



Selected Financial Data Maryland Public Schools 2012 – 2013

Part 3 – Analysis of Costs

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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 1.51% from \$13,374 in 2011-2012 to \$13,572 in 2012-2013.
- The Average Daily Membership (ADM) at the state level has increased by .63% from 842,546.3 to 847,835.4.
- The Current Expense Fund expenditures per pupil belonging vary between Maryland LEAs from a high of \$16,219 in Worcester County to a low of \$11,593 in Queen Anne's 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: 2012 - 2013

Local Education Agency	Grand Total	Current Expense Fund			State Share of Teachers' Retirement	Capital Outlay and Debt Service**
		Total	Regular Programs	Transportation		
Total State	\$14,516.72	\$13,572.47	\$12,012.25	\$672.61	\$ 887.60	\$944.25
Allegany	14,894.20	13,750.67	12,097.26	718.85	934.55	1,143.53
Anne Arundel	13,498.01	12,687.12	11,225.70	634.25	827.17	810.89
Baltimore City	14,805.46	14,631.29	13,287.05	536.89	807.35	174.17
Baltimore	13,355.15	13,011.74	11,667.25	511.72	832.77	343.41
Calvert	13,516.22	13,074.07	11,229.37	860.30	984.39	442.15
Caroline	12,160.14	11,791.90	10,277.11	705.64	809.16	368.24
Carroll	13,285.52	12,763.20	11,150.36	764.03	848.81	522.33
Cecil	12,855.92	12,327.39	10,814.77	620.53	892.10	528.52
Charles	13,352.38	12,741.76	10,938.59	963.66	839.51	610.62
Dorchester	13,690.05	13,105.07	11,571.87	754.48	778.72	584.98
Frederick	13,807.08	12,267.92	11,011.26	444.57	812.08	1,539.16
Garrett	15,089.23	14,251.40	12,133.04	1,128.08	990.28	837.83
Harford	13,364.12	12,534.19	10,883.68	835.12	815.39	829.92
Howard	15,476.40	14,694.01	12,913.84	708.07	1,072.11	782.38
Kent	14,273.57	14,270.66	12,333.12	1,005.53	932.00	2.91
Montgomery	16,975.70	14,891.25	13,272.33	592.59	1,026.33	2,084.45
Prince George's	14,981.05	13,784.45	12,006.97	904.26	873.22	1,196.61
Queen Anne's	12,652.09	11,593.07	9,962.98	829.15	800.94	1,059.02
St. Mary's	12,711.72	12,312.50	10,615.39	886.05	811.06	399.22
Somerset	14,090.71	13,637.09	11,752.52	1,006.07	878.51	453.61
Talbot	12,119.72	11,854.76	10,561.35	525.81	767.61	264.95
Washington	12,357.42	12,157.34	10,935.41	455.76	766.17	200.09
Wicomico	13,254.32	12,609.80	11,202.48	571.97	835.36	644.52
Worcester	17,362.75	16,219.83	14,177.43	946.39	1,096.00	1,142.93

*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: 2012 - 2013

Local Education Agency	Including Student Transportation				Excluding Student Transportation			
	Including State		Excluding State		Including State		Excluding State	
	Share of Teachers' Retirement		Share of Teachers' Retirement		Share of Teachers' Retirement		Share of Teachers' Retirement	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$13,572.47		\$12,684.87		\$12,899.86		\$12,012.25	
Allegany	13,750.67	8	12,816.12	8	13,031.81	7	12,097.26	7
Anne Arundel	12,687.12	15	11,859.95	15	12,052.87	13	11,225.70	13
Baltimore City	14,631.29	4	13,823.94	3	14,094.40	3	13,287.05	2
Baltimore	13,011.74	12	12,178.97	11	12,500.02	10	11,667.25	10
Calvert	13,074.07	11	12,089.67	12	12,213.77	12	11,229.37	12
Caroline	11,791.90	23	10,982.75	23	11,086.27	23	10,277.11	23
Carroll	12,763.20	13	11,914.39	13	11,999.17	15	11,150.36	15
Cecil	12,327.39	18	11,435.30	20	11,706.87	18	10,814.77	20
Charles	12,741.76	14	11,902.25	14	11,778.10	17	10,938.59	17
Dorchester	13,105.07	10	12,326.36	10	12,350.59	11	11,571.87	11
Frederick	12,267.92	20	11,455.84	19	11,823.35	16	11,011.26	16
Garrett	14,251.40	6	13,261.12	6	13,123.31	6	12,133.04	6
Harford	12,534.19	17	11,718.81	17	11,699.07	20	10,883.68	19
Howard	14,694.01	3	13,621.90	4	13,985.94	4	12,913.84	4
Kent	14,270.66	5	13,338.66	5	13,265.13	5	12,333.12	5
Montgomery	14,891.25	2	13,864.92	2	14,298.66	2	13,272.33	3
Prince George's	13,784.45	7	12,911.23	7	12,880.18	8	12,006.97	8
Queen Anne's	11,593.07	24	10,792.12	24	10,763.92	24	9,962.98	24
St. Mary's	12,312.50	19	11,501.44	18	11,426.45	21	10,615.39	21
Somerset	13,637.09	9	12,758.59	9	12,631.02	9	11,752.52	9
Talbot	11,854.76	22	11,087.15	22	11,328.96	22	10,561.35	22
Washington	12,157.34	21	11,391.17	21	11,701.58	19	10,935.41	18
Wicomico	12,609.80	16	11,774.45	16	12,037.83	14	11,202.48	14
Worcester	16,219.83	1	15,123.82	1	15,273.44	1	14,177.43	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: 2012 - 2013
(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	\$ 12,684.87		\$369.95		\$864.86		\$ 4,775.80		\$237.52		\$ 239.87		\$ 1,455.96		\$90.51		\$ 75.03		\$ 672.61		\$828.86		\$ 271.34		\$ 2,802.56	
Allegany	12,816.12	8	221.02	21	821.37	14	5,044.14	5	332.51	2	203.61	5	1,599.76	4	84.46	11	93.40	17	718.85	13	949.65	6	184.89	20	2,562.45	10
Anne Arundel	11,859.95	15	357.97	7	774.59	19	4,597.44	13	410.75	1	204.61	4	1,222.38	11	81.45	12	0.00	22	634.25	16	787.54	15	181.06	21	2,607.92	9
Baltimore City	13,823.94	3	807.97	1	1,042.23	5	4,397.23	21	270.02	7	834.83	1	1,970.32	1	190.61	2	0.00	22	536.89	20	824.75	12	176.37	22	2,772.72	7
Baltimore	12,178.97	11	404.63	5	830.12	12	4,384.88	22	255.72	8	132.80	13	1,398.84	9	90.17	10	138.36	5	511.72	22	834.66	10	312.94	6	2,884.14	4
Calvert	12,089.67	12	306.44	13	719.15	21	4,989.89	6	143.71	24	90.90	16	1,444.99	7	80.70	13	87.77	19	860.30	8	926.87	7	200.67	17	2,238.27	21
Caroline	10,982.75	23	321.21	10	788.76	18	4,535.27	17	166.62	23	149.07	9	1,000.29	22	115.08	6	112.93	10	705.64	15	690.22	24	140.86	24	2,256.80	20
Carroll	11,914.39	13	182.66	24	870.61	11	4,583.01	14	315.68	4	67.25	21	1,204.39	14	49.93	21	124.32	7	764.03	11	955.75	4	252.77	10	2,543.98	11
Cecil	11,435.30	20	275.08	15	885.06	10	4,460.60	20	238.15	10	140.27	11	1,429.37	8	65.05	16	99.65	15	620.53	17	735.03	22	277.25	8	2,209.26	22
Charles	11,902.25	14	327.84	8	811.76	16	4,786.21	10	207.36	15	83.66	18	1,152.39	16	135.00	5	106.51	14	963.66	4	950.38	5	238.94	11	2,138.56	23
Dorchester	12,326.36	10	308.15	12	1,073.82	1	4,790.95	9	283.26	6	293.22	3	1,204.56	13	100.61	8	119.26	8	754.48	12	801.70	13	231.02	13	2,365.33	19
Frederick	11,455.84	19	228.02	20	730.06	20	4,682.50	12	174.49	19	45.65	24	1,087.75	20	63.53	18	143.14	4	444.57	24	832.42	11	266.32	9	2,757.39	8
Garrett	13,261.12	6	373.63	6	638.37	23	5,213.92	4	234.02	12	87.03	17	1,078.19	21	173.08	3	151.94	3	1,128.08	1	1,082.26	2	196.88	19	2,903.70	3
Harford	11,718.81	17	292.90	14	679.40	22	4,462.32	19	207.80	14	82.10	19	1,148.30	17	43.45	24	87.64	20	835.12	9	749.62	20	332.97	4	2,797.17	5
Howard	13,621.90	4	215.85	22	1,047.30	3	5,814.33	2	236.07	11	59.49	23	1,740.91	2	55.38	20	118.00	9	708.07	14	727.04	23	389.57	2	2,509.89	13
Kent	13,338.66	5	528.21	2	1,043.25	4	4,959.97	8	183.81	18	170.13	7	1,379.22	10	109.72	7	161.10	1	1,005.53	3	990.85	3	280.45	7	2,526.43	12
Montgomery	13,864.92	2	255.71	16	921.59	7	5,625.41	3	173.44	20	76.37	20	1,635.80	3	71.71	15	0.13	21	592.59	18	786.55	16	221.65	14	3,503.98	1
Prince George's	12,911.23	7	457.56	4	827.26	13	4,213.43	24	184.65	16	509.18	2	1,537.91	6	90.50	9	109.65	13	904.26	6	905.56	8	381.81	3	2,789.46	6
Queen Anne's	10,792.12	24	239.84	18	638.00	24	4,468.68	18	184.45	17	101.72	15	1,089.88	19	61.19	19	88.24	18	829.15	10	772.70	18	197.66	18	2,120.61	24
St. Mary's	11,501.44	18	208.62	23	907.47	8	4,320.82	23	251.44	9	126.93	14	1,113.36	18	77.60	14	111.18	11	886.05	7	797.20	14	212.38	16	2,488.37	15
Somerset	12,758.59	9	458.32	3	1,012.03	6	4,987.10	7	171.95	21	66.11	22	1,171.12	15	243.71	1	110.64	12	1,006.07	2	736.21	21	323.81	5	2,471.51	17
Talbot	11,087.15	22	243.35	17	892.43	9	4,580.31	15	171.91	22	151.13	8	975.48	23	45.60	23	0.00	22	525.81	21	773.66	17	236.75	12	2,490.73	14
Washington	11,391.17	21	321.23	9	790.62	17	4,540.32	16	304.36	5	140.81	10	972.65	24	64.35	17	159.26	2	455.76	23	835.99	9	432.46	1	2,373.36	18
Wicomico	11,774.45	16	316.61	11	816.30	15	4,777.39	11	229.37	13	139.11	12	1,211.39	12	147.75	4	97.59	16	571.97	19	765.93	19	216.63	15	2,484.41	16
Worcester	15,123.82	1	231.37	19	1,056.69	2	6,401.74	1	329.51	3	189.20	6	1,574.84	5	48.11	22	135.12	6	946.39	5	1,135.57	1	154.94	23	2,920.35	2

*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: 2012 - 2013
(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	\$ 13,490.39		\$ 393.45		\$ 919.78		\$ 5,079.07		\$ 252.60		\$ 255.11		\$ 1,548.42		\$ 96.25		\$ 79.79		\$ 715.33		\$ 881.50		\$ 288.57		\$ 2,980.53	
Allegany	13,631.96	8	235.09	21	873.65	14	5,365.24	4	353.68	2	216.57	4	1,701.60	4	89.84	11	99.34	17	764.61	13	1,010.10	4	196.66	19	2,725.57	10
Anne Arundel	12,547.94	14	378.73	6	819.52	19	4,864.13	14	434.58	1	216.48	5	1,293.29	11	86.17	12	0.00	22	671.04	16	833.23	15	191.56	21	2,759.20	9
Baltimore City	15,334.04	2	896.23	1	1,156.08	1	4,877.57	13	299.52	7	926.03	1	2,185.55	1	211.44	2	0.00	22	595.54	20	914.85	9	195.63	20	3,075.61	3
Baltimore	12,926.33	10	429.46	5	881.06	13	4,653.95	22	271.41	8	140.95	13	1,484.67	9	95.71	10	146.85	4	543.12	22	885.88	11	332.14	6	3,061.12	4
Calvert	12,715.43	12	322.30	13	756.37	21	5,248.17	7	151.15	24	95.61	16	1,519.78	8	84.88	13	92.32	19	904.83	8	974.85	7	211.06	17	2,354.12	22
Caroline	11,693.35	23	341.99	9	839.79	17	4,828.71	16	177.40	23	158.72	9	1,065.01	21	122.53	6	120.24	10	751.29	14	734.88	24	149.98	24	2,402.82	20
Carroll	12,508.94	16	191.78	24	914.05	11	4,811.72	17	331.44	4	70.61	22	1,264.49	14	52.42	21	130.53	7	802.15	12	1,003.44	6	265.39	10	2,670.93	12
Cecil	12,275.10	18	295.28	15	950.06	9	4,788.18	18	255.64	10	150.57	10	1,534.35	7	69.83	16	106.97	15	666.10	17	789.01	21	297.61	8	2,371.51	21
Charles	12,577.68	13	346.45	8	857.82	16	5,057.81	10	219.12	14	88.41	17	1,217.78	16	142.66	5	112.56	14	1,018.34	4	1,004.31	5	252.50	11	2,259.92	23
Dorchester	13,226.83	9	330.66	12	1,152.26	2	5,140.94	8	303.95	6	314.64	3	1,292.56	12	107.95	8	127.97	8	809.60	11	860.27	13	247.90	13	2,538.13	18
Frederick	12,249.71	19	243.82	20	780.65	20	5,006.99	12	186.58	19	48.81	24	1,163.13	19	67.93	17	153.06	3	475.38	24	890.10	10	284.78	9	2,948.48	6
Garrett	12,790.15	11	360.36	7	615.70	24	5,028.75	11	225.70	13	83.94	19	1,039.90	22	166.93	3	146.55	5	1,088.02	1	1,043.83	3	189.89	22	2,800.58	8
Harford	12,321.70	17	307.97	14	714.35	22	4,691.89	21	218.49	15	86.32	18	1,207.38	17	45.69	24	92.15	20	878.09	9	788.19	22	350.10	4	2,941.07	7
Howard	14,202.82	5	225.06	22	1,091.96	5	6,062.28	2	246.14	11	62.03	23	1,815.15	2	57.74	20	123.03	9	738.27	15	758.05	23	406.19	3	2,616.93	17
Kent	14,284.51	4	565.67	2	1,117.23	4	5,311.68	6	196.84	17	182.19	7	1,477.02	10	117.50	7	172.52	1	1,076.83	3	1,061.11	2	300.34	7	2,705.58	11
Montgomery	14,637.13	3	269.95	16	972.92	7	5,938.72	3	183.10	21	80.62	20	1,726.91	3	75.70	15	0.14	21	625.59	18	830.35	16	233.99	14	3,699.13	1
Prince George's	13,805.18	6	489.24	4	884.53	12	4,505.16	24	197.43	16	544.44	2	1,644.39	6	96.77	9	117.24	13	966.87	6	968.26	8	408.25	2	2,982.60	5
Queen Anne's	11,408.66	24	253.54	18	674.44	23	4,723.97	20	194.99	18	107.53	15	1,152.15	20	64.69	19	93.28	18	876.52	10	816.85	18	208.95	18	2,241.75	24
St. Mary's	12,206.64	20	221.41	23	963.11	8	4,585.75	23	266.86	9	134.72	14	1,181.62	18	82.36	14	118.00	12	940.38	7	846.08	14	225.40	16	2,640.94	15
Somerset	13,675.76	7	491.27	3	1,084.78	6	5,345.60	5	184.31	20	70.86	21	1,255.31	15	261.23	1	118.60	11	1,078.39	2	789.13	20	347.09	5	2,649.18	13
Talbot	11,746.00	22	257.81	17	945.46	10	4,852.49	15	182.12	22	160.11	8	1,033.44	23	48.31	23	0.00	22	557.05	21	819.64	17	250.82	12	2,638.74	16
Washington	11,984.33	21	337.96	10	831.79	18	4,776.75	19	320.20	5	148.14	11	1,023.30	24	67.70	18	167.56	2	479.49	23	879.52	12	454.98	1	2,496.95	19
Wicomico	12,522.31	15	336.72	11	868.15	15	5,080.83	9	243.94	12	147.94	12	1,288.33	13	157.13	4	103.79	16	608.30	19	814.58	19	230.39	15	2,642.21	14
Worcester	16,096.59	1	246.25	19	1,124.65	3	6,813.50	1	350.70	3	201.37	6	1,676.14	5	51.20	22	143.81	6	1,007.26	5	1,208.61	1	164.91	23	3,108.18	2

*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: 2012 - 2013

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	\$660.27	22.51	33.38	173.10	36.14	55.96	196.55	3.76	1.63	5.01	1.97	0.94	129.32
Allegany	999.01	1.81	34.46	287.47	17.48	64.26	370.20	-	19.31	8.37	-	-	195.66
Anne Arundel	538.84	16.55	3.72	121.29	25.90	16.89	178.90	2.48	-	1.78	0.14	-	171.17
Baltimore City	1,444.47	59.80	195.48	404.27	112.12	171.27	239.06	10.06	-	14.22	1.67	-	236.52
Baltimore	630.93	53.15	2.22	146.89	60.70	39.87	210.02	7.03	5.06	5.86	0.97	-	99.16
Calvert	400.13	6.91	5.84	89.72	11.14	31.05	168.51	-	7.10	3.53	-	-	76.35
Caroline	757.41	23.42	17.73	217.23	20.27	57.33	265.65	28.14	-	11.86	0.25	-	115.54
Carroll	452.46	9.19	5.36	86.47	18.01	5.86	239.24	-	0.22	0.96	2.29	-	84.87
Cecil	626.68	17.02	6.28	168.19	33.72	22.88	274.34	-	0.51	5.35	0.03	-	98.37
Charles	457.53	12.57	28.71	97.32	18.09	17.60	172.72	-	-	4.43	10.12	14.20	81.78
Dorchester	885.76	18.55	58.90	283.08	88.10	85.39	190.50	-	-	12.91	1.78	-	146.55
Frederick	400.53	2.13	6.61	82.55	10.15	8.39	201.32	0.31	-	2.81	0.05	-	86.21
Garrett	905.54	35.28	15.74	327.07	23.91	17.94	230.82	-	38.65	-	-	0.99	215.13
Harford	511.33	11.03	17.57	85.38	20.58	29.95	237.65	-	-	0.53	-	-	108.64
Howard	326.77	6.06	23.32	68.71	6.75	10.35	145.42	-	-	0.36	-	3.87	61.93
Kent	999.64	1.86	33.23	359.52	50.14	63.60	315.84	-	-	36.94	-	-	138.50
Montgomery	487.03	0.87	15.86	142.44	9.64	9.48	176.35	2.83	-	1.09	1.13	-	127.32
Prince George's	737.92	24.18	26.91	210.16	31.76	148.24	166.29	6.21	2.68	6.05	0.03	-	115.41
Queen Anne's	594.55	22.96	8.35	173.01	33.18	29.08	211.56	-	0.74	12.63	1.35	-	101.69
St. Mary's	573.26	43.30	10.23	101.03	98.36	42.01	178.29	3.29	0.07	2.93	-	-	93.75
Somerset	1,354.56	15.09	42.38	587.92	42.11	24.26	321.14	7.26	3.98	15.79	2.16	0.03	292.45
Talbot	602.12	5.45	41.20	116.62	13.87	65.63	236.49	-	-	3.56	0.02	-	119.28
Washington	625.95	25.95	43.46	198.66	19.55	23.71	186.49	-	0.07	2.78	0.03	-	125.26
Wicomico	1,040.71	29.06	7.04	286.42	38.09	71.02	221.55	-	0.62	14.47	60.56	15.81	296.07
Worcester	814.08	5.90	22.29	299.26	69.70	58.17	200.72	-	9.37	34.87	0.78	-	113.03

*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: 2012- 2013

Local Education Agency	Total Non-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	\$12,024.60	\$347.45	\$831.48	\$4,602.70	\$201.37	\$183.91	\$1,259.42	\$86.74	\$73.39	\$667.60	\$826.90	\$270.40	\$2,673.24
Allegany	11,817.11	219.22	786.91	4,756.68	315.03	139.35	1,229.56	84.46	74.08	710.49	949.65	184.89	2,366.79
Anne Arundel	11,321.11	341.42	770.87	4,476.14	384.84	187.72	1,043.48	78.96	-	632.47	787.40	181.06	2,436.74
Baltimore City	12,379.47	748.17	846.75	3,992.95	157.90	663.56	1,731.26	180.55	-	522.67	823.08	176.37	2,536.20
Baltimore	11,548.04	351.48	827.90	4,237.98	195.02	92.93	1,188.81	83.15	133.30	505.86	833.69	312.94	2,784.98
Calvert	11,689.54	299.54	713.31	4,900.17	132.57	59.86	1,276.48	80.70	80.68	856.77	926.87	200.67	2,161.92
Caroline	10,225.33	297.79	771.03	4,318.04	146.35	91.74	734.64	86.94	112.93	693.77	689.97	140.86	2,141.26
Carroll	11,461.92	173.47	865.25	4,496.54	297.67	61.39	965.16	49.93	124.11	763.07	953.46	252.77	2,459.11
Cecil	10,808.62	258.05	878.79	4,292.41	204.44	117.39	1,155.03	65.05	99.14	615.17	735.00	277.25	2,110.89
Charles	11,444.72	315.28	783.05	4,688.89	189.27	66.06	979.66	135.00	106.51	959.22	940.26	224.74	2,056.78
Dorchester	11,440.59	289.59	1,014.91	4,507.87	195.16	207.83	1,014.07	100.61	119.26	741.57	799.92	231.02	2,218.78
Frederick	11,055.30	225.88	723.45	4,599.95	164.34	37.26	886.42	63.21	143.14	441.76	832.37	266.32	2,671.18
Garrett	12,355.58	338.35	622.64	4,886.85	210.10	69.09	847.37	173.08	113.30	1,128.08	1,082.26	195.89	2,688.58
Harford	11,207.47	281.88	661.83	4,376.94	187.22	52.15	910.65	43.45	87.64	834.59	749.62	332.97	2,688.53
Howard	13,295.14	209.79	1,023.98	5,745.62	229.33	49.14	1,595.49	55.38	118.00	707.71	727.04	385.70	2,447.96
Kent	12,339.02	526.35	1,010.02	4,600.45	133.67	106.52	1,063.38	109.72	161.10	968.59	990.85	280.45	2,387.92
Montgomery	13,377.89	254.84	905.73	5,482.96	163.80	66.89	1,459.45	68.88	0.13	591.49	785.42	221.65	3,376.65
Prince George's	12,173.31	433.38	800.34	4,003.27	152.88	360.95	1,371.62	84.29	106.96	898.22	905.53	381.81	2,674.05
Queen Anne's	10,197.57	216.87	629.65	4,295.68	151.27	72.65	878.32	61.19	87.49	816.51	771.36	197.66	2,018.91
St. Mary's	10,928.18	165.33	897.24	4,219.79	153.09	84.93	935.06	74.31	111.12	883.12	797.20	212.38	2,394.62
Somerset	11,404.02	443.23	969.65	4,399.18	129.84	41.85	849.98	236.45	106.67	990.28	734.05	323.78	2,179.06
Talbot	10,485.03	237.90	851.22	4,463.69	158.04	85.51	738.99	45.60	-	522.25	773.64	236.75	2,371.44
Washington	10,765.22	295.28	747.17	4,341.66	284.81	117.10	786.16	64.35	159.20	452.98	835.96	432.46	2,248.10
Wicomico	10,733.73	287.55	809.27	4,490.96	191.28	68.08	989.84	147.75	96.97	557.50	705.37	200.83	2,188.34
Worcester	14,309.74	225.47	1,034.40	6,102.48	259.81	131.03	1,374.12	48.11	125.75	911.52	1,134.79	154.94	2,807.32

*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: 2012 - 2013

Local Education Agency	Total Supplies and Materials			Textbooks			Library Materials		
	2010-2011	2011-2012	2012-2013	2010-2011	2011-2012	2012-2013	2010-2011	2011-2012	2012-2013
Total State	\$273.18	\$251.12	\$259.20	\$45.82	\$41.91	\$47.13	\$12.45	\$12.98	\$12.29
Allegany	328.72	267.90	344.29	41.02	5.40	58.89	12.53	12.72	12.74
Anne Arundel	384.57	396.20	433.19	118.70	145.85	175.51	11.05	18.56	13.02
Baltimore City	347.69	323.17	336.46	47.71	28.65	29.59	3.05	1.06	0.26
Baltimore	316.42	256.03	273.02	55.12	36.64	26.43	18.42	17.20	17.61
Calvert	165.59	176.59	166.03	16.93	17.23	14.26	0.26	13.09	14.67
Caroline	211.31	171.54	202.19	7.13	5.01	8.00	7.22	8.01	7.73
Carroll	317.53	357.47	340.56	40.95	76.68	85.11	0.18	19.16	19.47
Cecil	174.85	197.71	261.07	17.08	11.68	12.11	10.91	10.97	9.62
Charles	173.66	199.57	212.89	6.17	10.15	8.34	8.32	8.53	8.60
Dorchester	304.21	301.47	327.44	69.06	64.84	75.34	1.77	0.00	0.00
Frederick	343.12	229.28	193.33	97.06	26.46	28.30	22.65	20.19	23.23
Garrett	179.49	174.75	245.91	25.11	23.41	95.82	9.45	5.76	5.72
Harford	243.59	239.08	221.80	41.51	36.48	25.85	36.44	36.61	19.61
Howard	391.64	292.79	247.93	59.58	60.03	45.80	15.38	12.72	20.00
Kent	251.46	231.34	206.02	85.64	33.35	37.31	16.80	11.82	0.00
Mongtomery	190.40	195.59	188.61	27.54	27.66	34.91	18.13	17.54	16.42
Prince George's	176.12	153.56	198.04	19.85	18.96	44.69	3.38	1.93	4.78
Queen Anne's	191.75	195.80	217.12	11.10	3.90	5.72	11.27	11.77	0.00
St. Mary's	225.80	208.42	263.19	10.65	13.16	11.50	14.39	13.98	12.81
Somerset	249.88	235.16	185.77	45.02	21.53	28.21	17.37	16.93	4.25
Talbot	332.20	194.21	187.99	44.11	1.44	8.20	31.40	9.50	9.18
Washington	351.49	377.49	326.81	50.50	60.76	33.53	0.25	0.23	0.40
Wicomico	282.93	226.37	239.45	34.94	44.27	42.48	16.57	15.89	14.72
Worcester	532.26	496.53	360.23	34.75	102.94	30.79	10.82	11.41	8.31

*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: 2012 - 2013

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	2.70%	6.17%	37.77%	12.46%	0.65%	0.62%	4.98%	5.95%	1.99%	26.27%	0.14%	0.29%
Allegany	1.54	5.69	39.79	13.84	0.58	0.65	5.13	6.65	1.34	24.21	0.21	0.35
Anne Arundel	2.75	5.94	40.07	11.45	0.62	-	4.86	6.13	1.43	26.32	0.03	0.39
Baltimore City	5.53	6.73	35.87	16.49	1.23	0.76	3.46	5.32	1.14	23.05	0.00	0.44
Baltimore	3.06	6.17	35.49	12.91	0.67	1.03	4.22	6.19	2.42	27.57	0.02	0.27
Calvert	2.31	5.36	39.71	11.75	0.60	0.66	6.43	6.95	1.50	24.02	0.47	0.25
Caroline	2.57	6.32	40.70	10.38	0.92	0.92	5.82	5.53	1.17	24.54	0.35	0.78
Carroll	1.40	6.68	38.09	10.70	0.38	0.95	5.88	7.41	2.21	25.97	0.07	0.25
Cecil	2.43	6.98	38.58	12.94	0.51	0.79	4.94	5.81	2.30	24.42	0.20	0.11
Charles	2.52	6.16	38.77	9.83	1.02	0.81	7.34	7.35	1.93	22.62	0.44	1.20
Dorchester	2.33	8.13	41.17	9.13	0.76	0.90	5.72	6.12	1.79	23.86	-	0.08
Frederick	1.81	5.78	39.00	10.10	0.50	1.13	4.07	6.62	2.12	28.23	0.30	0.35
Garrett	2.70	4.09	36.82	8.20	1.11	0.97	7.22	6.98	1.27	24.94	0.34	5.37
Harford	2.27	5.24	36.77	11.75	0.33	0.68	6.42	5.84	2.58	27.75	0.09	0.29
Howard	1.44	6.98	40.69	12.82	0.37	0.78	4.71	4.84	2.67	23.83	0.77	0.10
Kent	3.69	7.05	36.46	10.86	0.74	1.09	6.82	6.69	2.03	23.36	0.26	0.95
Montgomery	1.71	6.04	38.64	12.36	0.47	0.00	4.31	5.17	1.51	29.70	0.09	-
Prince George's	3.21	5.76	35.18	13.46	0.66	0.76	6.36	6.34	2.72	25.44	0.11	-
Queen Anne's	2.10	5.45	41.01	9.77	0.52	0.75	7.13	6.60	1.71	24.95	0.00	-
St. Mary's	1.72	7.27	37.78	9.62	0.62	0.89	7.09	6.45	1.70	26.42	0.08	0.36
Somerset	3.25	7.54	37.60	10.04	1.72	0.79	7.17	5.28	2.32	23.72	0.01	0.56
Talbot	2.07	7.35	41.33	8.04	0.38	-	4.96	6.44	2.09	26.83	0.50	-
Washington	2.73	6.33	40.18	8.71	0.52	1.28	4.21	7.11	3.51	25.14	0.01	0.28
Wicomico	2.46	6.21	39.71	9.46	1.13	0.75	4.60	5.88	1.69	25.23	0.13	2.74
Worcester	1.44	6.46	42.86	9.70	0.29	0.82	5.75	6.99	0.94	24.40	0.02	0.32

*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: 2012 - 2013

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	2.73%	6.37%	35.19%	1.75%	1.77%	10.73%	0.67%	0.55%	4.96%	6.11%	2.00%	27.19%
Allegany	1.61	5.97	36.68	2.42	1.48	11.63	0.61	0.68	5.23	6.91	1.34	25.43
Anne Arundel	2.82	6.11	36.24	3.24	1.61	9.63	0.64	-	5.00	6.21	1.43	27.08
Baltimore City	5.52	7.12	30.05	1.85	5.71	13.47	1.30	-	3.67	5.64	1.21	24.47
Baltimore	3.11	6.38	33.70	1.97	1.02	10.75	0.69	1.06	3.93	6.41	2.41	28.57
Calvert	2.34	5.50	38.17	1.10	0.70	11.05	0.62	0.67	6.58	7.09	1.53	24.65
Caroline	2.72	6.69	38.46	1.41	1.26	8.48	0.98	0.96	5.98	5.85	1.19	26.00
Carroll	1.43	6.82	35.91	2.47	0.53	9.44	0.39	0.97	5.99	7.49	1.98	26.58
Cecil	2.23	7.18	36.18	1.93	1.14	11.60	0.53	0.81	5.03	5.96	2.25	25.16
Charles	2.57	6.37	37.56	1.63	0.66	9.04	1.06	0.84	7.56	7.46	1.88	23.37
Dorchester	2.35	8.19	36.56	2.16	2.24	9.19	0.77	0.91	5.76	6.12	1.76	23.99
Frederick	1.86	5.95	38.17	1.42	0.37	8.87	0.52	1.17	3.62	6.79	2.17	29.10
Garrett	2.62	4.48	36.59	1.64	0.61	7.57	1.21	1.07	7.92	7.59	1.38	27.32
Harford	2.34	5.42	35.60	1.66	0.65	9.16	0.35	0.70	6.66	5.98	2.66	28.82
Howard	1.47	7.13	39.57	1.61	0.40	11.85	0.38	0.80	4.82	4.95	2.65	24.38
Kent	3.70	7.31	34.76	1.29	1.19	9.66	0.77	1.13	7.05	6.94	1.97	24.23
Montgomery	1.72	6.19	37.78	1.16	0.51	10.98	0.48	0.00	3.98	5.28	1.49	30.42
Prince George's	3.32	6.00	30.57	1.34	3.69	11.16	0.66	0.80	6.56	6.57	2.77	26.57
Queen Anne's	2.07	5.50	38.55	1.59	0.88	9.40	0.53	0.76	7.15	6.67	1.70	25.20
St. Mary's	1.69	7.37	35.09	2.04	1.03	9.04	0.63	0.90	7.20	6.47	1.72	26.80
Somerset	3.36	7.42	36.57	1.26	0.48	8.59	1.79	0.81	7.38	5.40	2.37	24.57
Talbot	2.05	7.53	38.64	1.45	1.27	8.23	0.38	-	4.44	6.53	2.00	27.49
Washington	2.64	6.50	37.35	2.50	1.16	8.00	0.53	1.31	3.75	6.88	3.56	25.82
Wicomico	2.51	6.47	37.89	1.82	1.10	9.61	1.17	0.77	4.54	6.07	1.72	26.33
Worcester	1.43	6.51	39.47	2.03	1.17	9.71	0.30	0.83	5.83	7.00	0.96	24.76

Table 10

Expenditures by Category* for Maryland Public Schools: 2012 - 2013

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	\$10,754,680,422	\$313,659,193	\$733,255,059	\$4,049,090,058	\$201,373,993	\$203,372,463	\$1,234,417,029	\$76,734,890	\$63,609,107	\$570,266,307	\$702,739,763	\$230,050,247	\$3,128,652,555
Allegany	110,413,415	1,904,170	7,076,251	43,456,281	2,864,659	1,754,103	13,782,263	727,643	804,639	6,193,075	8,181,440	1,592,836	30,127,394
Anne Arundel	914,200,229	27,593,126	59,707,618	354,384,264	31,661,762	15,771,830	94,224,923	6,278,166	-	48,889,743	60,706,196	13,956,673	264,787,046
Baltimore City	1,161,175,120	67,867,562	87,544,395	369,355,616	22,681,104	70,123,549	165,501,629	16,011,036	-	45,097,446	69,276,937	14,814,404	300,716,623
Baltimore	1,281,578,062	42,578,409	87,352,726	461,415,292	26,908,765	13,974,376	147,197,730	9,488,679	14,559,546	53,847,183	87,830,764	32,930,141	391,126,179
Calvert	195,081,370	4,944,812	11,604,287	80,517,930	2,319,007	1,466,843	23,316,574	1,302,246	1,416,338	13,881,950	14,956,192	3,238,050	52,001,517
Caroline	58,880,693	1,722,079	4,228,697	24,314,482	893,271	799,203	5,362,753	616,965	605,432	3,783,056	3,700,411	755,198	16,437,198
Carroll	314,862,654	4,827,247	23,007,672	121,115,728	8,342,595	1,777,314	31,828,568	1,319,403	3,285,448	20,190,980	25,257,630	6,680,026	89,661,682
Cecil	174,934,905	4,208,044	13,539,532	68,237,316	3,643,215	2,145,808	21,866,259	995,116	1,524,399	9,492,678	11,244,330	4,241,332	47,443,994
Charles	310,985,574	8,566,020	21,209,796	125,055,436	5,417,863	2,185,911	30,109,915	3,527,390	2,782,950	25,178,703	24,831,709	6,242,992	77,811,834
Dorchester	56,019,589	1,400,429	4,880,176	21,773,426	1,287,329	1,332,602	5,474,383	457,221	541,998	3,428,894	3,643,482	1,049,924	14,288,758
Frederick	463,145,673	9,218,524	29,515,544	189,307,903	7,054,393	1,845,513	43,976,353	2,568,250	5,786,921	17,973,567	33,653,600	10,766,990	144,309,672
Garrett	48,401,758	1,363,707	2,330,001	19,030,289	854,132	317,669	3,935,299	631,708	554,580	4,117,387	3,950,158	718,596	14,212,644
Harford	436,879,415	10,919,541	25,328,184	166,356,292	7,746,778	3,060,561	42,808,998	1,619,900	3,267,348	31,133,506	27,945,992	12,413,315	134,676,874
Howard	703,748,434	11,151,473	54,106,618	300,385,585	12,196,165	3,073,614	89,940,496	2,860,878	6,096,274	36,580,975	37,561,210	20,126,537	185,057,006
Kent	28,363,319	1,123,185	2,218,372	10,546,872	390,844	361,756	2,932,775	233,302	342,560	2,138,162	2,106,944	596,349	7,354,004
Montgomery	2,043,379,852	37,685,576	135,821,733	829,059,479	25,561,873	11,254,695	241,080,919	10,568,475	18,994	87,334,539	115,919,603	32,665,998	667,665,770
Prince George's	1,572,687,105	55,734,077	100,766,183	513,228,235	22,491,312	62,022,242	187,329,295	11,023,876	13,355,683	110,146,143	110,304,280	46,507,915	446,142,388
Queen Anne's	82,177,709	1,826,252	4,858,093	34,027,248	1,404,538	774,583	8,299,032	465,971	671,878	6,313,626	5,883,819	1,505,095	22,246,446
St. Mary's	195,779,843	3,551,218	15,447,158	73,549,878	4,280,145	2,160,700	18,951,803	1,320,939	1,892,612	15,082,582	13,570,085	3,615,137	56,163,622
Somerset	35,822,279	1,286,833	2,841,474	14,002,275	482,794	185,612	3,288,151	684,272	310,657	2,824,741	2,067,048	909,159	9,405,852
Talbot	49,000,772	1,075,500	3,944,166	20,243,143	759,759	667,938	4,311,222	201,546	-	2,323,849	3,419,272	1,046,358	14,400,553
Washington	253,232,517	7,141,114	17,575,996	100,934,056	6,766,028	3,130,214	21,622,597	1,430,556	3,540,501	10,131,871	18,584,566	9,613,793	69,793,626
Wicomico	166,730,853	4,483,314	11,559,170	67,649,688	3,247,968	1,969,841	17,153,742	2,092,162	1,381,924	8,099,325	10,845,916	3,067,615	47,009,191
Worcester	97,199,284	1,486,983	6,791,218	41,143,342	2,117,696	1,215,988	10,121,350	309,190	868,424	6,082,328	7,298,180	995,814	25,812,683

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

** Excludes Adult Education, but includes State-paid for Teachers' Pension/Retirement.

Table 11

Full-time Equivalent Average Number Belonging and Average Daily Attendance*
Maryland Public Schools: 2012 - 2013

Local Education Agency	Average Daily Membership	Average Daily Attendance
Total State	847,835.4	797,210.2
Allegany	8,615.2	8,099.6
Anne Arundel	77,083.0	72,856.6
Baltimore City	83,997.4	75,725.3
Baltimore	105,228.8	99,144.8
Calvert	16,136.2	15,342.1
Caroline	5,361.2	5,035.4
Carroll	26,427.1	25,171.0
Cecil	15,297.8	14,251.2
Charles	26,128.3	24,725.2
Dorchester	4,544.7	4,235.3
Frederick	40,428.8	37,808.7
Garrett	3,649.9	3,784.3
Harford	37,280.2	35,456.1
Howard	51,663.0	49,549.9
Kent	2,126.4	1,985.6
Montgomery	147,377.7	139,602.5
Prince George's	121,807.7	113,920.1
Queen Anne's	7,614.6	7,203.1
St. Mary's	17,022.2	16,038.8
Somerset	2,807.7	2,619.4
Talbot	4,419.6	4,171.7
Washington	22,230.6	21,130.3
Wicomico	14,160.4	13,314.7
Worcester	6,426.9	6,038.5

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