



Selected Financial Data Maryland Public Schools 2014 - 2015

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 1.1% from \$13,745 in 2013-2-14 to \$13,893 in 2014-2015. The Average Daily Membership (ADM) at the state level increased by .01% from 854,481.7 to 862,024.1.
- The Current Expense Fund expenditures per pupil belonging vary between Maryland LEAs from a high of \$16,960 in Worcester County to a low of \$12,400 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: 2014-2015

Local Education Agency	Grand Total	Current Expense Fund			State Share of Teachers' Retirement	Capital Outlay and Debt Service**
		Total	Regular Programs	Transportation		
Total State	\$15,013.48	\$13,893.11	\$12,376.56	\$659.76	\$ 856.79	\$1,120.38
Allegany	13,707.17	13,552.67	11,954.97	695.91	901.80	154.49
Anne Arundel	13,887.68	12,987.17	11,544.35	653.79	789.04	900.50
Baltimore City	15,291.08	14,990.97	13,529.40	618.73	842.84	300.11
Baltimore	13,589.11	13,202.69	11,872.95	531.75	797.99	386.42
Calvert	14,182.58	13,724.99	11,931.84	882.14	911.00	457.59
Caroline	12,781.22	12,400.26	10,937.01	668.38	794.87	380.95
Carroll	13,796.29	13,252.55	11,629.15	792.54	830.86	543.74
Cecil	13,266.56	12,740.76	11,270.70	617.55	852.51	525.79
Charles	13,986.69	13,427.31	11,656.25	930.13	840.92	559.38
Dorchester	14,508.20	13,961.63	12,402.20	764.03	795.39	546.56
Frederick	13,689.87	12,661.42	11,420.78	431.76	808.89	1,028.45
Garrett	15,109.84	14,834.38	12,811.18	1,122.86	900.34	275.46
Harford	13,329.18	12,480.97	10,866.95	817.43	796.59	848.21
Howard	16,250.03	15,397.46	13,654.47	690.45	1,052.55	852.57
Kent	14,128.63	14,027.34	12,217.88	907.17	902.29	101.29
Montgomery	18,584.51	15,002.12	13,401.63	592.36	1,008.13	3,582.39
Prince George's	14,685.90	14,101.71	12,597.78	752.18	751.75	584.19
Queen Anne's	13,519.67	12,457.19	10,899.62	813.21	744.35	1,062.48
St. Mary's	12,518.81	12,171.33	10,513.05	887.30	770.98	347.48
Somerset	15,953.28	15,370.39	13,420.67	1,037.97	911.74	582.90
Talbot	12,617.68	11,869.40	10,600.89	482.27	786.23	748.28
Washington	13,024.21	12,720.12	11,468.83	465.05	786.23	304.09
Wicomico	13,930.53	13,094.48	11,682.07	566.77	845.64	836.05
Worcester	16,979.32	16,960.47	14,918.56	994.05	1,047.86	18.85

*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: 2014-2015

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	\$13,893.11		\$13,036.31		\$13,233.35		\$12,376.56	
Allegany	13,552.67	11	12,650.88	11	12,856.76	10	11,954.97	10
Anne Arundel	12,987.17	16	12,198.14	16	12,333.39	16	11,544.35	16
Baltimore City	14,990.97	5	14,148.13	4	14,372.24	4	13,529.40	3
Baltimore	13,202.69	14	12,404.70	14	12,670.94	12	11,872.95	12
Calvert	13,724.99	10	12,813.99	10	12,842.85	11	11,931.84	11
Caroline	12,400.26	22	11,605.39	22	11,731.88	20	10,937.01	20
Carroll	13,252.55	13	12,421.69	13	12,460.02	15	11,629.15	15
Cecil	12,740.76	17	11,888.25	18	12,123.21	19	11,270.70	19
Charles	13,427.31	12	12,586.38	12	12,497.17	14	11,656.25	14
Dorchester	13,961.63	9	13,166.24	8	13,197.60	8	12,402.20	8
Frederick	12,661.42	19	11,852.53	19	12,229.66	18	11,420.78	18
Garrett	14,834.38	6	13,934.04	6	13,711.52	6	12,811.18	6
Harford	12,480.97	20	11,684.38	21	11,663.54	21	10,866.95	22
Howard	15,397.46	2	14,344.91	3	14,707.01	2	13,654.47	2
Kent	14,027.34	8	13,125.05	9	13,120.17	9	12,217.88	9
Montgomery	15,002.12	4	13,993.99	5	14,409.76	3	13,401.63	5
Prince George's	14,101.71	7	13,349.96	7	13,349.53	7	12,597.78	7
Queen Anne's	12,457.19	21	11,712.83	20	11,643.97	22	10,899.62	21
St. Mary's	12,171.33	23	11,400.35	23	11,284.03	24	10,513.05	24
Somerset	15,370.39	3	14,458.64	2	14,332.42	5	13,420.67	4
Talbot	11,869.40	24	11,083.17	24	11,387.12	23	10,600.89	23
Washington	12,720.12	18	11,933.89	17	12,255.07	17	11,468.83	17
Wicomico	13,094.48	15	12,248.85	15	12,527.71	13	11,682.07	13
Worcester	16,960.47	1	15,912.61	1	15,966.42	1	14,918.56	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: 2014 2015
(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	\$ 13,036.31		\$382.80		\$881.35		\$ 4,936.18		\$235.96		\$ 224.95		\$ 1,500.89		\$ 106.02		\$ 81.49		\$ 659.76		\$860.06		\$ 276.76		\$ 2,890.09	
Allegany	12,650.88	11	221.95	21	789.47	19	4,928.04	7	240.70	15	286.56	5	1,547.85	6	72.26	15	110.61	15	695.91	13	881.60	8	186.74	22	2,689.18	13
Anne Arundel	12,198.14	16	377.08	7	796.93	18	4,836.27	12	394.58	3	205.87	8	1,300.29	12	89.05	11	0.00	23	653.79	16	824.12	18	212.39	17	2,507.77	20
Baltimore City	14,148.13	4	801.69	1	1,048.36	5	4,347.81	22	198.52	18	849.99	1	1,990.12	1	201.21	3	0.09	21	618.73	17	863.48	9	277.66	8	2,950.46	5
Baltimore	12,404.70	14	459.01	6	848.29	14	4,465.26	21	267.20	12	153.49	13	1,363.03	10	94.30	9	139.31	6	531.75	21	858.54	10	295.90	7	2,928.61	6
Calvert	12,813.99	10	337.52	9	720.03	22	5,063.24	6	160.55	22	84.49	19	1,458.59	8	88.54	12	94.34	18	882.14	7	941.26	4	199.91	21	2,783.38	12
Caroline	11,605.39	22	311.03	13	872.19	12	4,732.11	15	186.16	19	163.20	9	1,009.72	23	111.16	8	124.10	11	668.38	15	765.93	21	155.42	24	2,505.98	21
Carroll	12,421.69	13	195.87	23	878.24	10	4,719.23	16	316.27	7	71.63	21	1,247.61	13	61.19	19	133.51	8	792.54	10	897.20	7	254.23	12	2,854.17	9
Cecil	11,888.25	18	265.54	16	873.96	11	4,594.89	19	302.62	8	154.34	11	1,462.61	7	70.04	17	99.37	17	617.55	18	773.27	19	264.19	10	2,409.88	24
Charles	12,586.38	12	346.14	8	815.93	16	4,913.37	8	332.09	5	73.13	20	1,183.37	16	139.82	6	116.69	14	930.13	4	956.05	3	242.51	16	2,537.17	19
Dorchester	13,166.24	8	313.14	12	1,139.08	2	4,813.16	13	595.11	1	332.25	4	1,228.56	14	131.59	7	120.76	12	764.03	11	830.60	17	272.47	9	2,625.49	16
Frederick	11,852.53	19	218.38	22	762.36	20	4,845.08	10	266.20	13	41.76	24	1,166.21	17	65.16	18	157.69	2	431.76	24	833.48	14	259.12	11	2,805.34	11
Garrett	13,934.04	6	472.64	3	754.97	21	5,327.37	4	319.81	6	103.23	16	1,106.71	20	207.64	2	150.23	3	1,122.86	1	1,044.83	2	249.58	14	3,074.19	3
Harford	11,684.38	21	286.00	14	676.69	23	4,283.39	23	223.27	16	88.12	18	1,097.35	21	44.58	24	86.94	20	817.43	8	761.72	23	334.81	3	2,984.07	4
Howard	14,344.91	3	227.61	20	1,081.26	3	5,997.40	2	270.16	11	64.92	22	1,786.69	2	56.83	21	133.35	9	690.45	14	768.43	20	447.63	2	2,820.18	10
Kent	13,125.05	9	468.92	4	953.33	7	4,621.51	18	248.54	14	425.46	2	1,354.02	11	89.64	10	147.76	4	907.17	5	919.82	6	316.19	6	2,672.69	14
Montgomery	13,993.99	5	278.14	15	895.77	8	5,818.37	3	153.37	23	58.99	23	1,697.92	3	73.22	14	0.01	22	592.36	19	857.92	12	208.52	18	3,359.40	1
Prince George's	13,349.96	7	459.08	5	888.71	9	4,632.16	17	138.60	24	383.00	3	1,658.38	5	171.49	4	131.43	10	752.18	12	941.23	5	323.51	4	2,870.19	8
Queen Anne's	11,712.83	20	240.05	18	673.17	24	4,839.78	11	174.20	20	134.51	14	1,161.32	18	55.39	22	90.56	19	813.21	9	832.84	15	205.32	20	2,492.48	22
St. Mary's	11,400.35	23	176.42	24	953.72	6	4,252.03	24	207.31	17	99.01	17	1,112.25	19	78.65	13	118.93	13	887.30	6	750.41	24	206.56	19	2,557.75	18
Somerset	14,458.64	2	574.59	2	1,151.74	1	5,279.68	5	288.57	9	213.28	7	1,454.47	9	266.46	1	133.55	7	1,037.97	2	858.36	11	320.13	5	2,879.86	7
Talbot	11,083.17	24	229.01	19	825.99	15	4,585.10	20	173.56	21	159.13	10	925.41	24	57.60	20	0.00	23	482.27	22	763.24	22	252.33	13	2,629.52	15
Washington	11,933.89	17	315.63	11	804.15	17	4,793.07	14	337.23	4	153.87	12	1,010.12	22	70.19	16	174.27	1	465.05	23	855.98	13	465.51	1	2,488.82	23
Wicomico	12,248.85	15	321.77	10	857.10	13	4,905.23	9	281.51	10	130.04	15	1,226.85	15	152.04	5	104.38	16	566.77	20	830.71	16	249.35	15	2,623.09	17
Worcester	15,912.61	1	262.68	17	1,060.78	4	6,467.42	1	488.97	2	258.97	6	1,696.33	4	51.68	23	139.32	5	994.05	3	1,125.43	1	158.48	23	3,208.48	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: 2014 2015
(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	\$ 13,035.83		\$409.72		\$943.31		\$ 5,283.22		\$252.55		\$ 240.77		\$ 1,606.42		\$ 113.48		\$ 87.22		\$706.14		\$ 920.53		\$296.22		\$2,176.26	
Allegany	12,460.28	11	235.39	21	837.26	19	5,226.35	7	255.27	15	303.90	5	1,641.54	6	76.64	15	117.30	15	738.04	13	934.97	8	198.05	22	1,895.58	15
Anne Arundel	12,099.51	15	399.89	7	845.16	17	5,128.93	11	418.46	3	218.33	8	1,378.97	12	94.44	10	0.00	23	693.35	17	873.99	18	225.24	17	1,822.74	20
Baltimore City	14,916.05	2	898.75	1	1,175.28	3	4,874.16	19	222.55	17	952.90	1	2,231.05	1	225.57	2	0.10	21	693.64	16	968.01	6	311.28	8	2,362.77	2
Baltimore	12,481.60	10	493.61	4	912.24	13	4,801.84	21	287.34	11	165.06	11	1,465.78	10	101.41	9	149.81	4	571.83	21	923.25	9	318.21	7	2,291.22	5
Calvert	12,294.91	13	348.63	9	743.73	21	5,229.95	6	165.84	22	87.27	19	1,506.62	9	91.45	12	97.45	18	911.19	7	972.26	5	206.49	21	1,934.02	13
Caroline	11,484.57	21	330.43	12	926.57	11	5,027.17	15	197.77	19	173.38	9	1,072.68	21	118.10	8	131.83	11	710.05	15	813.69	21	165.11	24	1,817.80	21
Carroll	11,919.09	16	201.42	23	903.11	14	4,852.88	20	325.23	6	73.66	21	1,282.94	15	62.92	19	137.29	10	814.98	11	922.61	10	261.43	14	2,080.61	9
Cecil	11,765.53	18	283.10	16	931.75	10	4,898.74	18	322.63	7	164.54	12	1,559.33	7	74.68	16	105.95	17	658.39	18	824.40	19	281.66	10	1,660.36	24
Charles	12,310.12	12	362.78	8	855.15	16	5,149.58	9	348.05	5	76.65	20	1,240.25	17	146.55	6	122.30	14	974.85	4	1,002.01	4	254.16	15	1,777.79	23
Dorchester	13,139.51	7	332.60	11	1,209.85	2	5,112.23	13	632.09	1	352.90	4	1,304.89	14	139.76	7	128.26	12	811.51	12	882.21	16	289.40	9	1,943.81	12
Frederick	11,781.41	17	232.97	22	813.29	20	5,168.75	8	283.98	13	44.55	24	1,244.12	16	69.51	18	168.22	2	460.60	24	889.16	15	276.43	11	2,129.82	7
Garrett	12,587.22	9	456.45	6	729.10	22	5,144.87	10	308.85	8	99.69	17	1,068.80	22	200.53	3	145.09	6	1,084.39	2	1,009.03	3	241.03	16	2,099.39	8
Harford	11,292.14	22	296.62	15	701.82	24	4,442.47	24	231.57	16	91.39	18	1,138.11	20	46.23	24	90.17	20	847.79	9	790.01	24	347.25	4	2,268.72	6
Howard	14,061.43	4	240.78	20	1,143.81	4	6,344.40	2	285.79	12	68.68	22	1,890.06	2	60.12	21	141.06	8	730.40	14	812.89	22	473.53	2	1,869.91	17
Kent	12,653.35	8	485.44	5	986.91	7	4,784.32	22	257.29	14	440.45	2	1,401.72	11	92.80	11	152.97	3	939.13	5	952.23	7	327.33	6	1,832.77	19
Montgomery	13,915.39	5	298.05	14	959.88	9	6,234.86	3	164.34	23	63.21	23	1,819.46	3	78.46	14	0.01	22	634.77	19	919.33	11	223.45	18	2,519.57	1
Prince George's	13,688.63	6	498.82	3	965.63	8	5,033.09	14	150.60	24	416.15	3	1,801.92	5	186.34	4	142.80	7	817.28	10	1,022.70	2	351.51	3	2,301.80	4
Queen Anne's	11,604.57	20	253.97	18	712.21	23	5,120.45	12	184.30	21	142.32	14	1,228.66	18	58.60	22	95.81	19	860.37	8	881.14	17	217.22	20	1,849.51	18
St. Mary's	11,227.48	23	186.35	24	1,007.38	6	4,491.29	23	218.97	18	104.58	16	1,174.84	19	83.08	13	125.62	13	937.23	6	792.63	23	218.19	19	1,887.31	16
Somerset	14,281.50	3	605.75	2	1,214.20	1	5,565.97	4	304.21	9	224.85	7	1,533.34	8	280.90	1	140.79	9	1,094.25	1	904.90	12	337.49	5	2,074.84	10
Talbot	11,106.53	24	247.02	19	890.93	15	4,945.59	17	187.21	20	171.64	10	998.17	24	62.13	20	0.00	23	520.19	22	823.25	20	272.17	12	1,988.22	11
Washington	11,652.97	19	329.93	13	840.60	18	5,010.34	16	352.52	4	160.85	13	1,055.91	23	73.37	17	182.17	1	486.14	23	894.78	13	486.61	1	1,779.76	22
Wicomico	12,219.62	14	344.81	10	918.46	12	5,256.42	5	301.67	10	139.35	15	1,314.69	13	162.92	5	111.85	16	607.35	20	890.19	14	267.20	13	1,904.71	14
Worcester	15,884.14	1	280.70	17	1,133.53	5	6,910.95	1	522.50	2	276.73	6	1,812.66	4	55.23	23	148.87	5	1,062.22	3	1,202.61	1	169.35	23	2,308.79	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: 2014 - 2015

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	607.12	16.87	21.13	174.11	36.76	42.01	185.95	3.32	1.57	4.09	0.23	-	121.07
Allegany	1,051.53	10.30	29.22	273.10	17.70	123.30	359.43	-	30.98	7.02	-	-	200.48
Anne Arundel	501.47	14.86	5.71	114.20	51.96	10.77	186.86	1.36	-	1.90	0.08	-	113.77
Baltimore City	1,242.42	42.59	107.16	406.73	87.22	156.62	212.13	8.03	-	4.14	0.18	-	217.62
Baltimore	570.99	33.34	1.72	140.60	40.55	16.49	212.46	11.20	3.37	0.83	0.60	-	109.82
Calvert	448.97	9.41	5.29	116.40	19.96	28.05	154.84	-	7.47	1.44	-	-	106.09
Caroline	759.11	13.48	18.50	195.07	41.98	63.80	291.21	-	5.23	4.08	-	-	125.75
Carroll	426.84	8.20	8.84	85.31	32.92	5.23	185.75	0.13	0.25	1.82	2.08	-	96.31
Cecil	644.35	18.22	8.36	162.81	48.21	24.95	248.54	-	0.01	8.99	-	-	124.26
Charles	409.46	15.03	21.94	97.10	27.99	12.87	153.43	-	-	2.45	-	-	78.65
Dorchester	996.43	0.15	6.76	296.29	179.39	123.75	219.49	-	-	10.41	2.01	-	158.18
Frederick	401.90	2.60	5.50	87.88	39.54	6.71	173.32	0.87	-	0.81	0.05	-	84.62
Garrett	970.22	55.54	31.82	286.47	57.80	21.77	262.33	-	31.88	-	-	-	222.62
Harford	479.48	12.63	10.33	97.98	17.51	38.38	194.81	-	-	1.04	-	-	106.80
Howard	347.19	5.60	19.52	70.23	30.29	20.57	141.05	-	-	-	-	-	59.92
Kent	968.61	25.47	38.07	267.34	69.57	137.07	304.62	-	-	9.31	-	-	117.16
Montgomery	464.11	8.11	7.22	142.89	5.45	5.03	166.04	2.79	-	1.81	-	-	124.78
Prince George's	611.44	11.24	20.79	207.00	24.13	74.11	161.89	2.53	2.41	4.20	0.01	-	103.14
Queen Anne's	522.32	13.78	20.14	147.93	20.50	58.08	162.37	-	0.82	8.32	0.55	-	89.84
St. Mary's	674.26	11.95	25.08	155.85	59.03	41.87	212.41	2.86	3.84	43.12	1.36	-	116.89
Somerset	1,286.32	13.08	21.05	554.30	72.32	122.07	222.38	9.93	3.91	21.73	1.13	-	244.43
Talbot	508.88	6.57	24.52	117.05	29.22	55.23	154.60	-	-	2.22	-	-	119.48
Washington	726.47	21.82	34.49	268.77	32.67	30.65	186.81	-	-	9.34	-	-	141.92
Wicomico	834.98	24.96	8.34	274.68	72.57	57.03	204.69	-	0.16	10.10	0.00	-	182.44
Worcester	1,044.54	5.16	9.87	306.51	114.39	115.82	287.31	1.55	10.82	64.32	0.76	-	128.01

*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: 2014 - 2015

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	\$12,429.19	\$365.93	\$860.22	\$4,762.07	\$199.20	\$182.94	\$1,314.94	\$102.71	\$79.92	\$655.66	\$859.82	\$276.76	\$2,769.02
Allegany	11,599.35	211.65	760.25	4,654.95	223.00	163.26	1,188.42	72.26	79.63	688.89	881.60	186.74	2,488.70
Anne Arundel	11,696.67	362.22	791.22	4,722.07	342.62	195.11	1,113.42	87.69	-	651.89	824.03	212.39	2,394.00
Baltimore City	12,905.71	759.10	941.20	3,941.08	111.30	693.37	1,777.99	193.19	-	614.60	863.29	277.66	2,732.84
Baltimore	11,833.71	425.67	846.57	4,324.66	226.66	137.00	1,150.57	83.10	135.94	530.91	857.94	295.90	2,818.79
Calvert	12,365.02	328.11	714.73	4,946.84	140.59	56.44	1,303.75	88.54	86.87	880.70	941.26	199.91	2,677.28
Caroline	10,846.28	297.55	853.68	4,537.04	144.17	99.40	718.51	111.16	118.87	664.30	765.93	155.42	2,380.23
Carroll	11,994.85	187.67	869.40	4,633.92	283.35	66.40	1,061.86	61.06	133.26	790.72	895.12	254.23	2,757.87
Cecil	11,243.91	247.32	865.59	4,432.07	254.41	129.38	1,214.07	70.04	99.37	608.56	773.27	264.19	2,285.62
Charles	12,176.93	331.11	793.98	4,816.27	304.10	60.26	1,029.93	139.82	116.69	927.69	956.05	242.51	2,458.52
Dorchester	12,169.81	312.99	1,132.32	4,516.87	415.72	208.50	1,009.07	131.59	120.76	753.63	828.60	272.47	2,467.31
Frederick	11,450.63	215.78	756.86	4,757.20	226.66	35.05	992.89	64.28	157.69	430.94	833.43	259.12	2,720.72
Garrett	12,963.82	417.10	723.14	5,040.90	262.01	81.46	844.38	207.64	118.35	1,122.86	1,044.83	249.58	2,851.57
Harford	11,204.90	273.37	666.36	4,185.42	205.76	49.74	902.54	44.58	86.94	816.39	761.72	334.81	2,877.27
Howard	13,997.72	222.00	1,061.73	5,927.17	239.87	44.35	1,645.64	56.83	133.35	690.45	768.43	447.63	2,760.26
Kent	12,156.43	443.45	915.26	4,354.17	178.97	288.39	1,049.40	89.64	147.76	897.86	919.82	316.19	2,555.53
Montgomery	13,529.88	270.02	888.55	5,675.49	147.92	53.96	1,531.88	70.43	0.01	590.56	857.92	208.52	3,234.61
Prince George's	12,738.52	447.84	867.92	4,425.16	114.47	308.89	1,496.49	168.97	129.02	747.98	941.22	323.51	2,767.05
Queen Anne's	11,190.51	226.27	653.04	4,691.86	153.70	76.43	998.95	55.39	89.74	804.89	832.29	205.32	2,402.64
St. Mary's	10,726.09	164.47	928.64	4,096.18	148.28	57.14	899.85	75.80	115.09	844.18	749.05	206.56	2,440.86
Somerset	13,172.32	561.51	1,130.69	4,725.38	216.25	91.22	1,232.09	256.53	129.63	1,016.24	857.23	320.13	2,635.44
Talbot	10,574.28	222.44	801.47	4,468.04	144.34	103.91	770.81	57.60	-	480.05	763.24	252.33	2,510.05
Washington	11,207.42	293.81	769.66	4,524.30	304.56	123.22	823.31	70.19	174.27	455.71	855.98	465.51	2,346.90
Wicomico	11,413.86	296.81	848.76	4,630.55	208.94	73.00	1,022.16	152.04	104.22	556.68	830.71	249.35	2,440.64
Worcester	14,868.07	257.52	1,050.91	6,160.91	374.58	143.15	1,409.02	50.13	128.49	929.73	1,124.67	158.48	3,080.47

*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: 2014 - 2015

Local Education Agency	Total Supplies and Materials			Textbooks			Library Materials		
	2012-2013	2013-2014	2014-2015	2012-2013	2013-2014	2014-2015	2012-2013	2013-2014	2014-2015
Total State	\$259.20	275.73	257.00	\$47.13	\$52.05	\$40.55	\$12.29	\$13.95	\$12.50
Allegany	344.29	279.79	255.15	58.89	10.38	12.22	12.74	12.77	12.66
Anne Arundel	433.19	415.50	418.20	175.51	145.88	125.53	13.02	13.86	13.96
Baltimore City	336.46	312.93	246.75	29.59	12.14	15.35	0.26	1.39	0.15
Baltimore	273.02	351.32	294.87	26.43	103.79	59.37	17.61	25.31	28.36
Calvert	166.03	168.41	174.01	14.26	14.49	18.76	14.67	13.71	12.71
Caroline	202.19	220.52	216.34	8.00	5.97	23.77	7.73	8.25	8.32
Carroll	340.56	313.23	335.42	85.11	60.14	57.64	19.47	19.81	20.29
Cecil	261.07	264.48	320.22	12.11	10.24	7.37	9.62	10.10	10.42
Charles	212.89	418.92	339.32	8.34	30.45	24.24	8.60	18.52	8.34
Dorchester	327.44	329.32	638.61	75.34	80.94	77.80	0.00	1.21	0.85
Frederick	193.33	228.64	281.07	28.30	44.28	74.02	23.23	22.17	22.60
Garrett	245.91	335.75	337.97	95.82	162.82	84.73	5.72	11.62	6.43
Harford	221.80	215.96	234.68	25.85	25.80	20.25	19.61	19.69	20.12
Howard	247.93	297.89	306.31	45.80	71.93	50.79	20.00	15.96	12.15
Kent	206.02	363.16	260.34	37.31	185.56	85.78	0.00	11.47	0.00
Mongtomery	188.61	174.24	163.98	34.91	31.97	21.86	16.42	16.22	12.41
Prince George's	198.04	218.58	148.84	44.69	30.78	17.78	4.78	7.32	4.22
Queen Anne's	217.12	195.30	223.12	5.72	5.72	-	0.00	10.89	10.96
St. Mary's	263.19	187.79	230.42	11.50	8.54	28.48	12.81	12.54	12.62
Somerset	185.77	290.44	299.44	28.21	53.73	34.57	4.25	11.56	9.18
Talbot	187.99	192.09	192.28	8.20	11.74	43.72	9.18	4.87	3.96
Washington	326.81	308.29	351.24	33.53	26.88	9.03	0.40	0.04	0.03
Wicomico	239.45	289.18	291.93	42.48	38.16	43.28	14.72	14.38	13.64
Worcester	360.23	523.61	538.11	30.79	29.50	20.01	8.31	9.23	6.48

*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: 2014-2015

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	2.93%	6.53%	40.24%	13.34%	0.79%	0.71%	5.10%	6.41%	2.11%	21.37%	0.16%	0.32%
Allegany	1.75	5.85	41.88	15.58	0.54	0.84	5.31	6.61	1.41	19.86	0.23	0.15
Anne Arundel	3.00	6.33	43.38	12.77	0.71	-	5.21	6.59	1.71	19.93	0.04	0.33
Baltimore City	5.70	6.95	36.44	16.32	1.33	0.99	4.10	5.74	1.84	19.57	(0.00)	1.01
Baltimore	3.89	6.55	37.88	13.33	0.73	1.08	4.65	6.63	2.38	22.63	0.02	0.24
Calvert	2.58	5.46	41.07	12.01	0.67	0.72	6.71	7.21	1.53	21.09	0.58	0.37
Caroline	2.55	7.17	43.28	10.22	0.91	1.03	5.82	6.31	1.29	20.58	0.63	0.21
Carroll	1.53	6.91	40.14	11.43	0.48	1.05	6.27	7.17	2.36	22.37	0.08	0.21
Cecil	2.20	7.21	41.70	13.59	0.58	0.82	5.10	6.41	2.20	19.87	0.16	0.16
Charles	2.67	6.31	40.90	9.90	1.06	0.89	7.09	7.45	2.46	19.29	0.47	1.52
Dorchester	2.37	8.62	43.45	9.30	1.00	0.91	5.99	6.29	2.12	19.87	-	0.09
Frederick	1.81	6.26	42.32	11.35	0.53	1.29	3.90	6.88	2.13	23.03	0.17	0.32
Garrett	3.45	5.11	40.85	8.42	1.41	1.01	7.60	7.16	1.89	20.76	0.46	1.86
Harford	2.35	5.54	38.01	12.71	0.36	0.74	6.68	6.29	2.74	24.32	0.10	0.14
Howard	1.56	7.37	43.15	13.53	0.39	0.91	4.71	5.24	3.10	19.16	0.78	0.10
Kent	3.50	7.10	40.33	10.08	0.67	1.10	6.79	6.85	2.66	19.90	0.27	0.75
Montgomery	1.97	6.24	42.06	13.62	0.51	0.00	4.62	5.99	1.50	23.39	0.11	-
Prince George's	3.30	6.39	37.56	15.15	1.29	0.94	5.49	6.79	2.32	20.60	0.15	-
Queen Anne's	2.07	5.70	43.92	10.18	0.47	0.77	6.96	7.07	1.75	21.08	0.03	-
St. Mary's	1.52	8.20	39.43	10.48	0.68	1.02	7.71	6.75	1.78	21.99	0.11	0.34
Somerset	3.87	9.03	39.93	9.92	1.78	0.89	6.94	5.94	2.22	19.09	0.01	0.38
Talbot	2.04	7.26	44.49	8.14	0.51	-	4.85	6.71	2.33	23.10	0.58	-
Washington	2.64	6.53	43.10	9.36	0.57	1.41	4.36	7.48	3.85	20.08	0.01	0.61
Wicomico	2.57	6.78	42.39	9.93	1.20	0.82	4.69	6.63	2.04	20.72	0.13	2.09
Worcester	1.64	6.60	45.35	10.66	0.32	0.87	6.18	7.21	0.99	19.93	0.05	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 Current Expenses by Category*: Maryland Public Schools: 2014-2015

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	2.94%	6.76%	37.86%	1.81%	1.73%	11.51%	0.81%	0.63%	5.06%	6.60%	2.12%	22.17%
Allegany	1.75	6.24	38.95	1.90	2.27	12.24	0.57	0.87	5.50	6.97	1.48	21.26
Anne Arundel	3.09	6.53	39.65	3.23	1.69	10.66	0.73	-	5.36	6.76	1.74	20.56
Baltimore City	5.67	7.41	30.73	1.40	6.01	14.07	1.42	0.00	4.37	6.10	1.96	20.85
Baltimore	3.70	6.84	36.00	2.15	1.24	10.99	0.76	1.12	4.29	6.92	2.39	23.61
Calvert	2.63	5.62	39.51	1.25	0.66	11.38	0.69	0.74	6.88	7.35	1.56	21.72
Caroline	2.68	7.52	40.78	1.60	1.41	8.70	0.96	1.07	5.76	6.60	1.34	21.59
Carroll	1.58	7.07	37.99	2.55	0.58	10.04	0.49	1.07	6.38	7.22	2.05	22.98
Cecil	2.23	7.35	38.65	2.55	1.30	12.30	0.59	0.84	5.19	6.50	2.22	20.27
Charles	2.75	6.48	39.04	2.64	0.58	9.40	1.11	0.93	7.39	7.60	1.93	20.16
Dorchester	2.38	8.65	36.56	4.52	2.52	9.33	1.00	0.92	5.80	6.31	2.07	19.94
Frederick	1.84	6.43	40.88	2.25	0.35	9.84	0.55	1.33	3.64	7.03	2.19	23.67
Garrett	3.39	5.42	38.23	2.30	0.74	7.94	1.49	1.08	8.06	7.50	1.79	22.06
Harford	2.45	5.79	36.66	1.91	0.75	9.39	0.38	0.74	7.00	6.52	2.87	25.54
Howard	1.59	7.54	41.81	1.88	0.45	12.46	0.40	0.93	4.81	5.36	3.12	19.66
Kent	3.57	7.26	35.21	1.89	3.24	10.32	0.68	1.13	6.91	7.01	2.41	20.36
Montgomery	1.99	6.40	41.58	1.10	0.42	12.13	0.52	0.00	4.23	6.13	1.49	24.01
Prince George's	3.44	6.66	34.70	1.04	2.87	12.42	1.28	0.98	5.63	7.05	2.42	21.50
Queen Anne's	2.05	5.75	41.32	1.49	1.15	9.91	0.47	0.77	6.94	7.11	1.75	21.28
St. Mary's	1.55	8.37	37.30	1.82	0.87	9.76	0.69	1.04	7.78	6.58	1.81	22.44
Somerset	3.97	7.97	36.52	2.00	1.48	10.06	1.84	0.92	7.18	5.94	2.21	19.92
Talbot	2.07	7.45	41.37	1.57	1.44	8.35	0.52	-	4.35	6.89	2.28	23.73
Washington	2.64	6.74	40.16	2.83	1.29	8.46	0.59	1.46	3.90	7.17	3.90	20.86
Wicomico	2.63	7.00	40.05	2.30	1.06	10.02	1.24	0.85	4.63	6.78	2.04	21.41
Worcester	1.65	6.67	40.64	3.07	1.63	10.66	0.32	0.88	6.25	7.07	1.00	20.16

Table 10

Current Expenses by Category*: Maryland Public Schools: 2014-15

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	\$11,976,192,023	\$329,984,435	\$759,744,054	\$4,255,103,208	\$203,401,347	\$193,912,394	\$1,293,805,129	\$91,395,175	\$70,249,457	\$568,728,008	\$741,390,142	\$238,573,636	\$2,491,329,998
Allegany	116,395,115	1,906,189	6,780,257	42,323,747	2,067,192	2,461,062	13,293,461	620,623	949,953	5,976,726	7,571,502	1,603,821	23,095,650
Anne Arundel	1,021,898,549	29,670,329	62,706,600	380,543,002	31,047,949	16,199,149	102,313,241	7,006,957	-	51,443,476	64,845,736	16,711,957	197,324,565
Baltimore City	1,248,428,338	66,763,955	87,306,459	362,079,575	16,532,380	70,786,426	165,734,646	16,756,736	7,576	51,527,294	71,909,127	23,123,242	245,710,319
Baltimore	1,429,356,320	49,694,058	91,838,455	483,419,743	28,928,118	16,616,744	147,565,575	10,209,664	15,081,871	57,568,102	92,947,568	32,035,184	317,058,846
Calvert	216,439,575	5,322,607	11,354,638	79,845,968	2,531,889	1,332,367	23,001,635	1,396,224	1,487,712	13,911,138	14,843,494	3,152,492	43,893,134
Caroline	67,393,387	1,690,418	4,740,206	25,718,253	1,011,747	886,965	5,487,654	604,162	674,439	3,632,528	4,162,701	844,697	13,619,613
Carroll	340,131,395	5,027,053	22,540,322	121,120,590	8,117,185	1,838,514	32,020,320	1,570,486	3,426,592	20,340,725	23,026,988	6,524,827	73,253,390
Cecil	194,993,514	4,063,998	13,375,657	70,323,326	4,631,464	2,362,051	22,384,785	1,071,994	1,520,898	9,451,422	11,834,636	4,043,407	36,882,452
Charles	349,080,949	8,998,903	21,212,317	127,736,959	8,633,519	1,901,303	30,764,944	3,635,145	3,033,646	24,181,463	24,855,120	6,304,626	65,960,816
Dorchester	64,688,430	1,450,864	5,277,682	22,300,808	2,757,322	1,539,430	5,692,277	609,682	559,496	3,540,000	3,848,440	1,262,429	12,164,698
Frederick	514,692,415	8,877,336	30,990,397	196,954,569	10,821,143	1,697,606	47,407,019	2,648,581	6,410,009	17,551,041	33,881,309	10,533,324	114,038,370
Garrett	52,213,293	1,663,560	2,657,289	18,750,998	1,125,641	363,327	3,895,333	730,851	528,782	3,952,177	3,677,523	878,476	10,820,377
Harford	459,979,066	10,540,495	24,938,971	157,862,068	8,228,610	3,247,529	40,442,318	1,642,851	3,204,295	30,125,850	28,072,810	12,339,371	109,976,155
Howard	820,262,884	12,125,248	57,601,280	319,497,321	14,392,067	3,458,640	95,181,701	3,027,601	7,103,773	36,782,002	40,936,402	23,846,379	150,238,613
Kent	29,236,337	977,345	1,986,959	9,632,332	518,013	886,759	2,822,092	186,829	307,973	1,890,760	1,917,132	659,020	5,570,530
Montgomery	2,291,115,865	42,476,896	136,800,795	888,578,892	23,422,055	9,008,787	259,305,286	11,182,409	1,594	90,465,463	131,021,366	31,845,585	513,045,354
Prince George's	1,779,796,782	57,941,229	112,164,782	584,631,303	17,492,942	48,339,426	209,306,788	21,644,337	16,587,766	94,933,472	118,793,785	40,830,193	362,250,870
Queen Anne's	94,883,271	1,828,395	5,127,376	36,863,425	1,326,818	1,024,563	8,845,461	421,897	689,777	6,194,030	6,343,546	1,563,849	18,984,592
St. Mary's	210,825,516	3,055,919	16,519,795	73,651,489	3,590,903	1,715,037	19,265,871	1,362,356	2,060,051	15,369,384	12,998,163	3,577,964	44,304,046
Somerset	43,045,302	1,609,156	3,225,490	14,785,917	808,140	597,310	4,073,289	746,217	373,998	2,906,870	2,403,858	896,531	8,065,154
Talbot	53,474,592	1,031,748	3,721,283	20,657,006	781,932	716,932	4,169,194	259,512	-	2,172,759	3,438,592	1,136,819	11,846,663
Washington	280,361,162	6,956,671	17,724,043	105,642,990	7,432,806	3,391,425	22,263,790	1,546,959	3,841,114	10,250,161	18,866,450	10,260,130	54,855,476
Wicomico	187,601,362	4,609,946	12,279,464	70,276,009	4,033,131	1,862,988	17,576,759	2,178,215	1,495,418	8,120,033	11,901,446	3,572,411	37,580,329
Worcester	109,898,603	1,702,117	6,873,537	41,906,916	3,168,382	1,678,054	10,991,690	334,888	902,724	6,441,133	7,292,449	1,026,904	20,789,986

* 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: 2014-2015

Local Education Agency	Average Daily Membership	Average Daily Attendance
Total State	862,024.1	805,399.0
Allegany	8,588.4	8,098.2
Anne Arundel	78,685.2	74,195.4
Baltimore City	83,278.7	74,285.5
Baltimore	108,262.5	100,673.9
Calvert	15,769.7	15,267.1
Caroline	5,434.8	5,115.9
Carroll	25,665.4	24,958.5
Cecil	15,304.7	14,355.4
Charles	25,997.8	24,805.3
Dorchester	4,633.3	4,362.3
Frederick	40,650.5	38,104.9
Garrett	3,519.8	3,644.6
Harford	36,854.4	35,534.8
Howard	53,272.6	50,359.0
Kent	2,084.2	2,013.3
Montgomery	152,719.5	142,517.9
Prince George's	126,211.4	116,157.5
Queen Anne's	7,616.8	7,199.3
St. Mary's	17,321.5	16,398.7
Somerset	2,800.5	2,656.5
Talbot	4,505.3	4,176.9
Washington	22,040.8	21,085.0
Wicomico	14,326.8	13,369.6
Worcester	6,479.7	6,063.8

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