



Selected Financial Data Maryland Public Schools 2013 - 2014

Part 3 – Analysis of Costs

Maryland State Department of Education
Local Financial Reporting Office
200 West Baltimore Street
Baltimore MD 21201-2595
410-767-0271

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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 2.01% from \$13,572 in 2012-2013 to \$13,745 in 2013-2014. The Average Daily Membership (ADM) at the state level decreased by .08% from 847,835.4 to 854,481.7.
- The Current Expense Fund expenditures per pupil belonging vary between Maryland LEAs from a high of \$16,541 in Worcester County to a low of \$11,935 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.

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Table 1

Cost per Public Elementary and Secondary Pupil Belonging for Current Expenses, Capital Outlay, and Debt Service
Maryland Public Schools: 2013-2014

Local Education Agency	Grand Total	Current Expense Fund			State Share of Teachers' Retirement	Capital Outlay and Debt Service**
		Total	Regular Programs	Transportation		
Total State	\$14,434.59	\$13,744.70	\$12,240.55	\$652.03	\$ 852.11	\$689.89
Allegany	13,844.53	13,681.80	12,047.23	719.07	915.51	162.73
Anne Arundel	13,768.45	12,971.38	11,535.43	642.73	793.21	797.07
Baltimore City	15,408.35	15,123.33	13,683.14	598.33	841.86	285.02
Baltimore	13,487.21	13,129.58	11,817.60	504.97	807.01	357.63
Calvert	13,938.06	13,428.84	11,621.11	873.33	934.39	509.22
Caroline	12,541.94	12,182.13	10,690.54	701.03	790.56	359.82
Carroll	13,503.19	12,947.23	11,347.15	777.82	822.26	555.96
Cecil	13,087.26	12,553.11	11,097.60	610.41	845.10	534.15
Charles	13,751.90	13,110.58	11,329.88	946.91	833.78	641.32
Dorchester	13,749.03	13,184.03	11,652.67	755.03	776.33	565.00
Frederick	13,234.60	12,481.85	11,251.45	445.18	785.23	752.75
Garrett	14,936.45	14,825.43	12,711.50	1,127.59	986.34	111.02
Harford	13,260.04	12,443.17	10,839.29	815.80	788.08	816.87
Howard	15,900.62	15,057.59	13,336.55	688.19	1,032.85	843.03
Kent	14,240.67	14,080.50	12,319.58	876.32	884.60	160.17
Montgomery	16,426.33	14,985.38	13,411.75	599.81	973.82	1,440.95
Prince George's	14,126.22	13,659.02	12,153.70	726.26	779.06	467.20
Queen Anne's	11,934.72	11,934.72	10,343.84	838.11	752.77	-
St. Mary's	12,743.52	12,388.63	10,744.43	891.18	753.02	354.89
Somerset	16,397.35	14,401.69	12,483.42	990.04	928.23	1,995.67
Talbot	12,794.92	12,033.61	10,726.57	547.50	759.54	761.31
Washington	12,679.92	12,413.12	11,179.81	463.17	770.13	266.80
Wicomico	13,673.81	12,900.61	11,505.44	581.00	814.17	773.20
Worcester	16,568.61	16,541.31	14,551.89	937.45	1,051.98	27.29

*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: 2013-2014

Local Education Agency	Including Student Transportation				Excluding Student Transportation			
	Including State Share of Teachers' Retirement		Excluding State Share of Teachers' Retirement		Including State Share of Teachers' Retirement		Excluding State Share of Teachers' Retirement	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$13,744.70		\$12,892.58		\$13,092.67		\$12,240.55	
Allegany	13,681.80	8	12,766.29	9	12,962.74	8	12,047.23	9
Anne Arundel	12,971.38	14	12,178.17	14	12,328.65	13	11,535.43	13
Baltimore City	15,123.33	2	14,281.47	2	14,525.00	2	13,683.14	2
Baltimore	13,129.58	12	12,322.57	12	12,624.61	10	11,817.60	10
Calvert	13,428.84	10	12,494.44	10	12,555.51	11	11,621.11	12
Caroline	12,182.13	22	11,391.56	22	11,481.10	23	10,690.54	23
Carroll	12,947.23	15	12,124.97	15	12,169.41	15	11,347.15	15
Cecil	12,553.11	17	11,708.01	17	11,942.70	19	11,097.60	19
Charles	13,110.58	13	12,276.79	13	12,163.67	16	11,329.88	16
Dorchester	13,184.03	11	12,407.71	11	12,429.00	12	11,652.67	11
Frederick	12,481.85	18	11,696.62	18	12,036.68	17	11,251.45	17
Garrett	14,825.43	5	13,839.09	5	13,697.84	5	12,711.50	5
Harford	12,443.17	19	11,655.09	19	11,627.37	20	10,839.29	20
Howard	15,057.59	3	14,024.74	3	14,369.40	4	13,336.55	4
Kent	14,080.50	7	13,195.90	7	13,204.18	7	12,319.58	7
Montgomery	14,985.38	4	14,011.56	4	14,385.58	3	13,411.75	3
Prince George's	13,659.02	9	12,879.96	8	12,932.76	9	12,153.70	8
Queen Anne's	11,934.72	24	11,181.95	24	11,096.61	24	10,343.84	24
St. Mary's	12,388.63	21	11,635.60	21	11,497.45	21	10,744.43	21
Somerset	14,401.69	6	13,473.46	6	13,411.65	6	12,483.42	6
Talbot	12,033.61	23	11,274.07	23	11,486.10	22	10,726.57	22
Washington	12,413.12	20	11,642.99	20	11,949.94	18	11,179.81	18
Wicomico	12,900.61	16	12,086.44	16	12,319.62	14	11,505.44	14
Worcester	16,541.31	1	15,489.33	1	15,603.87	1	14,551.89	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: 2013 - 2014
(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	\$ 12,892.58		\$ 373.27		\$ 886.09		\$ 4,842.72		\$ 254.61		\$ 213.33		\$ 1,474.40		\$ 97.01		\$ 76.68		\$ 652.03		\$ 867.16		\$ 267.36		\$ 2,887.93	
Allegany	12,766.29	9	225.81	21	811.93	16	4,933.85	6	266.45	13	201.65	7	1,561.30	6	88.29	11	91.79	17	719.07	13	963.26	6	180.93	22	2,721.96	10
Anne Arundel	12,178.17	14	386.64	7	798.05	19	4,712.34	12	396.37	3	202.30	6	1,265.32	12	86.42	12	0.00	23	642.73	16	825.63	13	217.54	18	2,644.82	14
Baltimore City	14,281.47	2	814.88	1	1,215.50	1	4,384.36	21	255.39	14	794.15	1	1,944.91	1	198.00	2	0.12	21	598.33	19	907.26	9	244.17	14	2,924.41	4
Baltimore	12,322.57	12	448.11	4	818.50	15	4,396.53	20	328.18	5	144.24	11	1,355.23	10	91.63	10	136.56	5	504.97	22	880.52	11	293.98	5	2,924.12	5
Calvert	12,494.44	10	348.65	10	722.83	22	5,073.79	5	158.77	24	87.60	16	1,444.49	7	81.18	13	91.14	18	873.33	7	988.25	5	195.63	20	2,428.77	21
Caroline	11,391.56	22	331.30	11	856.28	12	4,639.79	15	186.32	19	150.58	9	1,049.70	22	129.14	6	110.14	13	701.03	14	722.04	24	154.25	24	2,361.00	23
Carroll	12,124.97	15	194.28	23	898.83	8	4,630.58	16	295.36	7	71.99	22	1,222.87	14	60.19	19	123.27	9	777.82	10	931.03	8	232.96	15	2,685.78	13
Cecil	11,708.01	17	260.40	15	862.77	11	4,520.01	19	246.38	15	145.53	10	1,412.92	8	69.75	16	97.91	16	610.41	17	753.87	22	278.42	8	2,449.65	20
Charles	12,276.79	13	349.12	9	805.27	17	4,831.43	9	411.51	2	86.15	17	1,165.03	16	132.58	5	107.72	14	946.91	3	988.47	4	217.94	17	2,234.66	24
Dorchester	12,407.71	11	301.37	13	1,067.27	2	4,711.70	13	286.21	9	296.30	4	1,187.80	15	102.61	9	117.96	10	755.03	11	808.13	16	253.55	11	2,519.78	18
Frederick	11,696.62	18	220.99	22	772.21	20	4,777.16	10	203.48	18	44.45	24	1,146.02	17	66.62	17	148.95	3	445.18	24	896.42	10	269.69	9	2,705.47	11
Garrett	13,839.09	5	417.85	5	724.88	21	5,346.07	4	319.33	6	75.30	19	1,089.99	20	196.89	3	140.00	4	1,127.59	1	1,095.02	2	263.58	10	3,042.59	3
Harford	11,655.09	19	283.60	14	668.55	23	4,330.83	23	207.91	16	83.61	18	1,110.55	19	44.07	24	86.61	19	815.80	9	804.36	17	320.39	4	2,898.83	6
Howard	14,024.74	3	233.15	20	1,041.74	5	5,849.33	2	278.83	12	62.02	23	1,758.07	2	55.18	21	126.00	7	688.19	15	749.87	23	339.26	2	2,843.09	7
Kent	13,195.90	7	489.41	2	868.45	10	4,743.84	11	351.14	4	402.28	2	1,340.82	11	103.73	8	188.80	1	876.32	6	991.65	3	289.72	6	2,549.74	16
Montgomery	14,011.56	4	248.74	16	907.52	7	5,743.23	3	161.36	23	72.54	21	1,665.46	3	71.03	15	0.11	22	599.81	18	812.04	15	219.19	16	3,510.54	1
Prince George's	12,879.96	8	410.78	6	843.33	14	4,376.94	22	203.76	17	349.18	3	1,620.76	4	122.03	7	115.12	12	726.26	12	950.66	7	334.06	3	2,827.06	8
Queen Anne's	11,181.95	24	238.22	19	649.50	24	4,602.95	18	176.15	20	74.36	20	1,085.71	21	54.95	22	86.60	20	838.11	8	787.94	19	204.87	19	2,382.58	22
St. Mary's	11,635.60	21	178.10	24	956.87	6	4,309.45	24	169.65	22	121.01	14	1,126.79	18	77.97	14	117.47	11	891.18	5	798.31	18	195.32	21	2,693.49	12
Somerset	13,473.46	6	461.85	3	1,048.73	3	4,923.13	7	280.03	10	95.91	15	1,408.60	9	246.87	1	125.78	8	990.04	2	823.36	14	281.35	7	2,787.82	9
Talbot	11,274.07	23	246.98	17	880.67	9	4,651.02	14	171.09	21	165.00	8	995.99	24	56.08	20	0.00	23	547.50	21	769.92	21	246.38	12	2,543.44	17
Washington	11,642.99	20	383.33	8	800.81	18	4,615.45	17	288.45	8	131.47	13	1,005.63	23	65.23	18	162.57	2	463.17	23	848.89	12	422.43	1	2,455.55	19
Wicomico	12,086.44	16	316.94	12	847.87	13	4,853.25	8	279.24	11	137.91	12	1,224.59	13	154.04	4	104.74	15	581.00	20	779.29	20	245.91	13	2,561.67	15
Worcester	15,489.33	1	244.00	18	1,045.06	4	6,440.01	1	467.43	1	209.96	5	1,582.39	5	48.32	23	135.93	6	937.45	4	1,151.38	1	161.27	23	3,066.13	2

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

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

Table 4

Cost per Pupil Attending* by Category: Maryland Public Schools: 2013 - 2014
(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	\$ 12,661.31		\$ 392.52		\$ 931.78		\$ 5,092.43		\$ 267.74		\$ 224.33		\$ 1,550.42		\$ 102.01		\$ 80.63		\$ 685.65		\$ 911.87		\$ 281.14		\$ 2,140.79	
Allegany	12,567.77	7	239.47	18	861.05	13	5,232.36	5	282.57	12	213.85	5	1,655.76	5	93.63	11	97.35	16	762.57	12	1,021.54	6	191.88	21	1,915.74	11
Anne Arundel	11,913.91	13	404.61	5	835.13	16	4,931.28	11	414.79	3	211.69	6	1,324.11	11	90.44	12	0.00	23	672.60	17	863.99	12	227.65	16	1,937.63	9
Baltimore City	15,110.69	1	916.20	1	1,366.63	1	4,929.51	12	287.14	11	892.90	1	2,186.74	1	222.62	1	0.13	21	672.73	16	1,020.07	7	274.53	9	2,341.49	2
Baltimore	12,197.30	10	474.64	3	866.95	12	4,656.82	18	347.61	5	152.78	10	1,435.46	8	97.06	10	144.64	4	534.86	21	932.64	11	311.38	5	2,242.44	3
Calvert	12,116.48	11	365.43	9	757.62	20	5,318.02	4	166.42	22	91.82	15	1,514.02	7	85.08	13	95.53	18	915.37	4	1,035.82	5	205.05	19	1,566.31	20
Caroline	11,212.26	18	350.40	11	905.66	10	4,907.32	13	197.06	19	159.26	8	1,110.23	19	136.58	6	116.49	12	741.45	14	763.67	21	163.14	23	1,660.98	19
Carroll	11,808.53	14	202.97	23	939.06	7	4,837.80	15	308.58	6	75.21	19	1,277.60	12	62.88	19	128.79	7	812.63	8	972.70	9	243.39	12	1,946.92	8
Cecil	11,646.68	15	279.19	15	925.02	8	4,846.13	14	264.15	14	156.03	9	1,514.86	6	74.79	15	104.97	14	654.45	18	808.26	17	298.51	7	1,720.32	17
Charles	12,069.18	12	368.22	8	849.34	14	5,095.82	7	434.03	1	90.87	16	1,228.78	14	139.84	5	113.62	13	998.73	2	1,042.56	4	229.86	15	1,477.54	23
Dorchester	12,410.16	9	321.55	12	1,138.73	2	5,027.17	9	305.38	8	316.14	4	1,267.33	13	109.48	8	125.85	8	805.59	9	862.24	13	270.52	10	1,860.18	13
Frederick	11,636.28	16	235.67	19	823.51	17	5,094.52	8	217.00	16	47.40	24	1,222.15	15	71.04	17	158.84	3	474.75	22	955.97	10	287.60	8	2,047.81	6
Garrett	12,416.87	8	403.68	6	700.29	22	5,164.77	6	308.50	7	72.75	21	1,053.03	21	190.21	2	135.25	5	1,089.35	1	1,057.88	1	254.64	11	1,986.52	7
Harford	11,361.15	17	296.49	14	698.95	23	4,527.76	20	217.36	15	87.41	17	1,161.05	17	46.08	23	90.55	19	852.89	6	840.93	16	334.96	4	2,206.73	4
Howard	13,506.93	3	242.40	17	1,083.04	3	6,081.22	1	289.88	10	64.48	23	1,827.77	2	57.37	20	131.00	6	715.47	15	779.59	19	352.71	3	1,882.00	12
Kent	12,970.66	5	515.62	2	914.96	9	4,997.90	10	369.94	4	423.83	2	1,412.63	10	109.28	9	198.91	1	923.25	3	1,044.76	2	305.24	6	1,754.32	15
Montgomery	13,724.39	2	261.84	16	955.31	4	6,045.71	2	169.86	20	76.36	18	1,753.18	3	74.77	16	0.11	22	631.40	19	854.80	14	230.73	14	2,670.32	1
Prince George's	12,881.93	6	437.29	4	897.77	11	4,659.45	17	216.91	17	371.72	3	1,725.37	4	129.91	7	122.55	10	773.13	10	1,012.02	8	355.62	2	2,180.19	5
Queen Anne's	9,559.88	22	218.36	21	595.37	24	4,219.28	22	161.47	23	68.16	22	995.22	23	50.37	21	79.38	20	768.25	11	722.27	22	187.79	22	1,493.96	22
St. Mary's	10,830.21	21	177.24	24	952.26	5	4,288.72	21	168.83	21	120.43	14	1,121.37	18	77.60	14	116.90	11	886.89	5	794.47	18	194.38	20	1,931.13	10
Somerset	9,552.57	23	351.68	10	798.55	19	3,748.72	24	213.23	18	73.03	20	1,072.58	20	187.98	3	95.77	17	753.87	13	626.94	24	214.23	17	1,415.99	24
Talbot	8,819.13	24	207.15	22	738.67	21	3,901.08	23	143.50	24	138.40	11	835.40	24	47.04	22	0.00	23	459.22	24	645.77	23	206.65	18	1,496.26	21
Washington	10,938.07	20	385.63	7	805.62	18	4,643.14	19	290.18	9	132.26	13	1,011.67	22	65.62	18	163.55	2	465.95	23	853.98	15	424.96	1	1,695.53	18
Wicomico	11,141.16	19	313.26	13	838.01	15	4,796.81	16	275.99	13	136.31	12	1,210.35	16	152.24	4	103.52	15	574.24	20	770.22	20	243.05	13	1,727.17	16
Worcester	13,089.46	4	221.22	20	947.49	6	5,838.76	3	423.79	2	190.36	7	1,434.66	9	43.81	24	123.24	9	849.92	7	1,043.88	3	146.22	24	1,826.11	14

*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: 2013 - 2014

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	\$637.02	18.54	33.55	184.89	38.59	43.73	184.24	3.53	1.36	4.23	0.24	0.07	124.04
Allegany	953.99	2.21	34.13	260.13	41.29	44.82	360.22	-	15.07	7.75	-	-	188.38
Anne Arundel	491.95	16.69	4.33	117.46	31.30	13.04	191.91	2.16	-	2.55	0.12	-	112.40
Baltimore City	1,408.57	54.80	217.59	437.28	117.90	148.87	187.70	7.49	-	4.78	-	-	232.14
Baltimore	606.65	44.30	1.32	157.28	52.84	30.20	201.01	9.31	3.39	5.12	0.57	-	101.32
Calvert	436.90	6.06	2.50	117.48	20.77	24.29	151.49	-	7.33	2.76	-	-	104.21
Caroline	835.31	13.97	20.50	217.73	51.20	54.10	322.11	15.51	-	8.44	-	-	131.75
Carroll	394.94	7.79	5.66	85.15	13.35	5.61	186.76	-	0.16	1.12	2.65	2.22	84.47
Cecil	582.03	13.73	3.69	149.85	28.76	30.18	241.78	-	0.00	4.45	0.03	-	109.56
Charles	434.46	16.60	24.25	96.81	26.53	16.05	168.32	-	-	3.71	0.03	-	82.16
Dorchester	831.45	19.13	19.00	275.26	80.03	89.36	190.93	-	-	9.57	1.97	-	146.21
Frederick	397.49	2.41	6.19	89.09	16.20	7.12	189.65	0.93	-	2.55	0.04	-	83.32
Garrett	949.33	40.10	30.79	334.05	34.23	12.37	246.71	0.74	28.81	0.07	-	-	221.46
Harford	491.88	12.20	15.43	99.93	19.00	30.97	206.28	-	-	0.51	-	-	107.55
Howard	317.24	4.92	14.29	73.60	15.73	13.50	128.96	-	-	0.36	-	-	65.88
Kent	939.82	12.47	30.18	250.39	69.38	144.95	304.21	-	-	9.00	-	-	119.24
Montgomery	485.04	0.50	13.15	150.31	9.38	6.49	171.65	2.78	-	2.42	0.05	-	128.32
Prince George's	706.61	15.09	23.14	239.91	37.73	97.34	159.45	5.08	2.43	5.82	0.02	-	120.60
Queen Anne's	544.25	22.59	15.42	179.53	30.59	19.92	165.08	-	0.66	12.82	0.90	-	96.74
St. Mary's	610.99	11.63	22.04	140.79	56.54	39.50	207.28	2.80	3.88	20.88	0.88	-	104.76
Somerset	1,250.40	14.06	51.21	534.75	40.36	31.58	274.36	6.35	2.00	13.49	2.97	-	279.26
Talbot	633.92	9.21	26.59	142.94	16.09	51.85	244.28	-	-	5.85	-	-	137.11
Washington	663.69	16.29	47.09	229.99	19.07	17.89	198.86	-	0.03	2.04	-	-	132.41
Wicomico	835.35	24.66	10.53	264.00	90.46	50.23	201.81	-	1.17	10.87	0.56	-	181.06
Worcester	858.97	5.77	16.40	322.05	95.29	68.10	186.84	-	8.71	17.76	0.77	-	137.27

*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: 2013 - 2014

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	\$12,255.56	\$354.73	\$852.54	\$4,657.83	\$216.02	\$169.60	\$1,290.16	\$93.47	\$75.32	\$647.80	\$866.92	\$267.29	\$2,763.90
Allegany	11,812.31	223.60	777.80	4,673.72	225.16	156.83	1,201.08	88.29	76.72	711.32	963.26	180.93	2,533.58
Anne Arundel	11,686.21	369.95	793.73	4,594.88	365.07	189.26	1,073.41	84.26	-	640.18	825.51	217.54	2,532.42
Baltimore City	12,872.90	760.08	997.91	3,947.08	137.48	645.28	1,757.21	190.51	-	593.55	907.26	244.17	2,692.27
Baltimore	11,715.91	403.82	817.17	4,239.25	275.34	114.04	1,154.22	82.33	133.17	499.85	879.95	293.98	2,822.80
Calvert	12,057.55	342.59	720.33	4,956.32	138.01	63.30	1,293.00	81.18	83.81	870.57	988.25	195.63	2,324.56
Caroline	10,556.26	317.33	835.79	4,422.06	135.12	96.47	727.59	113.63	110.14	692.58	722.04	154.25	2,229.25
Carroll	11,730.03	186.49	893.17	4,545.43	282.02	66.38	1,036.12	60.19	123.11	776.71	928.38	230.74	2,601.31
Cecil	11,125.98	246.66	859.08	4,370.16	217.62	115.35	1,171.14	69.75	97.91	605.96	753.84	278.42	2,340.09
Charles	11,842.33	332.52	781.02	4,734.62	384.98	70.10	996.70	132.58	107.72	943.20	988.44	217.94	2,152.51
Dorchester	11,576.26	282.24	1,048.27	4,436.44	206.18	206.95	996.87	102.61	117.96	745.47	806.16	253.55	2,373.57
Frederick	11,299.13	218.58	766.02	4,688.07	187.27	37.33	956.37	65.69	148.95	442.63	896.38	269.69	2,622.15
Garrett	12,889.76	377.75	694.09	5,012.02	285.10	62.94	843.29	196.15	111.19	1,127.52	1,095.02	263.58	2,821.13
Harford	11,163.21	271.39	653.11	4,230.89	188.91	52.64	904.26	44.07	86.61	815.29	804.36	320.39	2,791.28
Howard	13,707.50	228.23	1,027.45	5,775.73	263.10	48.52	1,629.11	55.18	126.00	687.83	749.87	339.26	2,777.20
Kent	12,256.08	476.94	838.27	4,493.45	281.76	257.33	1,036.61	103.73	188.80	867.32	991.65	289.72	2,430.50
Montgomery	13,526.52	248.24	894.37	5,592.93	151.99	66.04	1,493.81	68.25	0.11	597.38	811.99	219.19	3,382.22
Prince George's	12,173.35	395.69	820.20	4,137.04	166.02	251.84	1,461.32	116.95	112.70	720.44	950.64	334.06	2,706.46
Queen Anne's	10,637.69	215.63	634.08	4,423.41	145.56	54.44	920.64	54.95	85.94	825.29	787.05	204.87	2,285.84
St. Mary's	11,024.61	166.47	934.82	4,168.66	113.11	81.51	919.51	75.17	113.59	870.29	797.43	195.32	2,588.73
Somerset	12,223.06	447.80	997.52	4,388.37	239.67	64.33	1,134.24	240.52	123.78	976.55	820.39	281.35	2,508.56
Talbot	10,640.14	237.76	854.08	4,508.08	155.00	113.15	751.71	56.08	-	541.65	769.92	246.38	2,406.33
Washington	10,979.30	367.03	753.72	4,385.47	269.37	113.58	806.77	65.23	162.54	461.13	848.89	422.43	2,323.14
Wicomico	11,251.08	292.28	837.34	4,589.25	188.78	87.68	1,022.78	154.04	103.57	570.13	778.72	245.91	2,380.61
Worcester	14,630.36	238.23	1,028.66	6,117.96	372.14	141.86	1,395.55	48.32	127.22	919.68	1,150.60	161.27	2,928.86

*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 - 2014

Local Education Agency	Total Supplies and Materials			Textbooks			Library Materials		
	2010-2011	2011-2012	2012-2013	2010-2011	2011-2012	2012-2013	2010-2011	2011-2012	2012-2013
Total State	\$273.18	\$251.12	\$257.19	\$45.82	\$41.91	\$46.77	\$12.45	\$12.98	\$12.19
Allegany	328.72	267.90	345.59	41.02	5.40	59.11	12.53	12.72	12.79
Anne Arundel	384.57	396.20	430.47	118.70	145.85	174.41	11.05	18.56	12.94
Baltimore City	347.69	323.17	338.13	47.71	28.65	29.74	3.05	1.06	0.26
Baltimore	316.42	256.03	269.31	55.12	36.64	26.07	18.42	17.20	17.37
Calvert	165.59	176.59	167.45	16.93	17.23	14.38	0.26	13.09	14.79
Caroline	211.31	171.54	201.31	7.13	5.01	7.97	7.22	8.01	7.70
Carroll	317.53	357.47	345.18	40.95	76.68	86.27	0.18	19.16	19.74
Cecil	174.85	197.71	259.57	17.08	11.68	12.04	10.91	10.97	9.56
Charles	173.66	199.57	212.89	6.17	10.15	8.34	8.32	8.53	8.60
Dorchester	304.21	301.47	321.20	69.06	64.84	73.91	1.77	0.00	0.00
Frederick	343.12	229.28	191.57	97.06	26.46	28.04	22.65	20.19	23.02
Garrett	179.49	174.75	254.91	25.11	23.41	99.33	9.45	5.76	5.93
Harford	243.59	239.08	222.51	41.51	36.48	25.93	36.44	36.61	19.67
Howard	391.64	292.79	244.54	59.58	60.03	45.18	15.38	12.72	19.73
Kent	251.46	231.34	206.53	85.64	33.35	37.40	16.80	11.82	0.00
Mongtomery	190.40	195.59	185.11	27.54	27.66	34.26	18.13	17.54	16.12
Prince George's	176.12	153.56	195.49	19.85	18.96	44.12	3.38	1.93	4.72
Queen Anne's	191.75	195.80	217.83	11.10	3.90	5.74	11.27	11.77	0.00
St. Mary's	225.80	208.42	258.33	10.65	13.16	11.29	14.39	13.98	12.58
Somerset	249.88	235.16	185.65	45.02	21.53	28.19	17.37	16.93	4.25
Talbot	332.20	194.21	188.01	44.11	1.44	8.20	31.40	9.50	9.18
Washington	351.49	377.49	327.26	50.50	60.76	33.58	0.25	0.23	0.40
Wicomico	282.93	226.37	240.02	34.94	44.27	42.58	16.57	15.89	14.76
Worcester	532.26	496.53	359.58	34.75	102.94	30.73	10.82	11.41	8.30

*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: 2013-2014

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	2.86%	6.64%	40.07%	13.29%	0.73%	0.68%	5.07%	6.53%	2.06%	21.60%	0.16%	0.30%
Allegany	1.66	5.99	41.23	15.41	0.65	0.67	5.46	7.17	1.33	20.00	0.22	0.21
Anne Arundel	3.08	6.36	42.53	12.43	0.69	-	5.12	6.60	1.76	21.07	0.04	0.33
Baltimore City	3.60	6.40	38.18	13.28	0.72	1.07	4.41	6.88	2.40	22.84	0.02	0.21
Baltimore	2.74	5.62	41.99	12.21	0.64	0.71	6.81	7.86	1.53	18.89	0.57	0.43
Calvert	2.74	7.08	43.20	10.86	1.07	0.92	6.24	6.00	1.43	19.49	0.37	0.61
Caroline	1.57	7.24	40.38	11.33	0.50	0.99	6.27	7.67	2.11	21.64	0.08	0.23
Carroll	2.29	7.20	41.27	13.34	0.58	0.82	5.09	6.31	2.34	20.43	0.13	0.21
Cecil	2.79	6.41	42.38	10.03	1.04	0.85	7.58	7.81	2.05	17.61	0.47	0.98
Charles	2.42	8.56	42.72	9.52	0.82	0.95	6.05	6.48	2.17	20.20	-	0.10
Dorchester	1.86	6.41	41.74	11.14	0.55	1.24	4.11	7.48	2.27	22.46	0.20	0.55
Frederick	3.00	5.11	41.25	8.52	1.38	0.97	7.82	7.64	2.03	21.09	0.40	0.80
Garrett	2.35	5.52	38.39	12.61	0.36	0.71	6.71	6.68	2.69	23.83	0.10	0.04
Harford	1.62	7.25	43.13	13.59	0.38	0.88	4.78	5.21	2.47	19.76	0.82	0.11
Howard	3.66	6.35	42.11	9.81	0.76	1.38	6.44	7.26	2.17	18.64	0.24	1.17
Kent	1.74	6.30	41.62	13.51	0.49	0.00	4.61	5.65	1.58	24.38	0.11	-
Montgomery	3.08	6.30	37.23	15.25	0.96	0.86	5.51	7.12	2.49	21.06	0.13	-
Prince George's	2.12	5.80	43.33	9.97	0.49	0.77	7.47	7.04	1.84	21.16	0.00	-
Queen Anne's	1.51	8.11	39.17	10.28	0.66	1.00	7.55	6.78	1.65	22.82	0.13	0.35
St. Mary's	3.31	8.97	38.97	10.67	1.77	0.92	7.17	6.14	2.03	20.01	0.00	0.03
Somerset	2.20	7.58	44.76	8.59	0.50	-	5.08	6.63	2.27	21.88	0.51	-
Talbot	3.24	6.68	42.40	9.42	0.54	1.36	4.39	7.59	3.61	20.49	0.02	0.24
Washington	2.59	6.80	42.54	10.10	1.28	0.85	4.76	6.32	2.04	20.50	0.16	2.07
Wicomico	1.62	6.68	45.96	10.19	0.31	0.87	6.01	7.47	1.04	19.56	0.02	0.28
Worcester	5.72	7.95	36.28	16.23	1.29	0.98	3.91	5.94	1.60	19.12	0.00	0.97

*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: 2013-2014

Local Education Agency	Adminis-tration	Mid-level Adminis-tration	Instructional Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education	Pupil Personnel Services	Health Services	Student Transpor-tation	Operation of Plant	Maintenance of Plant	Fixed Charges
Total State	2.90%	6.87%	37.56%	1.97%	1.65%	11.44%	0.75%	0.59%	5.06%	6.73%	2.07%	22.40%
Allegany	1.77	6.36	38.65	2.09	1.58	12.23	0.69	0.72	5.63	7.55	1.42	21.32
Anne Arundel	3.17	6.55	38.69	3.25	1.66	10.39	0.71	-	5.28	6.78	1.79	21.72
Baltimore City	5.71	8.51	30.70	1.79	5.56	13.62	1.39	0.00	4.19	6.35	1.71	20.48
Baltimore	3.64	6.64	35.68	2.66	1.17	11.00	0.74	1.11	4.10	7.15	2.39	23.73
Calvert	2.79	5.79	40.61	1.27	0.70	11.56	0.65	0.73	6.99	7.91	1.57	19.44
Caroline	2.91	7.52	40.73	1.64	1.32	9.21	1.13	0.97	6.15	6.34	1.35	20.73
Carroll	1.60	7.41	38.19	2.44	0.59	10.09	0.50	1.02	6.42	7.68	1.92	22.15
Cecil	2.22	7.37	38.61	2.10	1.24	12.07	0.60	0.84	5.21	6.44	2.38	20.92
Charles	2.84	6.56	39.35	3.35	0.70	9.49	1.08	0.88	7.71	8.05	1.78	18.20
Dorchester	2.43	8.60	37.97	2.31	2.39	9.57	0.83	0.95	6.09	6.51	2.04	20.31
Frederick	1.89	6.60	40.84	1.74	0.38	9.80	0.57	1.27	3.81	7.66	2.31	23.13
Garrett	3.02	5.24	38.63	2.31	0.54	7.88	1.42	1.01	8.15	7.91	1.90	21.99
Harford	2.43	5.74	37.16	1.78	0.72	9.53	0.38	0.74	7.00	6.90	2.75	24.87
Howard	1.66	7.43	41.71	1.99	0.44	12.54	0.39	0.90	4.91	5.35	2.42	20.27
Kent	3.71	6.58	35.95	2.66	3.05	10.16	0.79	1.43	6.64	7.51	2.20	19.32
Montgomery	1.78	6.48	40.99	1.15	0.52	11.89	0.51	0.00	4.28	5.80	1.56	25.05
Prince George's	3.19	6.55	33.98	1.58	2.71	12.58	0.95	0.89	5.64	7.38	2.59	21.95
Queen Anne's	2.13	5.81	41.16	1.58	0.66	9.71	0.49	0.77	7.50	7.05	1.83	21.31
St. Mary's	1.53	8.22	37.04	1.46	1.04	9.68	0.67	1.01	7.66	6.86	1.68	23.15
Somerset	3.43	7.78	36.54	2.08	0.71	10.45	1.83	0.93	7.35	6.11	2.09	20.69
Talbot	2.19	7.81	41.25	1.52	1.46	8.83	0.50	-	4.86	6.83	2.19	22.56
Washington	3.29	6.88	39.64	2.48	1.13	8.64	0.56	1.40	3.98	7.29	3.63	21.09
Wicomico	2.62	7.02	40.15	2.31	1.14	10.13	1.27	0.87	4.81	6.45	2.03	21.19
Worcester	1.58	6.75	41.58	3.02	1.36	10.22	0.31	0.88	6.05	7.43	1.04	19.80

Table 10

Expenditures by Category for Maryland Public Schools: 2013 - 2014

Local Education Agency	Total Current Expenditures**	Adminis-tration	Mid-level Adminis-tration	Instructional Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education	Pupil Personnel Services	Health Services	Student Transpor-tation	Operation of Plant	Mainte-nance of Plant	** Fixed Charges
Total State	\$11,016,475,558	\$318,954,844	\$757,146,350	\$4,138,017,325	\$217,556,866	\$182,285,761	\$1,259,843,693	\$82,891,049	\$65,521,551	\$557,147,505	\$740,970,546	\$228,453,057	\$2,467,687,011
Allegany	109,571,175	1,938,100	6,968,652	42,346,500	2,286,930	1,730,747	13,400,381	757,781	787,844	6,171,642	8,267,535	1,552,921	23,362,144
Anne Arundel	944,641,141	29,991,177	61,903,826	365,528,588	30,745,872	15,691,756	98,148,967	6,703,529	-	49,855,910	64,042,804	16,874,149	205,154,564
Baltimore City	1,193,661,802	68,108,556	101,592,754	366,449,853	21,345,458	66,376,113	162,557,750	16,548,834	10,000	50,009,146	75,830,253	20,407,789	244,425,298
Baltimore	1,314,588,908	47,805,484	87,318,388	469,028,326	35,011,084	15,387,662	144,577,983	9,775,508	14,568,124	53,870,655	93,934,650	31,362,056	311,948,988
Calvert	199,901,063	5,578,105	11,564,716	81,176,601	2,540,267	1,401,511	23,110,698	1,298,765	1,458,175	13,972,613	15,811,277	3,129,985	38,858,350
Caroline	61,339,020	1,783,926	4,610,752	24,983,427	1,003,261	810,806	5,652,238	695,355	593,049	3,774,754	3,887,886	830,551	12,713,016
Carroll	316,139,875	5,065,536	23,435,627	120,735,140	7,701,148	1,877,032	31,884,552	1,569,259	3,214,202	20,280,550	24,275,192	6,074,093	70,027,544
Cecil	180,139,919	4,006,486	13,274,614	69,545,018	3,790,757	2,239,118	21,739,232	1,073,218	1,506,440	9,391,768	11,599,041	4,283,781	37,690,447
Charles	320,775,066	9,122,023	21,040,571	126,238,459	10,752,165	2,251,006	30,440,468	3,464,141	2,814,587	24,741,430	25,827,246	5,694,382	58,388,588
Dorchester	57,485,210	1,396,259	4,944,693	21,829,410	1,326,027	1,372,776	5,503,091	475,385	546,496	3,498,093	3,744,090	1,174,697	11,674,193
Frederick	477,207,567	9,016,061	31,505,129	194,902,037	8,301,653	1,813,401	46,756,195	2,717,953	6,076,917	18,162,587	36,572,891	11,002,945	110,379,797
Garrett	48,727,433	1,471,241	2,552,294	18,823,517	1,124,358	265,145	3,837,866	693,246	492,942	3,970,248	3,855,559	928,061	10,712,957
Harford	433,117,083	10,538,730	24,843,988	160,938,746	7,726,012	3,107,048	41,269,283	1,637,784	3,218,602	30,316,048	29,890,915	11,905,954	107,723,974
Howard	734,599,960	12,212,257	54,565,046	306,381,412	14,604,846	3,248,569	92,085,840	2,890,248	6,599,941	36,046,626	39,277,215	17,770,175	148,917,784
Kent	27,990,350	1,038,106	1,842,108	10,062,342	744,811	853,296	2,844,071	220,021	400,476	1,858,800	2,103,426	614,535	5,408,358
Montgomery	2,103,997,267	37,350,676	136,274,012	862,412,707	24,230,199	10,892,414	250,088,476	10,666,063	16,388	90,067,815	121,936,811	32,913,804	527,147,901
Prince George's	1,589,316,025	50,688,226	104,062,833	540,090,916	25,142,289	43,087,088	199,993,493	15,058,096	14,205,683	89,616,112	117,306,042	41,221,448	348,843,798
Queen Anne's	84,868,178	1,808,010	4,929,566	34,935,229	1,336,964	564,356	8,240,281	417,074	657,284	6,361,012	5,980,302	1,554,913	18,083,187
St. Mary's	201,783,005	3,088,504	16,593,836	74,733,957	2,942,010	2,098,549	19,540,624	1,352,161	2,037,134	15,454,674	13,844,227	3,387,220	46,710,110
Somerset	37,853,013	1,297,555	2,946,346	13,831,279	786,736	269,468	3,957,392	693,563	353,366	2,781,468	2,313,176	790,429	7,832,236
Talbot	49,822,928	1,091,449	3,891,895	20,554,030	756,089	729,182	4,401,547	247,829	-	2,419,546	3,402,449	1,088,820	11,240,093
Washington	258,477,002	8,509,940	17,778,276	102,464,160	6,403,592	2,918,636	22,325,323	1,448,063	3,609,110	10,282,585	18,845,504	9,378,006	54,513,808
Wicomico	170,746,263	4,477,465	11,977,950	68,562,377	3,944,845	1,948,262	17,299,900	2,176,073	1,479,620	8,207,783	11,009,051	3,473,993	36,188,943
Worcester	99,726,306	1,570,975	6,728,479	41,463,295	3,009,495	1,351,821	10,188,043	311,101	875,171	6,035,639	7,413,002	1,038,350	19,740,935

* 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: 2013-2014

Local Education Agency	Average Daily Membership	Average Daily Attendance
Total State	854,481.7	812,582.4
Allegany	8,582.9	8,093.2
Anne Arundel	77,568.4	74,124.5
Baltimore City	83,581.2	74,338.0
Baltimore	106,681.4	100,718.6
Calvert	15,999.2	15,264.5
Caroline	5,384.6	5,091.1
Carroll	26,073.5	24,956.6
Cecil	15,386.0	14,350.6
Charles	26,128.6	24,773.0
Dorchester	4,633.0	4,342.3
Frederick	40,798.7	38,257.2
Garrett	3,521.0	3,644.6
Harford	37,161.2	35,544.9
Howard	52,378.9	50,381.6
Kent	2,121.1	2,013.3
Montgomery	150,161.5	142,648.7
Prince George's	123,394.5	115,913.1
Queen Anne's	7,589.8	8,279.9
St. Mary's	17,341.9	17,425.7
Somerset	2,809.5	3,689.6
Talbot	4,419.3	5,268.8
Washington	22,200.2	22,067.9
Wicomico	14,127.1	14,293.3
Worcester	6,438.4	7,101.4

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