



Selected Financial Data Maryland Public Schools 2009 – 2010

Part 3 – Analysis of Costs

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2009-2010**

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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 expenditures per pupil belonging at the state level increased 2.2% from \$13,013 in 2008-2009 to \$13,297 in 2009-2010.
- The Average Daily Membership (ADM) at the state level has slightly increased by .59% from 833,956.9 to 838,900.5.
- The Current Expense Fund expenditures per pupil belonging vary between Maryland LEAs from a high of \$15,729 in Worcester County to a low of \$11,354 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: 2009 - 2010

Local Education Agency	Grand Total	Current Expense Fund			State Share of Teachers' Retirement	Capital Outlay and Debt Service**
		Total	Regular Programs	Transportation		
Total State	\$13,896.81	\$13,296.91	\$11,829.87	\$607.62	\$859.42	\$599.90
Allegany	13,637.76	13,369.45	11,884.61	645.36	839.47	268.31
Anne Arundel	12,889.99	12,330.02	10,986.55	535.21	808.26	559.96
Baltimore City	14,398.34	14,182.82	12,917.44	438.13	827.25	215.51
Baltimore	13,259.35	12,964.38	11,691.56	469.71	803.11	294.97
Calvert	12,635.98	12,226.42	10,607.52	751.75	867.16	409.56
Caroline	11,656.76	11,353.71	9,937.36	645.63	770.72	303.06
Carroll	12,588.92	12,138.88	10,615.74	703.91	819.23	450.03
Cecil	12,334.59	11,748.42	10,387.63	567.96	792.83	586.17
Charles	12,451.70	12,227.58	10,630.57	810.12	786.89	224.12
Dorchester	12,571.12	12,336.05	10,868.21	658.21	809.63	235.08
Frederick	12,467.15	11,745.70	10,544.50	409.84	791.36	721.45
Garrett	12,948.06	12,850.09	11,047.26	972.36	830.47	97.97
Harford	12,302.02	11,868.61	10,363.60	724.80	780.21	433.41
Howard	14,900.68	14,188.13	12,529.41	651.17	1,007.54	712.55
Kent	14,697.58	14,652.05	12,716.65	1,007.48	927.92	45.53
Montgomery	16,534.18	15,180.34	13,557.73	601.31	1,021.30	1,353.84
Prince George's	13,924.49	13,490.80	11,875.64	764.98	850.18	433.69
Queen Anne's	12,477.75	11,670.80	10,192.05	762.83	715.93	806.95
St. Mary's	12,453.98	12,081.61	10,514.16	821.22	746.23	372.37
Somerset	15,559.29	14,342.04	12,492.82	964.18	885.03	1,217.25
Talbot	12,389.10	11,522.81	10,357.99	454.51	710.31	866.28
Washington	11,996.72	11,705.40	10,544.08	448.03	713.29	291.32
Wicomico	13,330.53	12,456.82	11,088.69	563.06	805.07	873.71
Worcester	17,176.20	15,728.94	13,832.87	850.48	1,045.59	1,447.26

*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: 2009 - 2010

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	\$13,296.91		\$12,437.49		\$12,689.29		\$11,829.87	
Allegany	13,369.45	8	12,529.98	8	12,724.09	8	11,884.61	7
Anne Arundel	12,330.02	13	11,521.76	13	11,794.81	12	10,986.55	12
Baltimore City	14,182.82	6	13,355.57	5	13,744.69	3	12,917.44	3
Baltimore	12,964.38	9	12,161.27	9	12,494.67	9	11,691.56	9
Calvert	12,226.42	15	11,359.27	15	11,474.67	14	10,607.52	16
Caroline	11,353.71	24	10,582.99	24	10,708.08	24	9,937.36	24
Carroll	12,138.88	16	11,319.65	17	11,434.97	15	10,615.74	15
Cecil	11,748.42	19	10,955.59	20	11,180.46	20	10,387.63	20
Charles	12,227.58	14	11,440.69	14	11,417.46	16	10,630.57	14
Dorchester	12,336.05	12	11,526.41	12	11,677.84	13	10,868.21	13
Frederick	11,745.70	20	10,954.34	22	11,335.87	17	10,544.50	17
Garrett	12,850.09	10	12,019.62	10	11,877.73	11	11,047.26	11
Harford	11,868.61	18	11,088.40	18	11,143.81	21	10,363.60	21
Howard	14,188.13	5	13,180.58	6	13,536.95	5	12,529.41	5
Kent	14,652.05	3	13,724.13	3	13,644.57	4	12,716.65	4
Montgomery	15,180.34	2	14,159.04	2	14,579.03	2	13,557.73	2
Prince George's	13,490.80	7	12,640.62	7	12,725.82	7	11,875.64	8
Queen Anne's	11,670.80	22	10,954.87	21	10,907.97	23	10,192.05	23
St. Mary's	12,081.61	17	11,335.38	16	11,260.39	18	10,514.16	19
Somerset	14,342.04	4	13,457.00	4	13,377.85	6	12,492.82	6
Talbot	11,522.81	23	10,812.51	23	11,068.30	22	10,357.99	22
Washington	11,705.40	21	10,992.11	19	11,257.37	19	10,544.08	18
Wicomico	12,456.82	11	11,651.74	11	11,893.76	10	11,088.69	10
Worcester	15,728.94	1	14,683.35	1	14,878.46	1	13,832.87	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: 2009- 2010
(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 Transportation		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	\$ 12,437.49		\$347.11		\$882.75		\$ 4,948.41		\$257.86		\$ 197.18		\$ 1,459.40		\$95.53		\$ 72.72		\$ 607.62		\$862.28		\$ 258.69		\$ 2,447.94	
Allegany	12,529.98	8	256.59	17	835.63	13	5,037.31	7	412.12	4	148.68	11	1,545.51	5	69.91	14	69.66	18	645.36	15	925.00	6	208.22	16	2,375.99	5
Anne Arundel	11,521.76	13	338.16	5	808.62	17	4,737.71	12	196.02	19	171.82	6	1,294.88	11	74.56	13	0.00	23	535.21	19	860.75	11	168.55	22	2,335.47	7
Baltimore City	13,355.57	5	669.00	1	1,098.85	2	4,562.86	19	285.59	11	738.59	1	1,948.74	1	172.20	3	17.91	20	438.13	23	861.23	10	242.53	10	2,319.93	8
Baltimore	12,161.27	9	396.25	4	813.55	16	4,480.05	21	453.94	1	132.99	12	1,409.12	8	86.45	10	136.18	1	469.71	20	862.20	9	272.75	7	2,648.06	2
Calvert	11,359.27	15	275.34	15	675.18	21	4,908.09	9	153.64	24	51.95	23	1,387.31	10	69.88	15	75.49	17	751.75	9	925.12	5	188.48	20	1,897.04	23
Caroline	10,582.99	24	306.01	8	771.62	20	4,603.61	17	158.14	23	181.13	5	1,028.72	22	110.93	7	107.02	10	645.63	14	661.29	24	132.71	24	1,876.18	24
Carroll	11,319.65	17	206.14	23	864.09	11	4,563.23	18	330.57	6	78.50	18	1,116.51	19	48.21	21	115.64	7	703.91	11	916.58	7	250.72	9	2,125.55	14
Cecil	10,955.59	20	283.05	12	870.91	10	4,363.29	24	176.27	20	127.95	13	1,391.12	9	67.59	17	96.90	13	567.96	17	719.13	23	234.92	13	2,056.51	20
Charles	11,440.69	14	319.28	6	790.91	18	4,773.02	10	231.41	15	88.54	17	1,177.46	16	114.66	6	99.69	12	810.12	6	935.08	4	198.60	17	1,901.91	22
Dorchester	11,526.41	12	295.34	9	1,025.17	4	4,741.54	11	238.85	14	161.11	8	1,128.30	18	87.45	9	93.82	14	658.21	12	830.00	15	182.94	21	2,083.70	18
Frederick	10,954.34	22	225.98	22	790.06	19	4,708.31	14	250.79	13	40.07	24	1,097.75	20	69.65	16	129.00	3	409.84	24	859.65	14	275.10	6	2,098.15	16
Garrett	12,019.62	10	263.29	16	623.15	24	5,216.42	6	168.53	21	116.86	15	937.07	24	179.38	2	111.36	9	972.36	2	959.12	3	192.11	18	2,279.96	10
Harford	11,088.40	18	285.83	11	666.51	22	4,417.74	22	212.44	16	75.55	19	1,184.26	15	41.72	24	83.40	16	724.80	10	747.50	21	286.72	5	2,361.96	6
Howard	13,180.58	6	191.62	24	980.07	5	5,669.22	3	262.41	12	56.99	22	1,745.91	2	48.95	20	115.89	6	651.17	13	860.26	12	431.55	2	2,166.55	12
Kent	13,724.13	3	656.10	2	1,165.89	1	5,309.24	5	311.69	8	121.08	14	1,457.57	7	99.43	8	1.63	21	1,007.48	1	1,104.66	1	301.34	4	2,188.01	11
Montgomery	14,159.04	2	275.35	14	954.47	6	6,042.32	2	197.44	18	73.63	20	1,679.39	3	80.31	11	0.28	22	601.31	16	859.72	13	240.50	11	3,154.32	1
Prince George's	12,640.62	7	410.19	3	904.04	9	4,714.37	13	163.01	22	314.67	2	1,476.70	6	140.48	5	120.71	4	764.98	7	907.15	8	271.49	8	2,452.84	4
Queen Anne's	10,954.87	21	238.86	19	660.99	23	4,647.47	15	207.02	17	98.20	16	1,132.53	17	62.14	18	83.40	15	762.83	8	764.46	20	209.38	15	2,087.59	17
St. Mary's	11,335.38	16	237.82	20	823.73	14	4,378.83	23	427.02	2	63.61	21	1,211.23	14	60.36	19	111.45	8	821.22	5	823.33	16	216.80	14	2,159.98	13
Somerset	13,457.00	4	281.36	13	920.27	7	5,501.46	4	419.50	3	235.03	3	1,286.56	12	252.96	1	116.90	5	964.18	3	808.88	18	363.48	3	2,306.42	9
Talbot	10,812.51	23	254.50	18	911.44	8	4,506.70	20	306.22	10	162.13	7	1,058.72	21	46.03	23	0.00	23	454.51	21	798.84	19	237.27	12	2,076.14	19
Washington	10,992.11	19	286.62	10	837.33	12	4,606.22	16	314.49	7	155.33	9	1,012.06	23	80.19	12	19.26	19	448.03	22	819.27	17	477.45	1	1,935.86	21
Wicomico	11,651.74	11	310.63	7	821.87	15	4,944.61	8	310.62	9	150.23	10	1,245.23	13	154.61	4	100.81	11	563.06	18	743.03	22	188.84	19	2,118.21	15
Worcester	14,683.35	1	234.48	21	1,033.95	3	6,384.40	1	390.70	5	194.78	4	1,584.37	4	47.41	22	131.41	2	850.48	4	1,096.11	2	141.13	23	2,594.14	3

*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: 2009 - 2010
(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 Transportation		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	\$ 13,238.44		\$369.47		\$939.60		\$ 5,267.07		\$274.47		\$ 209.88		\$ 1,553.38		\$ 101.68		\$ 77.41		\$ 646.75		\$ 917.80		\$275.35		\$2,605.58	
Allegany	13,371.25	8	273.82	17	891.73	12	5,375.52	7	439.79	4	158.66	11	1,649.28	5	74.61	14	74.33	18	688.69	13	987.11	5	222.20	15	2,535.51	6
Anne Arundel	12,178.85	13	357.45	5	854.73	17	5,007.90	14	207.20	18	181.62	6	1,368.73	12	78.81	13	0.00	23	565.73	19	909.84	12	178.17	22	2,468.66	9
Baltimore City	14,821.43	3	742.43	1	1,219.46	2	5,063.67	12	316.94	11	819.66	1	2,162.63	1	191.10	2	19.87	20	486.22	21	955.76	9	269.15	9	2,574.56	5
Baltimore	12,964.35	9	422.42	4	867.28	16	4,775.90	20	483.92	1	141.77	12	1,502.18	8	92.16	10	145.18	1	500.73	20	919.14	10	290.76	8	2,822.92	2
Calvert	11,944.78	16	289.53	14	709.98	21	5,161.08	9	161.56	24	54.63	23	1,458.82	10	73.48	16	79.38	17	790.50	9	972.81	7	198.19	20	1,994.82	24
Caroline	11,284.08	24	326.28	8	822.73	20	4,908.58	17	168.62	23	193.13	5	1,096.87	22	118.28	7	114.11	10	688.40	14	705.10	24	141.50	24	2,000.47	23
Carroll	11,893.26	17	216.58	23	907.87	11	4,794.47	19	347.32	6	82.47	18	1,173.09	19	50.65	21	121.50	6	739.58	11	963.03	8	263.42	10	2,233.26	16
Cecil	11,813.67	18	305.22	10	939.12	10	4,705.04	22	190.08	20	137.98	13	1,500.07	9	72.88	17	104.49	13	612.45	17	775.45	23	253.32	11	2,217.58	18
Charles	12,096.43	14	337.58	6	836.24	19	5,046.59	13	244.67	15	93.62	17	1,244.94	16	121.23	6	105.41	12	856.55	6	988.67	4	209.98	17	2,010.92	22
Dorchester	12,402.01	11	317.77	9	1,103.04	3	5,101.72	10	257.00	14	173.35	7	1,214.01	17	94.09	9	100.94	14	708.21	12	893.05	15	196.84	21	2,241.98	15
Frederick	11,594.96	21	239.19	22	836.26	18	4,983.66	15	265.46	13	42.42	24	1,161.95	20	73.72	15	136.54	3	433.81	24	909.92	11	291.19	7	2,220.85	17
Garrett	12,681.87	10	277.80	16	657.48	24	5,503.83	6	177.82	21	123.30	15	988.70	24	189.27	3	117.49	9	1,025.94	3	1,011.97	3	202.70	18	2,405.58	10
Harford	11,738.29	19	302.58	11	705.57	22	4,676.66	23	224.89	16	79.97	19	1,253.67	15	44.16	24	88.29	16	767.28	10	791.31	21	303.53	5	2,500.39	7
Howard	13,785.33	6	200.41	24	1,025.04	5	5,929.33	3	274.45	12	59.61	22	1,826.01	2	51.20	20	121.20	7	681.05	15	899.73	14	451.35	2	2,265.96	13
Kent	14,744.85	4	704.90	2	1,252.60	1	5,704.12	5	334.87	7	130.08	14	1,565.97	7	106.83	8	1.75	21	1,082.41	1	1,186.82	1	323.75	4	2,350.75	11
Montgomery	14,842.80	2	288.65	15	1,000.56	6	6,334.11	2	206.97	19	77.19	20	1,760.49	3	84.19	12	0.29	22	630.35	16	901.24	13	252.12	12	3,306.65	1
Prince George's	13,605.73	7	441.51	3	973.06	8	5,074.31	11	175.46	22	338.69	2	1,589.44	6	151.20	5	129.92	4	823.39	7	976.41	6	292.22	6	2,640.12	4
Queen Anne's	11,597.51	20	252.87	19	699.77	23	4,920.10	16	219.17	17	103.96	16	1,198.96	18	65.79	18	88.29	15	807.58	8	809.30	20	221.67	16	2,210.06	19
St. Mary's	12,050.36	15	252.82	20	875.69	14	4,655.03	24	453.96	2	67.62	21	1,287.63	14	64.17	19	118.48	8	873.02	5	875.27	16	230.47	14	2,296.22	12
Somerset	14,420.12	5	301.50	12	986.13	7	5,895.20	4	449.52	3	251.85	3	1,378.64	11	271.07	1	125.27	5	1,033.19	2	866.77	17	389.49	3	2,471.49	8
Talbot	11,432.56	23	269.09	18	963.71	9	4,765.14	21	323.78	10	171.43	8	1,119.44	21	48.67	23	0.00	23	480.58	22	844.66	19	250.88	13	2,195.20	20
Washington	11,551.75	22	301.21	13	879.96	13	4,840.73	18	330.50	8	163.24	9	1,063.59	23	84.27	11	20.24	19	470.84	23	860.98	18	501.76	1	2,034.42	21
Wicomico	12,364.44	12	329.63	7	872.14	15	5,247.05	8	329.62	9	159.42	10	1,321.39	13	164.07	4	106.98	11	597.50	18	788.47	22	200.39	19	2,247.78	14
Worcester	15,527.47	1	247.96	21	1,093.39	4	6,751.43	1	413.16	5	205.97	4	1,675.45	4	50.14	22	138.97	2	899.37	4	1,159.12	2	149.25	23	2,743.27	3

*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: 2009 - 2010

Local Education Agency	Total Federal	Adminis-tration	Mid-level Adminis-tration	Instructional Expenditures			Special Education	Student Personnel Services	Health Services	Student Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges
				Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs							
Total State	\$951.00	\$ 39.20	\$ 22.23	\$ 237.98	\$ 78.81	\$ 57.18	\$253.00	\$ 5.74	\$ 2.25	\$ 10.66	\$87.42	\$ 0.55	#####
Allegany	1,172.81	1.95	39.07	308.72	28.09	31.64	492.56	-	47.66	7.69	-	-	215.44
Anne Arundel	718.07	17.46	16.61	209.85	38.21	20.96	239.43	3.03	-	2.38	1.94	0.85	167.34
Baltimore City	2,038.82	246.29	79.66	606.79	222.28	242.51	305.90	10.12	0.94	21.27	0.24	1.01	301.81
Baltimore	867.69	43.12	2.67	173.99	183.37	45.55	255.88	6.72	3.49	6.97	1.01	-	144.92
Calvert	530.79	10.92	3.68	123.58	53.03	17.97	189.81	-	9.75	4.28	-	-	117.76
Caroline	1,124.64	26.89	14.62	275.96	33.84	109.67	284.57	11.80	-	21.38	207.72	-	138.19
Carroll	541.67	12.52	10.83	79.65	55.81	18.76	242.60	4.15	0.02	0.92	34.43	1.32	80.66
Cecil	800.53	48.99	12.30	207.84	50.11	50.99	275.51	0.15	-	7.79	0.63	1.14	145.08
Charles	666.51	20.05	26.41	172.98	49.95	28.52	242.45	-	1.14	15.40	0.34	-	109.27
Dorchester	1,268.39	20.60	8.82	382.77	56.04	35.80	318.83	-	-	2.50	1.73	-	441.31
Frederick	609.33	3.14	10.52	200.94	72.46	8.14	210.23	2.98	-	9.74	0.00	-	91.20
Garrett	1,162.32	29.50	21.15	454.40	24.43	37.35	276.14	28.52	32.36	40.19	-	-	218.29
Harford	635.83	10.63	9.63	105.67	20.85	20.74	292.93	-	-	7.70	-	3.56	164.12
Howard	466.28	7.38	14.72	110.41	5.95	13.36	215.44	0.00	-	0.36	-	-	98.65
Kent	1,554.89	79.99	111.84	415.54	225.24	36.81	377.10	-	-	108.29	50.90	12.79	136.39
Montgomery	842.95	1.67	15.93	207.48	13.17	16.07	222.91	8.43	-	6.81	198.07	-	152.41
Prince George's	1,159.39	16.26	24.16	243.97	66.52	85.59	235.99	6.78	3.45	14.55	337.00	-	125.11
Queen Anne's	838.36	23.15	20.51	254.49	35.09	33.34	271.96	-	0.89	43.24	0.45	-	155.24
St. Mary's	892.74	8.04	13.83	162.40	170.92	32.85	301.58	0.09	10.68	25.22	26.61	-	140.51
Somerset	2,075.28	7.85	39.04	798.37	264.00	103.68	399.52	58.43	5.50	39.90	9.47	-	349.52
Talbot	830.78	14.81	14.95	134.67	37.84	95.57	422.88	-	-	1.69	-	-	108.38
Washington	784.24	25.61	45.22	203.31	32.52	24.52	261.79	20.70	0.38	17.73	-	4.26	148.20
Wicomico	917.34	28.10	0.10	277.45	58.88	78.96	276.03	-	-	13.80	0.13	-	183.88
Worcester	1,020.66	9.05	30.82	347.67	124.03	31.76	328.88	-	7.78	20.90	0.83	-	118.93

*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: 2009 - 2010

Local Education Agency	Total Non-Federal	Adminis-tration	Mid-level Adminis-tration	Instructional Expenditures			Special Education	Student Personnel Services	Health Services	Student Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges
				Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs							
Total State	\$11,486.49	\$307.91	\$860.51	\$4,710.43	\$179.05	\$140.00	\$1,206.40	\$89.79	\$70.48	\$596.96	\$774.86	\$258.15	\$2,291.94
Allegany	11,357.17	254.64	796.56	4,728.59	384.04	117.04	1,052.95	69.91	22.00	637.67	925.00	208.22	2,160.55
Anne Arundel	10,803.69	320.70	792.00	4,527.86	157.81	150.87	1,055.45	71.53	-	532.83	858.81	167.70	2,168.13
Baltimore City	11,316.75	422.71	1,019.19	3,956.07	63.31	496.08	1,642.84	162.08	16.97	416.86	860.99	241.52	2,018.12
Baltimore	11,293.57	353.14	810.88	4,306.06	270.57	87.44	1,153.24	79.73	132.69	462.74	861.18	272.75	2,503.14
Calvert	10,828.48	264.42	671.49	4,784.51	100.61	33.98	1,197.50	69.88	65.74	747.47	925.12	188.48	1,779.27
Caroline	9,458.35	279.12	757.00	4,327.65	124.30	71.46	744.15	99.14	107.02	624.25	453.57	132.71	1,738.00
Carroll	10,777.99	193.62	853.26	4,483.58	274.76	59.74	873.91	44.06	115.63	702.99	882.15	249.39	2,044.89
Cecil	10,155.06	234.05	858.61	4,155.45	126.16	76.96	1,115.61	67.44	96.90	560.17	718.49	233.79	1,911.43
Charles	10,774.18	299.24	764.50	4,600.04	181.46	60.02	935.00	114.66	98.55	794.72	934.74	198.60	1,792.64
Dorchester	10,258.02	274.73	1,016.34	4,358.77	182.81	125.31	809.47	87.45	93.82	655.71	828.27	182.94	1,642.39
Frederick	10,345.01	222.84	779.54	4,507.37	178.33	31.94	887.52	66.67	129.00	400.10	859.64	275.10	2,006.95
Garrett	10,857.30	233.79	602.00	4,762.02	144.10	79.52	660.93	150.86	78.99	932.17	959.12	192.11	2,061.67
Harford	10,452.58	275.20	656.88	4,312.07	191.58	54.81	891.33	41.72	83.40	717.10	747.50	283.17	2,197.84
Howard	12,714.30	184.24	965.35	5,558.81	256.45	43.63	1,530.47	48.95	115.89	650.81	860.26	431.55	2,067.90
Kent	12,169.24	576.11	1,054.05	4,893.71	86.45	84.26	1,080.47	99.43	1.63	899.19	1,053.76	288.55	2,051.63
Montgomery	13,316.09	273.68	938.54	5,834.84	184.27	57.56	1,456.48	71.88	0.28	594.50	661.65	240.50	3,001.91
Prince George's	11,481.24	393.93	879.88	4,470.40	96.49	229.08	1,240.71	133.70	117.25	750.43	570.15	271.49	2,327.73
Queen Anne's	10,116.52	215.72	640.48	4,392.98	171.93	64.86	860.57	62.14	82.51	719.59	764.01	209.38	1,932.35
St. Mary's	10,442.64	229.78	809.90	4,216.43	256.10	30.76	909.65	60.27	100.77	796.00	796.73	216.80	2,019.47
Somerset	11,381.73	273.52	881.23	4,703.09	155.50	131.35	887.04	194.53	111.40	924.28	799.41	363.48	1,956.90
Talbot	9,981.72	239.68	896.49	4,372.03	268.39	66.56	635.85	46.03	-	452.82	798.84	237.27	1,967.76
Washington	10,207.87	261.00	792.11	4,402.91	281.98	130.81	750.27	59.48	18.88	430.31	819.27	473.19	1,787.67
Wicomico	10,734.41	282.53	821.77	4,667.16	251.73	71.27	969.19	154.61	100.81	549.25	742.90	188.84	1,934.34
Worcester	13,662.70	225.42	1,003.13	6,036.73	266.67	163.01	1,255.48	47.41	123.63	829.58	1,095.29	141.13	2,475.21

*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: 2009 - 2010

Local Education Agency	Total Supplies and Materials			Textbooks			Library Materials		
	2007-2008	2008-2009	2009-2010	2007-2008	2008-2009	2009-2010	2007-2008	2008-2009	2009-2010
Total State	\$ 287.14	\$ 247.16	\$ 286.88	\$ 61.43	\$ 53.00	\$ 54.40	\$ 23.65	\$ 15.76	\$ 14.50
Allegany	343.58	452.86	468.66	36.54	67.68	83.52	33.66	95.37	12.39
Anne Arundel	213.30	193.58	227.75	20.34	18.85	20.04	18.67	10.74	10.81
Baltimore City	361.93	263.65	329.14	164.63	67.34	52.69	3.43	0.80	0.33
Baltimore	263.09	270.44	480.66	52.21	79.64	125.85	20.23	18.52	21.66
Calvert	209.39	175.11	192.03	69.60	30.50	20.40	11.65	13.89	0.37
Caroline	335.52	236.10	229.80	115.65	41.40	21.65	18.41	25.83	7.21
Carroll	254.13	323.26	378.48	52.33	61.68	64.48	18.03	43.96	18.75
Cecil	214.15	225.46	201.64	38.53	87.11	43.01	13.25	11.42	11.84
Charles	370.06	303.14	257.28	54.61	18.62	21.86	18.82	8.33	8.59
Dorchester	368.87	290.25	306.86	84.74	98.53	67.09	4.24	2.85	1.16
Frederick	291.82	264.87	291.64	88.42	96.26	101.28	19.52	23.65	22.72
Garrett	326.84	195.27	186.09	149.60	46.21	31.87	12.47	13.05	9.82
Harford	276.93	239.22	248.56	64.82	65.08	42.96	33.79	26.33	26.63
Howard	292.16	282.58	286.78	73.40	60.24	66.85	21.59	13.67	15.25
Kent	252.18	335.78	369.25	150.56	224.22	56.39	19.30	16.66	-
Mongtomery	231.08	222.10	211.73	41.91	52.74	39.35	28.41	20.16	21.51
Prince George's	323.55	170.27	170.79	28.94	11.95	26.55	48.01	9.06	9.36
Queen Anne's	272.12	274.90	234.74	76.13	58.21	28.74	18.70	18.22	-
St. Mary's	286.79	298.50	552.73	43.80	48.83	69.53	18.55	17.84	28.32
Somerset	452.27	392.44	445.91	85.22	66.10	62.91	-	-	18.04
Talbot	288.85	342.12	354.53	88.50	65.29	49.25	24.77	25.08	64.26
Washington	441.92	416.33	340.83	83.48	90.70	57.51	0.04	0.41	0.37
Wicomico	320.35	299.00	344.86	75.94	70.26	71.81	18.31	17.78	17.48
Worcester	403.14	420.41	447.90	56.92	64.26	41.06	13.64	11.03	6.12

*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: 2009 - 2010

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	2.59%	6.42%	39.51%	12.91%	0.70%	0.61%	4.59%	6.31%	1.92%	23.95%	0.14%	0.35%
Allegany	1.84	5.96	41.28	13.40	0.50	0.50	4.79	7.07	1.53	22.80	-	0.34
Anne Arundel	2.72	6.35	40.30	12.58	0.58	-	4.27	6.83	1.33	24.62	0.01	0.42
Baltimore City	4.55	7.14	37.41	17.69	1.12	0.83	2.84	5.61	1.57	20.38	0.00	0.87
Baltimore	3.00	6.06	37.85	13.03	0.64	1.01	3.89	6.43	2.14	25.69	0.00	0.24
Calvert	2.83	5.32	40.85	12.27	0.55	0.61	6.09	7.46	1.51	21.79	0.43	0.31
Caroline	2.58	6.49	43.59	10.02	0.93	0.91	5.74	5.62	1.22	22.25	-	0.65
Carroll	1.70	6.94	39.68	11.34	0.38	0.92	5.60	7.42	2.26	23.42	0.07	0.26
Cecil	2.35	7.17	39.46	13.37	0.56	0.80	4.77	5.94	1.95	23.36	0.16	0.12
Charles	2.56	6.29	40.76	10.35	0.91	0.79	6.46	7.75	1.60	21.39	0.73	0.41
Dorchester	2.42	8.25	41.53	9.34	0.70	0.75	5.30	6.71	1.50	23.28	-	0.21
Frederick	1.92	6.75	41.52	10.35	0.65	1.06	3.92	7.11	2.31	23.82	0.16	0.41
Garrett	2.02	4.73	42.03	8.56	1.36	0.84	7.35	7.33	1.53	23.52	0.36	0.36
Harford	2.37	5.45	38.76	11.91	0.34	0.69	5.91	6.19	2.40	25.62	0.07	0.28
Howard	1.32	6.76	41.26	13.26	0.34	0.80	4.48	5.93	3.09	21.84	0.83	0.11
Kent	4.27	7.57	41.10	9.85	0.65	0.01	6.59	7.20	1.96	20.24	0.26	0.30
Montgomery	1.84	6.14	40.69	12.51	0.52	0.00	4.26	5.53	1.60	26.84	0.08	-
Prince George's	2.95	6.50	37.27	13.69	1.00	0.87	5.46	6.48	1.94	23.58	0.13	0.13
Queen Anne's	2.03	5.59	42.34	10.19	0.53	0.70	6.68	6.46	1.77	23.72	-	-
St. Mary's	1.90	6.60	39.17	10.42	0.48	0.89	6.76	6.70	1.74	23.31	0.00	2.01
Somerset	1.90	6.22	43.39	8.78	1.71	0.79	6.53	6.01	2.48	21.61	-	0.59
Talbot	2.13	7.62	42.87	8.89	0.38	-	5.21	6.70	2.36	23.28	0.56	-
Washington	2.50	6.89	41.97	9.67	0.66	0.16	4.23	7.51	4.02	21.78	0.10	0.52
Wicomico	2.39	6.32	42.00	9.94	1.20	0.78	4.40	5.74	1.48	22.52	0.11	3.12
Worcester	1.48	6.47	44.66	10.13	0.30	0.82	5.32	6.89	0.91	22.80	0.02	0.20

*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: 2009 - 2010

Local Education Agency	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	Maintenance of Plant	Fixed Charges
Total State	2.61%	6.64%	37.21%	1.94%	1.48%	10.98%	0.72%	0.55%	4.57%	6.48%	1.95%	24.87%
Allegany	1.92	6.25	37.68	3.08	1.11	11.56	0.52	0.52	4.83	6.92	1.56	24.05
Anne Arundel	2.74	6.56	38.42	1.59	1.39	10.50	0.60	-	4.34	6.98	1.37	25.50
Baltimore City	4.72	7.75	32.17	2.01	5.21	13.74	1.21	0.13	3.09	6.07	1.71	22.19
Baltimore	3.06	6.28	34.56	3.50	1.03	10.87	0.67	1.05	3.62	6.65	2.10	26.62
Calvert	2.25	5.52	40.14	1.26	0.42	11.35	0.57	0.62	6.15	7.57	1.54	22.61
Caroline	2.70	6.80	40.55	1.39	1.60	9.06	0.98	0.94	5.69	5.82	1.17	23.31
Carroll	1.70	7.12	37.59	2.72	0.65	9.20	0.40	0.95	5.80	7.55	2.07	24.26
Cecil	2.41	7.41	37.14	1.50	1.09	11.84	0.58	0.82	4.83	6.12	2.00	24.25
Charles	2.61	6.47	39.03	1.89	0.72	9.63	0.94	0.82	6.63	7.65	1.62	21.99
Dorchester	2.39	8.31	38.44	1.94	1.31	9.15	0.71	0.76	5.34	6.73	1.48	23.45
Frederick	1.92	6.73	40.09	2.14	0.34	9.35	0.59	1.10	3.49	7.32	2.34	24.60
Garrett	2.05	4.85	40.59	1.31	0.91	7.29	1.40	0.87	7.57	7.46	1.50	24.21
Harford	2.41	5.62	37.22	1.79	0.64	9.98	0.35	0.70	6.11	6.30	2.42	26.47
Howard	1.35	6.91	39.96	1.85	0.40	12.31	0.35	0.82	4.59	6.06	3.04	22.37
Kent	4.48	7.96	36.24	2.13	0.83	9.95	0.68	0.01	6.88	7.54	2.06	21.27
Montgomery	1.81	6.29	39.80	1.30	0.49	11.06	0.53	0.00	3.96	5.66	1.58	27.51
Prince George's	3.04	6.70	34.95	1.21	2.33	10.95	1.04	0.89	5.67	6.72	2.01	24.48
Queen Anne's	2.05	5.66	39.82	1.77	0.84	9.70	0.53	0.71	6.54	6.55	1.79	24.02
St. Mary's	1.97	6.82	36.24	3.53	0.53	10.03	0.50	0.92	6.80	6.81	1.79	24.05
Somerset	1.96	6.42	38.36	2.92	1.64	8.97	1.76	0.82	6.72	5.64	2.53	22.25
Talbot	2.21	7.91	39.11	2.66	1.41	9.19	0.40	-	3.94	6.93	2.06	24.18
Washington	2.45	7.15	39.35	2.69	1.33	8.65	0.69	0.16	3.83	7.00	4.08	22.63
Wicomico	2.49	6.60	39.69	2.49	1.21	10.00	1.24	0.81	4.52	5.96	1.52	23.47
Worcester	1.49	6.57	40.59	2.48	1.24	10.07	0.30	0.84	5.41	6.97	0.90	23.14

Table 10

Expenditures by Category* for Maryland Public Schools: 2009 - 2010

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	\$10,433,818,775	\$291,192,653	\$740,537,822	\$4,151,220,445	\$216,320,523	\$165,416,395	\$1,224,290,493	\$80,140,842	\$61,008,722	\$509,733,298	\$723,363,100	\$217,016,975	\$2,774,543,488
Allegany	111,544,995	2,284,215	7,438,960	44,843,398	3,668,835	1,323,555	13,758,522	622,373	620,088	5,745,182	8,234,590	1,853,659	28,624,791
Anne Arundel	851,641,561	24,995,615	59,769,664	350,192,191	14,489,179	12,700,533	95,712,134	5,510,991	-	39,560,605	63,623,359	12,458,890	232,371,884
Baltimore City	1,097,126,318	54,956,587	90,268,005	374,827,784	23,460,848	60,673,644	160,083,951	14,145,449	1,470,940	35,991,301	70,748,064	19,923,313	258,533,184
Baltimore	1,233,469,827	40,190,559	82,515,670	454,393,963	46,041,289	13,488,782	142,922,030	8,768,605	13,812,436	47,640,869	87,449,446	27,664,066	350,038,497
Calvert	192,202,242	4,658,824	11,424,237	83,046,375	2,599,599	879,007	23,473,701	1,182,410	1,277,350	12,719,881	15,653,343	3,189,067	46,770,974
Caroline	56,891,506	1,645,038	4,148,023	24,747,849	850,140	973,696	5,530,145	596,358	575,294	3,470,739	3,554,928	713,408	14,229,063
Carroll	311,605,100	5,674,507	23,786,448	125,615,763	9,099,882	2,160,824	30,735,102	1,327,068	3,183,364	19,377,224	25,231,505	6,901,648	81,063,460
Cecil	172,837,040	4,465,395	13,739,615	68,835,894	2,780,870	2,018,631	21,946,463	1,066,247	1,528,652	8,960,236	11,345,024	3,706,201	44,951,625
Charles	302,473,938	8,441,353	20,910,409	126,191,251	6,118,063	2,340,940	31,130,084	3,031,450	2,635,775	21,418,280	24,722,024	5,250,713	71,087,809
Dorchester	51,917,274	1,330,249	4,617,551	21,356,830	1,075,842	725,675	5,082,108	393,891	422,572	2,964,691	3,738,466	824,013	13,032,132
Frederick	439,442,145	9,065,253	31,693,783	188,877,686	10,060,621	1,607,522	44,037,094	2,793,992	5,174,900	16,440,960	34,485,347	11,036,021	115,915,116
Garrett	51,673,545	1,131,910	2,678,984	22,425,896	724,539	502,407	4,028,548	771,186	478,734	4,180,291	4,123,374	825,910	13,372,042
Harford	427,615,404	11,022,683	25,703,256	170,366,511	8,192,387	2,913,378	45,669,915	1,608,832	3,216,253	27,951,341	28,826,562	11,057,182	121,175,193
Howard	662,067,365	9,625,168	49,229,407	284,767,557	13,180,841	2,862,713	87,697,687	2,458,987	5,821,030	32,708,711	43,211,377	21,676,898	159,436,335
Kent	29,345,602	1,402,911	2,492,957	11,352,488	666,473	258,893	3,116,646	212,616	3,480	2,154,244	2,362,045	644,330	6,662,651
Montgomery	1,990,466,612	38,708,965	134,178,256	849,424,757	27,755,400	10,350,959	236,087,239	11,289,494	38,957	84,531,557	120,858,894	33,809,827	587,005,145
Prince George's	1,594,098,747	51,728,677	114,007,396	594,525,345	20,557,341	39,682,244	186,225,261	17,715,650	15,222,383	96,471,069	114,400,282	34,237,268	416,541,152
Queen Anne's	83,483,268	1,820,288	5,037,200	35,416,748	1,577,632	748,349	8,630,581	473,553	635,576	5,813,245	5,825,654	1,595,634	21,364,626
St. Mary's	188,869,524	3,962,468	13,724,929	72,959,842	7,115,033	1,059,873	20,181,465	1,005,710	1,857,034	13,683,096	13,718,335	3,612,233	48,423,182
Somerset	37,445,456	782,921	2,560,740	15,308,362	1,167,299	653,983	3,579,982	703,898	325,289	2,682,941	2,250,783	1,011,408	8,880,547
Talbot	47,318,225	1,113,736	3,988,686	19,722,435	1,340,108	709,514	4,633,235	201,455	-	1,989,056	3,495,943	1,038,357	12,194,193
Washington	238,845,412	6,227,839	18,194,173	100,087,633	6,833,556	3,375,204	21,990,956	1,742,327	418,459	9,735,240	17,801,674	10,374,365	57,562,989
Wicomico	166,741,054	4,445,297	11,761,247	70,759,303	4,445,049	2,149,915	17,819,677	2,212,524	1,442,652	8,057,573	10,632,983	2,702,363	41,833,393
Worcester	94,696,613	1,512,193	6,668,227	41,174,582	2,519,697	1,256,154	10,217,967	305,776	847,505	5,484,968	7,069,096	910,201	23,473,506

* 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: 2009 - 2010

Local Education Agency	Average Daily Membership	Average Daily Attendance
Total State	838,900.5	788,145.6
Allegany	8,902.3	8,342
Anne Arundel	73,915.9	69,928
Baltimore City	82,147.48	74,023
Baltimore	101,426.1	95,143
Calvert	16,920.3	16,091
Caroline	5,375.8	5,042
Carroll	27,527.8	26,200
Cecil	15,776.1	14,630
Charles	26,438.4	25,005
Dorchester	4,504.2	4,186
Frederick	40,115.8	37,899
Garrett	4,299.1	4,075
Harford	38,564.2	36,429
Howard	50,230.5	48,027
Kent	2,138.2	1,990
Montgomery	140,579.2	134,103
Prince George's	126,109.2	117,164
Queen Anne's	7,620.7	7,198
St. Mary's	16,662.0	15,673
Somerset	2,782.6	2,597
Talbot	4,376.3	4,139
Washington	21,728.8	20,676
Wicomico	14,310.4	13,486
Worcester	6,449.3	6,099

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