



Selected Financial Data Maryland Public Schools 2019 - 2020

Part 3 – Analysis of Costs

Maryland State Department of Education
Local Financial Reporting Office
200 West Baltimore Street
Baltimore MD 21201-2595
410-767-0757

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**Selected Financial Data
Maryland Public Schools
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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 2.27% from \$14,881 in 2018-2019 to \$15,226 in 2019-2020. The Average Daily Membership (ADM) at the state level increased by 1.58% from 886,678 to 900,884.
- The Current Expense Fund expenditures per pupil belonging vary between Maryland LEAs from a high of \$18,750.19 in Worcester County to a low of \$13,542.84 in Talbot County.

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

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

DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Transfers - payments by one agency to another for services rendered. Transfers are differentiated from contracted services

to prevent double accounting of expenditures between education service providers.

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

Table 1

Cost per Public Elementary and Secondary Pupil Belonging* for Current Expenses, Capital Outlay, and Debt Service
Maryland Public Schools: 2019-2020

Local Education Agency	Current Expense Fund				State Share of Teachers' Retirement	Capital Outlay and Debt Service**
	Grand Total	Total	Regular Programs	Transportation		
Total State	\$16,201.40	\$15,226.26	\$13,688.13	\$685.75	\$ 852.37	\$975.14
Allegany	15,311.35	15,101.86	13,585.22	676.00	840.64	209.49
Anne Arundel	15,316.64	14,291.38	12,866.18	671.86	753.34	1,025.26
Baltimore City	16,231.25	15,595.23	14,284.46	515.93	794.84	636.02
Baltimore	15,462.00	14,877.02	13,468.96	594.72	813.35	584.97
Calvert	15,663.54	14,927.88	13,135.08	923.32	869.47	735.67
Caroline	15,871.49	14,336.39	12,855.01	676.30	805.08	1,535.10
Carroll	14,720.59	14,294.46	12,634.58	864.75	795.13	426.13
Cecil	15,048.90	14,457.19	12,867.15	713.80	876.23	591.72
Charles	15,712.68	14,968.29	13,076.26	1,101.20	790.83	744.39
Dorchester	16,271.79	16,259.77	14,667.86	764.35	827.56	12.02
Frederick	15,621.52	13,544.65	12,337.34	447.97	759.34	2,076.87
Garrett	15,079.98	14,991.12	13,170.07	1,070.28	750.77	88.86
Harford	14,485.94	13,552.90	11,989.25	817.95	745.70	933.04
Howard	17,272.55	16,462.16	14,727.61	716.46	1,018.09	810.39
Kent	16,158.37	16,073.59	14,363.55	819.69	890.35	84.78
Montgomery	18,229.05	16,479.13	14,873.40	609.37	996.37	1,749.91
Prince George's	16,323.13	15,500.69	13,842.86	808.89	848.94	822.45
Queen Anne's	14,714.17	13,800.71	12,035.12	979.42	786.17	913.46
St. Mary's	14,337.30	13,944.32	12,206.45	973.67	764.19	392.98
Somerset	18,287.37	18,111.17	16,135.48	987.46	988.22	176.20
Talbot	14,111.27	13,542.84	12,337.13	467.77	737.94	568.43
Washington	14,265.01	13,994.79	12,820.91	438.78	735.10	270.22
Wicomico	16,208.45	15,002.40	13,624.64	557.98	819.77	1,206.06
Worcester	18,782.64	18,750.19	16,643.46	1,068.57	1,038.16	32.46

*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: 2019-2020

Local Education Agency	Including Student Transportation				Excluding Student Transportation			
	Including State Share of Teachers' Retirement		Excluding Share of Teachers' Retirement		Including State Share of Teachers' Retirement		Excluding Share of Teachers' Retirement	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$15,226.26		\$14,373.88		\$14,540.50		\$13,688.13	
Allegany	15,101.86	9	14,261.22	9	14,425.86	10	13,585.22	10
Anne Arundel	14,291.38	18	13,538.04	16	13,619.52	17	12,866.18	16
Baltimore City	15,595.23	7	14,800.39	7	15,079.30	7	14,284.46	7
Baltimore	14,877.02	14	14,063.67	13	14,282.31	11	13,468.96	11
Calvert	14,927.88	13	14,058.40	14	14,004.55	12	13,135.08	13
Caroline	14,336.39	16	13,531.31	17	13,660.08	16	12,855.01	17
Carroll	14,294.46	17	13,499.33	18	13,429.71	19	12,634.58	19
Cecil	14,457.19	15	13,580.95	15	13,743.39	15	12,867.15	15
Charles	14,968.29	12	14,177.46	12	13,867.09	14	13,076.26	14
Dorchester	16,259.77	5	15,432.21	5	15,495.42	5	14,667.86	5
Frederick	13,544.65	23	12,785.31	24	13,096.68	20	12,337.34	20
Garrett	14,991.12	11	14,240.35	10	13,920.84	13	13,170.07	12
Harford	13,552.90	22	12,807.20	22	12,734.94	24	11,989.25	24
Howard	16,462.16	4	15,444.06	4	15,745.70	4	14,727.61	4
Kent	16,073.59	6	15,183.24	6	15,253.90	6	14,363.55	6
Montgomery	16,479.13	3	15,482.76	3	15,869.77	3	14,873.40	3
Prince George's	15,500.69	8	14,651.75	8	14,691.79	8	13,842.86	8
Queen Anne's	13,800.71	21	13,014.55	21	12,821.29	23	12,035.12	23
St. Mary's	13,944.32	20	13,180.13	20	12,970.65	22	12,206.45	22
Somerset	18,111.17	2	17,122.95	2	17,123.70	2	16,135.48	2
Talbot	13,542.84	24	12,804.90	23	13,075.07	21	12,337.13	21
Washington	13,994.79	19	13,259.69	19	13,556.01	18	12,820.91	18
Wicomico	15,002.40	10	14,182.62	11	14,444.41	9	13,624.64	9
Worcester	18,750.19	1	17,712.03	1	17,681.62	1	16,643.46	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: 2019-2020

Local Education Agency	Total Cost per Pupil		Adminis-tration		Mid-level Adminis-tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 14,373.88		\$ 405.99		\$ 934.80		\$ 5,425.87		\$ 291.39		\$ 342.31	
Allegany	14,261.22	9	277.38	19	849.13	19	5,240.34	14	521.12	2	232.73	7
Anne Arundel	13,538.04	16	439.52	8	849.78	18	5,266.20	12	489.79	3	227.30	8
Baltimore City	14,800.39	7	609.87	2	1,088.17	4	4,738.98	23	314.43	11	1,096.95	1
Baltimore	14,063.67	13	525.45	4	917.97	14	5,185.22	16	255.43	16	556.13	3
Calvert	14,058.40	14	388.63	9	738.35	21	5,431.95	8	197.87	21	176.25	14
Caroline	13,531.31	17	380.45	11	996.57	6	5,445.27	6	281.30	15	279.15	6
Carroll	13,499.33	18	210.27	24	958.07	11	5,060.44	20	344.94	10	70.76	22
Cecil	13,580.95	15	360.77	14	967.02	10	5,349.11	9	175.74	23	184.48	12
Charles	14,177.46	12	523.26	5	912.91	15	5,316.25	10	403.48	7	82.84	21
Dorchester	15,432.21	5	386.46	10	1,206.46	2	5,665.65	5	485.63	4	357.29	5
Frederick	12,785.31	24	267.91	21	854.29	16	5,264.96	13	289.17	12	53.01	24
Garrett	14,240.35	10	464.14	6	721.57	22	5,168.12	17	209.69	19	130.52	16
Harford	12,807.20	22	294.00	16	673.76	24	4,543.09	24	201.14	20	62.77	23
Howard	15,444.06	4	224.62	23	1,065.07	5	6,234.22	3	248.81	17	86.71	20
Kent	15,183.24	6	614.51	1	972.41	8	5,282.36	11	284.69	14	407.30	4
Montgomery	15,482.76	3	371.19	12	943.79	12	6,319.10	2	284.91	13	96.69	18
Prince George's	14,651.75	8	444.59	7	970.62	9	5,166.96	18	133.57	24	644.19	2
Queen Anne's	13,014.55	21	281.43	18	685.06	23	5,238.87	15	195.55	22	152.17	15
St. Mary's	13,180.13	20	226.31	22	988.09	7	4,923.32	22	362.97	9	90.93	19
Somerset	17,122.95	2	552.84	3	1,375.45	1	6,041.82	4	399.99	8	201.58	10
Talbot	12,804.90	23	286.43	17	850.09	17	5,153.00	19	220.03	18	204.67	9
Washington	13,259.69	19	318.97	15	826.79	20	5,055.09	21	442.78	6	123.76	17
Wicomico	14,182.62	11	369.85	13	921.71	13	5,444.54	7	629.41	1	180.79	13
Worcester	17,712.03	1	276.08	20	1,197.32	3	6,840.90	1	484.02	5	189.43	11

*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 3 Continued

Cost per Pupil Belonging* by Category: Maryland Public Schools: 2019-2020

Local Education Agency	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
Total State	\$ 1,677.56		\$ 121.29		\$ 83.39		\$ 685.75		\$ 877.14		\$ 305.28		\$ 3,223.11	
Allegany	1,921.81	5	70.49	22	122.82	15	676.00	16	946.85	8	198.69	21	3,203.85	10
Anne Arundel	1,412.16	15	115.84	12	1.94	23	671.86	17	943.47	9	258.57	14	2,861.60	21
Baltimore City	2,041.45	1	220.70	5	3.34	22	515.93	21	784.50	21	312.45	8	3,073.62	16
Baltimore	1,645.32	11	133.90	10	156.81	7	594.72	19	871.30	14	344.21	5	2,877.21	20
Calvert	1,654.95	10	142.80	8	104.45	19	923.32	7	991.87	6	195.54	22	3,112.42	14
Caroline	1,203.59	22	115.92	11	158.42	5	676.30	15	859.15	15	189.36	23	2,945.83	18
Carroll	1,486.72	12	71.43	21	159.78	4	864.75	8	890.43	12	252.89	15	3,128.84	12
Cecil	1,835.00	6	115.47	13	119.16	16	713.80	14	736.28	22	251.97	16	2,772.16	23
Charles	1,466.27	14	141.10	9	128.66	14	1,101.20	1	1,138.32	3	259.88	13	2,703.28	24
Dorchester	1,483.84	13	274.56	2	156.96	6	764.35	12	834.57	20	408.77	3	3,407.68	7
Frederick	1,285.47	20	49.15	24	8.68	21	447.97	23	840.53	19	297.12	10	3,127.05	13
Garrett	1,186.42	23	176.29	6	172.34	3	1,070.28	2	1,239.39	1	238.92	20	3,462.67	6
Harford	1,328.21	17	74.61	18	110.48	18	817.95	10	671.46	24	325.51	7	3,704.22	4
Howard	2,039.01	2	72.16	19	155.31	8	716.46	13	675.36	23	430.45	2	3,495.89	5
Kent	1,760.00	8	260.44	3	242.07	1	819.69	9	856.39	16	285.84	12	3,397.56	8
Montgomery	1,931.19	4	74.88	17	0.00	24	609.37	18	880.18	13	245.45	19	3,726.02	3
Prince George's	1,709.56	9	162.83	7	131.33	13	808.89	11	927.08	11	351.89	4	3,200.24	11
Queen Anne's	1,319.34	18	77.11	16	118.58	17	979.42	5	841.88	18	247.44	18	2,877.68	19
St. Mary's	1,284.68	21	99.86	14	153.45	9	973.67	6	994.64	4	251.07	17	2,831.14	22
Somerset	1,769.12	7	431.79	1	188.58	2	987.46	4	976.06	7	326.38	6	3,871.89	2
Talbot	1,310.16	19	71.56	20	14.77	20	467.77	22	847.12	17	310.48	9	3,068.82	17
Washington	1,093.70	24	90.38	15	150.38	10	438.78	24	993.28	5	455.97	1	3,269.81	9
Wicomico	1,377.44	16	248.98	4	138.25	12	557.98	20	936.53	10	295.97	11	3,081.16	15
Worcester	1,933.86	3	52.87	23	141.92	11	1,068.57	3	1,183.07	2	183.14	24	4,160.87	1

Table 4

Cost per Pupil Attending* by Category: Maryland Public Schools: 2019-2020

Local Education Agency	Total Cost per Pupil		Adminis-tration		Mid-level Adminis-tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$14,482.20		\$ 434.84		\$ 1,001.22		\$ 5,811.37		\$ 312.09		\$ 366.64	
Allegany	14,474.61	9	299.17	18	915.82	16	5,651.91	12	562.05	2	251.01	7
Anne Arundel	13,626.35	15	468.46	8	905.73	18	5,612.89	13	522.04	4	242.26	8
Baltimore City	15,875.43	4	691.29	1	1,233.45	4	5,371.68	21	356.40	11	1,243.40	1
Baltimore	14,184.13	13	562.48	4	982.66	14	5,550.65	16	273.44	16	595.32	3
Calvert	13,952.70	14	411.13	10	781.11	21	5,746.51	8	209.33	21	186.46	14
Caroline	13,625.71	16	407.34	11	1,067.01	6	5,830.14	7	301.18	15	298.88	6
Carroll	13,432.55	18	222.32	24	1,012.99	11	5,350.57	22	364.72	10	74.82	22
Cecil	13,535.98	17	384.37	14	1,030.29	10	5,699.09	9	187.24	23	196.55	12
Charles	14,231.95	12	556.31	5	970.56	15	5,651.95	11	428.96	8	88.07	21
Dorchester	16,019.61	3	423.90	9	1,323.35	2	6,214.55	5	532.68	3	391.91	5
Frederick	12,682.53	24	282.54	21	900.93	19	5,552.41	15	304.95	13	55.91	24
Garrett	14,387.43	10	495.03	6	769.60	22	5,512.10	19	223.65	19	139.21	16
Harford	12,802.81	23	312.07	16	715.17	24	4,822.31	24	213.50	20	66.62	23
Howard	15,114.05	7	235.34	23	1,115.87	5	6,531.57	4	260.68	17	90.85	20
Kent	15,401.32	6	662.17	2	1,047.82	8	5,692.01	10	306.77	12	438.89	4
Montgomery	15,472.39	5	396.46	13	1,008.02	12	6,749.20	2	304.30	14	103.28	18
Prince George's	14,756.45	8	475.31	7	1,037.68	9	5,523.94	17	142.79	24	688.70	2
Queen Anne's	12,987.58	21	298.90	19	727.59	23	5,564.13	14	207.69	22	161.62	15
St. Mary's	13,264.75	20	241.78	22	1,055.64	7	5,259.90	23	387.78	9	97.15	19
Somerset	17,450.93	2	597.93	3	1,487.65	1	6,534.68	3	432.62	7	218.02	10
Talbot	12,927.59	22	306.86	17	910.72	17	5,520.52	18	235.72	18	219.27	9
Washington	13,348.45	19	339.95	15	881.18	20	5,387.61	20	471.91	6	131.90	17
Wicomico	14,353.06	11	397.25	12	990.01	13	5,847.99	6	676.05	1	194.19	13
Worcester	17,782.89	1	294.44	20	1,276.95	3	7,295.90	1	516.21	5	202.03	11

*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 Continued

Cost per Pupil Attending* by Category: Maryland Public Schools: 2019-2020

Local Education Agency	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
Total State	\$ 1,796.75		\$ 129.91		\$ 89.31		\$ 734.48		\$ 939.45		\$ 326.97		\$ 2,539.17	
Allegany	2,072.75	3	76.03	20	132.47	15	729.09	15	1,021.21	8	214.29	21	2,548.81	11
Anne Arundel	1,505.13	15	123.47	12	2.07	23	716.09	17	1,005.58	10	275.60	14	2,247.05	19
Baltimore City	2,314.01	1	250.17	5	3.79	22	584.81	21	889.24	20	354.17	6	2,583.02	10
Baltimore	1,761.27	10	143.33	10	167.86	7	636.63	19	932.71	14	368.47	5	2,209.31	21
Calvert	1,750.78	11	151.07	8	110.50	19	976.79	7	1,049.31	7	206.87	22	2,372.84	17
Caroline	1,288.65	22	124.12	11	169.62	5	724.11	16	919.87	16	202.75	23	2,292.06	18
Carroll	1,571.96	13	75.53	22	168.94	6	914.33	8	941.48	12	267.39	17	2,467.50	15
Cecil	1,955.07	6	123.02	13	126.95	16	760.50	13	784.45	22	268.45	15	2,019.98	24
Charles	1,558.86	14	150.01	9	136.79	14	1,170.74	1	1,210.20	3	276.29	13	2,033.22	23
Dorchester	1,627.60	12	301.17	2	172.17	4	838.40	12	915.43	17	448.37	3	2,830.09	6
Frederick	1,355.65	21	51.83	24	9.15	21	472.43	23	886.42	21	313.34	11	2,496.97	14
Garrett	1,265.39	23	188.02	6	183.81	3	1,141.52	2	1,321.88	1	254.82	20	2,892.40	5
Harford	1,409.84	17	79.20	18	117.27	18	868.22	10	712.73	23	345.51	8	3,140.36	2
Howard	2,136.26	2	75.60	21	162.72	9	750.63	14	707.57	24	450.98	2	2,595.98	9
Kent	1,896.49	8	280.64	3	260.84	1	883.25	9	922.80	15	308.00	12	2,701.64	7
Montgomery	2,062.63	4	79.97	17	0.00	24	650.84	18	940.08	13	262.15	19	2,915.44	4
Prince George's	1,827.68	9	174.08	7	140.40	13	864.78	11	991.13	11	376.20	4	2,513.75	12
Queen Anne's	1,401.25	19	81.90	16	125.95	17	1,040.23	6	894.15	19	262.81	18	2,221.37	20
St. Mary's	1,372.51	20	106.68	14	163.95	8	1,040.24	5	1,062.64	4	268.23	16	2,208.26	22
Somerset	1,913.43	7	467.01	1	203.97	2	1,068.02	4	1,055.68	6	353.00	7	3,118.90	3
Talbot	1,403.60	18	76.67	19	15.82	20	501.13	22	907.53	18	332.62	9	2,497.12	13
Washington	1,165.65	24	96.32	15	160.27	10	467.64	24	1,058.61	5	485.96	1	2,701.44	8
Wicomico	1,479.51	16	267.43	4	148.50	12	599.33	20	1,005.93	9	317.90	10	2,428.96	16
Worcester	2,062.48	5	56.38	23	151.36	11	1,139.64	3	1,261.76	2	195.32	24	3,330.41	1

Table 5

Cost per Pupil Belonging* from Federal Funds: Maryland Public Schools: 2019-2020

Local Education Agency	Total Federal	Adminis-tration	Mid-level Adminis-tration	Instructional Expenditures			Special Education	Student Personnel Services	Health Services	Student Transpor-tation	Oper-of Plant	Mainte-nance of Plant	Fixed Charges
				Salaries and Wages	Textbooks, Instructional Supplies	Other Instructional Cost							
Total State	659.22	26.17	18.74	196.32	45.44	42.60	180.69	6.01	1.32	3.55	1.33	0.14	136.91
Allegany	1,120.24	5.54	26.60	290.05	192.43	41.48	300.94	-	30.76	0.66	2.72	0.59	228.47
Anne Arundel	462.46	10.99	11.53	121.91	17.90	9.76	170.20	3.09	-	0.97	-	-	116.11
Baltimore City	1,421.30	83.75	72.15	505.47	44.63	211.62	211.82	23.64	-	0.62	0.02	-	267.57
Baltimore	670.25	49.16	3.06	198.73	29.33	30.35	201.93	2.92	3.87	3.72	0.64	-	146.54
Calvert	473.83	10.45	8.83	122.26	28.82	21.59	188.60	-	-	2.63	-	-	90.64
Caroline	733.32	20.69	17.32	187.86	47.55	58.23	248.30	-	9.97	6.47	-	-	136.92
Carroll	440.59	6.94	2.76	82.99	24.84	4.65	197.89	-	3.47	0.37	5.14	-	111.53
Cecil	709.55	27.43	3.55	190.71	54.33	33.64	217.27	15.14	0.07	11.21	20.78	2.27	133.16
Charles	563.44	6.03	22.95	87.87	164.47	24.67	176.83	-	-	1.56	0.00	-	79.07
Dorchester	1,170.75	-	35.72	402.75	61.34	108.01	298.77	31.95	-	15.70	3.22	-	213.30
Frederick	419.78	2.19	13.98	93.70	30.94	8.01	174.89	0.37	-	0.98	-	-	94.71
Garrett	843.17	11.47	40.12	269.40	6.53	33.02	291.90	0.16	30.86	-	-	-	159.71
Harford	507.54	13.32	13.69	105.50	15.10	8.03	196.77	12.69	-	2.45	-	-	139.99
Howard	385.16	1.84	4.08	79.88	112.30	10.44	131.21	-	-	-	-	-	45.41
Kent	1,131.78	0.89	39.56	310.85	165.33	101.18	287.63	0.23	-	19.45	7.28	-	199.38
Montgomery	519.88	1.24	10.17	176.05	16.06	15.49	168.04	2.86	-	2.82	-	-	127.16
Prince George's	639.29	52.90	23.54	206.10	22.69	55.60	145.07	8.25	0.76	3.80	0.17	-	120.40
Queen Anne's	488.09	7.05	26.51	100.11	40.76	32.91	182.97	-	0.37	10.45	-	0.04	86.92
St. Mary's	687.85	10.43	25.70	210.36	28.33	23.19	199.46	1.60	5.06	23.16	9.84	0.04	150.68
Somerset	1,619.94	3.57	65.17	637.74	86.20	147.34	271.84	17.88	0.99	21.38	0.59	-	367.24
Talbot	962.96	21.43	0.83	308.70	84.12	53.08	264.50	-	-	2.61	20.49	-	207.19
Washington	769.95	18.39	44.55	188.37	118.40	12.10	194.43	-	0.04	4.34	-	-	189.34
Wicomico	1,165.85	33.36	8.44	293.38	323.08	72.87	181.38	27.95	0.57	12.22	22.10	-	190.50
Worcester	924.64	3.44	10.94	309.34	73.68	45.79	267.09	-	3.99	40.38	0.90	12.39	156.71

*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: 2019-2020

Local Education Agency	Total Non-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	\$13,714.66	\$379.82	\$916.06	\$5,229.55	\$245.95	\$299.72	\$1,496.87	\$115.28	\$82.07	\$682.20	\$875.80	\$305.14	\$3,086.20
Allegany	13,140.98	271.85	822.53	4,950.29	328.69	191.25	1,620.87	70.49	92.06	675.33	944.13	198.10	2,975.38
Anne Arundel	13,075.58	428.53	838.26	5,144.29	471.89	217.54	1,241.96	112.75	1.94	670.89	943.47	258.57	2,745.49
Baltimore City	13,379.09	526.11	1,016.02	4,233.50	269.79	885.32	1,829.64	197.06	3.34	515.31	784.48	312.45	2,806.06
Baltimore	13,393.42	476.28	914.91	4,986.50	226.10	525.78	1,443.39	130.98	152.94	590.99	870.66	344.21	2,730.67
Calvert	13,584.57	378.18	729.52	5,309.69	169.05	154.66	1,466.34	142.80	104.45	920.69	991.87	195.54	3,021.78
Caroline	12,797.99	359.77	979.25	5,257.40	233.75	220.91	955.28	115.92	148.45	669.83	859.15	189.36	2,808.91
Carroll	13,058.74	203.32	955.30	4,977.45	320.11	66.11	1,288.83	71.43	156.31	864.38	885.29	252.89	3,017.30
Cecil	12,871.40	333.34	963.47	5,158.39	121.42	150.84	1,617.73	100.32	119.09	702.59	715.50	249.70	2,639.00
Charles	13,614.02	517.24	889.96	5,228.39	239.01	58.17	1,289.44	141.10	128.66	1,099.64	1,138.32	259.88	2,624.21
Dorchester	14,261.46	386.46	1,170.74	5,262.90	424.29	249.28	1,185.06	242.61	156.96	748.65	831.35	408.77	3,194.38
Frederick	12,365.52	265.72	840.31	5,171.26	258.22	45.00	1,110.57	48.78	8.68	446.99	840.53	297.12	3,032.34
Garrett	13,397.18	452.67	681.45	4,898.72	203.17	97.50	894.52	176.13	141.48	1,070.28	1,239.39	238.92	3,302.96
Harford	12,299.66	280.68	660.06	4,437.59	186.04	54.73	1,131.44	61.92	110.48	815.51	671.46	325.51	3,564.23
Howard	15,058.91	222.78	1,061.00	6,154.33	136.51	76.27	1,907.80	72.16	155.31	716.46	675.36	430.45	3,450.48
Kent	14,051.46	613.62	932.84	4,971.51	119.36	306.12	1,472.37	260.22	242.07	800.24	849.11	285.84	3,198.17
Montgomery	14,962.88	369.95	933.62	6,143.05	268.85	81.20	1,763.15	72.02	0.00	606.54	880.18	245.45	3,598.86
Prince George's	14,012.46	391.69	947.08	4,960.86	110.88	588.59	1,564.49	154.58	130.57	805.09	926.91	351.89	3,079.84
Queen Anne's	12,526.45	274.38	658.55	5,138.76	154.79	119.26	1,136.37	77.11	118.21	968.97	841.88	247.41	2,790.76
St. Mary's	12,492.28	215.88	962.38	4,712.96	334.64	67.74	1,085.23	98.25	148.40	950.51	984.80	251.03	2,680.46
Somerset	15,503.01	549.27	1,310.27	5,404.07	313.79	54.24	1,497.28	413.91	187.60	966.08	975.47	326.38	3,504.65
Talbot	11,841.94	265.00	849.26	4,844.30	135.91	151.59	1,045.66	71.56	14.77	465.16	826.63	310.48	2,861.63
Washington	12,489.74	300.58	782.24	4,866.72	324.38	111.66	899.28	90.38	150.33	434.44	993.28	455.97	3,080.46
Wicomico	13,016.77	336.48	913.27	5,151.16	306.33	107.92	1,196.06	221.03	137.68	545.76	914.42	295.97	2,890.66
Worcester	16,787.38	272.64	1,186.38	6,531.56	410.34	143.64	1,666.76	52.87	137.94	1,028.19	1,182.17	170.75	4,004.16

*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: 2017-2020

Local Education Agency	Total Supplies and Materials			Textbooks			Library Materials			Other Supplies and Materials		
	2017-2018	2018-2019	2019-2020	2017-2018	2018-2019	2019-2020	2017-2018	2018-2019	2019-2020	2017-2018	2018-2019	2019-2020
Total State	227.15	251	291	39.58	31.78	34.14	12.58	12.11	12.23	175.00	207.01	245.04
Allegany	261.44	328	521	236.41	18.65	70.83	11.46	17.26	16.46	236.41	291.91	433.83
Anne Arundel	419.50	425	490	290.93	78.53	92.58	110.09	22.43	26.56	290.93	323.87	370.65
Baltimore City	230.94	241	314	220.69	10.98	8.42	10.04	0.10	0.27	220.69	229.74	305.73
Baltimore	270.37	276	255	188.40	56.85	62.59	59.66	19.27	24.39	188.40	200.22	168.46
Calvert	180.77	183	198	122.97	28.28	20.08	44.62	14.27	15.02	122.97	140.22	162.77
Caroline	200.57	288	281	178.01	17.54	49.23	13.47	8.41	7.97	178.01	262.34	224.10
Carroll	336.50	312	345	268.75	36.34	44.44	46.85	20.29	19.52	268.75	255.10	280.99
Cecil	331.70	200	176	233.27	21.89	34.13	86.40	13.47	7.14	233.27	164.42	134.47
Charles	227.10	306	403	193.21	21.64	15.54	24.57	24.92	8.48	193.21	258.98	379.46
Dorchester	464.54	481	486	409.67	83.45	199.52	54.87	0.00	0.00	409.67	397.89	286.11
Frederick	230.74	273	289	152.28	65.31	66.65	57.71	27.81	28.87	152.28	180.26	193.64
Garrett	326.59	255	210	151.08	74.70	69.41	170.23	9.27	6.87	151.08	170.78	133.41
Harford	232.00	180	201	201.61	11.46	33.83	16.51	9.46	10.52	201.61	159.18	156.79
Howard	200.99	179	249	189.49	13.16	8.23	11.50	0.00	0.00	189.49	165.39	240.58
Kent	140.45	181	285	110.44	32.71	29.51	13.27	16.19	15.54	110.44	132.54	239.64
Montgomery	182.91	215	285	131.45	18.36	15.44	28.61	12.92	13.83	131.45	183.96	255.64
Prince George's	141.10	142	134	120.01	16.93	7.80	17.37	3.24	2.81	120.01	121.96	122.96
Queen Anne's	192.62	263	196	180.83	1.03	0.14	0.10	11.26	0.00	180.83	250.26	195.42
St. Mary's	511.33	281	363	257.58	14.22	35.27	230.97	10.97	8.92	257.58	256.20	318.78
Somerset	275.36	412	405	223.38	70.45	114.83	41.90	9.46	6.32	223.38	331.97	283.58
Talbot	165.36	195	220	121.47	65.22	48.87	40.71	0.20	0.65	121.47	129.79	170.52
Washington	344.26	356	443	319.58	20.69	16.54	14.25	12.60	0.00	319.58	322.96	426.24
Wicomico	267.35	366	629	206.70	44.22	43.00	46.55	12.50	11.00	206.70	309.56	575.41
Worcester	454.46	484	485	397.89	24.79	35.13	47.60	5.81	6.41	397.89	453.83	443.32

*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: 2019-2020

Local Education Agency	Adminis-tration	Mid-level Adminis-tration	Instruc-tion	Special Education	Student Personnel Services	Health Services	Pupil Transpor-tation	Operation of Plant	Maintenance of Plant	Fixed Charges	Community Services	Capital Outlay
Total State	2.77%	6.27%	40.95%	13.34%	0.81%	0.57%	4.83%	6.08%	2.16%	21.58%	0.14%	0.50%
Allegany	1.87	5.71	40.71	15.60	0.47	0.83	4.77	6.52	1.40	1.40	0.42	0.17
Anne Arundel	3.12	6.03	42.64	12.44	0.82	0.01	4.79	7.52	1.85	1.85	0.04	0.42
Baltimore City	4.14	6.94	39.73	15.11	1.41	0.10	3.38	5.01	1.99	1.99	-	2.60
Baltimore	3.63	6.23	40.87	14.28	0.91	1.06	4.39	6.30	2.50	2.50	0.02	0.28
Calvert	2.93	5.00	40.36	12.09	0.98	0.71	6.36	6.81	1.37	1.37	0.50	1.83
Caroline	2.63	6.99	44.87	9.53	0.80	1.10	5.32	6.01	1.38	1.38	0.52	0.51
Carroll	1.52	6.92	39.61	12.75	0.52	1.15	6.26	6.45	1.96	1.96	0.08	0.22
Cecil	2.79	6.93	41.33	14.56	0.83	0.86	5.15	5.33	1.91	1.91	0.13	0.32
Charles	3.58	6.22	39.58	10.87	0.96	0.88	7.52	8.25	2.13	2.13	0.45	1.14
Dorchester	2.46	7.67	42.72	9.43	1.74	1.00	4.99	5.60	2.64	2.64	0.02	0.08
Frederick	2.06	6.48	42.60	11.64	0.37	0.07	3.95	6.40	2.32	2.32	0.12	0.29
Garrett	3.19	4.96	38.28	8.45	1.21	1.20	7.33	8.81	1.81	1.81	0.44	0.61
Harford	2.24	5.09	36.72	12.35	0.56	0.84	6.17	5.24	2.58	2.58	0.13	0.17
Howard	1.42	6.72	41.47	14.64	0.45	0.98	4.52	4.27	2.77	2.77	0.61	0.12
Kent	4.08	6.23	39.59	11.27	1.67	1.55	5.62	5.49	1.90	1.90	0.30	0.54
Montgomery	2.35	5.93	42.13	13.93	0.47	0.00	4.44	5.66	1.64	1.64	0.10	-
Prince George's	2.93	6.34	39.65	14.21	1.07	0.86	5.32	6.10	2.55	2.55	0.11	-
Queen Anne's	2.16	5.21	42.48	10.76	0.59	0.90	7.45	6.42	1.89	1.89	0.27	-
St. Mary's	1.69	7.36	40.22	10.31	0.74	1.15	7.40	7.56	1.88	1.88	0.19	0.39
Somerset	3.13	8.14	38.55	10.18	2.45	1.08	5.64	5.57	1.85	1.85	0.45	1.00
Talbot	2.15	6.38	44.07	9.85	0.54	0.11	4.44	6.47	2.70	2.70	0.29	-
Washington	2.40	6.06	41.57	9.14	0.66	1.10	3.77	7.50	3.45	3.45	0.04	0.35
Wicomico	2.50	6.23	42.41	9.42	1.68	0.93	3.89	6.45	2.14	2.14	0.07	3.43
Worcester	1.55	6.71	42.44	10.85	0.30	0.80	6.00	6.79	1.03	1.03	0.03	0.18

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

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

Table 9

Percent Distribution of Day Current Expenses by Category*: Maryland Public Schools: 2019-2020

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	Student Health Services	Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges
Total State	2.82%	6.50%	37.75%	2.03%	2.38%	11.67%	0.84%	0.58%	4.77%	6.10%	2.12%	22.42%
Allegany	1.95	5.95	36.75	3.65	1.63	13.48	0.49	0.86	4.74	6.64	1.39	22.47
Anne Arundel	3.25	6.28	38.90	3.62	1.68	10.43	0.86	0.01	4.96	6.97	1.91	21.14
Baltimore City	4.12	7.35	32.02	2.12	7.41	13.79	1.49	0.02	3.49	5.30	2.11	20.77
Baltimore	3.74	6.53	36.87	1.82	3.95	11.70	0.95	1.12	4.23	6.20	2.45	20.46
Calvert	2.76	5.25	38.64	1.41	1.25	11.77	1.02	0.74	6.57	7.06	1.39	22.14
Caroline	2.81	7.36	40.24	2.08	2.06	8.89	0.86	1.17	5.00	6.35	1.40	21.77
Carroll	1.56	7.10	37.49	2.56	0.52	11.01	0.53	1.18	6.41	6.60	1.87	23.18
Cecil	2.66	7.12	39.39	1.29	1.36	13.51	0.85	0.88	5.26	5.42	1.86	20.41
Charles	3.69	6.44	37.50	2.85	0.58	10.34	1.00	0.91	7.77	8.03	1.83	19.07
Dorchester	2.50	7.82	36.71	3.15	2.32	9.62	1.78	1.02	4.95	5.41	2.65	22.08
Frederick	2.10	6.68	41.18	2.26	0.41	10.05	0.38	0.07	3.50	6.57	2.32	24.46
Garrett	3.26	5.07	36.29	1.47	0.92	8.33	1.24	1.21	7.52	8.70	1.68	24.32
Harford	2.30	5.26	35.47	1.57	0.49	10.37	0.58	0.86	6.39	5.24	2.54	28.92
Howard	1.45	6.90	40.37	1.61	0.56	13.20	0.47	1.01	4.64	4.37	2.79	22.64
Kent	4.05	6.40	34.79	1.88	2.68	11.59	1.72	1.59	5.40	5.64	1.88	22.38
Montgomery	2.40	6.10	40.81	1.84	0.62	12.47	0.48	0.00	3.94	5.68	1.59	24.07
Prince George's	3.03	6.62	35.27	0.91	4.40	11.67	1.11	0.90	5.52	6.33	2.40	21.84
Queen Anne's	2.16	5.26	40.25	1.50	1.17	10.14	0.59	0.91	7.53	6.47	1.90	22.11
St. Mary's	1.72	7.50	37.35	2.75	0.69	9.75	0.76	1.16	7.39	7.55	1.90	21.48
Somerset	3.23	8.03	35.28	2.34	1.18	10.33	2.52	1.10	5.77	5.70	1.91	22.61
Talbot	2.24	6.64	40.24	1.72	1.60	10.23	0.56	0.12	3.65	6.62	2.42	23.97
Washington	2.41	6.24	38.12	3.34	0.93	8.25	0.68	1.13	3.31	7.49	3.44	24.66
Wicomico	2.61	6.50	38.39	4.44	1.27	9.71	1.76	0.97	3.93	6.60	2.09	21.72
Worcester	1.56	6.76	38.62	2.73	1.07	10.92	0.30	0.80	6.03	6.68	1.03	23.49

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

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

Table 10

Current Expenses by Category*: Maryland Public Schools: 2019-2020

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	\$13,717,090,809	\$365,751,628	\$842,148,806	\$4,888,078,826	\$262,510,065	\$308,385,394	\$1,511,288,993	\$109,270,125	\$75,122,223	\$617,783,988	\$790,196,948	\$275,018,071	\$2,903,646,953	\$ 767,888,790
Allegany	123,208,987	2,263,027	6,927,659	42,753,454	4,251,593	1,898,771	15,679,140	575,133	1,002,027	5,515,128	7,724,887	1,621,015	26,138,738	6,858,416
Anne Arundel	1,207,099,628	37,123,452	71,775,630	444,801,475	41,369,577	19,198,647	119,275,984	9,784,464	163,803	56,747,384	79,688,757	21,839,983	241,700,733	63,629,739
Baltimore City	1,225,264,331	47,915,252	85,493,815	372,325,424	24,703,348	86,183,368	160,390,156	17,339,745	262,441	40,534,917	61,635,600	24,548,204	241,484,109	62,447,952
Baltimore	1,684,688,531	59,502,055	103,951,250	587,179,762	28,925,616	62,976,435	186,317,582	15,162,565	17,757,727	67,346,367	98,667,108	38,979,218	325,818,241	92,104,603
Calvert	236,334,937	6,152,651	11,689,395	85,997,490	3,132,671	2,790,429	26,200,751	2,260,767	1,653,592	14,617,876	15,703,082	3,095,809	49,275,151	13,765,273
Caroline	83,383,600	2,212,806	5,796,269	31,670,884	1,636,085	1,623,576	7,000,318	674,230	921,415	3,933,537	4,996,984	1,101,368	17,133,615	4,682,514
Carroll	360,054,289	5,296,332	24,132,104	127,464,370	8,688,576	1,782,390	37,448,096	1,799,274	4,024,685	21,781,744	22,428,442	6,369,937	78,810,286	20,028,052
Cecil	219,027,912	5,465,697	14,650,472	81,039,545	2,662,529	2,794,851	27,800,519	1,749,339	1,805,264	10,814,148	11,154,685	3,817,335	41,998,540	13,274,989
Charles	408,354,668	14,275,318	24,905,398	145,034,402	11,007,594	2,259,978	40,001,794	3,849,270	3,510,069	30,042,207	31,054,890	7,089,917	73,749,010	21,574,821
Dorchester	76,093,350	1,808,558	5,646,063	26,514,396	2,272,676	1,672,082	6,944,135	1,284,922	734,543	3,577,033	3,905,664	1,912,985	15,947,444	3,872,850
Frederick	586,728,467	11,605,338	37,006,196	228,068,154	12,526,113	2,296,486	55,683,956	2,129,103	376,019	19,405,157	36,410,294	12,870,539	135,457,759	32,893,353
Garrett	57,125,158	1,768,642	2,749,631	19,693,625	799,060	497,365	4,520,985	671,761	656,707	4,078,412	4,722,830	910,417	13,194,843	2,860,880
Harford	516,483,535	11,203,960	25,676,042	173,131,357	7,665,264	2,391,903	50,616,381	2,843,360	4,210,130	31,171,121	25,588,669	12,404,586	141,163,265	28,417,497
Howard	963,151,223	13,141,985	62,314,112	364,745,221	14,557,096	5,073,179	119,296,180	4,221,793	9,086,788	41,917,814	39,513,343	25,184,194	204,534,072	59,565,447
Kent	30,776,102	1,176,608	1,861,864	10,114,132	545,091	779,856	3,369,865	498,674	463,485	1,569,455	1,639,730	547,290	6,505,302	1,704,750
Montgomery	2,701,369,757	60,848,057	154,712,036	1,035,869,870	46,704,452	15,850,737	316,573,134	12,274,565	722	99,891,355	144,284,443	40,235,384	610,793,763	163,331,239
Prince George's	2,097,607,663	60,163,831	131,348,141	699,210,597	18,074,596	87,174,326	231,343,866	22,034,634	17,772,161	109,462,192	125,455,659	47,618,951	433,067,269	114,881,440
Queen Anne's	106,108,963	2,163,795	5,267,206	40,279,907	1,503,536	1,169,999	10,143,933	592,859	911,743	7,530,447	6,472,932	1,902,506	22,125,512	6,044,587
St. Mary's	246,329,209	3,997,740	17,454,728	86,971,358	6,411,939	1,606,354	22,694,180	1,763,965	2,710,810	17,200,157	17,570,531	4,435,154	50,012,702	13,499,592
Somerset	52,011,648	1,587,634	3,950,009	17,350,887	1,148,701	578,890	5,080,552	1,240,008	541,576	2,835,801	2,803,053	937,285	11,119,280	2,837,971
Talbot	62,733,849	1,326,836	3,937,836	23,870,000	1,019,237	948,093	6,068,992	331,497	68,421	2,166,837	3,924,051	1,438,200	14,215,527	3,418,321
Washington	321,102,018	7,318,551	18,970,293	115,986,001	10,159,386	2,839,563	25,094,400	2,073,709	3,450,301	10,067,542	22,790,153	10,461,963	75,023,801	16,866,357
Wicomico	226,604,853	5,586,382	13,922,010	82,237,508	9,507,012	2,730,735	20,805,627	3,760,777	2,088,268	8,428,113	14,145,855	4,470,544	46,539,690	12,382,332
Worcester	125,448,130	1,847,120	8,010,648	45,769,009	3,238,318	1,267,380	12,938,465	353,712	949,526	7,149,245	7,915,306	1,225,286	27,838,300	6,945,815

* Excludes Food Service, Community Services, Capital Outlay, Adult Education, equipment, and transfers.

** Excludes Adult Education, but includes State-paid Teachers' Pension/Retirement.

Table 11

Full-time Equivalent Average Number Belonging and Average Daily Attendance*
Maryland Public Schools: 2019-2020

Local Education Agency	Average Daily Membership	Average Daily Attendance
Total State	900,884	841,123
Allegany	8,159	7,564
Anne Arundel	84,463	79,246
Baltimore City	78,567	69,313
Baltimore	113,241	105,786
Calvert	15,832	14,965
Caroline	5,816	5,432
Carroll	25,188	23,823
Cecil	15,150	14,220
Charles	27,281	25,661
Dorchester	4,680	4,267
Frederick	43,318	41,076
Garrett	3,811	3,573
Harford	38,109	35,902
Howard	58,507	55,843
Kent	1,915	1,777
Montgomery	163,927	153,480
Prince George's	135,324	126,578
Queen Anne's	7,689	7,239
St. Mary's	17,665	16,535
Somerset	2,872	2,655
Talbot	4,632	4,324
Washington	22,944	21,528
Wicomico	15,105	14,063
Worcester	6,691	6,273

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

Table 12
Expenditures* for Calculating Cost per Pupil Belonging from Federal Funds: Maryland Public Schools: 2019-2020

Local Education Agency	Total 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	\$ 593,883,906	\$ 23,575,653	\$ 16,882,231	\$ 176,864,904	\$ 40,936,831	\$ 38,375,327	\$ 162,783,637	\$ 5,414,655	\$ 1,187,907	\$ 3,199,598	\$ 1,202,486	\$ 122,963	\$ 123,337,715
Allegany	9,139,502	45,158	217,057	2,366,390	1,569,938	338,440	2,455,209	-	250,943	5,400	22,201	4,789	1,863,977
Anne Arundel	39,061,155	928,396	973,462	10,297,105	1,511,952	824,726	14,375,461	261,103	-	81,649	-	-	9,807,300
Baltimore City	111,666,978	6,580,339	5,668,644	39,713,451	3,506,542	16,626,568	16,641,727	1,857,134	-	49,034	1,740	-	21,021,798
Baltimore	75,900,096	5,567,328	346,492	22,503,850	3,321,675	3,436,346	22,867,091	330,202	438,744	421,676	72,600	-	16,594,093
Calvert	7,501,593	165,412	139,856	1,935,670	456,276	341,820	2,985,912	-	-	41,646	-	-	1,435,000
Caroline	4,265,149	120,327	100,742	1,092,659	276,551	338,697	1,444,195	-	57,968	37,639	-	-	796,371
Carroll	11,097,764	174,911	69,617	2,090,431	625,647	117,161	4,984,453	-	87,417	9,367	129,432	-	2,809,328
Cecil	10,749,780	415,496	53,829	2,889,348	823,079	509,603	3,291,676	229,423	1,058	169,786	314,798	34,323	2,017,362
Charles	15,371,332	164,412	626,071	2,397,111	4,486,958	673,028	4,824,074	-	-	42,490	52	-	2,157,135
Dorchester	5,478,952	-	167,175	1,884,804	287,050	505,468	1,398,206	149,536	-	73,455	15,048	-	998,211
Frederick	18,184,151	94,716	605,671	4,059,091	1,340,383	346,980	7,576,016	16,089	-	42,462	-	-	4,102,743
Garrett	3,212,979	43,693	152,897	1,026,573	24,868	125,844	1,112,333	600	117,597	-	-	-	608,573
Harford	19,341,732	507,543	521,841	4,020,522	575,621	306,026	7,498,560	483,570	-	93,178	-	-	5,334,872
Howard	22,534,437	107,593	238,441	4,673,630	6,570,534	611,016	7,676,538	-	-	-	-	-	2,656,686
Kent	2,167,014	1,707	75,754	595,177	316,550	193,737	550,728	432	-	37,237	13,936	-	381,757
Montgomery	85,222,302	202,904	1,667,005	28,859,272	2,632,157	2,539,103	27,546,233	468,142	-	462,921	-	-	20,844,567
Prince George's	86,510,441	7,158,884	3,185,946	27,889,697	3,070,499	7,524,480	19,631,595	1,116,526	102,872	514,446	22,388	-	16,293,107
Queen Anne's	3,752,772	54,179	203,840	769,720	313,413	253,024	1,406,764	-	2,850	80,379	-	276	668,329
St. Mary's	12,150,962	184,226	454,048	3,716,016	500,412	409,671	3,523,434	28,338	89,353	409,122	173,826	696	2,661,819
Somerset	4,652,144	10,244	187,163	1,831,473	247,563	423,131	780,663	51,351	2,838	61,401	1,686	-	1,054,631
Talbot	4,460,681	99,288	3,857	1,429,989	389,686	245,901	1,225,229	-	-	12,103	94,893	-	959,734
Washington	17,665,974	421,890	1,022,200	4,321,930	2,716,567	277,574	4,460,966	-	973	99,469	-	-	4,344,405
Wicomico	17,609,682	503,961	127,439	4,431,358	4,879,975	1,100,597	2,739,599	422,210	8,625	184,606	333,867	-	2,877,443
Worcester	6,186,334	23,046	73,184	2,069,637	492,937	306,385	1,786,977	-	26,668	270,130	6,019	82,878	1,048,473

*Excludes Adult Education, Equipment, all Transfers but Federal Funds Indirect Cost Recovery.

Table 13
Expenditures for All Purposes*: Maryland Public Schools: 2019-2020

Local Education Agency	Expenditures From All Funds **	Total Current Expense Fund	Current Expense Fund							
			Administration	Mid-level Administration	Instruction	Special Education	Student Personnel Services	Health Services	Student Transportation	Operation of Plant
Total State	\$ 15,715,410,108	\$ 13,454,414,544	\$ 372,825,091	\$ 843,234,013	\$ 5,509,387,881	\$ 1,794,988,420	\$ 109,454,491	\$ 76,236,320	\$ 650,030,783	\$ 817,480,886
Allegany	128,448,854	121,371,996	2,268,866	6,927,659	49,416,103	18,936,142	575,133	1,002,027	5,783,854	7,911,985
Anne Arundel	1,437,623,232	1,190,195,208	37,138,060	71,777,402	507,520,542	148,011,810	9,784,464	163,803	57,016,082	89,524,603
Baltimore City	1,585,424,107	1,232,493,510	51,004,200	85,499,624	489,700,077	186,267,279	17,339,745	1,214,432	41,647,729	61,701,789
Baltimore	1,858,449,004	1,668,074,799	60,512,925	103,951,250	681,711,519	238,208,862	15,162,565	17,757,727	73,209,916	105,043,670
Calvert	254,058,715	233,736,649	6,836,896	11,693,022	94,328,408	28,260,693	2,282,105	1,656,802	14,857,801	15,907,847
Caroline	140,975,940	84,232,916	2,214,734	5,890,400	37,792,318	8,028,212	674,230	924,215	4,479,076	5,062,885
Carroll	372,274,741	349,143,240	5,296,332	24,159,968	138,289,357	44,517,758	1,799,274	4,024,685	21,850,729	22,528,839
Cecil	230,346,419	211,368,040	5,886,830	14,657,585	87,352,148	30,771,185	1,750,915	1,810,039	10,888,794	11,273,037
Charles	463,665,259	400,431,957	14,349,343	24,910,625	158,477,850	43,529,448	3,849,270	3,510,069	30,099,936	33,041,880
Dorchester	82,149,664	73,647,395	1,808,558	5,646,063	31,465,568	6,944,135	1,284,922	734,543	3,674,398	4,125,475
Frederick	677,770,508	571,448,018	11,771,862	37,021,126	243,463,664	66,532,584	2,129,103	376,019	22,575,768	36,557,197
Garrett	60,631,037	55,660,602	1,776,656	2,762,126	21,308,768	4,703,369	672,526	665,187	4,078,412	4,904,987
Harford	589,278,714	505,779,178	11,313,042	25,765,808	185,710,920	62,448,924	2,846,017	4,225,331	31,190,032	26,524,990
Howard	1,005,331,081	928,221,576	13,141,985	62,369,998	384,956,920	135,899,238	4,221,793	9,086,788	41,917,814	39,596,610
Kent	34,435,164	29,889,020	1,218,982	1,861,864	11,833,613	3,369,865	498,674	463,485	1,678,839	1,639,730
Montgomery	3,232,654,569	2,615,943,180	61,407,370	155,105,080	1,102,138,186	364,398,628	12,274,565	722	116,236,406	148,134,977
Prince George's	2,279,380,732	2,076,115,163	60,816,187	131,545,942	823,217,891	294,990,182	22,185,067	17,873,678	110,495,828	126,734,606
Queen Anne's	111,392,122	101,172,325	2,185,983	5,267,206	42,977,200	10,886,314	600,456	911,743	7,540,988	6,492,707
St. Mary's	261,938,750	237,060,095	3,997,740	17,454,728	95,352,828	24,431,266	1,763,965	2,732,485	17,554,000	17,918,744
Somerset	60,857,068	50,649,141	1,587,634	4,121,795	19,527,350	5,153,596	1,240,008	546,025	2,858,415	2,822,884
Talbot	91,757,977	61,788,510	1,326,836	3,939,287	27,230,826	6,086,255	331,497	68,421	2,744,595	4,000,517
Washington	356,369,784	313,177,068	7,530,567	18,970,293	130,182,825	28,609,628	2,073,709	3,450,301	11,791,850	23,503,265
Wicomico	246,890,207	223,468,436	5,586,382	13,922,010	94,780,897	21,056,913	3,760,777	2,088,268	8,694,391	14,424,095
Worcester	153,306,462	119,346,522	1,847,120	8,013,155	50,652,101	12,946,132	353,712	949,526	7,165,129	8,103,567

*Interfund transfers and transfers between Maryland local education agencies are not shown on this table.

**Excludes Debt Principal repayment and Student Activity Fund Expenditures.

Expenditures for All Purposes*: Maryland Public Schools: 2019-2020

Local Education Agency	Current Expense Fund (continued)										Student Activity Fund Memorandum Onl
	Maintenance of Plant	Fixed Charges	Community Services	Current Capital Outlay	Food Service Fund	School Construction Fund	Debt Service Fund				
							Interest	Principal	Other		
Total State	\$ 290,910,579	\$ 2,903,646,953	\$ 19,046,601	\$ 67,172,527	\$ 376,064,841	\$ 1,558,334,971	\$ 192,063,627	\$ 484,718,716	\$ 134,532,125	\$ 106,046,895	
Allegany	1,695,773	26,138,738	508,292	207,424	4,909,093	1,725,367	442,398	1,059,307	-	-	2,178,652
Anne Arundel	22,072,401	241,700,733	503,640	4,981,667	31,451,934	182,877,509	33,098,581	48,516,898	-	-	10,460,999
Baltimore City	24,550,993	241,484,109	-	32,083,534	48,199,523	300,633,915	4,097,159	13,789,298	-	-	2,614,705
Baltimore	41,710,272	325,818,241	331,895	4,655,954	43,672,151	129,179,981	17,522,073	44,065,000	-	-	8,226,489
Calvert	3,196,369	49,275,151	1,157,779	4,283,776	4,654,710	14,226,892	1,440,464	5,922,675	-	-	3,716,825
Caroline	1,160,772	17,133,615	438,855	433,606	3,552,447	52,626,952	563,625	7,931,238	-	-	741,433
Carroll	6,843,093	78,810,286	263,971	758,947	6,961,202	13,121,399	3,048,899	6,925,570	-	-	3,357,115
Cecil	4,032,850	41,998,540	266,206	679,910	6,432,689	10,147,719	2,397,971	5,886,669	-	-	1,592,600
Charles	8,548,872	73,749,010	1,818,552	4,547,102	12,728,170	45,877,772	4,627,361	11,133,388	-	-	4,840,337
Dorchester	1,945,060	15,947,444	14,965	56,263	3,076,673	5,425,596	-	-	-	-	888,453
Frederick	13,232,258	135,457,759	695,486	1,635,191	11,735,556	84,268,229	10,318,705	78,012,275	-	-	6,796,800
Garrett	1,009,085	13,194,843	246,036	338,607	2,978,183	1,992,253	-	-	-	-	842,492
Harford	13,069,332	141,163,265	667,577	853,941	16,862,633	55,278,633	11,358,270	23,344,857	-	-	4,037,877
Howard	25,735,443	204,534,072	5,675,594	1,085,322	16,576,761	42,254,446	18,278,298	28,049,897	-	-	9,734,530
Kent	567,016	6,505,302	89,328	162,322	1,269,984	3,276,160	-	-	-	-	170,483
Montgomery	42,851,980	610,793,763	2,601,503	-	59,315,895	371,724,756	51,138,613	101,186,937	134,532,125	-	25,599,991
Prince George's	52,893,911	433,067,269	2,294,603	-	67,412,400	109,998,046	25,855,123	85,441,093	-	-	8,920,562
Queen Anne's	1,908,782	22,125,512	275,433	-	2,255,994	6,072,548	1,891,255	5,132,022	-	-	1,066,319
St. Mary's	4,465,097	50,012,702	459,256	917,284	6,426,135	17,329,774	1,122,746	4,902,025	-	-	2,545,646
Somerset	937,285	11,119,280	228,848	506,021	2,033,113	8,174,814	-	-	-	-	402,535
Talbot	1,667,531	14,215,527	177,217	-	2,204,188	27,312,776	452,504	2,180,615	-	-	475,250
Washington	10,806,952	75,023,801	131,102	1,102,777	11,270,615	30,510,239	1,411,862	3,685,423	-	-	3,343,405
Wicomico	4,782,220	46,539,690	167,056	7,665,737	7,597,373	12,826,678	2,997,720	7,553,530	-	-	1,686,991
Worcester	1,227,232	27,838,300	33,406	217,142	2,487,422	31,472,518	-	-	-	-	1,806,406