



Selected Financial Data Maryland Public Schools 2005 – 2006

Part 3 – Analysis of Costs

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Maryland Public Schools
2005-2006**

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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

Per pupil expenditures increased 6.3% from 2004-2005 to 2005-2006. The ADM increased by .3% from 838,631.5 to 841,180.2. Per pupil expenditures for current expenses between Maryland LEAs vary from a high of \$12,646 in Montgomery County to a low of \$9,034 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. Debt issuance and repayment is the responsibility of the parent government, but LEAs are required to annually report their portion of county debt.

Fixed Charges - expenditures of a generally recurrent nature are not readily chargeable to other expenditure categories, such as employee benefits, rent, insurance, judgements, 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: 2005 - 2006

Local Education Agency	Grand Total	Current Expense Fund			State Share of Teachers' Retirement	Capital Outlay and Debt Service**
		Total	Regular Programs	Transportation		
Total State	\$10,771.16	\$10,370.97	\$9,394.41	\$492.86	\$483.70	\$400.19
Allegany	10,255.47	10,063.23	9,088.64	518.10	456.49	192.24
Anne Arundel	10,240.22	9,814.37	8,891.57	478.71	444.09	425.85
Baltimore City	11,080.58	10,974.04	10,118.78	352.97	502.29	106.54
Baltimore	10,333.46	10,079.28	9,240.46	366.14	472.68	254.19
Calvert	10,105.55	9,744.95	8,681.49	572.77	490.70	360.60
Caroline	9,255.24	9,034.64	8,017.17	570.75	446.73	220.60
Carroll	9,619.33	9,277.60	8,270.66	576.12	430.82	341.73
Cecil	9,767.17	9,402.15	8,448.11	505.68	448.36	365.01
Charles	9,471.40	9,246.26	8,195.40	648.94	401.92	225.14
Dorchester	11,412.51	11,004.22	9,837.69	659.85	506.67	408.29
Frederick	10,005.97	9,266.95	8,460.17	385.81	420.97	739.02
Garrett	9,856.05	9,799.91	8,519.75	807.65	472.51	56.14
Harford	9,316.93	9,103.75	8,167.53	521.91	414.31	213.18
Howard	11,884.75	11,232.03	10,114.08	566.10	551.85	652.72
Kent	11,149.63	11,104.74	9,846.22	718.86	539.66	44.90
Montgomery	13,376.86	12,646.76	11,521.90	503.71	621.15	730.10
Prince George's	9,978.82	9,698.54	8,691.69	581.85	425.00	280.28
Queen Anne's	9,873.45	9,212.64	8,136.62	644.03	431.99	660.81
St. Mary's	9,632.67	9,262.88	8,178.59	651.54	432.75	369.79
Somerset	12,053.61	11,307.86	10,060.61	746.75	500.51	745.75
Talbot	10,163.57	9,697.00	8,832.38	370.03	494.60	466.57
Washington	9,409.77	9,127.49	8,381.11	327.65	418.73	282.28
Wicomico	10,298.95	9,692.42	8,766.76	448.64	477.02	606.53
Worcester	12,445.46	11,907.46	10,703.28	646.72	557.46	538.00

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

** Current Capital Outlay means expenditures of current funds that 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 Expense
Maryland Public Schools: 2005 - 2006

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	\$10,370.97		\$9,887.27		\$9,878.10		\$9,394.41	
Allegany	10,063.23	9	9,606.75	8	9,545.13	9	9,088.64	9
Anne Arundel	9,814.37	10	9,370.28	10	9,335.66	10	8,891.57	10
Baltimore City	10,974.04	7	10,471.75	7	10,621.07	4	10,118.78	3
Baltimore	10,079.28	8	9,606.60	9	9,713.14	8	9,240.46	8
Calvert	9,744.95	12	9,254.26	13	9,172.19	13	8,681.49	14
Caroline	9,034.64	24	8,587.92	24	8,463.89	24	8,017.17	24
Carroll	9,277.60	17	8,846.78	17	8,701.48	19	8,270.66	19
Cecil	9,402.15	16	8,953.80	16	8,896.47	16	8,448.11	17
Charles	9,246.26	20	8,844.34	19	8,597.32	21	8,195.40	20
Dorchester	11,004.22	6	10,497.54	6	10,344.37	7	9,837.69	7
Frederick	9,266.95	18	8,845.98	18	8,881.14	17	8,460.17	16
Garrett	9,799.91	11	9,327.40	11	8,992.26	15	8,519.75	15
Harford	9,103.75	23	8,689.44	23	8,581.84	22	8,167.53	22
Howard	11,232.03	4	10,680.19	4	10,665.93	3	10,114.08	4
Kent	11,104.74	5	10,565.08	5	10,385.87	6	9,846.22	6
Montgomery	12,646.76	1	12,025.61	1	12,143.05	1	11,521.90	1
Prince George's	9,698.54	13	9,273.55	12	9,116.69	14	8,691.69	13
Queen Anne's	9,212.64	21	8,780.65	21	8,568.61	23	8,136.62	23
St. Mary's	9,262.88	19	8,830.13	20	8,611.34	20	8,178.59	21
Somerset	11,307.86	3	10,807.36	3	10,561.11	5	10,060.61	5
Talbot	9,697.00	14	9,202.40	15	9,326.97	11	8,832.38	11
Washington	9,127.49	22	8,708.76	22	8,799.84	18	8,381.11	18
Wicomico	9,692.42	15	9,215.40	14	9,243.78	12	8,766.76	12
Worcester	11,907.46	2	11,350.00	2	11,260.75	2	10,703.28	2

*Half-time kindergarten and 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: 2005 - 2006
(Excludes State Share of Teachers' Retirement and Social Security)

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	\$ 9,887.27		\$ 308.99		\$ 713.00		\$ 4,064.06		\$ 249.90		\$ 133.15		\$ 1,070.47		\$ 62.79		\$ 52.35		\$ 492.86		\$ 695.25		\$ 203.69		\$ 1,840.75	
Allegany	9,606.75	8	218.61	16	561.17	21	3,898.26	11	250.06	10	97.97	15	1,113.47	5	58.85	13	58.39	17	518.10	15	732.70	5	145.18	21	1,953.98	3
Anne Arundel	9,370.28	10	282.78	6	691.19	14	3,858.21	15	189.27	22	154.44	6	936.19	11	37.56	21	0.00	23	478.71	18	660.96	16	152.87	19	1,928.10	4
Baltimore City	10,471.75	7	714.58	1	729.05	9	3,557.96	24	293.17	5	467.70	1	1,511.05	1	111.22	4	0.00	22	352.97	23	813.98	3	181.15	16	1,738.92	9
Baltimore	9,606.60	9	314.75	3	636.37	19	3,862.36	14	227.42	17	85.34	17	1,062.94	6	62.84	12	114.88	1	366.14	22	686.50	13	202.54	13	1,984.52	2
Calvert	9,254.26	13	242.17	11	575.05	20	4,152.14	7	169.36	24	54.76	21	982.11	9	65.21	11	55.41	18	572.77	11	759.13	4	163.76	18	1,462.39	20
Caroline	8,587.92	24	222.47	15	663.30	16	3,657.11	20	193.63	21	178.35	5	775.56	22	136.42	2	78.40	10	570.75	12	508.35	24	92.24	24	1,511.35	17
Carroll	8,846.78	17	166.73	23	717.90	11	3,753.62	18	293.15	6	64.91	19	824.75	17	40.73	19	84.58	7	576.12	10	718.83	6	212.19	10	1,393.26	23
Cecil	8,953.80	16	227.07	14	727.86	10	3,645.66	21	180.42	23	119.16	10	1,060.19	7	46.45	16	85.03	6	505.68	16	618.37	21	237.31	6	1,500.59	19
Charles	8,844.34	19	243.90	10	676.21	15	3,755.69	17	338.54	4	51.40	23	820.46	18	101.30	6	71.70	13	648.94	6	677.27	14	235.91	7	1,223.00	24
Dorchester	10,497.54	6	264.47	7	878.63	1	4,346.71	5	292.92	7	190.29	4	972.34	10	107.84	5	79.80	9	659.85	4	697.06	12	278.75	3	1,728.89	10
Frederick	8,845.98	18	177.74	22	732.21	8	3,896.76	12	247.82	12	52.05	22	777.76	21	55.88	14	105.13	2	385.81	20	648.62	19	222.14	9	1,544.05	16
Garrett	9,327.40	11	208.81	18	521.88	24	4,039.28	8	217.29	18	81.36	18	742.47	23	113.44	3	72.03	12	807.65	1	715.18	9	147.75	20	1,660.26	13
Harford	8,689.44	23	207.47	19	552.41	22	3,719.40	19	233.19	16	48.20	24	803.88	19	34.37	22	64.74	16	521.91	14	574.75	23	224.53	8	1,704.59	12
Howard	10,680.19	4	164.55	24	839.58	2	4,570.99	3	243.13	15	59.08	20	1,433.96	2	46.27	17	85.21	5	566.10	13	634.55	20	288.25	2	1,748.51	7
Kent	10,565.08	5	439.01	2	786.66	5	4,317.42	6	248.12	11	124.54	8	1,037.68	8	71.18	9	17.44	19	718.86	3	845.04	1	239.26	5	1,719.87	11
Montgomery	12,025.61	1	301.69	5	805.91	4	5,305.10	1	245.97	13	111.39	11	1,296.05	3	73.16	8	0.27	21	503.71	17	708.04	11	205.43	12	2,468.89	1
Prince George's	9,273.55	12	310.65	4	732.40	7	3,586.45	22	262.85	8	94.89	16	921.24	12	44.66	18	67.94	14	581.85	9	717.86	8	208.53	11	1,744.24	8
Queen Anne's	8,780.65	21	198.24	20	528.35	23	3,807.85	16	215.79	19	124.24	9	868.46	16	55.36	15	67.02	15	644.03	8	656.08	17	175.89	17	1,439.34	21
St. Mary's	8,830.13	20	208.89	17	658.97	17	3,580.92	23	215.43	20	102.21	14	914.71	13	67.40	10	82.37	8	651.54	5	654.94	18	185.94	15	1,506.83	18
Somerset	10,807.36	3	250.39	8	694.56	13	4,460.06	4	376.26	1	290.06	2	890.53	15	283.62	1	103.65	3	746.75	2	709.92	10	404.44	1	1,597.11	15
Talbot	9,202.40	15	233.80	13	742.62	6	3,972.37	10	244.44	14	153.19	7	736.63	24	32.81	23	0.00	23	370.03	21	718.05	7	189.83	14	1,808.64	6
Washington	8,708.76	22	240.25	12	650.58	18	3,868.60	13	342.33	2	102.95	13	782.83	20	38.55	20	6.80	20	327.65	24	677.00	15	246.16	4	1,425.06	22
Wicomico	9,215.40	14	247.68	9	716.40	12	4,027.26	9	260.43	9	105.68	12	900.88	14	76.94	7	73.23	11	448.64	19	600.51	22	132.51	22	1,625.23	14
Worcester	11,350.00	2	191.20	21	812.62	3	5,158.83	2	341.74	3	193.28	3	1,114.89	4	32.24	24	99.98	4	646.72	7	826.63	2	114.49	23	1,817.40	5

*Half-time kindergarten and 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: 2005 - 2006
(Excludes State Share of Teachers' Retirement and Social Security)

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	\$ 10,568.70		\$ 330.29		\$ 762.14		\$ 4,344.16		\$ 267.12		\$ 142.33		\$ 1,144.25		\$ 67.12		\$ 55.96		\$ 526.83		\$ 743.17		\$ 217.72		\$ 1,967.61	
Allegany	10,194.50	8	231.98	16	595.50	21	4,136.77	12	265.36	11	103.96	15	1,181.59	5	62.45	13	61.96	17	549.80	15	777.53	6	154.06	21	2,073.53	3
Anne Arundel	10,069.95	11	303.90	6	742.80	14	4,146.30	11	203.40	22	165.98	6	1,006.10	10	40.36	20	0.00	23	514.46	18	710.32	15	164.28	19	2,072.06	4
Baltimore City	11,714.51	3	799.38	1	815.57	6	3,980.21	18	327.96	5	523.21	1	1,690.38	1	124.42	3	0.00	22	394.85	21	910.58	2	202.65	14	1,945.29	5
Baltimore	10,191.29	9	333.91	4	675.10	19	4,097.44	14	241.26	17	90.53	17	1,127.64	7	66.67	12	121.87	1	388.43	23	728.28	13	214.87	12	2,105.31	2
Calvert	9,777.48	14	255.86	11	607.56	20	4,386.89	7	178.93	24	57.86	21	1,037.64	9	68.90	11	58.54	18	605.15	10	802.05	4	173.02	18	1,545.07	20
Caroline	9,081.82	24	235.26	15	701.45	17	3,867.44	23	204.76	21	188.61	5	820.16	21	144.26	2	82.91	9	603.57	12	537.58	24	97.55	24	1,598.27	19
Carroll	9,274.33	21	174.79	23	752.59	12	3,935.03	20	307.31	6	68.05	19	864.61	18	42.70	19	88.67	7	603.96	11	753.57	9	222.45	11	1,460.59	23
Cecil	9,552.37	16	242.25	14	776.52	9	3,889.38	22	192.48	23	127.13	10	1,131.07	6	49.55	16	90.71	5	539.49	16	659.71	21	253.17	7	1,600.91	18
Charles	9,519.92	17	262.53	10	727.87	15	4,042.57	16	364.40	2	55.32	22	883.13	17	109.04	6	77.18	12	698.51	5	729.01	12	253.93	6	1,316.42	24
Dorchester	10,736.14	7	270.48	7	898.61	1	4,445.50	6	299.57	7	194.61	4	994.44	12	110.29	5	81.62	10	674.85	8	712.90	14	285.08	3	1,768.19	12
Frederick	9,376.44	20	188.40	22	776.12	10	4,130.43	13	262.68	12	55.17	23	824.39	20	59.24	15	111.43	3	408.95	20	687.52	19	235.46	9	1,636.64	16
Garrett	9,809.45	13	219.60	19	548.85	24	4,248.03	9	228.52	20	85.56	18	780.84	23	119.31	4	75.75	13	849.39	1	752.14	10	155.39	20	1,746.06	14
Harford	9,263.86	22	221.18	18	588.93	22	3,965.27	19	248.60	16	51.39	24	857.02	19	36.64	22	69.02	16	556.41	14	612.75	23	239.38	8	1,817.28	11
Howard	11,213.63	6	172.77	24	881.52	2	4,799.30	4	255.27	15	62.03	20	1,505.58	2	48.58	18	89.47	6	594.38	13	666.24	20	302.64	2	1,835.85	10
Kent	11,422.25	5	474.63	2	850.48	4	4,667.71	5	268.25	10	134.65	8	1,121.87	8	76.95	8	18.85	19	777.19	3	913.60	1	258.67	4	1,859.41	9
Montgomery	12,554.92	1	314.97	5	841.38	5	5,538.60	1	256.80	14	116.30	11	1,353.10	3	76.38	9	0.28	21	525.88	17	739.20	11	214.47	13	2,577.55	1
Prince George's	10,108.42	10	338.62	3	798.34	7	3,909.33	21	286.51	8	103.43	16	1,004.18	11	48.68	17	74.06	14	634.24	9	782.48	5	227.30	10	1,901.27	8
Queen Anne's	9,409.15	19	212.43	20	566.17	23	4,080.41	15	231.23	18	133.14	9	930.62	16	59.32	14	71.82	15	690.13	6	703.04	17	188.48	17	1,542.36	21
St. Mary's	9,472.66	18	224.08	17	706.92	16	3,841.49	24	231.10	19	109.64	13	981.27	13	72.31	10	88.36	8	698.95	4	702.59	18	199.47	16	1,616.47	17
Somerset	11,650.76	4	269.93	8	748.77	13	4,808.12	3	405.62	1	312.70	2	960.02	15	305.75	1	111.74	2	805.03	2	765.32	7	436.01	1	1,721.75	15
Talbot	9,686.12	15	246.09	13	781.65	8	4,181.18	10	257.29	13	161.24	7	775.35	24	34.54	23	0.00	23	389.48	22	755.79	8	199.81	15	1,903.71	7
Washington	9,092.01	23	250.82	12	679.21	18	4,038.85	17	357.40	4	107.48	14	817.28	22	40.25	21	7.10	20	342.07	24	706.79	16	257.00	5	1,487.78	22
Wicomico	9,917.77	12	266.56	9	771.00	11	4,334.21	8	280.28	9	113.74	12	969.54	14	82.80	7	78.81	11	482.83	19	646.28	22	142.61	22	1,749.11	13
Worcester	12,086.59	2	203.61	21	865.36	3	5,493.62	2	363.92	3	205.82	3	1,187.24	4	34.33	24	106.47	4	688.69	7	880.27	3	121.92	23	1,935.35	6

*Half-time kindergarten and 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: 2005 - 2006

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	588.89	17.03	22.58	182.84	27.84	30.56	185.13	5.73	2.98	7.21	0.90	0.15	105.94
Allegany	971.16	-	8.86	341.53	57.11	50.64	303.59	-	2.26	6.54	-	-	200.63
Anne Arundel	491.36	13.30	6.97	149.75	15.30	17.47	174.87	1.95	-	2.32	0.47	-	108.96
Baltimore City	1,138.32	68.50	98.97	367.04	69.75	62.48	274.15	8.20	-	11.17	4.81	-	173.25
Baltimore	630.05	34.38	12.48	185.64	33.62	24.05	181.93	14.18	11.55	10.57	0.02	1.09	120.53
Calvert	384.81	1.21	3.67	97.03	11.50	15.17	155.15	0.89	9.34	2.24	5.80	-	82.80
Caroline	796.64	17.79	22.66	193.72	47.37	116.63	217.88	10.56	24.32	22.77	3.06	-	119.85
Carroll	410.16	8.59	20.90	83.19	15.15	17.63	198.22	0.02	2.11	5.06	-	-	59.30
Cecil	480.67	12.50	8.55	122.05	9.80	10.40	196.76	-	6.97	14.83	-	-	98.81
Charles	390.21	4.60	6.45	107.83	20.98	5.42	165.86	9.94	-	3.45	0.02	-	65.67
Dorchester	1,013.96	25.79	11.01	347.14	73.51	92.02	289.28	-	-	15.47	0.66	-	159.07
Frederick	339.79	1.07	7.96	66.23	14.15	15.50	164.54	0.59	-	2.10	0.01	0.22	67.42
Garrett	776.92	17.01	18.98	352.44	34.66	26.08	161.12	0.31	0.01	5.34	-	-	160.97
Harford	440.60	6.91	14.66	88.96	9.80	26.91	202.10	-	0.86	0.35	-	-	90.04
Howard	286.67	5.34	13.44	45.92	6.31	10.79	159.02	1.70	1.63	1.88	-	-	40.64
Kent	1,012.77	16.54	1.43	407.68	84.56	28.92	308.62	11.54	0.34	49.33	0.32	-	103.50
Montgomery	531.52	3.16	16.74	189.71	16.67	27.60	156.18	5.22	-	1.24	0.77	-	114.24
Prince George's	557.00	8.98	19.35	194.47	27.46	37.34	160.27	5.39	3.29	14.66	0.47	-	85.33
Queen Anne's	636.15	10.18	16.61	201.24	24.96	24.12	234.79	-	0.76	20.15	0.14	-	103.20
St. Mary's	524.17	13.46	10.67	130.70	31.90	49.59	170.67	3.68	11.04	7.02	-	-	95.44
Somerset	1,559.93	9.55	50.67	524.74	139.49	154.25	238.41	160.33	19.12	9.67	2.72	-	250.97
Talbot	574.31	10.26	24.65	168.52	67.03	53.77	163.55	-	-	0.11	-	-	86.42
Washington	572.18	13.48	17.96	180.08	40.24	22.17	193.20	5.39	0.25	2.03	-	-	97.38
Wicomico	742.36	15.92	12.37	262.65	37.69	43.22	198.48	0.01	0.27	16.30	0.61	-	154.86
Worcester	891.60	10.68	20.41	385.96	38.75	50.17	221.35	-	2.89	12.55	0.40	-	148.44

*Half-time kindergarten and 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: 2005 - 2006

Local Education Agency	Total Non-Federal	Adminis-tration	Mid-Level Adminis-tration	Instructional Expenditures				Student Personnel Services	Health Services	Student Transpor-tation	Operation of Plant	Mainte-nance of Plant	Fixed Charges
				Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education						
Total State	\$9,298.38	\$291.96	\$690.42	\$3,881.22	\$222.06	\$102.59	\$885.35	\$57.06	\$49.38	\$485.65	\$694.36	\$203.54	\$1,734.81
Allegany	8,635.58	218.61	552.31	3,556.73	192.95	47.33	809.88	58.85	56.13	511.56	732.70	145.18	1,753.35
Anne Arundel	8,878.92	269.48	684.22	3,708.46	173.96	136.97	761.32	35.61	-	476.39	660.50	152.87	1,819.14
Baltimore City	9,333.43	646.08	630.08	3,190.92	223.42	405.22	1,236.90	103.02	0.00	341.79	809.17	181.15	1,565.68
Baltimore	8,976.55	280.38	623.89	3,676.72	193.79	61.29	881.01	48.67	103.32	355.57	686.48	201.45	1,863.99
Calvert	8,869.45	240.96	571.38	4,055.11	157.85	39.59	826.97	64.32	46.07	570.52	753.33	163.76	1,379.59
Caroline	7,791.28	204.67	640.64	3,463.39	146.25	61.72	557.67	125.85	54.08	547.98	505.29	92.24	1,391.50
Carroll	8,436.62	158.14	697.00	3,670.43	278.00	47.28	626.53	40.71	82.47	571.06	718.83	212.19	1,333.96
Cecil	8,473.13	214.57	719.31	3,523.62	170.62	108.76	863.43	46.45	78.06	490.85	618.37	237.31	1,401.78
Charles	8,454.13	239.30	669.76	3,647.86	317.56	45.98	654.60	91.36	71.70	645.49	677.26	235.91	1,157.33
Dorchester	9,483.58	238.68	867.62	3,999.57	219.40	98.27	683.05	107.84	79.80	644.38	696.40	278.75	1,569.82
Frederick	8,506.19	176.67	724.25	3,830.53	233.67	36.54	613.21	55.29	105.13	383.71	648.61	221.92	1,476.64
Garrett	8,550.47	191.81	502.90	3,686.84	182.63	55.27	581.35	113.13	72.02	802.31	715.18	147.75	1,499.29
Harford	8,248.84	200.56	537.76	3,630.43	223.38	21.29	601.78	34.37	63.88	521.56	574.75	224.53	1,614.55
Howard	10,393.52	159.20	826.15	4,525.07	236.82	48.29	1,274.94	44.57	83.59	564.22	634.55	288.25	1,707.87
Kent	9,552.31	422.47	785.23	3,909.75	163.57	95.62	729.06	59.63	17.10	669.53	844.72	239.26	1,616.37
Montgomery	11,494.10	298.53	789.18	5,115.40	229.30	83.79	1,139.87	67.94	0.27	502.47	707.27	205.43	2,354.65
Prince George's	8,716.54	301.67	713.05	3,391.98	235.39	57.55	760.97	39.27	64.65	567.20	717.39	208.53	1,658.91
Queen Anne's	8,144.50	188.05	511.74	3,606.61	190.83	100.13	633.67	55.36	66.26	623.89	655.94	175.89	1,336.14
St. Mary's	8,305.96	195.42	648.30	3,450.22	183.52	52.62	744.04	63.72	71.33	644.52	654.94	185.94	1,411.39
Somerset	9,247.43	240.83	643.90	3,935.32	236.77	135.81	652.12	123.29	84.53	737.08	707.20	404.44	1,346.14
Talbot	8,628.09	223.55	717.97	3,803.85	177.41	99.42	573.07	32.81	-	369.91	718.05	189.83	1,722.22
Washington	8,136.58	226.77	632.61	3,688.52	302.09	80.78	589.63	33.17	6.56	325.62	677.00	246.16	1,327.68
Wicomico	8,473.04	231.77	704.03	3,764.61	222.74	62.47	702.40	76.93	72.96	432.34	599.90	132.51	1,470.38
Worcester	10,458.40	180.52	792.21	4,772.86	302.98	143.11	893.54	32.24	97.08	634.17	826.23	114.49	1,668.96

*Half-time kindergarten and 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: 2005 - 2006

Local Education Agency	Total Supplies and Materials			Textbooks			Library Materials		
	2003-2004	2004-2005	2005-2006	2003-2004	2004-2005	2005-2006	2003-2004	2004-2005	2005-2006
Total State	\$236.50	\$252.98	268.31	\$73.73	\$68.02	73.04	\$12.98	\$16.37	24.29
Allegany	345.310	284.10	267.80	173.76	103.04	24.98	5.40	1.46	9.24
Anne Arundel	277.41	266.54	210.37	112.74	100.81	15.39	15.17	12.99	13.06
Baltimore City	240.32	357.21	296.91	74.67	148.12	158.68	5.06	0.00	0.03
Baltimore	237.22	249.49	243.38	51.28	45.26	46.02	21.15	20.79	36.58
Calvert	209.34	193.24	189.69	61.21	49.96	57.68	19.55	14.74	14.15
Caroline	233.22	175.98	212.07	19.58	13.26	49.98	18.01	17.32	15.15
Carroll	248.59	313.20	307.68	53.46	83.42	47.47	17.70	16.40	50.04
Cecil	183.71	193.89	193.24	54.02	57.39	51.54	13.48	9.95	10.15
Charles	247.77	332.72	349.04	48.46	80.43	56.85	12.83	21.34	19.66
Dorchester	316.94	315.79	310.85	92.39	70.21	105.82	4.37	5.31	7.48
Frederick	269.03	197.81	262.98	105.06	66.76	74.96	20.08	19.73	18.02
Garrett	238.43	196.25	229.29	97.94	65.10	95.14	11.30	13.43	11.28
Harford	177.62	178.81	246.21	64.90	60.91	74.67	19.19	18.96	26.37
Howard	251.06	227.90	272.14	58.20	11.02	60.08	33.25	17.62	29.51
Kent	184.57	222.74	258.30	35.73	47.29	50.84	0.00	0.00	4.00
Mongtomery	203.91	235.50	271.16	57.06	61.66	74.65	0.20	19.26	32.47
Prince George's	215.15	202.24	286.11	87.31	39.03	95.05	9.54	20.61	32.08
Queen Anne's	281.04	241.14	230.47	85.95	50.81	30.72	18.81	15.25	13.14
St. Mary's	229.71	268.31	225.32	76.72	41.78	40.82	14.33	26.51	17.65
Somerset	301.37	391.22	411.26	79.16	77.73	60.93	15.51	16.11	15.31
Talbot	280.29	207.98	267.14	93.36	60.12	76.58	9.19	9.29	7.85
Washington	323.80	395.00	358.91	106.83	111.64	73.05	20.90	20.65	19.63
Wicomico	257.40	235.50	272.65	63.80	68.93	81.33	16.24	16.67	16.63
Worcester	419.25	410.46	392.22	71.32	90.18	75.71	24.38	16.25	18.49

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

** Includes textbooks, library materials and other instructional and special education supplies and materials.

NOTE: Excludes expenditures for adult education.

Table 8

Percent Distribution of Current Expenses by Category*: Maryland Public Schools: 2005 - 2006

Local Education Agency	Administration	Mid-Level Administration	Instruction **	Special Education	Student Personnel Services	Health Services	Pupil Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges	Community Services	Capital Outlay
Total State	2.96%	6.64%	41.70%	12.52%	0.58%	0.52%	4.75%	6.48%	1.95%	21.50%	0.17%	0.24%
Allegany	2.14	5.36	41.62	13.16	0.56	0.55	5.12	7.00	1.44	22.86	-	0.22
Anne Arundel	2.86	6.88	41.60	11.75	0.37	-	4.75	6.55	1.53	23.35	0.02	0.34
Baltimore City	6.20	6.23	37.71	18.03	0.94	0.21	3.04	6.90	1.54	19.00	0.05	0.14
Baltimore	3.14	6.06	40.31	12.87	0.59	1.13	3.83	6.50	2.00	23.23	0.06	0.27
Calvert	2.52	5.71	44.01	10.97	0.65	0.55	5.70	7.65	1.72	19.36	0.72	0.44
Caroline	2.43	7.20	44.03	9.66	1.47	0.85	6.18	5.53	1.03	21.11	0.05	0.47
Carroll	1.87	7.43	43.14	10.90	0.43	0.87	6.00	7.51	2.54	18.82	0.10	0.37
Cecil	2.45	7.52	41.18	13.25	0.48	0.88	5.21	6.35	2.50	19.89	0.23	0.08
Charles	2.55	7.09	43.82	9.64	1.06	0.77	6.80	7.11	2.53	16.97	0.72	0.94
Dorchester	2.41	7.85	43.85	8.93	0.96	0.71	5.91	6.27	2.80	20.05	-	0.25
Frederick	1.89	7.80	44.24	9.21	0.59	1.10	4.59	6.86	2.44	20.55	0.24	0.50
Garrett	2.14	5.27	43.91	7.99	1.13	0.76	8.06	7.22	1.59	21.28	0.53	0.10
Harford	2.34	5.86	42.85	10.72	0.37	0.69	5.50	6.34	2.49	22.34	0.11	0.40
Howard	1.43	7.29	42.36	13.79	0.40	0.74	4.92	5.53	2.57	19.97	0.86	0.15
Kent	3.84	6.86	42.57	9.54	0.62	0.38	6.28	7.41	2.22	19.78	0.11	0.39
Montgomery	2.39	6.20	43.77	11.78	0.56	0.00	4.33	5.45	1.67	23.73	0.12	-
Prince George's	3.15	7.22	39.12	13.28	0.44	0.67	5.69	7.05	2.06	21.23	0.09	-
Queen Anne's	2.14	5.61	44.78	10.27	0.59	0.72	7.05	6.98	1.90	19.90	0.07	-
St. Mary's	2.20	6.95	41.37	10.88	0.71	0.87	6.99	6.92	1.96	20.46	0.07	0.62
Somerset	2.18	6.11	46.21	7.62	2.45	0.89	6.39	6.03	3.51	17.85	-	0.76
Talbot	2.47	7.54	44.94	7.73	0.35	-	4.12	7.31	2.21	23.33	-	-
Washington	2.79	6.81	45.67	10.27	0.40	0.07	4.25	7.46	2.66	19.28	0.12	0.22
Wicomico	2.62	7.10	44.07	9.27	0.76	0.75	4.45	5.96	1.32	20.86	0.12	2.70
Worcester	1.63	6.92	47.76	9.19	0.26	0.86	5.32	6.90	1.02	19.47	0.08	0.60

* State share of Teachers' retirement and equipment are not included.

** Includes instructional salaries and wages, textbooks and instructional supplies, and other instructional costs

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

Table 9

Percent of Distribution of Day School Current Expenses*: Maryland Public Schools: 2005 - 2006

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	2.98%	6.87%	39.19%	2.41%	1.28%	10.32%	0.61%	0.50%	4.75%	6.70%	1.96%	22.41%
Allegany	2.17	5.58	38.74	2.48	0.97	11.06	0.58	0.58	5.15	7.28	1.44	23.95
Anne Arundel	2.88	7.04	39.31	1.93	1.57	9.54	0.38	-	4.88	6.73	1.56	24.17
Baltimore City	6.51	6.64	32.42	2.67	4.26	13.77	1.01	0.00	3.22	7.42	1.65	20.42
Baltimore	3.12	6.31	38.32	2.26	0.85	10.55	0.62	1.14	3.63	6.81	2.01	24.38
Calvert	2.49	5.90	42.61	1.74	0.56	10.08	0.67	0.57	5.88	7.79	1.68	20.04
Caroline	2.46	7.34	40.48	2.14	1.97	8.58	1.51	0.87	6.32	5.63	1.02	21.67
Carroll	1.80	7.74	40.46	3.16	0.70	8.89	0.44	0.91	6.21	7.75	2.29	19.66
Cecil	2.42	7.74	38.77	1.92	1.27	11.28	0.49	0.90	5.38	6.58	2.52	20.73
Charles	2.64	7.31	40.62	3.66	0.56	8.87	1.10	0.78	7.02	7.32	2.55	17.57
Dorchester	2.40	7.98	39.50	2.66	1.73	8.84	0.98	0.73	6.00	6.33	2.53	20.32
Frederick	1.92	7.90	42.05	2.67	0.56	8.39	0.60	1.13	4.16	7.00	2.40	21.20
Garrett	2.13	5.33	41.22	2.22	0.83	7.58	1.16	0.73	8.24	7.30	1.51	21.76
Harford	2.28	6.07	40.86	2.56	0.53	8.83	0.38	0.71	5.73	6.31	2.47	23.28
Howard	1.46	7.47	40.70	2.16	0.53	12.77	0.41	0.76	5.04	5.65	2.57	20.48
Kent	3.95	7.08	38.88	2.23	1.12	9.34	0.64	0.16	6.47	7.61	2.15	20.35
Montgomery	2.39	6.37	41.95	1.94	0.88	10.25	0.58	0.00	3.98	5.60	1.62	24.43
Prince George's	3.20	7.55	36.98	2.71	0.98	9.50	0.46	0.70	6.00	7.40	2.15	22.37
Queen Anne's	2.15	5.74	41.33	2.34	1.35	9.43	0.60	0.73	6.99	7.12	1.91	20.31
St. Mary's	2.26	7.11	38.66	2.33	1.10	9.87	0.73	0.89	7.03	7.07	2.01	20.94
Somerset	2.21	6.14	39.44	3.33	2.57	7.88	2.51	0.92	6.60	6.28	3.58	18.55
Talbot	2.41	7.66	40.96	2.52	1.58	7.60	0.34	-	3.82	7.40	1.96	23.75
Washington	2.63	7.13	42.38	3.75	1.13	8.58	0.42	0.07	3.59	7.42	2.70	20.20
Wicomico	2.56	7.39	41.55	2.69	1.09	9.29	0.79	0.76	4.63	6.20	1.37	21.69
Worcester	1.61	6.82	43.32	2.87	1.62	9.36	0.27	0.84	5.43	6.94	0.96	19.94

Table 10

Expenditures by Category* for Maryland Public Schools: 2005- 2006

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	State Share of Teachers' Retirement
Total State	\$8,316,975,322	\$259,915,937	\$599,758,679	\$3,418,606,940	\$210,209,860	\$112,005,236	\$900,461,105	\$52,819,922	\$44,038,846	\$414,585,613	\$584,834,186	\$171,336,861	\$1,955,278,564	406,876,427
Allegany	90,986,445	2,070,455	5,314,904	36,920,836	2,368,336	927,874	10,545,764	557,410	553,029	4,907,003	6,939,501	1,375,014	22,829,742	4,323,423
Anne Arundel	675,774,103	20,393,881	49,847,661	278,249,762	13,649,630	11,138,380	67,517,282	2,708,551	-	34,524,218	47,667,869	11,024,777	171,079,463	32,027,371
Baltimore City	874,907,572	59,702,635	60,911,262	297,265,330	24,493,801	39,076,145	126,247,175	9,292,555	323	29,490,030	68,007,415	15,135,108	187,251,971	41,966,180
Baltimore	1,004,609,927	32,915,231	66,548,659	403,906,289	23,782,142	8,923,924	111,157,160	6,571,835	12,013,180	38,289,201	71,790,421	21,180,616	256,961,786	49,430,517
Calvert	156,057,104	4,083,817	9,697,248	70,018,631	2,855,923	923,435	16,561,664	1,099,639	934,321	9,658,729	12,801,465	2,761,517	32,935,525	8,274,809
Caroline	46,545,225	1,205,728	3,595,000	19,821,002	1,049,428	966,635	4,203,397	739,369	424,902	3,093,369	2,755,171	499,942	10,612,466	2,421,185
Carroll	250,124,166	4,713,972	20,297,075	106,125,848	8,288,086	1,835,174	23,318,227	1,151,612	2,391,323	16,288,576	20,323,542	5,999,238	51,572,131	12,180,637
Cecil	142,262,460	3,607,765	11,564,653	57,924,179	2,866,571	1,893,333	16,844,904	737,957	1,350,928	8,034,543	9,824,979	3,770,441	30,965,970	7,123,762
Charles	229,646,214	6,332,892	17,558,106	97,517,802	8,790,290	1,334,500	21,303,442	2,630,411	1,861,838	16,850,003	17,585,627	6,125,595	42,191,763	10,436,054
Dorchester	44,448,176	1,119,796	3,720,272	18,404,608	1,240,252	805,709	4,117,022	456,592	337,899	2,793,902	2,951,462	1,180,263	9,465,723	2,145,324
Frederick	345,538,349	6,942,811	28,601,407	152,213,775	9,680,345	2,033,072	30,380,380	2,182,940	4,106,520	15,070,508	25,336,144	8,677,216	76,757,023	16,443,791
Garrett	43,390,121	971,375	2,427,721	18,790,324	1,010,813	378,458	3,453,907	527,727	335,072	3,757,111	3,326,933	687,329	9,921,416	2,198,065
Harford	343,713,337	8,206,343	21,850,874	147,121,797	9,223,712	1,906,640	31,797,528	1,359,352	2,560,862	20,644,417	22,734,603	8,881,472	83,813,949	16,388,211
Howard	508,828,948	7,839,379	39,999,769	217,772,832	11,583,125	2,814,831	68,317,161	2,204,321	4,059,666	26,970,441	30,231,410	13,732,736	109,594,493	26,291,214
Kent	25,180,123	1,046,303	1,874,872	10,289,867	591,360	296,824	2,473,135	169,640	41,563	1,713,290	2,014,012	570,235	5,385,200	1,286,179
Montgomery	1,631,966,336	40,942,193	109,368,398	719,942,296	33,379,913	15,116,771	175,883,921	9,928,117	36,530	68,357,450	96,085,837	27,878,397	419,340,864	84,294,349
Prince George's	1,239,240,007	41,512,818	97,871,744	479,263,011	35,125,109	12,680,064	123,107,168	5,967,991	9,078,793	77,753,984	95,928,358	27,865,614	289,878,507	56,793,155
Queen Anne's	65,783,390	1,485,173	3,958,302	28,527,872	1,616,649	930,812	6,506,384	414,741	502,127	4,825,019	4,915,278	1,317,719	14,019,747	3,236,433
St. Mary's	141,513,673	3,347,642	10,560,774	57,388,641	3,452,486	1,637,968	14,659,330	1,080,222	1,320,030	10,441,716	10,496,147	2,979,951	31,084,146	6,935,380
Somerset	30,134,697	698,164	1,936,683	12,436,212	1,049,148	808,802	2,483,103	790,833	289,008	2,082,202	1,979,503	1,127,733	5,848,889	1,395,584
Talbot	40,005,606	1,016,414	3,228,389	17,269,092	1,062,642	665,958	3,202,338	142,640	-	1,608,617	3,121,567	825,261	10,012,853	2,150,165
Washington	180,505,922	4,979,678	13,484,435	80,184,177	7,095,482	2,133,771	16,225,664	799,083	140,983	6,791,197	14,032,065	5,102,211	38,216,232	8,679,057
Wicomico	131,028,851	3,521,682	10,186,146	57,261,503	3,702,928	1,502,640	12,809,115	1,093,965	1,041,205	6,378,912	8,538,276	1,884,130	29,890,829	6,782,478
Worcester	74,784,571	1,259,789	5,354,324	33,991,255	2,251,690	1,273,514	7,345,935	212,419	658,744	4,261,177	5,446,603	754,348	15,647,877	3,673,104

* Excludes Food Service, Community Services, Capital Outlay, Adult Education, equipment, state-paid retirement, and Transfers.

** Excludes adult education, but includes state-paid retirement.

Table 11

Full-time Equivalent Average Number Belonging and Average Daily Attendance*
Maryland Public Schools: 2005 - 2006

Local Education Agency	Average Daily Membership	Average Daily Attendance
Total State	841,180.2	786,943.9
Allegany	9,471.1	8,925
Anne Arundel	72,118.9	67,108
Baltimore City	83,549.35	74,686
Baltimore	104,575.0	98,575
Calvert	16,863.3	15,961
Caroline	5,419.9	5,125
Carroll	28,272.9	26,970
Cecil	15,888.5	14,893
Charles	25,965.3	24,123
Dorchester	4,234.2	4,140
Frederick	39,061.6	36,852
Garrett	4,651.9	4,423
Harford	39,555.3	37,103
Howard	47,642.3	45,376
Kent	2,383.3	2,204
Montgomery	135,707.5	129,986
Prince George's	133,631.7	122,595
Queen Anne's	7,491.9	6,991
St. Mary's	16,026.2	14,939
Somerset	2,788.4	2,587
Talbot	4,347.3	4,130
Washington	20,726.9	19,853
Wicomico	14,218.5	13,212
Worcester	6,589.0	6,187

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