$890.23		\$ 4,947.49		\$232.67		\$ 205.11		\$ 1,382.94		\$ 103.03		\$ 70.12		\$ 598.65		\$870.58		\$ 258.97		\$ 2,349.33	
Allegany	12,497.27	7	278.05	15	804.00	17	4,979.58	7	435.82	1	136.04	9	1,399.84	6	69.79	16	64.68	18	640.98	14	903.27	5	187.02	18	2,598.19	2
Anne Arundel	11,483.96	11	343.12	5	838.48	12	4,874.34	9	178.52	21	160.95	8	1,245.58	11	76.46	12	0.00	23	526.86	19	859.82	10	167.08	22	2,212.73	6
Baltimore City	13,568.61	4	733.82	1	1,028.27	5	4,718.56	13	257.98	13	798.13	1	1,906.93	1	175.01	3	0.00	22	434.44	22	905.94	4	244.20	11	2,365.32	5
Baltimore	11,515.29	10	390.66	4	788.88	18	4,346.95	21	255.24	14	107.71	15	1,293.97	10	82.51	11	131.39	2	468.61	21	850.60	12	265.46	8	2,533.32	3
Calvert	11,061.78	16	284.27	14	675.04	21	4,832.24	11	151.65	24	47.88	23	1,308.96	9	68.59	17	70.84	17	722.66	9	903.10	6	181.84	19	1,814.72	22
Caroline	10,463.63	24	275.07	16	787.36	19	4,568.21	17	186.84	20	165.43	7	975.21	21	111.85	7	101.52	10	670.91	12	675.46	24	121.85	24	1,823.91	21
Carroll	10,993.07	17	200.71	24	882.26	10	4,580.97	16	305.07	7	71.25	21	1,024.72	20	46.21	23	111.48	7	685.07	11	870.02	9	225.61	14	1,989.71	18
Cecil	10,732.79	20	300.62	8	846.24	11	4,251.47	23	210.49	18	102.10	16	1,361.23	8	74.25	13	97.51	11	560.98	17	720.38	23	224.64	15	1,982.86	20
Charles	11,138.61	14	298.54	9	830.76	13	4,707.76	15	289.03	8	73.40	20	1,098.02	15	113.43	6	94.92	14	806.39	5	817.90	17	309.11	4	1,699.35	24
Dorchester	11,853.40	9	293.17	12	1,032.59	3	4,953.25	8	267.68	12	169.97	6	1,142.15	14	91.96	9	95.41	13	658.90	13	800.63	19	172.82	21	2,174.87	10
Frederick	11,062.06	15	218.49	23	807.37	16	4,789.67	12	250.43	15	34.46	24	1,030.43	18	74.24	14	135.37	1	415.73	24	853.16	11	273.13	6	2,179.56	9
Garrett	11,352.80	12	248.44	18	621.39	24	5,026.86	6	167.91	22	117.22	14	907.05	23	153.80	4	105.14	9	919.68	3	875.28	7	174.98	20	2,035.04	17
Harford	10,856.13	18	291.33	13	668.20	22	4,492.70	19	228.98	17	74.08	19	1,038.39	17	41.76	24	87.07	15	709.35	10	743.29	21	272.02	7	2,208.97	7
Howard	13,328.68	6	229.26	21	1,094.63	2	5,669.77	3	269.08	11	62.54	22	1,751.52	2	63.17	18	117.97	5	631.92	15	871.22	8	418.49	2	2,149.10	14
Kent	13,652.04	3	633.47	2	1,194.55	1	5,383.14	5	309.29	6	194.43	5	1,379.02	7	96.11	8	1.42	20	944.06	2	1,073.64	1	280.46	5	2,162.45	12
Montgomery	14,066.70	2	295.57	11	964.86	6	6,038.42	2	206.70	19	90.50	17	1,601.10	3	83.39	10	0.23	21	597.27	16	844.13	14	235.80	12	3,108.73	1
Prince George's	12,476.43	8	413.69	3	951.14	7	4,716.05	14	159.05	23	353.36	2	1,415.10	5	179.85	2	117.63	6	741.85	8	1,003.76	3	260.81	9	2,164.17	11
Queen Anne's	10,654.37	21	227.86	22	643.04	23	4,467.30	20	249.39	16	124.62	13	1,026.02	19	60.60	19	78.85	16	753.10	7	834.76	15	199.49	17	1,989.34	19
St. Mary's	10,738.38	19	246.65	19	752.31	20	4,176.18	24	279.68	10	78.06	18	1,048.19	16	74.16	15	106.26	8	799.90	6	792.86	20	233.18	13	2,150.95	13
Somerset	13,455.39	5	300.93	7	915.23	8	5,512.36	4	380.57	4	238.05	4	1,168.98	12	459.66	1	119.49	4	962.83	1	845.45	13	343.66	3	2,208.18	8
Talbot	10,492.78	23	256.15	17	912.06	9	4,336.20	22	321.45	5	130.66	11	843.60	24	60.49	20	0.00	23	517.21	20	832.68	16	244.50	10	2,037.80	16
Washington	10,652.58	22	296.09	10	807.57	15	4,497.56	18	389.60	2	131.76	10	922.40	22	54.83	21	11.21	19	416.82	23	805.21	18	587.54	1	1,732.00	23
Wicomico	11,331.20	13	303.93	6	819.18	14	4,851.97	10	288.22	9	129.40	12	1,160.52	13	139.85	5	95.45	12	553.30	18	737.21	22	199.76	16	2,052.39	15
Worcester	14,605.76	1	239.80	20	1,031.99	4	6,437.63	1	385.11	3	248.71	3	1,504.18	4	47.13	22	129.32	3	847.02	4	1,057.97	2	143.90	23	2,532.99	4

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

NOTE: Excludes expenditures for adult education, equipment, state share of teachers' retirement, interfund transfers, and outgoing transfers

Table 4

Cost per Pupil Attending* by Category: Maryland Public Schools: 2008 - 2009
(Excludes State Share of Teachers' Retirement)

Local Education Agency	Total Cost per Pupil		Adminis-tration		Mid-level Adminis-tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs		Special Education		Student Personnel Services		Health Services		Student Transpor-tation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 13,035.82		\$ 380.83		\$ 945.99		\$ 5,257.35		\$ 247.24		\$ 217.96		\$ 1,469.55		\$ 109.49		\$ 74.51		\$ 636.14		\$ 925.11		\$ 275.19		\$ 2,496.46	
Allegany	13,285.34	8	295.59	15	854.70	16	5,293.59	8	463.31	1	144.62	9	1,488.12	6	74.19	16	68.76	18	681.40	14	960.23	5	198.82	18	2,762.03	2
Anne Arundel	12,133.95	11	362.54	5	885.94	12	5,150.23	11	188.63	21	170.05	8	1,316.08	11	80.79	12	0.00	23	556.68	19	908.49	10	176.54	22	2,337.97	9
Baltimore City	14,933.38	2	807.63	1	1,131.70	3	5,193.17	9	283.92	12	878.41	1	2,098.74	1	192.61	3	0.00	22	478.14	22	997.06	4	268.76	10	2,603.23	5
Baltimore	12,246.07	10	415.45	4	838.95	18	4,622.81	21	271.44	14	114.55	15	1,376.08	9	87.74	10	139.72	2	498.35	21	904.58	11	282.31	8	2,694.09	3
Calvert	11,602.02	16	298.16	14	708.00	21	5,068.24	13	159.06	24	50.22	23	1,372.89	10	71.93	17	74.30	17	757.95	9	947.20	6	190.72	19	1,903.35	22
Caroline	11,145.77	23	293.00	16	838.68	19	4,866.02	16	199.02	20	176.22	7	1,038.79	21	119.14	7	108.14	10	714.65	13	719.49	24	129.80	24	1,942.82	21
Carroll	11,537.23	18	210.65	24	925.93	10	4,807.72	17	320.17	7	74.78	21	1,075.44	20	48.50	23	116.99	7	718.98	11	913.09	8	236.78	15	2,088.20	20
Cecil	11,558.63	17	323.75	6	911.36	11	4,578.60	23	226.68	18	109.96	16	1,465.97	8	79.97	13	105.01	11	604.15	17	775.81	23	241.93	14	2,135.43	18
Charles	11,764.23	14	315.31	10	877.42	13	4,972.18	15	305.26	9	77.52	20	1,159.69	15	119.80	6	100.26	14	851.68	5	863.84	18	326.47	4	1,794.80	24
Dorchester	12,860.04	9	318.07	9	1,120.28	4	5,373.89	6	290.42	11	184.41	6	1,239.14	13	99.77	9	103.51	12	714.86	12	868.63	17	187.50	20	2,359.56	6
Frederick	11,716.28	15	231.41	23	855.12	15	5,072.93	12	265.24	16	36.50	24	1,091.37	19	78.63	14	143.38	1	440.32	23	903.62	12	289.29	6	2,308.46	12
Garrett	11,990.69	13	262.40	18	656.30	24	5,309.31	7	177.34	22	123.81	14	958.02	23	162.44	4	111.05	9	971.35	3	924.46	7	184.82	21	2,149.39	17
Harford	11,500.28	19	308.61	13	707.84	22	4,759.27	18	242.57	17	78.47	19	1,100.00	17	44.24	24	92.24	15	751.43	10	787.39	21	288.16	7	2,340.04	8
Howard	13,925.16	6	239.52	22	1,143.61	2	5,923.50	3	281.12	13	65.34	22	1,829.91	2	66.00	18	123.25	6	660.20	15	910.21	9	437.22	2	2,245.28	14
Kent	14,644.20	4	679.51	2	1,281.36	1	5,774.36	5	331.77	6	208.56	5	1,479.24	7	103.10	8	1.52	20	1,012.67	2	1,151.67	1	300.84	5	2,319.61	11
Montgomery	14,744.83	3	309.82	12	1,011.37	7	6,329.52	2	216.67	19	94.87	17	1,678.29	3	87.41	11	0.24	21	626.07	16	884.82	15	247.17	12	3,258.60	1
Prince George's	13,405.54	7	444.50	3	1,021.97	6	5,067.25	14	170.89	23	379.67	2	1,520.48	5	193.24	2	126.39	5	797.09	8	1,078.51	3	280.23	9	2,325.33	10
Queen Anne's	11,337.01	21	242.46	21	684.24	23	4,753.52	19	265.37	15	132.61	13	1,091.76	18	64.48	19	83.90	16	801.35	7	888.24	14	212.27	16	2,116.80	19
St. Mary's	11,354.18	20	260.79	19	795.45	20	4,415.67	24	295.72	10	82.53	18	1,108.30	16	78.41	15	112.35	8	845.77	6	838.33	20	246.55	13	2,274.30	13
Somerset	14,354.11	5	321.03	8	976.36	8	5,880.55	4	405.99	4	253.95	4	1,247.06	12	490.36	1	127.48	4	1,027.14	1	901.92	13	366.61	3	2,355.66	7
Talbot	11,081.50	24	270.52	17	963.23	9	4,579.48	22	339.49	5	137.99	11	890.93	24	63.88	20	0.00	23	546.22	20	879.40	16	258.22	11	2,152.13	16
Washington	11,172.72	22	310.55	11	847.00	17	4,717.17	20	408.62	2	138.20	10	967.43	22	57.51	21	11.75	19	437.17	24	844.52	19	616.22	1	1,816.57	23
Wicomico	12,037.14	12	322.87	7	870.22	14	5,154.25	10	306.18	8	137.46	12	1,232.82	14	148.57	5	101.40	13	587.77	18	783.14	22	212.21	17	2,180.25	15
Worcester	15,485.53	1	254.24	20	1,094.15	5	6,825.40	1	408.31	3	263.69	3	1,594.79	4	49.97	22	137.11	3	898.04	4	1,121.69	2	152.57	23	2,685.56	4

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

NOTE: Excludes expenditures for adult education, equipment, state share of teachers' retirement, interfund transfers, and outgoing transfers

Table 5

Cost per Pupil Belonging* from Federal Funds: Maryland Public Schools: 2008 - 2009

Local Education Agency	Total Federal	Adminis-tration	Mid-level Adminis-tration	Instructional Expenditures			Special Education	Student Personnel Services	Health Services	Student Transpor-tation	Operation of Plant	Mainte-nance of Plant	Fixed Charges
				Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs							
Total State	\$600.50	18.52	18.80	184.19	25.88	44.65	180.10	5.17	1.95	5.89	0.62	1.53	113.21
Allegany	956.19	2.49	22.70	320.94	30.91	38.51	333.00	-	0.15	7.99	-	-	199.51
Anne Arundel	469.23	13.09	6.75	130.43	20.63	15.89	166.42	3.44	-	1.82	0.12	-	110.63
Baltimore City	1,353.63	73.79	63.03	431.85	72.68	202.51	257.89	12.34	0.00	14.99	0.99	-	223.57
Baltimore	520.32	37.28	4.16	154.50	18.52	17.77	165.45	5.57	5.19	2.91	0.78	-	108.18
Calvert	338.02	5.17	4.19	84.48	7.09	6.21	150.87	-	9.36	0.59	0.02	-	70.04
Caroline	706.25	17.03	22.84	188.96	26.55	90.17	225.66	14.10	-	20.30	-	-	100.64
Carroll	387.33	8.63	16.55	75.51	6.57	6.03	196.14	-	0.77	3.16	0.03	-	73.93
Cecil	508.98	12.54	7.04	115.06	21.73	9.93	230.12	-	2.61	3.64	-	-	106.31
Charles	422.55	4.92	16.95	100.95	21.74	9.75	193.77	-	-	5.23	0.01	-	69.23
Dorchester	1,011.58	22.34	9.05	371.84	60.70	32.86	335.85	-	-	1.84	1.60	-	175.49
Frederick	351.71	2.29	11.13	72.63	16.68	5.31	166.21	3.44	-	0.42	0.03	-	73.58
Garrett	851.14	15.43	19.40	364.59	28.58	23.69	201.26	-	20.80	1.47	-	-	175.92
Harford	386.82	8.16	8.06	96.06	10.17	16.70	157.63	-	-	0.67	-	-	89.39
Howard	310.43	5.50	14.17	66.39	5.33	14.72	149.78	1.47	-	0.36	-	-	52.70
Kent	1,065.78	14.34	54.59	359.68	46.43	86.60	321.34	-	-	65.02	-	-	117.77
Montgomery	511.14	1.32	17.77	188.88	11.32	18.35	152.80	5.23	-	1.51	-	-	113.96
Prince George's	645.23	15.95	22.90	209.21	36.09	70.22	168.57	5.15	4.25	13.13	-	-	99.76
Queen Anne's	593.82	10.03	21.33	185.56	27.87	27.08	197.02	-	0.92	7.86	0.94	-	115.20
St. Mary's	462.00	6.14	11.37	121.94	23.37	40.67	153.72	0.04	10.48	9.88	1.47	-	82.90
Somerset	1,743.69	11.41	44.32	546.04	168.26	96.09	253.46	303.91	2.92	22.38	2.56	-	292.34
Talbot	499.58	12.52	14.79	116.98	22.09	50.46	182.75	-	-	2.50	-	-	97.49
Washington	644.91	16.34	26.34	180.48	27.02	27.98	188.52	-	0.27	3.11	10.36	59.34	105.15
Wicomico	743.51	22.09	0.16	260.77	34.92	53.97	200.16	-	0.09	16.31	0.19	-	154.87
Worcester	957.66	6.69	21.15	353.46	82.48	56.92	222.89	-	7.19	18.83	0.81	-	187.26

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

NOTE: Excludes expenditures for adult education, equipment, state share of teachers' retirement, interfund transfers, and outgoing transfers

Table 6

Cost per Pupil Belonging* Excluding Federal Funds: Maryland Public Schools: 2008 - 2009

Local Education Agency	Total Non-Federal	Adminis-tration	Mid-level Adminis-tration	Instructional Expenditures				Student Personnel Services	Health Services	Student Transpor-tation	Operation of Plant	Mainte-nance of Plant	Fixed Charges
				Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education						
Total State	\$11,667.01	\$339.86	\$871.43	\$4,763.30	\$206.79	\$160.46	\$1,202.84	\$97.87	\$68.17	\$592.76	\$869.96	\$257.44	\$2,236.12
Allegany	11,541.08	275.56	781.29	4,658.64	404.92	97.53	1,066.84	69.79	64.54	632.98	903.27	187.02	2,398.68
Anne Arundel	11,014.73	330.03	831.73	4,743.91	157.89	145.06	1,079.16	73.02	-	525.04	859.70	167.08	2,102.11
Baltimore City	12,214.97	660.04	965.24	4,286.72	185.29	595.62	1,649.04	162.68	-	419.45	904.94	244.20	2,141.75
Baltimore	10,994.97	353.37	784.73	4,192.45	236.72	89.94	1,128.52	76.93	126.19	465.69	849.82	265.46	2,425.14
Calvert	10,723.75	279.11	670.84	4,747.76	144.56	41.68	1,158.09	68.59	61.47	722.07	903.08	181.84	1,744.68
Caroline	9,757.38	258.04	764.52	4,379.26	160.29	75.26	749.55	97.75	101.52	650.61	675.46	121.85	1,723.27
Carroll	10,605.74	192.08	865.70	4,505.46	298.50	65.21	828.57	46.21	110.70	681.91	869.99	225.61	1,915.78
Cecil	10,223.80	288.08	839.20	4,136.41	188.76	92.17	1,131.11	74.25	94.90	557.34	720.38	224.64	1,876.55
Charles	10,716.06	293.62	813.81	4,606.81	267.29	63.65	904.24	113.43	94.92	801.16	817.90	309.11	1,630.12
Dorchester	10,841.83	270.83	1,023.54	4,581.40	206.99	137.11	806.29	91.96	95.41	657.06	799.03	172.82	1,999.37
Frederick	10,710.35	216.20	796.24	4,717.04	233.75	29.15	864.22	70.80	135.37	415.31	853.13	273.13	2,105.98
Garrett	10,501.67	233.01	601.99	4,662.27	139.33	93.53	705.80	153.80	84.33	918.20	875.28	174.98	1,859.12
Harford	10,469.31	283.17	660.14	4,396.64	218.81	57.38	880.76	41.76	87.07	708.67	743.29	272.02	2,119.59
Howard	13,018.25	223.75	1,080.45	5,603.39	263.75	47.81	1,601.74	61.70	117.97	631.56	871.22	418.49	2,096.40
Kent	12,586.27	619.13	1,139.95	5,023.46	262.87	107.83	1,057.68	96.11	1.42	879.04	1,073.64	280.46	2,044.68
Montgomery	13,555.56	294.25	947.08	5,849.55	195.38	72.15	1,448.30	78.16	0.23	595.76	844.13	235.80	2,994.77
Prince George's	11,831.20	397.74	928.24	4,506.83	122.96	283.13	1,246.53	174.70	113.38	728.72	1,003.76	260.81	2,064.41
Queen Anne's	10,060.56	217.83	621.71	4,281.74	221.52	97.55	829.00	60.60	77.93	745.24	833.81	199.49	1,874.14
St. Mary's	10,276.38	240.51	740.93	4,054.24	256.31	37.38	894.46	74.12	95.78	790.01	791.40	233.18	2,068.05
Somerset	11,711.70	289.52	870.90	4,966.33	212.31	141.96	915.52	155.75	116.58	940.46	842.89	343.66	1,915.83
Talbot	9,993.20	243.63	897.27	4,219.22	299.36	80.20	660.85	60.49	-	514.71	832.68	244.50	1,940.30
Washington	10,007.67	279.75	781.23	4,317.08	362.58	103.79	733.88	54.83	10.94	413.70	794.85	528.19	1,626.85
Wicomico	10,587.68	281.84	819.02	4,591.20	253.31	75.43	960.37	139.85	95.36	536.99	737.03	199.76	1,897.52
Worcester	13,648.10	233.11	1,010.84	6,084.18	302.63	191.79	1,281.29	47.13	122.14	828.19	1,057.16	143.90	2,345.73

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

Table 7

Cost per Pupil Belonging* for Materials of Instruction **: Maryland Public Schools: 2008 - 2009

Local Education Agency	Total Supplies and Materials			Textbooks			Library Materials		
	2006-2007	2007-2008	2008-2009	2006-2007	2007-2008	2008-2009	2006-2007	2007-2008	2008-2009
Total State	\$281.54	\$287.14	\$247.16	\$67.19	\$61.43	\$53.32	\$23.78	\$23.65	\$15.76
Allegany	281.38	343.58	452.86	10.89	36.54	67.17	9.31	33.66	95.37
Anne Arundel	230.01	213.30	193.58	29.08	20.34	19.14	21.73	18.67	10.74
Baltimore City	343.45	361.93	263.65	150.10	164.63	69.45	0.22	3.43	0.80
Baltimore	269.90	263.09	270.44	91.72	52.21	79.75	15.03	20.23	18.52
Calvert	206.59	209.39	175.11	75.15	69.60	30.31	11.62	11.65	13.89
Caroline	252.82	335.52	236.10	72.73	115.65	41.57	16.76	18.41	25.83
Carroll	288.44	254.13	323.26	64.34	52.33	61.15	15.42	18.03	43.96
Cecil	203.81	214.15	225.46	43.81	38.53	86.66	12.67	13.25	11.42
Charles	418.26	370.06	303.14	74.65	54.61	18.67	21.61	18.82	8.33
Dorchester	364.35	368.87	290.25	100.33	84.74	100.19	3.85	4.24	2.85
Frederick	273.74	291.82	264.87	64.00	88.42	96.42	18.17	19.52	23.65
Garrett	254.65	326.84	195.27	118.97	149.60	45.09	13.87	12.47	13.05
Harford	291.10	276.93	239.22	75.41	64.82	65.11	41.87	33.79	26.33
Howard	210.44	292.16	282.58	71.09	73.40	61.18	20.37	21.59	13.67
Kent	315.55	252.18	335.78	98.09	150.56	224.63	2.50	19.30	16.66
Mongtomery	295.28	231.08	222.10	68.37	41.91	53.55	37.03	28.41	20.16
Prince George's	254.35	323.55	170.27	11.33	28.94	11.81	41.62	48.01	9.06
Queen Anne's	264.41	272.12	274.90	57.31	76.13	58.15	12.68	18.70	18.22
St. Mary's	226.35	286.79	298.50	43.46	43.80	48.66	17.78	18.55	17.84
Somerset	472.76	452.27	392.44	89.19	85.22	66.33	0.00	0.00	0.00
Talbot	279.17	288.85	342.12	85.13	88.50	65.98	23.33	24.77	25.08
Washington	399.84	441.92	416.33	80.67	83.48	91.44	19.70	0.04	0.41
Wicomico	303.88	320.35	299.00	88.56	75.94	69.92	16.64	18.31	17.78
Worcester	460.16	403.14	420.41	63.73	56.92	63.97	28.34	13.64	11.03

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

** Include textbooks, library materials and other instructional and special education supplies and materials. Exclude Adult Education expenditures.

Table 8

Percent Distribution of Current Expenses by Category*: Maryland Public Schools: 2008 - 2009

Local Education Agency	Adminis- tration	Mid-level Adminis- tration	Instruction**	Special Education	Student Personnel Services	Health Services	Pupil Transpor- tation	Operation of Plant	Maintenance of Plant	Fixed Charges	Community Services	Capital Outlay
Total State	2.74%	6.61%	40.32%	12.62%	0.76%	0.58%	4.58%	6.51%	1.99%	22.87%	0.16%	0.26%
Allegany	2.04	5.76	41.55	12.22	0.50	0.47	4.89	7.03	1.42	23.95	-	0.17
Anne Arundel	2.76	6.67	41.89	12.24	0.61	-	4.23	6.87	1.33	23.10	0.01	0.27
Baltimore City	4.97	6.69	38.56	17.33	1.13	0.58	2.81	5.90	1.58	20.23	0.01	0.21
Baltimore	3.21	6.19	37.69	12.76	0.64	1.02	3.98	6.72	2.18	25.35	0.01	0.24
Calvert	2.78	5.59	41.76	11.95	0.56	0.58	5.94	7.78	1.50	20.79	0.49	0.28
Caroline	2.39	6.84	44.21	9.30	0.97	0.89	6.14	5.89	1.13	21.73	-	0.51
Carroll	1.65	7.38	41.31	11.04	0.38	0.92	5.67	7.31	2.09	21.91	0.08	0.25
Cecil	2.57	7.18	39.40	13.41	0.63	0.83	4.83	6.11	2.06	22.68	0.16	0.14
Charles	2.48	6.80	41.89	9.87	0.93	0.77	6.58	6.79	2.63	19.16	0.88	1.24
Dorchester	2.32	8.13	42.91	9.03	0.72	0.75	5.20	6.39	1.48	22.76	-	0.30
Frederick	1.82	6.79	42.34	9.79	0.66	1.12	3.98	7.10	2.29	23.49	0.20	0.41
Garrett	2.10	5.01	43.15	8.39	1.24	0.86	7.40	7.44	1.47	22.31	0.44	0.19
Harford	2.46	5.64	40.66	11.04	0.35	0.73	5.95	6.32	2.32	24.27	0.09	0.16
Howard	1.59	7.53	41.37	13.24	0.43	0.81	4.37	6.03	3.08	20.56	0.87	0.12
Kent	4.29	8.08	41.09	9.40	0.65	0.01	6.38	7.26	1.90	20.30	0.34	0.30
Montgomery	2.00	6.27	41.31	12.32	0.54	0.00	4.27	5.49	1.65	26.05	0.09	-
Prince George's	3.04	6.99	38.34	13.62	1.31	0.86	5.42	7.34	1.92	20.96	0.16	0.04
Queen Anne's	2.02	5.61	42.87	9.70	0.53	0.69	6.75	7.28	1.79	22.74	0.01	-
St. Mary's	2.14	6.48	39.23	9.94	0.64	0.91	6.99	6.95	2.01	24.12	0.02	0.58
Somerset	2.03	6.18	44.09	7.87	3.09	0.80	6.50	5.91	2.34	20.18	-	1.01
Talbot	2.39	7.90	42.44	7.58	0.53	-	5.33	7.22	2.71	23.39	0.52	-
Washington	2.91	6.88	43.15	9.68	0.47	0.10	3.60	7.52	5.08	20.06	0.10	0.46
Wicomico	2.46	6.50	42.25	9.31	1.12	0.76	4.42	5.88	1.61	22.06	0.11	3.52
Worcester	1.60	6.58	45.49	9.61	0.30	0.83	5.40	6.75	0.93	21.85	0.01	0.66

*Expenditures include equipment and outgoing transfers reported in each category. Percentages may not equal 100% due to rounding.

** Includes Instructional Salaries and Wages, Textbooks and Instructional Supplies, and Other Instructional Costs

Table 9

Percent Distribution of Day School Current Expenses: Maryland Public Schools: 2008 - 2009

Local Education Agency	Administration	Mid-level Administration	Instructional Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education	Pupil Personnel Services	Health Services	Student Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges
Total State	2.75%	6.84%	38.02%	1.79%	1.58%	10.63%	0.79%	0.54%	4.60%	6.69%	1.99%	23.78%
Allegany	2.10	6.07	37.58	3.29	1.03	10.56	0.53	0.49	4.84	6.82	1.41	25.29
Anne Arundel	2.82	6.88	40.02	1.47	1.32	10.23	0.63	-	4.33	7.06	1.37	23.87
Baltimore City	5.12	7.17	32.92	1.80	5.57	13.31	1.22	0.00	3.03	6.32	1.70	21.83
Baltimore	3.19	6.45	35.53	2.09	0.88	10.58	0.67	1.07	3.83	6.95	2.17	26.59
Calvert	2.41	5.73	40.99	1.29	0.41	11.10	0.58	0.60	6.13	7.66	1.54	21.56
Caroline	2.47	7.06	40.96	1.68	1.48	8.74	1.00	0.91	6.01	6.06	1.09	22.54
Carroll	1.72	7.56	39.25	2.61	0.61	8.78	0.40	0.96	5.87	7.45	1.93	22.86
Cecil	2.63	7.40	37.19	1.84	0.89	11.91	0.65	0.85	4.91	6.30	1.97	23.46
Charles	2.53	7.05	39.94	2.45	0.62	9.32	0.96	0.81	6.84	6.94	2.62	19.91
Dorchester	2.33	8.22	39.43	2.13	1.35	9.09	0.73	0.76	5.24	6.37	1.38	22.96
Frederick	1.86	6.89	40.87	2.14	0.29	8.79	0.63	1.16	3.55	7.28	2.33	24.21
Garrett	2.05	5.14	41.57	1.39	0.97	7.50	1.27	0.87	7.61	7.24	1.45	22.95
Harford	2.52	5.79	38.93	1.98	0.64	9.00	0.36	0.75	6.15	6.44	2.36	25.08
Howard	1.62	7.73	40.02	1.90	0.44	12.36	0.45	0.83	4.46	6.15	2.95	21.08
Kent	4.37	8.24	37.15	2.13	1.34	9.52	0.66	0.01	6.52	7.41	1.94	20.71
Montgomery	1.97	6.45	40.34	1.38	0.60	10.70	0.56	0.00	3.99	5.64	1.58	26.79
Prince George's	3.14	7.21	35.77	1.21	2.68	10.73	1.36	0.89	5.63	7.61	1.98	21.78
Queen Anne's	2.02	5.70	39.63	2.21	1.11	9.10	0.54	0.70	6.68	7.41	1.77	23.13
St. Mary's	2.17	6.61	36.68	2.46	0.69	9.21	0.65	0.93	7.03	6.96	2.05	24.58
Somerset	2.11	6.43	38.71	2.67	1.67	8.21	3.23	0.84	6.76	5.94	2.41	21.01
Talbot	2.30	8.17	38.86	2.88	1.17	7.56	0.54	-	4.63	7.46	2.19	24.24
Washington	2.63	7.16	39.89	3.46	1.17	8.18	0.49	0.10	3.70	7.14	5.21	20.89
Wicomico	2.52	6.80	40.25	2.39	1.07	9.63	1.16	0.79	4.59	6.12	1.66	23.02
Worcester	1.55	6.66	41.54	2.48	1.60	9.71	0.30	0.83	5.47	6.83	0.93	22.10

Table 10

Expenditures by Category* for Maryland Public Schools: 2008- 2009

Local Education Agency	Total Current Expenditures*	Adminis-tration	Mid-level Adminis-tration	Instructional Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education	Pupil Personnel Services	Health Services	Student Transpor-tation	Operation of Plant	Mainte-nance of Plant	** Fixed Charges
Total State	\$10,230,570,792	\$298,874,661	\$742,414,051	\$4,125,991,221	\$194,034,029	\$171,056,349	\$1,153,310,770	\$85,925,573	\$58,479,209	\$499,247,569	\$726,027,713	\$215,973,244	\$2,581,005,823
Allegany	112,091,772	2,493,956	7,211,277	44,663,363	3,909,032	1,220,190	12,555,611	625,977	580,175	5,749,103	8,101,676	1,677,472	30,060,002
Anne Arundel	836,096,488	24,981,074	61,045,986	354,879,418	12,997,569	11,717,720	90,685,234	5,566,895	-	38,358,586	62,599,937	12,164,706	211,658,625
Baltimore City	1,080,714,332	58,447,606	81,899,740	375,824,830	20,547,264	63,569,858	151,883,589	13,939,311	175	34,602,301	72,156,183	19,450,256	249,198,707
Baltimore	1,166,295,933	39,566,739	79,899,826	440,269,234	25,851,748	10,909,131	131,055,970	8,356,366	13,307,179	47,461,728	86,150,628	26,886,859	329,561,467
Calvert	188,311,252	4,839,339	11,491,533	82,262,064	2,581,712	815,166	22,283,171	1,167,568	1,205,887	12,302,193	15,373,959	3,095,556	43,279,026
Caroline	56,018,102	1,472,627	4,215,185	24,456,386	1,000,272	885,662	5,220,896	598,779	543,495	3,591,809	3,616,140	652,350	13,461,034
Carroll	305,272,722	5,573,672	24,499,872	127,211,405	8,471,676	1,978,562	28,455,910	1,283,349	3,095,649	19,024,144	24,160,169	6,265,038	74,072,256
Cecil	170,198,277	4,767,206	13,419,527	67,418,884	3,337,873	1,619,159	21,586,123	1,177,482	1,546,292	8,895,924	11,423,635	3,562,356	42,520,710
Charles	293,780,087	7,874,010	21,911,214	124,166,923	7,623,123	1,935,879	28,960,092	2,991,642	2,503,614	21,268,431	21,572,118	8,152,735	61,888,484
Dorchester	52,501,094	1,298,521	4,573,535	21,938,924	1,185,623	752,846	5,058,791	407,321	422,572	2,918,422	3,546,170	765,457	12,779,011
Frederick	443,054,477	8,750,948	32,336,550	191,834,471	10,030,134	1,380,329	41,270,668	2,973,413	5,421,984	16,650,698	34,170,542	10,939,465	113,614,856
Garrett	50,021,577	1,094,659	2,737,907	22,148,843	739,819	516,488	3,996,568	677,671	463,254	4,052,188	3,856,580	770,997	12,226,970
Harford	418,439,921	11,229,012	25,754,982	173,167,027	8,825,846	2,855,265	40,023,699	1,609,726	3,356,081	27,341,075	28,649,472	10,484,891	111,562,462
Howard	659,175,881	11,338,006	54,135,203	280,401,239	13,307,572	3,092,813	86,622,423	3,124,061	5,834,107	31,252,057	43,086,636	20,696,846	147,708,887
Kent	29,138,576	1,352,063	2,549,610	11,489,637	660,150	414,987	2,943,343	205,137	3,027	2,014,980	2,291,554	598,600	6,403,834
Montgomery	1,947,388,287	40,918,617	133,574,366	835,956,505	28,615,786	12,529,398	221,655,706	11,544,627	31,181	82,686,435	116,860,479	32,644,117	555,268,456
Prince George's	1,591,320,929	52,764,581	121,313,965	601,513,866	20,285,643	45,069,172	180,490,279	22,939,276	15,002,860	94,619,689	128,025,714	33,264,796	366,174,118
Queen Anne's	81,288,609	1,738,462	4,906,151	34,083,682	1,902,756	950,837	7,828,140	462,351	601,588	5,745,851	6,368,858	1,522,051	19,894,099
St. Mary's	179,560,677	4,124,285	12,579,640	69,831,595	4,676,681	1,305,199	17,527,138	1,240,074	1,776,837	13,375,401	13,257,797	3,899,112	46,803,016
Somerset	37,307,760	834,384	2,537,655	15,284,127	1,055,198	660,040	3,241,239	1,274,497	331,323	2,669,642	2,344,189	952,860	8,296,908
Talbot	45,436,901	1,109,220	3,949,491	18,777,031	1,391,979	565,779	3,653,037	261,921	-	2,239,658	3,605,757	1,058,760	11,711,356
Washington	229,595,081	6,381,663	17,405,533	96,936,013	8,397,066	2,839,888	19,880,393	1,181,720	241,555	8,983,618	17,354,612	12,663,176	50,770,890
Wicomico	162,941,591	4,370,520	11,779,765	69,770,849	4,144,629	1,860,792	16,688,209	2,011,099	1,372,583	7,956,359	10,601,074	2,872,532	39,903,634
Worcester	94,620,466	1,553,492	6,685,539	41,704,906	2,494,876	1,611,188	9,744,541	305,311	837,793	5,487,279	6,853,836	932,255	22,187,014

* Excludes Food Service, Community Services, Capital Outlay, Adult Education, equipment, and transfers

** Excludes Adult Education, but includes State-paid retirement

Table 11

Full-time Equivalent Average Number Belonging and Average Daily Attendance*
Maryland Public Schools: 2008 - 2009

Local Education Agency	Average Daily Membership	Average Daily Attendance
Total State	833,956.9	784,804.8
Allegany	8,969.3	8,437
Anne Arundel	72,805.6	68,906
Baltimore City	79,648.2	72,369
Baltimore	101,282.4	95,238
Calvert	17,023.6	16,231
Caroline	5,353.6	5,026
Carroll	27,769.6	26,460
Cecil	15,857.8	14,725
Charles	26,374.9	24,972
Dorchester	4,429.2	4,083
Frederick	40,051.7	37,815
Garrett	4,406.1	4,172
Harford	38,544.1	36,385
Howard	49,455.5	47,337
Kent	2,134.4	1,990
Montgomery	138,439.6	132,073
Prince George's	127,546.2	118,706
Queen Anne's	7,629.6	7,170
St. Mary's	16,721.4	15,815
Somerset	2,772.7	2,599
Talbot	4,330.3	4,100
Washington	21,553.0	20,550
Wicomico	14,379.9	13,537
Worcester	6,478.3	6,110

*Half-day kindergarten and prekindergarten pupils have been equated to full-time.