



Selected Financial Data Maryland Public Schools 2011 – 2012

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 decreased 0.62% from \$13,452 in 2010-2011 to \$13,370 in 2011-2012.
- The Average Daily Membership (ADM) at the state level has slightly increased by .14% from 841,330.3 to 842,546.3.
- The Current Expense Fund expenditures per pupil belonging vary between Maryland LEAs from a high of \$16,276 in Worcester County to a low of \$11,245 in Queen Anne's County.

Beginning in FY 1998, Maryland public schools were required to budget and report expenditures differently than in the past. Administration was redefined to exclude expenditures for Instructional Supervision, Facilities Acquisition, and Construction. Instruction expanded to three categories, one for Instructional Salaries and Wages, one for Textbooks and Instructional Supplies, and one for Other Instructional Costs. In addition, the three instructional categories were modified to exclude expenditures for School Administration and to include expenditures for Staff/Curriculum Development. Mid-Level

Administration, a new expenditure category, was added to report the expenditures for Instructional Supervision and School Administration. The Capital Outlay category was modified to include the costs of Facilities Acquisition and Construction. Because of these changes, longitudinal comparisons of expenditures in these expenditure categories are not available.

DEFINITIONS

Administration - expenditures for the general regulation, direction, and control of the LEA and the LEA instructional programs. Activities in this category generally involve the formulation and execution of educational or financial policy for the LEA as a whole, rather than the administration of a single building or narrow phase of school activity. The Administration category includes board of education services, office of the superintendent, community relations, business services, human resources, data processing, printing and duplicating, purchasing, legal services, planning, research and evaluation services, centralized support services, and general support services.

Average Number Belonging - the aggregate number of student days in membership divided by the number of days schools were open, adjusted for half-day prekindergarten and kindergarten programs.

Average Daily Attendance - the aggregate number of student days attended divided by the number of days schools were open, adjusted for half-day prekindergarten and prekindergarten programs.

Capital Outlay - expenditures of current funds for directing and managing the acquisition of, or addition to, fixed assets, including money spent for land or existing buildings, improvements to grounds, construction, remodeling, or renovations.

Community Services - expenditures for activities that are provided by the LEA for the community or some segment of the community other than for public school activities and adult education. Included in this category are expenditures for community recreation programs, before and after school programs, and community transportation programs.

Current Expense Fund - the fund used to account for the basic operations of the LEA, comprised of the general fund and those special revenue funds available for general fund purposes. Expenditures in this fund are reported by expenditure category and object.

Debt Service Fund - the fund used to account for the payments of interest and principal on long-term general obligation debt and state loans, excluding obligations incurred by the State of Maryland for construction of public school facilities. The issuance and repayment of debt is the responsibility of the parent government, except Baltimore City. Baltimore City Public Schools had been authorized to issue bonds for cost of projects under the section 4-306.2 of the Education Article of the Annotated Code of Maryland. All Maryland LEAs are required to annually report their portion of long-term debt issued for local education purposes.

Fixed Charges - expenditures of a generally recurrent nature are not readily chargeable to other expenditure categories, such as employee benefits, rent, insurance, judgments, and other items similar in nature to this grouping.

Food Service Fund - expenditures for activities involving the preparation and serving of meals to students and adults.

Health Services - expenditures for physical and mental health activities which provide students with appropriate medical, dental, and nurse services.

Instructional Expenditure Categories - expenditures for activities that deal with teaching regular students and/or

enhancing the educational experience for students. Instructional expenditures occur at the school level for classroom instruction, media services, guidance services, psychological services, co-curricular activities. Also included are expenditures for instructional staff development and curriculum development provided by instructional staff.

Local Education Agency (LEA) - the entity created to provide educational services for constituents

Maintenance of Plant - expenditures incurred to keep the grounds, buildings, and equipment in their original condition of efficiency or completeness.

Mid-Level Administration - expenditures for district-wide administration and supervision of instructional programs and for school administration.

Operation of Plant - expenditures for keeping the physical plant open and ready for use. They include cleaning services, utilities, rental of facilities, grounds maintenance, warehousing and storing services, security services, and other routine activities.

Special Education - expenditures for students who, through appropriate assessment, have been determined to have temporary or long-term special education needs arising from cognitive, emotional, and/or physical factors.

Student Activities Fund - a fund used to account for the operations of student activities that are owned, operated, and managed by the student body under the guidance and/or direction of staff members or other adults.

Student Personnel Services - expenditures for attendance services, social work services, student accounting services, etc.

Transfers - payments by one agency to another for services

rendered. Transfers are differentiated from contracted services to prevent double accounting of expenditures between education service providers.

Teachers' Retirement - the annual contribution to the teachers' retirement system to support benefits of future retirees.

Table 1

Cost per Public Elementary and Secondary Pupil Belonging for Current Expenses, Capital Outlay, and Debt Service
Maryland Public Schools: 2011 - 2012

Local Education Agency	Grand Total	Current Expense Fund			State Share of Teachers' Retirement	Capital Outlay and Debt Service**
		Total	Regular Programs	Transportation		
Total State	\$14,263.80	\$13,370.77	\$11,756.31	\$653.67	\$ 960.79	\$893.02
Allegany	13,533.27	13,315.07	11,618.40	712.73	983.94	218.21
Anne Arundel	13,274.46	12,522.28	10,992.44	637.84	892.01	752.18
Baltimore City	15,078.81	14,900.75	13,508.95	536.55	855.25	178.06
Baltimore	13,110.96	12,752.88	11,361.06	500.10	891.72	358.08
Calvert	13,436.69	13,017.77	11,187.86	822.31	1,007.60	418.93
Caroline	12,260.55	11,921.42	10,372.24	691.15	858.03	339.13
Carroll	12,936.69	12,401.75	10,707.30	789.45	905.00	534.94
Cecil	12,394.23	11,803.74	10,279.83	598.28	925.63	590.48
Charles	13,117.34	12,475.14	10,632.02	934.21	908.92	642.19
Dorchester	12,940.48	12,708.17	11,098.34	734.56	875.27	232.31
Frederick	13,923.75	12,242.80	10,925.37	435.16	882.27	1,680.95
Garrett	14,589.01	14,166.23	12,035.00	1,078.31	1,052.92	422.78
Harford	13,373.61	12,551.43	10,862.72	824.46	864.25	822.18
Howard	15,412.38	14,570.91	12,734.61	695.89	1,140.41	841.47
Kent	14,075.86	14,038.22	11,953.81	1,083.31	1,001.10	37.65
Montgomery	16,310.69	14,662.34	12,933.56	591.30	1,137.47	1,648.35
Prince George's	14,578.05	13,265.94	11,492.32	800.11	973.51	1,312.11
Queen Anne's	12,342.82	11,245.95	9,564.91	830.57	850.47	1,096.88
St. Mary's	12,227.02	11,812.13	10,095.60	875.72	840.82	414.88
Somerset	14,483.25	14,025.21	12,064.84	1,005.63	954.74	458.04
Talbot	12,040.35	11,282.65	9,953.31	505.11	824.23	757.70
Washington	12,497.03	12,191.10	10,896.98	456.53	837.59	305.92
Wicomico	13,153.83	12,239.48	10,741.30	575.34	922.85	914.35
Worcester	17,724.59	16,276.96	14,187.49	936.22	1,153.25	1,447.62

*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: 2011 - 2012

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	\$13,370.77		\$12,409.98		\$12,717.11		\$11,756.31	
Allegany	13,315.07	8	12,331.13	8	12,602.34	8	11,618.40	8
Anne Arundel	12,522.28	14	11,630.27	14	11,884.44	13	10,992.44	13
Baltimore City	14,900.75	2	14,045.50	2	14,364.20	2	13,508.95	2
Baltimore	12,752.88	11	11,861.16	11	12,252.78	10	11,361.06	10
Calvert	13,017.77	10	12,010.17	10	12,195.46	11	11,187.86	11
Caroline	11,921.42	20	11,063.40	20	11,230.27	20	10,372.24	20
Carroll	12,401.75	16	11,496.75	16	11,612.31	18	10,707.30	18
Cecil	11,803.74	22	10,878.11	22	11,205.46	21	10,279.83	21
Charles	12,475.14	15	11,566.22	15	11,540.93	19	10,632.02	19
Dorchester	12,708.17	12	11,832.90	12	11,973.61	12	11,098.34	12
Frederick	12,242.80	17	11,360.53	17	11,807.64	14	10,925.37	14
Garrett	14,166.23	5	13,113.31	5	13,087.92	5	12,035.00	6
Harford	12,551.43	13	11,687.18	13	11,726.97	16	10,862.72	16
Howard	14,570.91	4	13,430.50	4	13,875.02	4	12,734.61	4
Kent	14,038.22	6	13,037.12	7	12,954.91	7	11,953.81	7
Montgomery	14,662.34	3	13,524.86	3	14,071.04	3	12,933.56	3
Prince George's	13,265.94	9	12,292.43	9	12,465.83	9	11,492.32	9
Queen Anne's	11,245.95	24	10,395.48	24	10,415.38	24	9,564.91	24
St. Mary's	11,812.13	21	10,971.32	21	10,936.41	22	10,095.60	22
Somerset	14,025.21	7	13,070.47	6	13,019.59	6	12,064.84	5
Talbot	11,282.65	23	10,458.42	23	10,777.54	23	9,953.31	23
Washington	12,191.10	19	11,353.51	18	11,734.57	15	10,896.98	15
Wicomico	12,239.48	18	11,316.63	19	11,664.14	17	10,741.30	17
Worcester	16,276.96	1	15,123.71	1	15,340.75	1	14,187.49	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: 2011 - 2012
(Excludes State Share of Teachers' Retirement)

Local Education Agency	Total Cost per Pupil		Adminis-tration		Mid-level Adminis-tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs		Special Education		Student Personnel Services		Health Services		Student Transpor-tation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 12,409.98		\$354.42		\$877.79		\$ 4,753.74		\$223.57		\$ 209.33		\$ 1,445.45		\$89.35		\$ 71.79		\$ 653.67		\$827.81		\$ 255.91		\$ 2,647.15	
Allegany	12,331.13	8	216.36	21	832.16	14	4,740.30	10	241.60	7	167.78	7	1,634.51	3	84.25	11	77.76	18	712.73	13	950.46	5	194.64	18	2,478.59	9
Anne Arundel	11,630.27	14	348.56	6	774.73	18	4,621.54	14	361.42	2	192.32	5	1,267.16	11	81.01	12	0.00	23	637.84	16	802.54	13	178.03	22	2,365.13	12
Baltimore City	14,045.50	2	732.92	1	1,159.66	1	4,531.04	15	238.79	8	763.52	1	2,005.65	1	187.32	2	1.15	21	536.55	20	821.34	11	189.09	21	2,878.47	2
Baltimore	11,861.16	11	392.92	4	837.41	12	4,378.00	19	237.01	9	96.51	14	1,401.84	8	90.33	9	140.42	2	500.10	22	808.88	12	268.26	7	2,709.47	6
Calvert	12,010.17	10	289.99	13	719.40	21	5,092.33	6	153.13	22	59.39	22	1,428.69	7	75.68	13	84.31	16	822.31	9	1,007.78	2	192.04	20	2,085.11	21
Caroline	11,063.40	20	291.11	12	771.38	19	4,835.31	8	125.04	24	179.75	6	940.50	24	121.35	5	100.69	13	691.15	15	695.10	23	151.89	24	2,160.12	20
Carroll	11,496.75	16	178.74	24	829.68	15	4,503.86	17	319.43	4	68.20	20	1,109.69	17	47.30	22	119.89	5	789.45	11	905.63	7	249.56	9	2,375.34	11
Cecil	10,878.11	22	262.19	15	859.62	9	4,316.55	20	180.71	16	120.95	11	1,382.67	10	64.49	18	101.19	12	598.28	17	687.21	24	239.64	10	2,064.62	23
Charles	11,566.22	15	319.11	8	824.12	16	4,746.01	9	182.30	15	91.37	16	1,130.85	15	121.21	6	102.16	11	934.21	5	871.88	8	228.44	12	2,014.57	24
Dorchester	11,832.90	12	296.40	10	1,047.62	3	4,699.95	12	248.49	6	285.77	3	1,125.09	16	98.21	8	108.68	10	734.56	12	773.72	16	227.72	13	2,186.68	19
Frederick	11,360.53	17	212.47	22	738.42	20	4,717.10	11	211.11	13	44.72	24	1,081.25	19	65.78	17	137.13	3	435.16	24	846.41	9	261.08	8	2,609.91	7
Garrett	13,113.31	5	390.83	5	636.62	23	5,488.92	4	153.53	21	91.57	15	986.05	22	172.76	3	142.42	1	1,078.31	2	979.20	4	226.83	14	2,766.28	4
Harford	11,687.18	13	302.00	9	678.33	22	4,495.02	18	230.30	10	89.34	17	1,133.22	14	42.91	24	87.56	15	824.46	8	761.92	18	332.04	3	2,710.09	5
Howard	13,430.50	4	205.26	23	1,086.05	2	5,675.40	2	282.94	5	57.57	23	1,686.50	2	53.51	20	115.66	7	695.89	14	761.52	19	457.46	2	2,352.74	13
Kent	13,037.12	7	543.12	2	1,029.51	4	5,068.72	7	201.84	14	120.35	12	1,394.09	9	108.46	7	1.63	20	1,083.31	1	986.18	3	297.62	5	2,202.30	18
Montgomery	13,524.86	3	251.58	16	919.66	7	5,548.51	3	176.41	17	85.88	18	1,613.61	5	73.27	14	0.12	22	591.30	18	796.50	14	216.03	15	3,251.99	1
Prince George's	12,292.43	9	447.10	3	832.50	13	4,173.11	24	138.76	23	389.99	2	1,509.62	6	88.84	10	117.04	6	800.11	10	919.93	6	275.80	6	2,599.64	8
Queen Anne's	10,395.48	24	228.82	19	626.27	24	4,248.22	22	169.14	19	81.47	19	1,058.24	20	61.31	19	81.79	17	830.57	7	725.61	21	206.86	17	2,077.17	22
St. Mary's	10,971.32	21	233.10	18	854.03	10	4,231.44	23	173.26	18	60.69	21	1,107.68	18	68.16	16	109.88	9	875.72	6	764.56	17	211.44	16	2,281.36	16
Somerset	13,070.47	6	320.72	7	969.26	6	5,346.85	5	222.24	11	124.10	10	1,215.80	12	188.79	1	112.72	8	1,005.63	3	781.60	15	329.91	4	2,452.83	10
Talbot	10,458.42	23	237.61	17	869.60	8	4,314.34	21	160.78	20	106.09	13	971.80	23	45.07	23	0.00	23	505.11	21	753.98	20	231.56	11	2,262.49	17
Washington	11,353.51	18	286.91	14	841.39	11	4,528.48	16	337.88	3	130.53	8	987.57	21	72.17	15	34.75	19	456.53	23	841.52	10	537.98	1	2,297.81	15
Wicomico	11,316.63	19	294.15	11	780.33	17	4,672.38	13	212.11	12	126.39	9	1,186.05	13	144.76	4	95.97	14	575.34	19	699.72	22	192.43	19	2,337.03	14
Worcester	15,123.71	1	227.40	20	1,025.19	5	6,373.78	1	438.80	1	234.59	4	1,619.24	4	47.38	21	130.02	4	936.22	4	1,085.05	1	152.40	23	2,853.64	3

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

NOTE: Excludes expenditures for adult education, equipment, state share of teachers' retirement, interfund transfers, and outgoing transfers

Table 4

Cost per Pupil Attending* by Category: Maryland Public Schools: 2011 - 2012
(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	\$ 13,174.64		\$376.25		\$931.88		\$ 5,046.65		\$237.35		\$ 222.23		\$ 1,534.52		\$ 94.86		\$ 76.21		\$693.94		\$ 878.82		\$271.68		\$2,810.26	
Allegany	13,099.68	8	229.84	21	884.03	13	5,035.75	11	256.65	8	178.24	7	1,736.38	3	89.50	11	82.61	18	757.15	13	1,009.70	4	206.77	19	2,633.07	9
Anne Arundel	12,273.79	13	367.85	6	817.60	19	4,877.26	15	381.41	2	202.96	5	1,337.27	11	85.49	12	0.00	23	673.13	16	846.95	13	187.88	22	2,496.00	11
Baltimore City	15,611.33	2	814.63	1	1,288.94	1	5,036.17	10	265.41	7	848.63	1	2,229.25	1	208.21	1	1.28	21	596.36	20	912.91	9	210.17	18	3,199.37	2
Baltimore	12,551.07	12	415.78	4	886.12	12	4,632.65	19	250.80	9	102.12	14	1,483.38	9	95.58	9	148.59	1	529.19	22	855.92	12	283.87	7	2,867.06	4
Calvert	12,608.87	11	304.45	13	755.26	21	5,346.18	6	160.76	21	62.35	22	1,499.91	7	79.45	13	88.52	16	863.30	9	1,058.02	2	201.62	21	2,189.05	23
Caroline	11,757.24	20	309.37	12	819.75	18	5,138.56	8	132.89	24	191.03	6	999.48	23	128.96	5	107.01	13	734.50	14	738.69	23	161.41	24	2,295.59	20
Carroll	12,034.67	17	187.10	24	868.49	16	4,714.59	17	334.37	4	71.39	20	1,161.61	18	49.51	22	125.50	5	826.38	11	948.01	6	261.23	9	2,486.48	12
Cecil	11,639.16	21	280.53	15	919.76	8	4,618.54	20	193.36	15	129.41	11	1,479.40	10	69.01	18	108.26	11	640.14	17	735.28	24	256.40	10	2,209.07	21
Charles	12,214.57	15	337.00	8	870.32	15	5,012.05	13	192.52	16	96.49	15	1,194.24	15	128.00	6	107.89	12	986.58	5	920.75	8	241.25	13	2,127.50	24
Dorchester	12,695.20	9	318.00	9	1,123.96	3	5,042.45	9	266.60	6	306.59	3	1,207.08	14	105.37	8	116.60	9	788.09	12	830.10	16	244.32	12	2,346.03	19
Frederick	12,104.14	16	226.38	22	786.75	20	5,025.86	12	224.92	12	47.65	24	1,152.02	19	70.09	17	146.10	2	463.64	24	901.81	10	278.17	8	2,780.74	6
Garrett	12,675.42	10	377.78	5	615.36	24	5,305.63	7	148.40	22	88.51	18	953.12	24	166.99	3	137.66	4	1,042.30	3	946.50	7	219.25	16	2,673.90	8
Harford	12,253.67	14	316.64	10	711.21	22	4,712.90	18	241.46	10	93.67	16	1,188.14	16	44.99	24	91.80	15	864.43	8	798.85	18	348.13	4	2,841.45	5
Howard	13,993.86	4	213.87	23	1,131.60	2	5,913.46	2	294.81	5	59.99	23	1,757.24	2	55.75	20	120.51	7	725.08	15	793.46	20	476.65	2	2,451.43	14
Kent	13,955.62	5	581.38	2	1,102.04	4	5,425.83	5	216.05	14	128.83	12	1,492.31	8	116.10	7	1.75	20	1,159.63	1	1,055.66	3	318.59	5	2,357.45	18
Montgomery	14,244.40	3	264.96	16	968.59	7	5,843.70	3	185.79	17	90.44	17	1,699.46	5	77.17	14	0.12	22	622.75	18	838.87	14	227.53	14	3,425.00	1
Prince George's	13,132.12	7	477.64	3	889.36	11	4,458.17	24	148.24	23	416.63	2	1,612.74	6	94.91	10	125.03	6	854.77	10	982.77	5	294.64	6	2,777.22	7
Queen Anne's	10,959.20	24	241.23	19	660.24	23	4,478.59	23	178.31	19	85.89	19	1,115.63	20	64.63	19	86.23	17	875.61	7	764.96	21	218.07	17	2,189.81	22
St. Mary's	11,615.77	22	246.79	18	904.19	10	4,480.00	22	183.43	18	64.26	21	1,172.74	17	72.17	16	116.33	10	927.16	6	809.47	17	223.86	15	2,415.37	15
Somerset	13,914.83	6	341.44	7	1,031.88	6	5,692.26	4	236.60	11	132.12	10	1,294.34	12	200.99	2	120.00	8	1,070.59	2	832.10	15	351.22	3	2,611.28	10
Talbot	11,034.74	23	250.70	17	917.52	9	4,552.08	21	169.64	20	111.94	13	1,025.35	22	47.55	23	0.00	23	532.94	21	795.53	19	244.32	11	2,387.17	17
Washington	11,924.16	19	301.33	14	883.68	14	4,756.09	16	354.86	3	137.09	8	1,037.21	21	75.80	15	36.49	19	479.48	23	883.81	11	565.02	1	2,413.31	16
Wicomico	11,992.09	18	311.70	11	826.90	17	4,951.26	14	224.77	13	133.94	9	1,256.84	13	153.40	4	101.70	14	609.68	19	741.48	22	203.91	20	2,476.52	13
Worcester	16,032.00	1	241.05	20	1,086.76	5	6,756.57	1	465.15	1	248.68	4	1,716.49	4	50.23	21	137.83	3	992.44	4	1,150.21	1	161.55	23	3,025.03	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: 2011 - 2012

Local Education Agency	Total Federal	Adminis-tration	Mid-level Adminis-tration	Instructional Expenditures			Special Education	Student Personnel Services	Health Services	Student Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges
				Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs							
Total State	\$717.31	23.97	33.88	184.32	27.95	57.24	214.67	3.95	1.85	11.53	4.97	0.00	152.98
Allegany	1,076.51	2.66	33.88	307.79	17.48	35.66	378.15	-	5.89	8.27	-	-	286.73
Anne Arundel	531.92	16.71	4.14	125.49	26.52	23.94	213.92	2.12	-	2.25	0.11	-	116.72
Baltimore City	1,726.22	75.94	194.70	464.30	93.31	214.66	317.36	11.48	1.15	48.95	7.12	-	297.24
Baltimore	613.83	51.98	2.94	125.41	24.90	24.93	210.85	6.35	3.41	8.04	1.44	-	153.57
Calvert	442.08	7.43	22.95	97.21	16.75	16.49	169.21	-	9.73	3.48	-	-	98.82
Caroline	930.13	20.52	22.34	250.81	21.37	96.41	236.15	21.13	-	14.29	113.57	-	133.55
Carroll	627.13	9.49	6.81	66.48	12.60	6.98	234.92	-	0.18	0.72	6.77	-	282.18
Cecil	657.97	18.22	12.47	135.07	27.21	20.53	273.21	-	0.45	5.60	0.13	-	165.09
Charles	649.94	12.08	49.66	249.49	11.53	10.21	184.45	0.38	-	10.92	6.41	-	114.82
Dorchester	885.79	16.17	42.02	249.30	84.85	122.14	198.64	-	-	27.29	1.72	-	143.65
Frederick	371.93	2.22	6.44	85.82	11.20	7.86	168.48	0.76	-	1.48	0.03	-	87.63
Garrett	878.59	14.37	12.52	325.39	12.32	13.42	236.70	11.38	34.51	-	-	-	217.97
Harford	511.08	12.86	15.15	85.45	20.49	39.21	225.08	-	-	0.62	-	-	112.22
Howard	324.27	4.96	13.54	63.67	3.19	16.12	161.23	0.40	-	0.45	-	-	60.70
Kent	1,094.72	24.77	34.03	522.87	53.57	8.90	267.79	-	-	43.54	-	-	139.25
Montgomery	538.17	1.69	15.23	142.42	6.62	10.72	184.46	2.81	-	2.04	14.61	-	157.58
Prince George's	803.54	22.62	25.76	230.34	30.60	137.51	203.81	5.45	5.44	20.16	0.01	-	121.84
Queen Anne's	595.95	20.26	20.07	148.28	24.07	22.79	213.57	-	0.66	11.55	25.19	-	109.52
St. Mary's	559.57	72.50	7.40	127.41	27.46	15.84	202.87	2.73	1.05	5.09	-	-	97.21
Somerset	1,490.22	6.16	36.19	601.55	75.17	29.82	377.26	5.75	3.82	15.39	11.58	0.03	327.52
Talbot	624.15	9.26	42.64	121.63	10.83	28.20	261.89	-	-	0.49	-	-	149.22
Washington	657.38	16.47	55.23	182.23	26.76	19.59	201.15	9.26	0.40	5.58	4.88	-	135.83
Wicomico	795.95	19.51	5.53	271.77	29.48	59.44	199.55	-	0.26	19.68	0.18	-	190.54
Worcester	1,187.75	1.74	23.47	391.19	161.87	91.71	260.13	-	6.93	51.16	0.82	-	198.73

*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: 2011- 2012

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	\$11,692.67	\$330.45	\$843.91	\$4,569.42	\$195.63	\$152.09	\$1,230.78	\$85.40	\$69.94	\$642.14	\$822.84	\$255.91	\$2,494.17
Allegany	11,254.61	213.70	798.28	4,432.51	224.11	132.12	1,256.36	84.25	71.88	704.45	950.46	194.64	2,191.86
Anne Arundel	11,098.35	331.85	770.59	4,496.06	334.90	168.38	1,053.24	78.88	-	635.59	802.43	178.03	2,248.41
Baltimore City	12,319.28	656.98	964.95	4,066.74	145.48	548.85	1,688.29	175.85	-	487.60	814.22	189.09	2,581.24
Baltimore	11,247.33	340.94	834.47	4,252.59	212.11	71.58	1,190.99	83.98	137.01	492.06	807.43	268.26	2,555.90
Calvert	11,568.09	282.56	696.45	4,995.12	136.38	42.90	1,259.48	75.68	74.58	818.83	1,007.78	192.04	1,986.29
Caroline	10,133.26	270.59	749.03	4,584.50	103.67	83.35	704.35	100.22	100.69	676.87	581.53	151.89	2,026.57
Carroll	10,869.62	169.25	822.87	4,437.38	306.83	61.22	874.76	47.30	119.71	788.73	898.86	249.56	2,093.17
Cecil	10,220.14	243.97	847.15	4,181.48	153.50	100.42	1,109.45	64.49	100.73	592.69	687.08	239.64	1,899.54
Charles	10,916.28	307.03	774.46	4,496.53	170.77	81.16	946.40	120.83	102.16	923.29	865.46	228.44	1,899.75
Dorchester	10,947.11	280.24	1,005.60	4,450.64	163.64	163.63	926.45	98.21	108.68	707.27	772.00	227.72	2,043.03
Frederick	10,988.60	210.25	731.98	4,631.27	199.91	36.86	912.77	65.02	137.13	433.68	846.37	261.08	2,522.28
Garrett	12,234.72	376.46	624.10	5,163.52	141.21	78.14	749.35	161.38	107.91	1,078.31	979.20	226.83	2,548.30
Harford	11,176.10	289.14	663.18	4,409.57	209.81	50.14	908.14	42.91	87.56	823.84	761.92	332.04	2,597.87
Howard	13,106.23	200.30	1,072.50	5,611.72	279.76	41.45	1,525.27	53.11	115.66	695.44	761.52	457.46	2,292.04
Kent	11,942.40	518.35	995.48	4,545.85	148.27	111.45	1,126.29	108.46	1.63	1,039.77	986.18	297.62	2,063.05
Montgomery	12,986.69	249.89	904.44	5,406.09	169.79	75.15	1,429.15	70.46	0.12	589.26	781.89	216.03	3,094.41
Prince George's	11,488.89	424.48	806.74	3,942.77	108.16	252.48	1,305.80	83.40	111.60	779.95	919.92	275.80	2,477.80
Queen Anne's	9,799.52	208.56	606.21	4,099.94	145.07	58.68	844.67	61.31	81.14	819.02	700.42	206.86	1,967.65
St. Mary's	10,411.75	160.60	846.63	4,104.03	145.79	44.85	904.81	65.44	108.82	870.63	764.56	211.44	2,184.15
Somerset	11,580.25	314.57	933.07	4,745.30	147.07	94.29	838.55	183.05	108.90	990.23	770.03	329.88	2,125.31
Talbot	9,834.27	228.34	826.96	4,192.71	149.95	77.89	709.91	45.07	-	504.62	753.98	231.56	2,113.27
Washington	10,696.13	270.44	786.15	4,346.25	311.12	110.94	786.43	62.91	34.35	450.95	836.64	537.98	2,161.99
Wicomico	10,520.69	274.64	774.79	4,400.61	182.63	66.96	986.50	144.76	95.70	555.65	699.54	192.43	2,146.48
Worcester	13,935.96	225.66	1,001.72	5,982.59	276.93	142.88	1,359.11	47.38	123.09	885.05	1,084.23	152.40	2,654.92

*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: 2011 - 2012

Local Education Agency	Total Supplies and Materials			Textbooks			Library Materials		
	2009-2010	2010-2011	2011-2012	2009-2010	2010-2011	2011-2012	2009-2010	2010-2011	2011-2012
Total State	\$286.88	\$273.18	\$251.12	\$54.40	\$45.82	\$41.91	\$14.50	\$12.45	\$12.98
Allegany	468.66	328.72	267.90	83.52	41.02	5.40	12.39	12.53	12.72
Anne Arundel	227.75	384.57	396.20	20.04	118.70	145.85	10.81	11.05	18.56
Baltimore City	329.14	347.69	323.17	52.69	47.71	28.65	0.33	3.05	1.06
Baltimore	480.66	316.42	256.03	125.85	55.12	36.64	21.66	18.42	17.20
Calvert	192.03	165.59	176.59	20.40	16.93	17.23	0.37	0.26	13.09
Caroline	229.80	211.31	171.54	21.65	7.13	5.01	7.21	7.22	8.01
Carroll	378.48	317.53	357.47	64.48	40.95	76.68	18.75	0.18	19.16
Cecil	201.64	174.85	197.71	43.01	17.08	11.68	11.84	10.91	10.97
Charles	257.28	173.66	199.57	21.86	6.17	10.15	8.59	8.32	8.53
Dorchester	306.86	304.21	301.47	67.09	69.06	64.84	1.16	1.77	0.00
Frederick	291.64	343.12	229.28	101.28	97.06	26.46	22.72	22.65	20.19
Garrett	186.09	179.49	174.75	31.87	25.11	23.41	9.82	9.45	5.76
Harford	248.56	243.59	239.08	42.96	41.51	36.48	26.63	36.44	36.61
Howard	286.78	391.64	292.79	66.85	59.58	60.03	15.25	15.38	12.72
Kent	369.25	251.46	231.34	56.39	85.64	33.35	0.00	16.80	11.82
Mongtomery	211.73	190.40	195.59	39.35	27.54	27.66	21.51	18.13	17.54
Prince George's	170.79	176.12	153.56	26.55	19.85	18.96	9.36	3.38	1.93
Queen Anne's	234.74	191.75	195.80	28.74	11.10	3.90	0.00	11.27	11.77
St. Mary's	552.73	225.80	208.42	69.53	10.65	13.16	28.32	14.39	13.98
Somerset	445.91	249.88	235.16	62.91	45.02	21.53	18.04	17.37	16.93
Talbot	354.53	332.20	194.21	49.25	44.11	1.44	64.26	31.40	9.50
Washington	340.83	351.49	377.49	57.51	50.50	60.76	0.37	0.25	0.23
Wicomico	344.86	282.93	226.37	71.81	34.94	44.27	17.48	16.57	15.89
Worcester	447.90	532.26	496.53	41.06	34.75	102.94	6.12	10.82	11.41

*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: 2011 - 2012

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	2.71%	6.36%	37.71%	12.60%	0.65%	0.60%	4.93%	6.03%	1.91%	26.07%	0.13%	0.30%
Allegany	1.57	5.95	38.12	14.52	0.60	0.56	5.23	6.93	1.47	24.63	0.16	0.27
Anne Arundel	2.70	6.07	40.31	11.90	0.63	-	4.95	6.31	1.46	25.25	0.01	0.40
Baltimore City	5.03	7.30	35.23	16.64	1.18	0.74	3.42	5.16	1.19	23.44	0.00	0.68
Baltimore	3.05	6.34	35.70	13.16	0.68	1.06	4.26	6.12	2.14	27.25	0.00	0.23
Calvert	5.96	5.16	38.71	11.08	0.54	0.61	5.91	7.34	1.40	22.22	0.45	0.61
Caroline	2.36	6.25	42.52	9.53	0.98	0.82	5.77	5.65	1.28	24.44	-	0.41
Carroll	1.40	6.58	38.53	10.26	0.37	0.94	6.20	7.34	2.33	25.72	0.07	0.25
Cecil	2.17	7.10	38.53	13.28	0.53	0.83	4.93	5.68	2.01	24.63	0.21	0.10
Charles	2.51	6.41	39.28	9.78	0.94	0.80	7.29	6.80	1.80	22.78	0.49	1.11
Dorchester	2.31	8.18	41.17	8.98	0.77	0.85	5.74	6.04	1.83	23.95	-	0.18
Frederick	1.71	5.85	39.45	10.03	0.52	1.08	4.24	6.72	2.09	27.62	0.19	0.50
Garrett	2.64	4.26	38.86	8.20	1.15	0.96	7.19	6.58	1.53	25.45	0.37	2.82
Harford	2.36	5.24	37.28	11.51	0.33	0.67	6.33	6.01	2.59	27.45	0.08	0.14
Howard	1.37	7.29	40.32	12.59	0.36	0.77	4.67	5.14	3.18	23.40	0.81	0.10
Kent	4.01	7.12	37.84	10.56	0.75	0.01	7.58	6.89	2.14	22.14	0.24	0.72
Montgomery	1.72	6.12	38.77	12.42	0.49	0.00	4.37	5.32	1.49	29.22	0.08	-
Prince George's	3.27	6.09	34.49	13.94	0.68	0.85	5.83	6.70	2.01	26.04	0.10	-
Queen Anne's	2.02	5.51	40.05	9.87	0.54	0.72	7.34	6.39	1.82	25.74	-	-
St. Mary's	1.95	7.13	37.44	9.91	0.57	0.92	7.42	6.43	1.77	26.10	0.01	0.36
Somerset	2.25	6.73	41.12	8.49	1.31	0.78	7.01	5.83	2.36	23.72	-	0.40
Talbot	2.12	7.49	40.81	8.39	0.39	-	5.13	6.57	2.13	26.59	0.37	-
Washington	2.36	6.80	40.26	8.86	0.57	0.28	4.32	6.99	4.37	24.94	0.01	0.25
Wicomico	2.38	6.25	39.86	9.58	1.14	0.76	4.54	5.56	1.60	25.66	0.10	2.57
Worcester	1.39	6.27	43.34	9.98	0.29	0.79	5.70	6.71	0.93	24.39	0.02	0.19

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

** Includes Instructional Salaries and Wages, Textbooks and Instructional Supplies, and Other Instructional Costs

Table 9

Percent Distribution of Day School Current Expenses: Maryland Public Schools: 2011 - 2012

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	2.65%	6.57%	35.55%	1.67%	1.57%	10.81%	0.67%	0.54%	4.89%	6.19%	1.91%	26.98%
Allegany	1.62	6.25	35.60	1.81	1.26	12.28	0.63	0.58	5.35	7.14	1.46	26.00
Anne Arundel	2.78	6.19	36.91	2.89	1.54	10.12	0.65	-	5.09	6.41	1.42	26.01
Baltimore City	4.92	7.78	30.41	1.60	5.12	13.46	1.26	0.01	3.60	5.51	1.27	25.06
Baltimore	3.08	6.57	34.33	1.86	0.76	10.99	0.71	1.10	3.92	6.34	2.10	28.24
Calvert	2.23	5.53	39.12	1.18	0.46	10.97	0.58	0.65	6.32	7.74	1.48	23.76
Caroline	2.44	6.47	40.56	1.05	1.51	7.89	1.02	0.84	5.80	5.83	1.27	25.32
Carroll	1.44	6.69	36.32	2.58	0.55	8.95	0.38	0.97	6.37	7.30	2.01	26.45
Cecil	2.22	7.28	36.57	1.53	1.02	11.71	0.55	0.86	5.07	5.82	2.03	25.33
Charles	2.56	6.61	38.04	1.46	0.73	9.06	0.97	0.82	7.49	6.99	1.83	23.43
Dorchester	2.33	8.24	36.98	1.96	2.25	8.85	0.77	0.86	5.78	6.09	1.79	24.09
Frederick	1.74	6.03	38.53	1.72	0.37	8.83	0.54	1.12	3.55	6.91	2.13	28.52
Garrett	2.76	4.49	38.75	1.08	0.65	6.96	1.22	1.01	7.61	6.91	1.60	26.96
Harford	2.41	5.40	35.81	1.83	0.71	9.03	0.34	0.70	6.57	6.07	2.65	28.48
Howard	1.41	7.45	38.95	1.94	0.40	11.57	0.37	0.79	4.78	5.23	3.14	23.97
Kent	3.87	7.33	36.11	1.44	0.86	9.93	0.77	0.01	7.72	7.02	2.12	22.82
Montgomery	1.72	6.27	37.84	1.20	0.59	11.01	0.50	0.00	4.03	5.43	1.47	29.94
Prince George's	3.37	6.28	31.46	1.05	2.94	11.38	0.67	0.88	6.03	6.93	2.08	26.93
Queen Anne's	2.03	5.57	37.78	1.50	0.72	9.41	0.55	0.73	7.39	6.45	1.84	26.03
St. Mary's	1.97	7.23	35.82	1.47	0.51	9.38	0.58	0.93	7.41	6.47	1.79	26.43
Somerset	2.29	6.91	38.12	1.58	0.88	8.67	1.35	0.80	7.17	5.57	2.35	24.30
Talbot	2.11	7.71	38.24	1.43	0.94	8.61	0.40	-	4.48	6.68	2.05	27.36
Washington	2.35	6.90	37.15	2.77	1.07	8.10	0.59	0.29	3.74	6.90	4.41	25.72
Wicomico	2.40	6.38	38.17	1.73	1.03	9.69	1.18	0.78	4.70	5.72	1.57	26.63
Worcester	1.40	6.30	39.16	2.70	1.44	9.95	0.29	0.80	5.75	6.67	0.94	24.62

Table 10

Expenditures by Category* for Maryland Public Schools: 2011 - 2012

Local Education Agency	Total Current Expenditures**	Adminis-tration	Mid-level Adminis-tration	Instructional Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education	Pupil Personnel Services	Health Services	Student Transpor-tation	Operation of Plant	Mainte-nance of Plant	** Fixed Charges
Total State	\$10,455,983,233	\$298,612,574	\$739,580,390	\$4,005,247,715	\$188,370,941	\$176,368,200	\$1,217,861,274	\$75,281,690	\$60,482,827	\$550,744,029	\$697,469,246	\$215,613,764	\$3,039,861,630
Allegany	106,539,698	1,869,320	7,189,791	40,955,748	2,087,357	1,449,602	14,121,965	727,929	671,863	6,157,886	8,211,858	1,681,646	29,915,872
Anne Arundel	879,603,728	26,362,075	58,593,353	349,529,609	27,334,011	14,545,155	95,835,877	6,126,620	-	48,239,889	60,696,776	13,464,258	246,339,061
Baltimore City	1,173,366,209	61,228,262	96,878,280	378,524,810	19,948,692	63,784,405	167,552,862	15,648,964	96,370	44,823,447	68,615,098	15,796,309	311,916,490
Baltimore	1,227,660,101	40,668,491	86,674,469	453,134,433	24,531,614	9,989,026	145,094,391	9,349,413	14,533,916	51,761,289	83,720,652	27,765,766	372,732,157
Calvert	196,086,850	4,734,621	11,745,499	83,141,156	2,500,123	969,615	23,325,847	1,235,635	1,376,587	13,425,604	16,453,728	3,135,432	50,493,760
Caroline	58,987,814	1,552,158	4,112,823	25,780,903	666,708	958,413	5,014,561	647,021	536,871	3,685,080	3,706,110	809,842	16,092,156
Carroll	309,149,604	4,806,366	22,310,117	121,109,488	8,589,503	1,833,829	29,839,723	1,271,821	3,223,813	21,228,346	24,352,619	6,710,587	88,209,061
Cecil	168,140,803	4,052,596	13,286,922	66,720,063	2,793,248	1,869,454	21,371,609	996,862	1,564,001	9,247,557	10,621,997	3,704,011	46,219,836
Charles	305,170,717	8,419,636	21,744,176	125,221,879	4,809,888	2,410,649	29,836,966	3,198,014	2,695,494	24,648,747	23,004,133	6,027,436	77,135,135
Dorchester	53,194,798	1,332,484	4,709,559	21,128,616	1,117,085	1,284,667	5,057,862	441,500	488,572	3,302,227	3,478,263	1,023,731	13,765,003
Frederick	457,637,485	8,558,879	29,745,871	190,019,448	8,504,014	1,801,563	43,556,036	2,649,931	5,523,824	17,529,423	34,095,922	10,517,289	140,675,954
Garrett	49,535,535	1,476,362	2,404,826	20,734,387	579,950	345,901	3,724,808	652,611	537,985	4,073,319	3,698,931	856,848	14,427,012
Harford	438,547,061	11,332,252	25,453,404	168,670,069	8,641,737	3,352,518	42,522,552	1,610,119	3,285,530	30,937,007	28,590,018	12,459,217	134,122,588
Howard	687,070,658	10,500,721	55,559,370	290,338,964	14,474,716	2,945,366	86,277,050	2,737,431	5,916,781	35,600,031	38,957,433	23,402,405	178,701,000
Kent	27,652,045	1,151,966	2,183,620	10,750,881	428,097	255,269	2,956,895	230,039	3,462	2,297,727	2,091,707	631,259	6,794,476
Montgomery	1,965,652,671	36,563,744	133,660,415	806,399,684	25,638,634	12,480,757	234,516,347	10,649,301	16,908	85,936,896	115,760,015	31,397,603	637,948,657
Prince George's	1,495,489,969	54,393,797	101,281,095	507,698,054	16,881,143	47,445,388	183,658,975	10,808,739	14,238,934	97,340,975	111,918,549	33,553,779	434,706,956
Queen Anne's	79,226,761	1,743,927	4,773,008	32,376,853	1,289,035	620,936	8,065,153	467,262	623,362	6,329,980	5,530,078	1,576,511	22,312,308
St. Mary's	186,772,939	3,968,184	14,538,747	72,034,976	2,949,475	1,033,218	18,856,840	1,160,422	1,870,503	14,908,056	13,015,697	3,599,523	53,151,118
Somerset	36,298,933	890,707	2,691,804	14,849,121	617,212	344,659	3,376,492	524,312	313,046	2,792,796	2,170,650	916,214	9,463,411
Talbot	46,046,327	1,046,128	3,828,660	18,995,164	707,884	467,101	4,278,624	198,440	-	2,223,894	3,319,629	1,019,505	13,590,206
Washington	250,130,659	6,320,959	18,536,684	99,767,382	7,443,869	2,875,773	21,757,353	1,589,967	765,513	10,057,923	18,539,578	11,852,233	69,076,395
Wicomico	160,576,752	4,173,774	11,072,416	66,298,497	3,009,685	1,793,440	16,829,366	2,054,029	1,361,721	8,163,693	9,928,614	2,730,416	46,255,779
Worcester	97,445,116	1,465,166	6,605,481	41,067,531	2,827,263	1,511,497	10,433,120	305,308	837,771	6,032,237	6,991,193	981,945	25,817,241

* 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: 2011 - 2012

Local Education Agency	Average Daily Membership	Average Daily Attendance
Total State	842,546.3	793,645.0
Allegany	8,639.9	8,133.0
Anne Arundel	75,630.5	71,665.2
Baltimore City	83,540.4	75,161.2
Baltimore	103,502.5	97,813.2
Calvert	16,326.7	15,551.5
Caroline	5,331.8	5,017.2
Carroll	26,890.2	25,688.3
Cecil	15,456.8	14,446.1
Charles	26,384.6	24,984.2
Dorchester	4,495.5	4,190.2
Frederick	40,283.1	37,808.4
Garrett	3,777.5	3,908.0
Harford	37,523.8	35,789.1
Howard	51,157.5	49,098.0
Kent	2,121.0	1,981.4
Montgomery	145,336.3	137,994.8
Prince George's	121,659.4	113,880.3
Queen Anne's	7,621.3	7,229.3
St. Mary's	17,023.7	16,079.3
Somerset	2,777.2	2,608.7
Talbot	4,402.8	4,172.9
Washington	22,031.1	20,976.8
Wicomico	14,189.4	13,390.2
Worcester	6,443.2	6,078.2

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