



# Selected Financial Data Maryland Public Schools 2015 - 2016

## Part 3 – Analysis of Costs

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**Table of Contents**

	Page
Introduction .....	i
 <b>Tables</b>	
1 Cost per Public Elementary and Secondary Pupil Belonging for Current Expenses, Capital Outlay, and Debt Service.....	1
2 Cost per Pupil Belonging for Current Expenses .....	2
3 Cost per Pupil Belonging by Category.....	3
4 Cost per Pupil Attending by Category.....	5
5 Cost per Pupil Belonging from Federal Funds.....	7
6 Cost per Pupil Belonging Excluding Federal Funds.....	8
7 Cost per Pupil Belonging for Materials of Instruction.....	9
8 Percent of Distribution of Current Expenses by Category.....	10
9 Percent of Day School Current Expenses.....	11
10 Expenditures by Category.....	12
11 Full-time Equivalent Average Number Belonging and Average Daily Attendance.....	13

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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 0.7% from \$13,893 in 2014-2015 to \$13,966 in 2015-2016. The Average Daily Membership (ADM) at the state level increased by .07% from 862,024.1 to 868,396.3.
- The Current Expense Fund expenditures per pupil belonging vary between Maryland LEAs from a high of \$17,168 in Worcester County to a low of \$12,385 in Talbot 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: 2015-2016

Local Education Agency	Grand Total	Current Expense Fund			State Share of Teachers' Retirement	Capital Outlay and Debt Service**
		Total	Regular Programs	Transportation		
Total State	\$14,657.84	\$13,966.11	\$12,470.59	\$655.71	\$ 839.81	\$691.73
Allegany	14,131.94	13,900.07	12,376.67	665.40	858.00	231.87
Anne Arundel	13,915.08	12,996.49	11,539.69	669.83	786.97	918.59
Baltimore City	15,093.64	14,886.52	13,491.52	594.62	800.38	207.12
Baltimore	13,693.50	13,303.01	12,006.39	528.39	768.23	390.49
Calvert	14,041.88	13,548.20	11,785.39	868.74	894.08	493.67
Caroline	13,118.41	12,628.25	11,187.18	648.33	792.74	490.16
Carroll	13,516.77	12,995.90	11,406.23	800.25	789.41	520.87
Cecil	13,128.76	12,622.65	11,173.75	620.56	828.35	506.10
Charles	14,144.14	13,492.94	11,745.96	931.12	815.86	651.20
Dorchester	14,525.72	14,506.55	12,974.83	752.25	779.47	19.17
Frederick	13,565.73	12,783.12	11,565.06	417.34	800.72	782.60
Garrett	15,755.83	14,940.21	12,963.50	1,131.22	845.48	815.63
Harford	15,985.87	12,508.10	10,986.25	793.41	728.45	3,477.77
Howard	15,353.20	15,338.24	13,628.04	687.91	1,022.28	14.96
Kent	14,322.38	14,235.99	12,506.43	916.54	813.01	86.40
Montgomery	15,877.09	15,011.87	13,437.80	578.75	995.33	865.21
Prince George's	15,117.16	14,390.28	12,843.79	770.40	776.08	726.88
Queen Anne's	12,660.52	12,660.52	11,080.84	810.64	769.05	-
St. Mary's	12,970.77	12,636.72	11,008.10	872.71	755.91	334.05
Somerset	15,933.03	15,926.64	13,952.90	1,059.54	914.20	6.39
Talbot	12,384.53	12,384.53	11,159.55	468.43	756.54	-
Washington	13,155.33	12,800.96	11,601.47	445.14	754.36	354.37
Wicomico	14,201.75	13,320.55	11,924.39	575.60	820.56	881.19
Worcester	17,191.10	17,168.22	15,168.35	992.09	1,007.77	22.88

\*Half-time prekindergarten pupils are expressed in full-time equivalents in calculating 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: 2015-2016

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	\$13,966.11		\$13,126.30		\$13,310.40		\$12,470.59	
Allegany	13,900.07	10	13,042.07	10	13,234.67	10	12,376.67	10
Anne Arundel	12,996.49	15	12,209.52	15	12,326.66	17	11,539.69	17
Baltimore City	14,886.52	6	14,086.14	5	14,291.89	5	13,491.52	4
Baltimore	13,303.01	14	12,534.78	13	12,774.62	11	12,006.39	11
Calvert	13,548.20	11	12,654.12	12	12,679.47	13	11,785.39	13
Caroline	12,628.25	21	11,835.51	21	11,979.93	20	11,187.18	19
Carroll	12,995.90	16	12,206.48	16	12,195.65	18	11,406.23	18
Cecil	12,622.65	22	11,794.30	22	12,002.10	19	11,173.75	20
Charles	13,492.94	12	12,677.08	11	12,561.82	14	11,745.96	14
Dorchester	14,506.55	7	13,727.08	7	13,754.30	7	12,974.83	6
Frederick	12,783.12	18	11,982.40	18	12,365.78	15	11,565.06	16
Garrett	14,940.21	5	14,094.72	4	13,808.99	6	12,963.50	7
Harford	12,508.10	23	11,779.66	23	11,714.69	24	10,986.25	24
Howard	15,338.24	3	14,315.96	3	14,650.32	3	13,628.04	3
Kent	14,235.99	9	13,422.97	9	13,319.44	9	12,506.43	9
Montgomery	15,011.87	4	14,016.54	6	14,433.13	4	13,437.80	5
Prince George's	14,390.28	8	13,614.20	8	13,619.87	8	12,843.79	8
Queen Anne's	12,660.52	19	11,891.47	19	11,849.88	22	11,080.84	22
St. Mary's	12,636.72	20	11,880.81	20	11,764.01	23	11,008.10	23
Somerset	15,926.64	2	15,012.44	2	14,867.10	2	13,952.90	2
Talbot	12,384.53	24	11,627.98	24	11,916.10	21	11,159.55	21
Washington	12,800.96	17	12,046.60	17	12,355.82	16	11,601.47	15
Wicomico	13,320.55	13	12,499.99	14	12,744.95	12	11,924.39	12
Worcester	17,168.22	1	16,160.44	1	16,176.13	1	15,168.35	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: 2015-2016  
(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	\$13,126.30		\$364.72		\$886.07		\$4,969.45		\$218.78		\$251.52		\$1,534.37		\$106.26		\$83.31		\$655.71		\$825.67		\$286.05		\$2,944.41	
Allegany	13,042.07	10	241.10	20	785.09	19	4,908.04	11	235.94	12	199.07	10	1,601.22	6	74.00	14	82.14	20	665.40	15	820.19	13	182.76	22	3,247.12	3
Anne Arundel	12,209.52	15	387.54	7	800.51	18	4,755.89	13	393.59	4	204.94	9	1,317.35	12	93.11	11	0.00	23	669.83	14	791.16	17	221.58	17	2,574.02	23
Baltimore City	14,086.14	5	704.49	1	1,024.65	5	4,461.08	22	153.33	21	829.31	1	2,016.85	1	206.91	3	0.28	21	594.62	18	760.17	20	248.65	16	3,085.80	5
Baltimore	12,534.78	13	420.43	6	853.63	14	4,539.64	20	260.78	9	331.11	5	1,383.70	11	110.90	8	144.66	5	528.39	21	798.80	16	342.60	4	2,820.13	13
Calvert	12,654.12	12	362.64	9	683.74	23	4,946.78	8	152.08	22	72.83	19	1,479.28	9	85.40	13	96.47	17	868.74	7	901.34	6	199.12	20	2,805.69	14
Caroline	11,835.51	21	347.73	11	888.57	10	4,747.39	14	201.27	16	239.36	6	1,064.44	23	101.70	9	129.49	11	648.33	16	744.15	21	147.91	24	2,575.17	22
Carroll	12,206.48	16	199.82	23	909.09	8	4,533.97	21	289.05	8	66.27	20	1,302.12	13	58.73	20	131.32	10	800.25	9	898.55	7	253.54	15	2,763.78	15
Cecil	11,794.30	22	270.08	15	862.57	12	4,552.82	19	198.20	17	170.58	13	1,526.67	8	66.88	18	102.92	15	620.56	17	702.50	24	278.09	10	2,442.43	24
Charles	12,677.08	11	351.90	10	848.13	15	4,908.30	10	225.71	13	77.98	18	1,237.36	17	161.61	5	120.11	14	931.12	4	907.77	4	264.17	14	2,642.92	19
Dorchester	13,727.08	7	368.87	8	1,188.59	2	5,210.14	6	482.38	1	394.93	3	1,282.86	15	141.37	7	121.06	13	752.25	12	780.61	18	309.95	6	2,694.07	17
Frederick	11,982.40	18	243.26	18	781.05	20	4,746.10	15	209.33	14	48.77	24	1,297.52	14	70.13	16	157.42	3	417.34	24	817.67	14	278.79	9	2,915.01	10
Garrett	14,094.72	4	496.70	4	761.32	21	5,347.33	4	341.61	6	88.03	17	1,104.00	20	213.69	2	147.25	4	1,131.22	1	1,023.57	2	275.56	11	3,164.45	4
Harford	11,779.66	23	289.51	14	692.14	22	4,331.06	24	203.54	15	64.77	22	1,135.44	19	46.02	24	88.09	19	793.41	10	728.42	23	354.02	3	3,053.23	7
Howard	14,315.96	3	226.16	22	1,096.10	3	5,860.09	2	242.49	10	65.51	21	1,767.71	3	60.91	19	141.62	7	687.91	13	735.43	22	457.88	1	2,974.15	8
Kent	13,422.97	9	505.71	3	983.78	6	4,675.60	18	165.93	19	368.65	4	1,423.10	10	94.17	10	166.59	2	916.54	5	929.02	3	279.72	8	2,914.16	11
Montgomery	14,016.54	6	265.96	16	897.22	9	5,837.28	3	136.82	24	55.47	23	1,752.79	4	73.65	15	0.01	22	578.75	19	844.04	12	220.22	19	3,354.34	2
Prince George's	13,614.20	8	422.26	5	910.38	7	4,823.39	12	138.91	23	436.80	2	1,670.90	5	141.60	6	133.31	9	770.40	11	901.64	5	321.54	5	2,943.07	9
Queen Anne's	11,891.47	19	242.50	19	660.11	24	4,960.58	7	188.28	18	89.33	16	1,155.51	18	57.03	21	95.58	18	810.64	8	810.95	15	221.49	18	2,599.49	21
St. Mary's	11,880.81	20	184.71	24	869.34	11	4,416.92	23	325.24	7	171.27	12	1,100.22	21	87.65	12	125.25	12	872.71	6	864.44	10	198.66	21	2,664.40	18
Somerset	15,012.44	2	559.70	2	1,222.58	1	5,280.57	5	409.47	3	208.84	8	1,546.66	7	360.11	1	142.66	6	1,059.54	2	863.31	11	286.54	7	3,072.46	6
Talbot	11,627.98	24	234.03	21	823.66	16	4,711.16	16	158.36	20	173.42	11	1,089.12	22	55.40	22	0.00	23	468.43	22	763.05	19	273.36	12	2,877.98	12
Washington	12,046.60	17	315.16	13	810.65	17	4,709.48	17	387.26	5	156.19	14	1,026.59	24	69.80	17	176.84	1	445.14	23	872.69	8	449.40	2	2,627.40	20
Wicomico	12,499.99	14	338.76	12	859.70	13	4,935.40	9	239.80	11	131.66	15	1,251.78	16	162.88	4	102.63	16	575.60	20	868.88	9	272.24	13	2,760.67	16
Worcester	16,160.44	1	263.08	17	1,063.49	4	6,481.54	1	420.20	2	232.34	7	1,807.97	2	51.24	23	141.33	8	992.09	3	1,101.82	1	160.87	23	3,444.49	1

\*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: 2015-2016  
(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	\$ 13,084.53		\$ 388.41		\$ 943.62		\$ 5,292.23		\$ 232.99		\$ 267.85		\$ 1,634.03		\$ 113.16		\$ 88.72		\$ 698.30		\$ 879.30		\$ 304.62		\$ 2,241.30	
Allegany	12,964.74	9	256.55	20	835.39	19	5,222.51	8	251.05	12	211.83	10	1,703.81	6	78.74	14	87.41	20	708.03	15	872.74	13	194.47	22	2,542.20	3
Anne Arundel	12,095.15	15	410.36	7	847.65	18	5,035.93	14	416.77	4	217.00	9	1,394.92	12	98.59	11	0.00	23	709.27	14	837.75	19	234.62	18	1,892.28	22
Baltimore City	14,829.50	3	786.34	1	1,143.71	3	4,979.43	16	171.15	20	925.67	1	2,251.19	1	230.96	2	0.31	21	663.71	18	848.50	17	277.55	14	2,550.98	2
Baltimore	12,551.64	11	448.48	6	910.59	14	4,842.54	21	278.18	9	353.20	5	1,476.02	11	118.30	8	154.31	4	563.65	21	852.10	16	365.46	4	2,188.81	12
Calvert	12,401.72	14	382.42	9	721.05	23	5,216.70	9	160.38	22	76.81	19	1,560.00	9	90.06	13	101.73	17	916.14	7	950.52	6	209.99	21	2,015.91	18
Caroline	11,708.64	22	368.70	11	942.15	10	5,033.66	15	213.40	15	253.79	6	1,128.63	22	107.84	9	137.30	11	687.42	16	789.02	21	156.83	24	1,889.91	23
Carroll	11,985.10	16	209.76	23	954.32	8	4,759.55	22	303.43	8	69.56	20	1,366.90	15	61.65	20	137.85	10	840.06	9	943.26	7	266.16	16	2,072.59	14
Cecil	11,804.04	20	290.72	15	928.49	11	4,900.78	20	213.35	16	183.62	11	1,643.34	8	71.99	18	110.79	15	667.98	17	756.19	24	299.34	8	1,737.44	24
Charles	12,514.17	12	371.27	10	894.82	15	5,178.50	11	238.14	13	82.28	18	1,305.47	17	170.50	5	126.72	14	982.38	4	957.74	5	278.72	13	1,927.64	21
Dorchester	13,965.63	4	397.88	8	1,282.04	2	5,619.79	5	520.31	1	425.99	3	1,383.73	13	152.48	6	130.58	13	811.40	12	841.99	18	334.32	6	2,065.14	15
Frederick	11,903.07	18	258.95	18	831.44	20	5,052.30	13	222.84	14	51.91	24	1,381.23	14	74.66	16	167.57	3	444.27	24	870.43	14	296.78	9	2,250.69	9
Garrett	12,870.59	10	482.51	4	739.56	21	5,194.51	10	331.85	7	85.52	17	1,072.45	24	207.58	3	143.04	8	1,098.89	2	994.32	2	267.68	15	2,252.69	8
Harford	11,578.63	23	303.33	14	725.17	22	4,537.76	24	213.26	17	67.86	22	1,189.63	19	48.21	24	92.29	19	831.28	10	763.19	23	370.92	3	2,435.73	5
Howard	13,857.14	5	235.74	22	1,142.56	4	6,108.47	3	252.77	11	68.28	21	1,842.63	4	63.49	19	147.62	7	717.07	13	766.60	22	477.29	1	2,034.60	16
Kent	13,350.60	8	535.41	3	1,041.57	6	4,950.22	19	175.68	19	390.31	4	1,506.68	10	99.70	10	176.38	2	970.38	5	983.59	3	296.15	10	2,224.55	11
Montgomery	13,776.08	6	281.38	17	949.23	9	6,175.67	2	144.76	24	58.69	23	1,854.40	3	77.92	15	0.01	22	612.30	20	892.97	12	232.99	19	2,495.76	4
Prince George's	13,717.36	7	451.18	5	972.73	7	5,153.73	12	148.42	23	466.71	2	1,785.34	5	151.30	7	142.44	9	823.17	11	963.39	4	343.56	5	2,315.40	6
Queen Anne's	11,789.39	21	257.04	19	699.70	24	5,258.04	7	199.57	18	94.68	16	1,224.80	18	60.45	21	101.31	18	859.25	8	859.58	15	234.77	17	1,940.21	20
St. Mary's	11,824.65	19	196.33	24	924.02	12	4,694.75	23	345.69	6	182.04	13	1,169.42	20	93.17	12	133.13	12	927.60	6	918.81	11	211.16	20	2,028.53	17
Somerset	15,094.36	2	599.25	2	1,308.96	1	5,653.67	4	438.40	3	223.59	8	1,655.94	7	385.56	1	152.74	5	1,134.40	1	924.30	9	306.79	7	2,310.75	7
Talbot	11,479.84	24	247.13	21	869.75	16	4,974.81	17	167.22	21	183.13	12	1,150.07	21	58.51	22	0.00	23	494.65	22	805.76	20	288.66	12	2,240.16	10
Washington	11,919.01	17	332.65	13	855.64	17	4,970.88	18	408.76	5	164.86	14	1,083.57	23	73.68	17	186.66	1	469.85	23	921.13	10	474.34	2	1,977.01	19
Wicomico	12,510.69	13	362.87	12	920.88	13	5,286.67	6	256.87	10	141.03	15	1,340.87	16	174.47	4	109.93	16	616.57	19	930.72	8	291.62	11	2,078.19	13
Worcester	16,234.95	1	281.87	16	1,139.45	5	6,944.48	1	450.21	2	248.94	7	1,937.11	2	54.90	23	151.42	6	1,062.95	3	1,180.52	1	172.36	23	2,610.76	1

\*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: 2015-2016

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	596.03	15.40	16.74	178.09	26.63	30.62	187.22	8.01	1.78	3.83	0.18	0.43	127.08
Allegany	987.10	1.68	30.93	270.10	19.30	55.60	404.74	-	-	3.63	-	-	201.11
Anne Arundel	449.31	11.35	4.31	108.96	16.16	6.97	183.17	1.68	-	1.82	0.07	-	114.83
Baltimore City	1,114.24	39.18	57.33	390.03	58.09	131.93	184.83	24.99	-	0.66	0.02	-	227.18
Baltimore	623.86	46.95	2.54	159.71	40.49	13.16	202.72	29.98	7.39	1.35	0.62	-	118.96
Calvert	442.30	7.35	4.79	115.83	8.21	8.75	173.09	-	7.51	1.21	-	-	115.54
Caroline	845.50	17.36	16.33	187.76	53.10	98.84	307.02	-	6.56	15.71	-	-	142.83
Carroll	412.20	7.92	4.43	91.82	9.34	2.45	183.69	0.08	0.26	1.13	0.17	4.77	106.14
Cecil	468.04	11.66	0.42	138.10	26.35	13.23	165.01	-	0.01	5.69	-	-	107.57
Charles	408.90	8.53	15.32	86.47	31.17	15.75	168.09	-	-	4.25	-	-	79.32
Dorchester	1,176.01	-	36.22	386.61	97.92	138.81	301.65	-	-	10.49	2.21	-	202.09
Frederick	387.16	2.46	7.80	89.77	16.27	12.72	162.19	6.65	-	1.18	0.05	-	88.08
Garrett	926.49	35.15	19.96	290.01	37.32	10.36	272.32	-	31.92	-	-	-	229.46
Harford	500.62	11.88	13.46	116.79	14.92	19.52	197.03	-	-	1.25	-	6.75	119.02
Howard	324.57	6.00	19.71	70.76	22.91	12.89	140.73	-	-	-	-	-	51.57
Kent	850.44	7.83	44.48	237.85	37.21	62.41	342.12	-	-	10.50	-	-	108.05
Montgomery	467.19	0.43	9.16	138.39	6.93	4.94	179.67	2.79	-	1.35	-	-	123.54
Prince George's	648.50	8.50	24.21	236.99	28.02	43.85	177.45	3.25	2.34	5.18	-	-	118.70
Queen Anne's	500.17	8.80	16.24	158.26	32.07	33.10	151.10	-	0.78	10.42	0.65	-	88.75
St. Mary's	636.89	3.21	17.52	176.02	36.96	33.54	205.98	3.27	3.63	39.58	2.89	-	114.29
Somerset	1,407.73	3.65	3.89	548.74	63.11	122.34	211.13	93.01	5.10	30.48	1.88	-	324.40
Talbot	571.97	9.06	26.16	154.17	13.58	61.65	187.87	-	-	0.13	-	0.08	119.25
Washington	686.91	25.55	34.62	241.42	21.48	14.53	184.37	-	0.01	7.40	-	-	157.55
Wicomico	843.02	22.93	9.37	277.73	45.18	41.39	220.71	3.75	0.92	17.32	0.11	0.02	203.60
Worcester	1,105.14	8.14	10.36	288.37	85.68	67.51	402.11	-	10.13	48.29	0.70	0.01	183.84

\*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: 2015-2016

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	\$12,530.28	\$349.32	\$869.33	\$4,791.36	\$192.14	\$220.89	\$1,347.15	\$98.25	\$81.53	\$651.88	\$825.49	\$285.62	\$2,817.33
Allegany	12,054.97	239.42	754.16	4,637.94	216.63	143.47	1,196.48	74.00	82.14	661.76	820.19	182.76	3,046.02
Anne Arundel	11,760.21	376.20	796.20	4,646.93	377.43	197.97	1,134.18	91.43	-	668.01	791.10	221.58	2,459.19
Baltimore City	12,971.90	665.31	967.32	4,071.04	95.24	697.37	1,832.02	181.93	-	593.97	760.15	248.65	2,858.62
Baltimore	11,910.92	373.48	851.10	4,379.93	220.29	317.95	1,180.97	80.92	137.27	527.04	798.18	342.60	2,701.17
Calvert	12,211.83	355.29	678.95	4,830.95	143.87	64.08	1,306.19	85.40	88.96	867.53	901.34	199.12	2,690.15
Caroline	10,990.00	330.36	872.24	4,559.63	148.16	140.52	757.42	101.70	122.93	632.62	744.15	147.91	2,432.35
Carroll	11,794.28	191.90	904.66	4,442.15	279.71	63.81	1,118.43	58.66	131.05	799.12	898.38	248.78	2,657.63
Cecil	11,326.26	258.42	862.16	4,414.73	171.85	157.35	1,361.66	66.88	102.92	614.86	702.50	278.09	2,334.86
Charles	12,268.18	343.37	832.81	4,821.84	194.55	62.23	1,069.26	161.61	120.11	926.87	907.77	264.17	2,563.60
Dorchester	12,551.07	368.87	1,152.36	4,823.53	384.46	256.12	981.21	141.37	121.06	741.76	778.40	309.95	2,491.98
Frederick	11,595.24	240.80	773.26	4,656.33	193.06	36.04	1,135.33	63.48	157.42	416.17	817.63	278.79	2,826.93
Garrett	13,168.23	461.55	741.36	5,057.32	304.29	77.67	831.68	213.69	115.33	1,131.22	1,023.57	275.56	2,935.00
Harford	11,279.04	277.63	678.68	4,214.27	188.62	45.25	938.41	46.02	88.09	792.16	728.42	347.27	2,934.21
Howard	13,991.39	220.15	1,076.39	5,789.32	219.58	52.62	1,626.98	60.91	141.62	687.91	735.43	457.88	2,922.58
Kent	12,572.54	497.88	939.31	4,437.75	128.73	306.25	1,080.98	94.17	166.59	906.05	929.02	279.72	2,806.10
Montgomery	13,549.35	265.53	888.06	5,698.89	129.90	50.54	1,573.12	70.86	0.01	577.39	844.04	220.22	3,230.80
Prince George's	12,965.70	413.76	886.17	4,586.40	110.89	392.95	1,493.46	138.35	130.96	765.22	901.64	321.54	2,824.37
Queen Anne's	11,391.31	233.70	643.87	4,802.32	156.21	56.23	1,004.41	57.03	94.79	800.22	810.29	221.49	2,510.74
St. Mary's	11,243.91	181.50	851.82	4,240.91	288.28	137.73	894.23	84.39	121.61	833.13	861.55	198.66	2,550.10
Somerset	13,604.71	556.05	1,218.68	4,731.83	346.36	86.49	1,335.53	267.10	137.57	1,029.06	861.42	286.54	2,748.06
Talbot	11,056.01	224.97	797.49	4,556.98	144.78	111.77	901.25	55.40	-	468.30	763.05	273.28	2,758.72
Washington	11,359.69	289.61	776.03	4,468.06	365.78	141.66	842.22	69.80	176.83	437.74	872.69	449.40	2,469.86
Wicomico	11,656.97	315.83	850.32	4,657.67	194.62	90.27	1,031.07	159.13	101.71	558.28	868.77	272.22	2,557.07
Worcester	15,055.30	254.94	1,053.12	6,193.17	334.52	164.83	1,405.86	51.24	131.19	943.80	1,101.12	160.85	3,260.65

\*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: 2013 - 2016

Local Education Agency	Total Supplies and Materials			Textbooks			Library Materials		
	2013-2014	2014-2015	2015-2016	2013-2014	2014-2015	2015-2016	2013-2014	2014-2015	2015-2016
Total State	\$277.89	259.27	218.78	\$52.45	\$40.91	\$44.19	\$14.06	\$12.61	\$13.07
Allegany	278.74	255.31	235.94	10.34	12.23	9.47	12.73	12.67	13.08
Anne Arundel	418.11	424.22	393.59	146.80	127.34	174.16	13.95	14.16	17.56
Baltimore City	311.38	245.86	153.33	12.08	15.29	9.55	1.39	0.15	0.28
Baltimore	356.17	299.24	260.78	105.22	60.25	73.57	25.66	28.78	24.83
Calvert	166.98	171.51	152.08	14.37	18.49	30.18	13.60	12.53	11.56
Caroline	221.49	218.36	201.27	5.99	23.99	16.47	8.29	8.40	9.41
Carroll	309.04	330.17	289.05	59.34	56.74	50.71	19.55	19.97	19.65
Cecil	266.01	318.52	198.20	10.30	7.33	7.40	10.16	10.37	9.92
Charles	418.93	337.62	225.71	30.45	24.12	20.80	18.52	8.29	8.87
Dorchester	335.72	638.65	482.38	82.51	77.81	50.67	1.23	0.85	50.05
Frederick	230.73	280.05	209.33	44.69	73.75	48.71	22.37	22.52	21.33
Garrett	323.89	337.85	341.61	157.07	84.70	121.22	11.21	6.43	5.85
Harford	215.27	232.75	203.54	25.72	20.08	20.80	19.63	19.95	12.35
Howard	302.02	311.54	242.49	72.92	51.66	36.21	16.18	12.36	14.14
Kent	362.26	255.81	165.93	185.10	84.29	42.27	11.44	0.00	15.16
Mongtomery	177.53	166.77	136.82	32.58	22.24	22.10	16.53	12.62	14.58
Prince George's	221.43	152.24	138.91	31.19	18.19	15.79	7.42	4.31	3.46
Queen Anne's	194.66	223.91	188.28	5.70	0.00	0.15	10.86	11.00	11.02
St. Mary's	191.31	230.15	325.24	8.70	28.45	28.00	12.78	12.60	31.94
Somerset	290.63	298.49	409.47	53.77	34.46	123.41	11.57	9.16	9.66
Talbot	192.08	196.02	158.36	11.74	44.57	5.83	4.87	4.04	0.68
Washington	307.87	348.72	387.26	26.84	8.97	20.35	0.04	0.03	0.00
Wicomico	288.50	296.05	239.80	38.07	43.89	43.01	14.35	13.83	13.25
Worcester	524.55	541.56	420.20	29.56	20.14	34.29	9.25	6.52	6.34

\*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: 2015-2016

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	2.75%	6.53%	40.33%	13.41%	0.79%	0.72%	5.06%	6.13%	2.17%	21.65%	0.17%	0.28%
Allegany	1.74	5.69	39.78	15.51	0.54	0.61	5.06	6.04	1.33	23.50	-	0.19
Anne Arundel	3.08	6.36	42.75	12.78	0.74	-	5.34	6.34	1.78	20.46	0.04	0.33
Baltimore City	5.28	6.90	37.23	16.31	1.39	1.03	4.00	5.12	1.70	20.75	-	0.29
Baltimore	3.26	6.54	39.46	13.50	0.85	1.11	4.61	6.12	2.72	21.59	0.02	0.23
Calvert	2.82	5.21	40.49	12.27	0.65	0.74	6.70	7.14	1.53	21.39	0.59	0.47
Caroline	2.75	7.03	42.61	10.12	0.80	1.03	5.43	6.23	1.34	20.36	1.36	0.93
Carroll	1.59	7.24	38.98	12.32	0.47	1.05	6.38	7.32	2.37	22.00	0.09	0.20
Cecil	2.28	7.16	41.14	14.13	0.56	0.86	5.17	5.87	2.34	20.28	0.07	0.16
Charles	2.65	6.37	39.45	10.20	1.36	0.90	7.06	7.11	2.52	19.84	0.55	1.99
Dorchester	2.67	8.60	44.12	9.28	1.02	0.88	5.73	5.70	2.38	19.49	-	0.14
Frederick	2.00	6.40	41.05	11.15	0.57	1.29	3.97	6.73	2.37	23.90	0.21	0.36
Garrett	3.36	4.97	38.31	8.18	1.40	1.00	7.52	6.92	1.91	20.59	0.53	5.31
Harford	2.37	5.62	38.08	12.43	0.37	0.72	6.42	6.04	2.96	24.70	0.11	0.18
Howard	1.54	7.47	42.15	13.44	0.41	0.96	4.68	5.01	3.18	20.23	0.82	0.10
Kent	3.92	7.29	38.75	10.36	0.68	1.21	6.62	6.72	2.46	21.08	0.29	0.63
Montgomery	1.88	6.22	41.92	14.07	0.51	0.00	4.58	5.87	1.58	23.27	0.11	-
Prince George's	2.99	6.45	38.68	14.82	1.03	0.94	5.49	6.39	2.27	20.80	0.15	-
Queen Anne's	2.04	5.52	43.93	9.98	0.48	0.80	6.82	6.81	1.87	21.74	0.01	-
St. Mary's	1.53	7.19	40.68	10.13	0.72	1.04	7.41	7.16	1.64	22.03	0.15	0.32
Somerset	3.70	9.30	38.97	10.15	2.32	0.93	6.86	5.55	2.02	19.75	0.40	0.04
Talbot	2.03	6.91	43.20	9.16	0.47	-	4.71	6.41	2.47	24.13	0.50	-
Washington	2.52	6.48	42.54	9.63	0.56	1.41	4.25	7.30	3.68	21.01	0.02	0.60
Wicomico	2.61	6.68	41.14	10.04	1.26	0.79	4.75	6.73	2.16	21.21	0.16	2.48
Worcester	1.66	6.48	43.70	11.22	0.31	0.86	6.03	7.56	0.98	20.94	0.03	0.23

\*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 by Category\*: Maryland Public Schools: 2015-2016

Local Education Agency	Administration	Mid-level Administration	Instructional Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education	Pupil Personnel Services	Health Services	Student Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges
Total State	2.78%	6.75%	37.86%	1.67%	1.92%	11.69%	0.81%	0.63%	5.00%	6.29%	2.18%	22.43%
Allegany	1.85	6.02	37.63	1.81	1.53	12.28	0.57	0.63	5.10	6.29	1.40	24.90
Anne Arundel	3.17	6.56	38.95	3.22	1.68	10.79	0.76	-	5.49	6.48	1.81	21.08
Baltimore City	5.00	7.27	31.67	1.09	5.89	14.32	1.47	0.00	4.22	5.40	1.77	21.91
Baltimore	3.35	6.81	36.22	2.08	2.64	11.04	0.88	1.15	4.22	6.37	2.73	22.50
Calvert	2.87	5.40	39.09	1.20	0.58	11.69	0.67	0.76	6.87	7.12	1.57	22.17
Caroline	2.94	7.51	40.11	1.70	2.02	8.99	0.86	1.09	5.48	6.29	1.25	21.76
Carroll	1.64	7.45	37.14	2.37	0.54	10.67	0.48	1.08	6.56	7.36	2.08	22.64
Cecil	2.29	7.31	38.60	1.68	1.45	12.94	0.57	0.87	5.26	5.96	2.36	20.71
Charles	2.78	6.69	38.72	1.78	0.62	9.76	1.27	0.95	7.34	7.16	2.08	20.85
Dorchester	2.69	8.66	37.96	3.51	2.88	9.35	1.03	0.88	5.48	5.69	2.26	19.63
Frederick	2.03	6.52	39.61	1.75	0.41	10.83	0.59	1.31	3.48	6.82	2.33	24.33
Garrett	3.52	5.40	37.94	2.42	0.62	7.83	1.52	1.04	8.03	7.26	1.96	22.45
Harford	2.46	5.88	36.77	1.73	0.55	9.64	0.39	0.75	6.74	6.18	3.01	25.92
Howard	1.58	7.66	40.93	1.69	0.46	12.35	0.43	0.99	4.81	5.14	3.20	20.78
Kent	3.77	7.33	34.83	1.24	2.75	10.60	0.70	1.24	6.83	6.92	2.08	21.71
Montgomery	1.90	6.40	41.65	0.98	0.40	12.51	0.53	0.00	4.13	6.02	1.57	23.93
Prince George's	3.10	6.69	35.43	1.02	3.21	12.27	1.04	0.98	5.66	6.62	2.36	21.62
Queen Anne's	2.04	5.55	41.72	1.58	0.75	9.72	0.48	0.80	6.82	6.82	1.86	21.86
St. Mary's	1.55	7.32	37.18	2.74	1.44	9.26	0.74	1.05	7.35	7.28	1.67	22.43
Somerset	3.73	8.14	35.17	2.73	1.39	10.30	2.40	0.95	7.06	5.75	1.91	20.47
Talbot	2.01	7.08	40.52	1.36	1.49	9.37	0.48	-	4.03	6.56	2.35	24.75
Washington	2.62	6.73	39.09	3.21	1.30	8.52	0.58	1.47	3.70	7.24	3.73	21.81
Wicomico	2.71	6.88	39.48	1.92	1.05	10.01	1.30	0.82	4.60	6.95	2.18	22.09
Worcester	1.63	6.58	40.11	2.60	1.44	11.19	0.32	0.87	6.14	6.82	1.00	21.31

\*State share of Teachers' retirement is included; equipment, outgoing transfers, and adult education are excluded.

NOTE: Percentages may not equal 100% due to rounding.

Table 10

## Current Expenses by Category\*: Maryland Public Schools: 2015-2016

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	\$12,128,116,450	\$316,721,641	\$769,457,767	\$4,315,450,553	\$189,983,515	\$218,417,288	\$1,332,440,959	\$92,275,926	\$72,342,894	\$569,415,117	\$717,007,795	\$248,400,827	\$2,556,916,411
Allegany	118,548,823	2,056,272	6,695,751	41,858,976	2,012,217	1,697,823	13,656,227	631,129	700,580	5,674,934	6,995,072	1,558,668	27,693,590
Anne Arundel	1,035,375,260	30,873,722	63,773,198	378,881,272	31,355,981	16,326,481	104,947,676	7,417,513		53,362,363	63,028,648	17,652,033	205,061,637
Baltimore City	1,221,848,100	57,822,486	84,100,510	366,154,164	12,585,136	68,067,336	165,537,620	16,982,981	23,003	48,805,125	62,392,887	20,408,933	253,275,097
Baltimore	1,457,589,152	46,065,581	93,531,260	497,401,058	28,573,203	36,279,265	151,609,397	12,151,245	15,850,297	57,894,900	87,523,607	37,538,579	308,996,949
Calvert	213,563,738	5,716,342	10,777,933	77,977,361	2,397,328	1,148,113	23,318,322	1,346,244	1,520,687	13,694,098	14,208,083	3,138,833	44,226,779
Caroline	69,399,968	1,910,988	4,883,227	26,089,830	1,106,084	1,315,437	5,849,754	558,924	711,627	3,562,947	4,089,546	812,851	14,152,144
Carroll	329,456,991	5,065,534	23,046,255	114,940,090	7,327,645	1,679,874	33,009,759	1,488,891	3,328,981	20,286,994	22,779,076	6,427,567	70,064,066
Cecil	195,150,843	4,175,545	13,335,660	70,388,331	3,064,304	2,637,223	23,602,809	1,033,955	1,591,249	9,594,007	10,860,869	4,299,297	37,760,932
Charles	352,261,168	9,187,158	22,142,154	128,141,407	5,892,736	2,035,899	32,303,774	4,219,037	3,135,674	24,308,807	23,699,123	6,896,828	68,998,954
Dorchester	67,045,241	1,704,828	5,493,324	24,079,796	2,229,418	1,825,273	5,929,036	653,358	559,496	3,476,704	3,607,766	1,432,487	12,451,263
Frederick	520,639,333	9,907,661	31,811,290	193,302,248	8,525,730	1,986,186	52,846,140	2,856,498	6,411,420	16,997,789	33,302,753	11,354,812	118,724,403
Garrett	52,610,445	1,749,084	2,680,906	18,830,088	1,202,943	309,993	3,887,620	752,478	518,521	3,983,472	3,604,403	970,350	11,143,299
Harford	459,814,452	10,642,882	25,443,933	159,215,396	7,482,452	2,381,157	41,740,450	1,691,669	3,238,282	29,166,865	26,777,738	13,014,238	112,240,740
Howard	837,040,926	12,341,870	59,816,394	319,797,658	13,233,351	3,574,838	96,467,663	3,324,072	7,728,496	37,540,964	40,133,948	24,987,700	162,305,790
Kent	29,034,958	1,031,410	2,006,474	9,536,107	338,425	751,889	2,902,471	192,057	339,776	1,869,336	1,894,780	570,500	5,943,556
Montgomery	2,322,706,669	41,150,997	138,821,793	903,170,382	21,169,931	8,582,862	271,199,907	11,395,184	836	89,546,497	130,593,305	34,074,081	518,998,812
Prince George's	1,842,626,518	54,068,674	116,571,335	617,618,483	17,786,977	55,930,609	213,953,727	18,131,245	17,069,604	98,647,757	115,451,345	41,171,795	376,850,516
Queen Anne's	95,793,285	1,834,799	4,994,618	37,533,204	1,424,574	675,870	8,742,933	431,504	723,152	6,133,525	6,135,866	1,675,869	19,668,524
St. Mary's	219,981,891	3,215,412	15,133,614	76,890,481	5,661,777	2,981,525	19,152,714	1,525,888	2,180,332	15,192,259	15,048,246	3,458,381	46,382,239
Somerset	44,213,145	1,553,764	3,393,931	14,659,127	1,136,704	579,742	4,293,614	999,688	396,040	2,941,330	2,396,583	795,463	8,529,293
Talbot	55,733,479	1,053,188	3,706,666	21,201,385	712,658	780,447	4,901,327	249,336	-	2,108,071	3,433,932	1,230,208	12,951,621
Washington	282,887,553	6,964,630	17,914,455	104,074,528	8,558,047	3,451,596	22,686,502	1,542,604	3,908,031	9,837,088	19,285,608	9,931,185	58,062,824
Wicomico	193,739,555	4,927,067	12,503,774	71,782,468	3,487,760	1,914,918	18,206,399	2,368,990	1,492,625	8,371,818	12,637,325	3,959,576	40,152,256
Worcester	111,054,958	1,701,746	6,879,312	41,926,715	2,718,132	1,502,933	11,695,116	331,437	914,185	6,417,468	7,127,287	1,040,594	22,281,125

\* 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: 2015-2016

Local Education Agency	Average Daily Membership	Average Daily Attendance
Total State	868,396.3	815,431.9
Allegany	8,528.7	8,015.1
Anne Arundel	79,665.8	75,235.6
Baltimore City	82,077.5	73,533.3
Baltimore	109,568.4	102,715.0
Calvert	15,763.3	14,947.7
Caroline	5,495.6	5,183.1
Carroll	25,350.9	24,149.4
Cecil	15,460.4	14,362.7
Charles	26,107.1	24,744.9
Dorchester	4,621.7	4,284.8
Frederick	40,728.6	38,260.3
Garrett	3,521.4	3,625.0
Harford	36,761.3	35,086.8
Howard	54,572.2	52,353.1
Kent	2,039.5	1,926.4
Montgomery	154,724.6	146,246.5
Prince George's	128,046.6	119,839.2
Queen Anne's	7,566.3	7,138.3
St. Mary's	17,408.2	16,378.0
Somerset	2,776.1	2,592.9
Talbot	4,500.3	4,261.8
Washington	22,098.9	20,936.9
Wicomico	14,544.4	13,578.0
Worcester	6,468.6	6,037.4

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