



# Selected Financial Data Maryland Public Schools 2017 - 2018

## Part 3 – Analysis of Costs

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**INTRODUCTION**

Selected Financial Data is published annually in four parts by the Maryland State Department of Education. Part 1 provides information about resources, Part 2 provides expenditure information, Part 3 describes the expenditures in terms of an average cost per pupil, and Part 4 is a time series of selected facts from Parts 1-3. Information for these reports is derived from the Annual Financial Reports submitted by the 24 local education agencies (LEAs).

Equating expenditures to a per pupil basis provides a useful starting point for examining the relative cost of providing education services across districts. However, districts are not equal in size or population mix, and this measure alone cannot be used to draw conclusions about the local effort and support for education or operating efficiencies and deficiencies. Additionally, costs of goods and services vary throughout the state, and some LEAs receive the benefit of services paid for by other county agencies.

In computing per pupil costs, it is necessary to determine which costs will be included in the calculation and which student measure will be used. Since there are many variations of includable costs and pupil measures, figures published in this report may differ from those published by another state, the federal government, or even the local education agencies in Maryland. It has been the practice of this Department to include all operating expenditures except food services, community services, adult education, equipment and current capital outlay, and payments to other public school districts and nonpublic schools.

The student measure has been the equated average daily membership (ADM), also called the average number belonging (ANB). This figure represents the average number of students enrolled in the district over the school year. This report also includes a table showing the per pupil costs expressed in terms of the average daily attendance (ADA), or the average number of students who are in attendance each day, as this measure is most frequently used by the federal government in comparing costs between districts.

**Highlights**

- The Current Expense Fund expenditures per pupil belonging at the state level increased 1.61% from \$14,255 in 2016-2017 to \$14,484 in 2017-2018. The Average Daily Membership (ADM) at the state level decreased by .80% from 877,267 to 884,320.
- The Current Expense Fund expenditures per pupil belonging vary between Maryland LEAs from a high of \$17,813.87 in Worcester County to a low of \$12,682.33 in Frederick 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.

**Selected Financial Data  
Maryland Public Schools  
2017-2018**

**Part 3 - Analysis of Costs**

**Table of Contents**

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

Table 1

Cost per Public Elementary and Secondary Pupil Belonging\* for Current Expenses, Capital Outlay, and Debt Service  
Maryland Public Schools: 2017-2018

Local Education Agency	Grand Total	Current Expense Fund			State Share of Teachers' Retirement	Capital Outlay and Debt Service**
		Total	Regular Programs	Transportation		
Total State	\$15,580.19	\$14,484.38	\$12,966.23	\$687.61	\$ 830.53	\$1,095.82
Allegany	13,976.03	13,771.41	12,250.93	685.27	835.21	204.61
Anne Arundel	14,650.55	13,647.50	12,200.31	692.09	755.10	1,003.04
Baltimore City	15,907.30	15,375.76	13,962.48	593.16	820.12	531.54
Baltimore	14,387.77	13,880.11	12,562.26	553.49	764.35	507.66
Calvert	14,609.98	14,061.62	12,305.56	920.30	835.76	548.36
Caroline	13,600.00	13,267.60	11,828.17	690.02	749.40	332.40
Carroll	14,227.44	13,753.43	12,138.17	861.38	753.87	474.01
Cecil	14,243.69	13,641.14	12,086.02	710.90	844.23	602.55
Charles	14,475.61	13,856.65	12,032.71	1,033.12	790.82	618.96
Dorchester	14,711.50	14,699.77	13,133.25	777.93	788.59	11.73
Frederick	13,671.06	12,682.33	11,493.19	448.02	741.13	988.73
Garrett	14,992.78	14,948.83	12,884.63	1,183.87	880.33	43.95
Harford	13,882.66	13,004.64	11,436.89	857.54	710.22	878.02
Howard	16,178.98	15,448.58	13,782.53	691.11	974.94	730.40
Kent	14,996.53	14,813.69	13,007.09	978.84	827.77	182.83
Montgomery	18,940.88	15,829.45	14,238.45	628.59	962.42	3,111.43
Prince George's	15,533.91	14,850.16	13,233.73	780.54	835.89	683.75
Queen Anne's	13,118.03	13,118.03	11,417.16	926.93	773.94	-
St. Mary's	13,267.53	12,906.59	11,259.80	926.67	720.12	360.94
Somerset	16,586.15	16,562.53	14,616.45	1,058.18	887.90	23.62
Talbot	13,453.05	12,731.17	11,487.62	508.96	734.60	721.87
Washington	13,494.66	13,219.86	12,022.76	468.32	728.78	274.79
Wicomico	15,089.38	13,843.11	12,434.71	603.75	804.65	1,246.27
Worcester	17,858.72	17,813.87	15,739.80	1,052.64	1,021.43	44.85

\*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: 2017-2018

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	\$14,484.38		\$13,653.84		\$13,796.76		\$12,966.23	
Allegany	13,771.41	14	12,936.20	15	13,086.14	13	12,250.93	13
Anne Arundel	13,647.50	16	12,892.40	16	12,955.41	14	12,200.31	14
Baltimore City	15,375.76	5	14,555.64	4	14,782.60	4	13,962.48	4
Baltimore	13,880.11	11	13,115.76	11	13,326.61	10	12,562.26	10
Calvert	14,061.62	10	13,225.86	10	13,141.32	12	12,305.56	12
Caroline	13,267.60	18	12,518.20	18	12,577.57	19	11,828.17	19
Carroll	13,753.43	15	12,999.55	14	12,892.05	16	12,138.17	15
Cecil	13,641.14	17	12,796.91	17	12,930.25	15	12,086.02	16
Charles	13,856.65	12	13,065.83	12	12,823.53	17	12,032.71	17
Dorchester	14,699.77	9	13,911.18	9	13,921.84	7	13,133.25	7
Frederick	12,682.33	24	11,941.21	24	12,234.32	20	11,493.19	20
Garrett	14,948.83	6	14,068.51	6	13,764.96	9	12,884.63	9
Harford	13,004.64	21	12,294.43	21	12,147.11	23	11,436.89	22
Howard	15,448.58	4	14,473.64	5	14,757.47	5	13,782.53	5
Kent	14,813.69	8	13,985.92	8	13,834.86	8	13,007.09	8
Montgomery	15,829.45	3	14,867.04	3	15,200.86	3	14,238.45	3
Prince George's	14,850.16	7	14,014.27	7	14,069.62	6	13,233.73	6
Queen Anne's	13,118.03	20	12,344.09	20	12,191.09	22	11,417.16	23
St. Mary's	12,906.59	22	12,186.47	22	11,979.92	24	11,259.80	24
Somerset	16,562.53	2	15,674.63	2	15,504.35	2	14,616.45	2
Talbot	12,731.17	23	11,996.57	23	12,222.22	21	11,487.62	21
Washington	13,219.86	19	12,491.08	19	12,751.54	18	12,022.76	18
Wicomico	13,843.11	13	13,038.46	13	13,239.36	11	12,434.71	11
Worcester	17,813.87	1	16,792.44	1	16,761.23	1	15,739.80	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: 2017-2018

Local Education Agency	Total Cost per Pupil		Adminis-tration		Mid-level Adminis-tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs		Special Education		Student Personnel Services		Health Services		Student Transpor-tation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 13,653.84		\$ 388.30		\$ 895.70		\$ 5,139.74		\$ 230.65		\$ 317.84		\$ 1,572.01		\$ 108.39		\$ 78.52		\$ 687.61		\$ 851.07		\$ 296.06		\$ 3,087.95	
Allegany	12,936.20	15	267.84	18	817.13	16	4,862.19	16	269.83	10	180.82	11	1,659.38	6	68.47	19	122.42	13	685.27	17	859.27	13	191.22	22	2,952.36	13
Anne Arundel	12,892.40	16	392.12	7	811.26	17	4,806.96	17	467.22	1	208.52	9	1,320.43	14	100.19	11	0.00	23	692.09	14	842.48	15	238.90	18	3,012.24	10
Baltimore City	14,555.64	4	721.72	1	961.82	5	4,400.10	24	192.09	17	1,130.19	1	2,044.16	1	202.02	3	0.13	21	593.16	20	789.83	18	344.49	4	3,175.91	5
Baltimore	13,115.76	11	488.28	4	891.33	12	4,766.90	20	253.77	11	498.05	3	1,441.17	11	116.45	9	146.10	5	553.49	21	846.48	14	321.05	8	2,792.67	20
Calvert	13,225.86	10	376.49	8	704.86	23	5,155.82	7	201.86	15	94.40	17	1,583.45	8	103.90	10	96.95	19	920.30	8	962.78	4	192.35	21	2,832.68	18
Caroline	12,518.20	18	330.47	13	913.53	9	4,964.27	11	177.43	18	461.40	4	1,033.46	24	94.19	13	125.91	12	690.02	16	751.04	21	146.83	24	2,829.64	19
Carroll	12,999.55	14	207.50	23	913.15	10	4,804.48	18	312.06	7	65.46	21	1,412.94	12	64.66	20	143.50	8	861.38	9	904.12	9	247.47	16	3,062.82	7
Cecil	12,796.91	17	355.27	12	939.26	6	4,866.83	15	314.10	6	213.11	7	1,684.44	5	99.62	12	110.68	15	710.90	13	731.24	22	313.85	9	2,457.62	24
Charles	13,065.83	12	359.15	11	876.40	13	4,926.24	13	224.26	13	80.13	19	1,340.07	13	128.02	8	113.59	14	1,033.12	4	989.75	3	262.59	15	2,732.50	22
Dorchester	13,911.18	9	360.83	10	1,198.54	2	5,246.37	6	407.24	5	321.40	6	1,145.89	21	165.71	5	128.36	11	777.93	12	876.10	12	385.40	3	2,897.40	14
Frederick	11,941.21	24	246.81	21	804.76	19	4,899.38	14	220.66	14	56.17	23	1,165.98	19	76.07	15	4.81	20	448.02	24	783.63	19	277.56	14	2,957.35	12
Garrett	14,068.51	6	461.14	5	747.75	21	5,253.62	5	141.85	23	134.75	13	1,172.95	18	203.83	2	173.71	3	1,183.87	1	1,141.20	2	301.27	11	3,152.56	6
Harford	12,294.43	21	294.37	16	717.34	22	4,476.55	23	195.14	16	57.03	22	1,252.45	16	46.95	24	101.38	17	857.54	10	710.08	23	342.45	6	3,243.16	4
Howard	14,473.64	5	235.83	22	1,108.11	4	6,172.99	2	142.03	22	40.60	24	1,897.26	2	61.75	21	144.79	7	691.11	15	671.86	24	422.45	1	2,884.86	15
Kent	13,985.92	8	573.30	2	864.62	15	4,945.47	12	152.68	21	323.64	5	1,579.30	9	155.21	6	178.49	1	978.84	5	929.86	6	304.62	10	2,999.90	11
Montgomery	14,867.04	3	324.20	14	914.04	8	6,127.41	3	154.64	20	69.93	20	1,809.93	4	73.12	16	0.01	22	628.59	18	876.20	11	233.06	19	3,655.91	2
Prince George's	14,014.27	7	425.62	6	908.08	11	4,981.61	10	132.17	24	572.86	2	1,655.43	7	144.12	7	135.14	9	780.54	11	929.29	7	334.25	7	3,015.16	9
Queen Anne's	12,344.09	20	273.47	17	635.02	24	5,091.53	9	173.98	19	100.04	16	1,195.54	17	59.43	22	101.80	16	926.93	6	798.27	17	239.83	17	2,748.25	21
St. Mary's	12,186.47	22	194.27	24	923.01	7	4,537.68	22	414.66	4	91.61	18	1,148.89	20	69.85	18	133.45	10	926.67	7	822.13	16	219.52	20	2,704.72	23
Somerset	15,674.63	2	549.56	3	1,283.86	1	5,473.92	4	306.38	8	157.53	12	1,542.95	10	497.68	1	155.51	4	1,058.18	2	884.02	10	343.93	5	3,421.11	3
Talbot	11,996.57	23	255.15	19	808.61	18	4,790.51	19	292.19	9	213.04	8	1,117.06	22	80.96	14	0.00	23	508.96	22	765.43	20	280.30	13	2,884.36	16
Washington	12,491.08	19	297.03	15	802.16	20	4,713.45	21	444.30	3	121.13	15	1,048.51	23	71.83	17	173.86	2	468.32	23	917.78	8	409.72	2	3,022.99	8
Wicomico	13,038.46	13	369.47	9	873.58	14	5,104.35	8	246.79	12	132.44	14	1,312.05	15	196.58	4	101.27	18	603.75	19	959.40	5	280.66	12	2,858.13	17
Worcester	16,792.44	1	252.60	20	1,108.22	3	6,651.72	1	453.64	2	201.37	10	1,843.31	3	52.41	23	144.93	6	1,052.64	3	1,205.97	1	167.86	23	3,657.76	1

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

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



Table 4

Cost per Pupil Attending\* by Category: Maryland Public Schools: 2017-2018

Local Education Agency	Total Cost per Pupil		Adminis-tration		Mid-level Adminis-tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs		Special Education		Student Personnel Services		Health Services		Student Transpor-tation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 13,775.27		\$ 417.12		\$ 962.20		\$ 5,521.29		\$ 247.77		\$ 341.44		\$ 1,688.71		\$ 116.43		\$ 84.35		\$ 738.66		\$ 914.25		\$ 318.04		\$ 2,425.00	
Allegany	12,955.74	13	286.76	18	874.85	16	5,205.63	15	288.89	10	193.59	11	1,776.59	7	73.31	19	131.07	13	733.68	16	919.96	13	204.73	21	2,266.69	14
Anne Arundel	12,934.02	15	417.85	7	864.52	17	5,122.50	17	497.89	1	222.20	9	1,407.11	15	106.76	12	0.00	23	737.52	15	897.78	16	254.58	18	2,405.31	8
Baltimore City	15,732.09	3	826.63	1	1,101.63	5	5,039.69	21	220.01	15	1,294.48	1	2,341.30	1	231.38	2	0.15	21	679.39	18	904.63	15	394.56	4	2,698.22	4
Baltimore	13,276.72	9	524.86	4	958.11	12	5,124.02	16	272.78	11	535.36	3	1,549.14	11	125.18	9	157.04	5	594.96	21	909.90	14	345.10	8	2,180.27	17
Calvert	13,102.04	11	398.13	9	745.36	22	5,452.08	7	213.46	16	99.82	17	1,674.44	9	109.87	10	102.52	19	973.18	8	1,018.10	5	203.41	22	2,111.66	20
Caroline	12,600.55	18	353.82	13	978.10	9	5,315.12	11	189.97	18	494.00	4	1,106.50	24	100.85	13	134.81	12	738.79	14	804.12	21	157.20	24	2,227.26	15
Carroll	12,886.81	16	218.37	23	960.96	11	5,056.02	19	328.40	8	68.89	21	1,486.91	12	68.05	20	151.02	8	906.48	9	951.45	11	260.43	16	2,429.84	7
Cecil	12,945.81	14	384.79	11	1,017.30	6	5,271.21	12	340.20	6	230.82	7	1,824.39	5	107.90	11	119.87	15	769.96	13	791.99	22	339.92	9	1,747.44	24
Charles	12,975.74	12	379.65	12	926.43	15	5,207.46	14	237.07	13	84.70	19	1,416.57	13	135.33	8	120.08	14	1,092.10	4	1,046.25	3	277.58	15	2,052.52	22
Dorchester	14,253.11	5	391.92	10	1,301.80	2	5,698.35	5	442.33	5	349.09	5	1,244.61	19	179.99	5	139.41	11	844.95	11	951.58	10	418.61	3	2,290.49	12
Frederick	11,978.24	24	263.96	21	860.67	19	5,239.78	13	235.99	14	60.07	22	1,246.99	18	81.36	15	5.15	20	479.15	24	838.08	19	296.85	13	2,370.20	9
Garrett	12,652.89	17	442.42	6	717.40	23	5,040.38	20	136.09	24	129.28	14	1,125.34	22	195.56	4	166.66	4	1,135.82	2	1,094.88	2	289.05	14	2,180.01	18
Harford	12,186.78	22	309.68	16	754.65	21	4,709.41	24	205.29	17	59.99	23	1,317.59	16	49.39	24	106.66	18	902.14	10	747.01	23	360.26	7	2,664.70	5
Howard	14,188.11	7	247.87	22	1,164.70	4	6,488.26	3	149.28	22	42.67	24	1,994.16	2	64.91	21	152.18	7	726.41	17	706.17	24	444.03	1	2,007.47	23
Kent	14,152.10	8	616.60	2	929.94	14	5,319.04	10	164.21	21	348.09	6	1,698.59	8	166.93	6	191.97	1	1,052.78	5	1,000.10	7	327.63	10	2,336.21	11
Montgomery	14,852.96	4	346.31	14	976.38	10	6,545.32	2	165.19	20	74.70	20	1,933.37	4	78.10	16	0.01	22	671.46	19	935.96	12	248.96	19	2,877.20	1
Prince George's	14,225.64	6	459.44	5	980.25	8	5,377.49	9	142.67	23	618.38	2	1,786.99	6	155.57	7	145.88	9	842.56	12	1,003.14	6	360.82	6	2,352.45	10
Queen Anne's	12,287.71	20	290.43	17	674.40	24	5,407.29	8	184.77	19	106.25	16	1,269.68	17	63.11	22	108.12	17	984.42	7	847.78	18	254.71	17	2,096.75	21
St. Mary's	12,245.26	21	207.47	24	985.71	7	4,845.93	23	442.83	4	97.84	18	1,226.93	20	74.60	18	142.52	10	989.62	6	877.98	17	234.43	20	2,119.41	19
Somerset	16,012.29	2	595.11	3	1,390.27	1	5,927.61	4	331.77	7	170.58	12	1,670.83	10	538.93	1	168.40	3	1,145.88	1	957.29	9	372.43	5	2,743.18	3
Talbot	11,989.72	23	271.64	19	860.87	18	5,100.07	18	311.08	9	226.81	8	1,189.24	21	86.19	14	0.00	23	541.84	22	814.89	20	298.42	12	2,288.67	13
Washington	12,513.83	19	316.00	15	853.41	20	5,014.61	22	472.69	3	128.87	15	1,115.50	23	76.42	17	184.97	2	498.24	23	976.42	8	435.90	2	2,440.79	6
Wicomico	13,208.35	10	398.90	8	943.17	13	5,510.96	6	266.45	12	142.99	13	1,416.57	14	212.24	3	109.34	16	651.85	20	1,035.83	4	303.01	11	2,217.06	16
Worcester	16,911.86	1	270.87	20	1,188.39	3	7,132.90	1	486.45	2	215.93	10	1,976.66	3	56.20	23	155.42	6	1,128.78	3	1,293.21	1	180.01	23	2,827.03	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 5

Cost per Pupil Belonging\* from Federal Funds: Maryland Public Schools: 2017-2018

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	602.79	16.38	17.75	173.91	23.37	40.48	186.81	7.36	2.35	4.33	0.15	0.00	129.89
Allegany	911.43	1.14	32.39	236.99	23.38	18.00	357.84	-	34.35	2.53	-	-	204.81
Anne Arundel	446.46	11.27	7.97	114.64	12.81	6.69	167.34	3.12	-	2.20	-	-	120.41
Baltimore City	1,237.24	51.25	73.72	416.05	74.05	204.30	156.64	25.71	-	0.89	-	-	234.62
Baltimore	629.07	40.52	2.21	155.85	26.58	16.95	222.56	17.40	5.63	3.59	0.58	-	137.21
Calvert	482.30	11.01	4.45	101.23	13.50	19.83	213.38	-	7.91	1.98	-	-	109.01
Caroline	829.25	14.22	17.39	215.74	22.90	86.92	268.46	-	2.72	18.67	-	-	182.22
Carroll	429.92	6.45	5.68	89.03	14.26	3.53	194.00	0.08	0.20	1.18	0.00	-	115.51
Cecil	581.88	13.92	0.95	137.67	26.51	11.28	267.84	0.13	0.01	7.86	-	-	115.71
Charles	408.92	6.71	17.34	114.94	28.32	18.12	133.75	-	-	5.03	-	-	84.72
Dorchester	1,219.46	-	28.53	383.59	92.82	94.76	367.55	26.07	-	16.35	1.81	-	207.98
Frederick	393.44	1.80	7.05	92.83	16.68	13.30	170.23	6.67	-	1.25	0.35	-	83.27
Garrett	790.68	26.72	15.47	243.18	9.30	14.62	298.58	-	26.29	0.52	0.08	-	155.93
Harford	551.81	15.82	14.12	114.93	13.67	11.96	238.33	-	-	2.78	0.01	-	140.20
Howard	290.26	3.86	9.86	71.13	9.45	10.07	134.67	0.48	-	-	-	-	50.73
Kent	825.63	2.31	33.04	227.64	51.88	34.39	368.46	-	-	9.25	-	-	98.67
Montgomery	477.03	1.20	8.97	151.69	7.92	7.79	171.39	2.83	-	2.20	-	-	123.04
Prince George's	609.95	14.93	21.86	189.67	21.85	69.27	173.55	2.96	5.83	5.34	0.08	-	104.61
Queen Anne's	512.08	9.19	6.68	162.97	22.89	38.41	176.78	-	0.36	12.00	0.42	-	82.37
St. Mary's	636.40	12.51	24.28	189.85	30.70	32.05	192.24	2.15	3.84	23.80	1.16	0.06	123.76
Somerset	1,530.85	4.67	24.63	523.54	53.61	61.05	263.24	225.63	1.34	25.72	0.84	-	346.58
Talbot	830.39	9.69	27.10	162.23	20.88	100.90	337.47	-	-	5.19	-	-	166.92
Washington	663.46	10.82	47.16	198.51	12.74	7.46	186.72	-	0.04	12.26	-	-	187.73
Wicomico	833.73	25.49	8.60	262.43	41.31	53.70	205.54	20.29	0.58	13.28	0.14	-	202.37
Worcester	989.06	4.80	10.80	302.00	58.52	70.38	314.90	-	11.38	51.28	0.83	-	164.18

\*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: 2017-2018

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	\$13,051.06	\$371.92	\$877.95	\$4,965.83	\$207.28	\$277.37	\$1,385.20	\$101.02	\$76.17	\$683.28	\$850.92	\$296.06	\$2,958.06
Allegany	12,024.77	266.70	784.74	4,625.20	246.45	162.82	1,301.54	68.47	88.07	682.74	859.27	191.22	2,747.55
Anne Arundel	12,445.94	380.85	803.29	4,692.32	454.40	201.82	1,153.09	97.07	-	689.89	842.48	238.90	2,891.83
Baltimore City	13,318.41	670.47	888.10	3,984.06	118.04	925.89	1,887.52	176.31	0.13	592.27	789.83	344.49	2,941.29
Baltimore	12,486.68	447.76	889.12	4,611.06	227.20	481.10	1,218.61	99.06	140.47	549.90	845.90	321.05	2,655.45
Calvert	12,743.56	365.48	700.42	5,054.59	188.35	74.57	1,370.07	103.90	89.04	918.33	962.78	192.35	2,723.67
Caroline	11,688.95	316.25	896.14	4,748.54	154.53	374.47	765.00	94.19	123.19	671.36	751.04	146.83	2,647.42
Carroll	12,569.64	201.05	907.47	4,715.45	297.80	61.93	1,218.94	64.59	143.30	860.20	904.11	247.47	2,947.32
Cecil	12,215.03	341.35	938.31	4,729.16	287.59	201.83	1,416.60	99.49	110.67	703.03	731.24	313.85	2,341.91
Charles	12,656.91	352.44	859.06	4,811.31	195.94	62.00	1,206.32	128.02	113.59	1,028.09	989.75	262.59	2,647.78
Dorchester	12,691.73	360.83	1,170.01	4,862.78	314.42	226.64	778.35	139.64	128.36	761.58	874.29	385.40	2,689.42
Frederick	11,547.77	245.01	797.71	4,806.55	203.99	42.87	995.74	69.40	4.81	446.77	783.28	277.56	2,874.08
Garrett	13,277.82	434.42	732.28	5,010.44	132.55	120.13	874.37	203.83	147.42	1,183.35	1,141.12	301.27	2,996.63
Harford	11,742.62	278.55	703.22	4,361.63	181.47	45.07	1,014.12	46.95	101.38	854.75	710.07	342.45	3,102.95
Howard	14,183.38	231.97	1,098.25	6,101.86	132.57	30.53	1,762.59	61.27	144.79	691.11	671.86	422.45	2,834.13
Kent	13,160.30	570.99	831.58	4,717.83	100.80	289.25	1,210.84	155.21	178.49	969.58	929.86	304.62	2,901.24
Montgomery	14,390.01	322.99	905.07	5,975.72	146.73	62.14	1,638.54	70.29	0.01	626.39	876.20	233.06	3,532.87
Prince George's	13,404.31	410.69	886.22	4,791.94	110.32	503.59	1,481.88	141.16	129.31	775.20	929.20	334.25	2,910.54
Queen Anne's	11,832.01	264.28	628.34	4,928.56	151.09	61.63	1,018.76	59.43	101.45	914.93	797.85	239.83	2,665.87
St. Mary's	11,550.07	181.76	898.73	4,347.83	383.96	59.56	956.65	67.71	129.61	902.87	820.97	219.46	2,580.97
Somerset	14,143.78	544.89	1,259.22	4,950.39	252.77	96.48	1,279.71	272.06	154.17	1,032.46	883.18	343.93	3,074.53
Talbot	11,166.18	245.46	781.51	4,628.28	271.31	112.14	779.59	80.96	-	503.76	765.43	280.30	2,717.44
Washington	11,827.62	286.20	755.00	4,514.95	431.55	113.67	861.79	71.83	173.82	456.06	917.78	409.72	2,835.26
Wicomico	12,204.74	343.98	864.98	4,841.92	205.48	78.74	1,106.51	176.29	100.69	590.47	959.26	280.66	2,655.75
Worcester	15,803.38	247.80	1,097.42	6,349.73	395.12	130.99	1,528.42	52.41	133.56	1,001.35	1,205.14	167.86	3,493.58

\*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: 2015-2018

Local Education Agency	Total Supplies and Materials			Textbooks			Library Materials		
	2015-2016	2016-2017	2017-2018	2015-2016	2016-2017	2017-2018	2015-2016	2016-2017	2017-2018
Total State	\$259.27	218.78	227.15	\$40.91	\$44.19	\$39.58	\$12.61	\$13.07	\$12.58
Allegany	255.31	235.94	261.44	12.23	9.47	236.41	12.67	13.08	11.46
Anne Arundel	424.22	393.59	419.50	127.34	174.16	290.93	14.16	17.56	110.09
Baltimore City	245.86	153.33	230.94	15.29	9.55	220.69	0.15	0.28	10.04
Baltimore	299.24	260.78	270.37	60.25	73.57	188.40	28.78	24.83	59.66
Calvert	171.51	152.08	180.77	18.49	30.18	122.97	12.53	11.56	44.62
Caroline	218.36	201.27	200.57	23.99	16.47	178.01	8.40	9.41	13.47
Carroll	330.17	289.05	336.50	56.74	50.71	268.75	19.97	19.65	46.85
Cecil	318.52	198.20	331.70	7.33	7.40	233.27	10.37	9.92	86.40
Charles	337.62	225.71	227.10	24.12	20.80	193.21	8.29	8.87	24.57
Dorchester	638.65	482.38	464.54	77.81	50.67	409.67	0.85	50.05	54.87
Frederick	280.05	209.33	230.74	73.75	48.71	152.28	22.52	21.33	57.71
Garrett	337.85	341.61	326.59	84.70	121.22	151.08	6.43	5.85	170.23
Harford	232.75	203.54	232.00	20.08	20.80	201.61	19.95	12.35	16.51
Howard	311.54	242.49	200.99	51.66	36.21	189.49	12.36	14.14	11.50
Kent	255.81	165.93	140.45	84.29	42.27	110.44	0.00	15.16	13.27
Montgomery	166.77	136.82	182.91	22.24	22.10	131.45	12.62	14.58	28.61
Prince George's	152.24	138.91	141.10	18.19	15.79	120.01	4.31	3.46	17.37
Queen Anne's	223.91	188.28	192.62	0.00	0.15	180.83	11.00	11.02	0.10
St. Mary's	230.15	325.24	511.33	28.45	28.00	257.58	12.60	31.94	230.97
Somerset	298.49	409.47	275.36	34.46	123.41	223.38	9.16	9.66	41.90
Talbot	196.02	158.36	165.36	44.57	5.83	121.47	4.04	0.68	40.71
Washington	348.72	387.26	344.26	8.97	20.35	319.58	0.03	0.00	14.25
Wicomico	296.05	239.80	267.35	43.89	43.01	206.70	13.83	13.25	46.55
Worcester	541.56	420.20	454.46	20.14	34.29	397.89	6.52	6.34	47.60

\*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: 2017-2018

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	2.81%	6.34%	40.52%	13.22%	0.77%	0.56%	5.09%	6.06%	2.18%	21.80%	0.18%	0.48%
Allegany	1.96	5.95	40.04	15.56	0.50	0.89	5.15	6.43	1.45	21.48	0.41	0.18
Anne Arundel	3.00	6.08	41.70	12.07	0.75	-	5.19	6.35	1.86	22.57	0.04	0.39
Baltimore City	4.99	6.25	37.69	15.66	1.31	0.03	3.86	5.15	2.26	20.65	-	2.15
Baltimore	3.63	6.51	40.47	13.61	0.85	1.07	4.52	6.19	2.44	20.41	0.03	0.26
Calvert	3.31	5.10	40.62	12.33	0.76	0.70	6.66	7.04	1.48	20.47	0.54	1.00
Caroline	2.50	6.93	43.60	9.43	0.71	0.96	5.48	5.70	1.17	21.43	1.78	0.31
Carroll	1.55	6.83	38.88	12.58	0.48	1.07	6.44	6.82	2.15	22.90	0.08	0.21
Cecil	2.85	7.15	41.61	13.84	0.76	0.85	5.44	5.61	2.48	18.68	0.16	0.57
Charles	2.71	6.44	38.69	10.75	0.94	0.83	7.58	7.40	2.27	20.07	0.55	1.78
Dorchester	2.54	8.45	42.23	9.39	1.17	0.91	5.78	6.18	2.83	20.43	-	0.08
Frederick	2.03	6.53	42.06	11.34	0.62	0.04	4.17	6.39	2.32	24.01	0.15	0.33
Garrett	3.19	5.16	38.88	8.55	1.41	1.20	8.28	8.15	2.32	21.76	0.76	0.35
Harford	2.35	5.65	37.57	12.39	0.37	0.80	6.69	5.66	2.76	25.49	0.11	0.17
Howard	1.58	7.41	43.09	14.37	0.41	0.97	4.62	4.50	2.85	19.28	0.82	0.10
Kent	3.93	5.92	38.25	12.31	1.06	1.22	6.75	6.35	2.14	20.48	0.29	1.30
Montgomery	2.16	6.00	41.62	13.66	0.48	0.00	4.73	5.78	1.57	23.88	0.11	-
Prince George's	2.93	6.25	39.46	14.32	1.01	0.93	5.39	6.39	2.47	20.69	0.16	0.01
Queen Anne's	2.21	5.11	43.34	10.12	0.48	0.82	7.46	6.43	1.93	22.11	-	-
St. Mary's	1.57	7.45	40.83	10.00	0.56	1.08	7.53	6.89	1.77	21.83	0.16	0.34
Somerset	3.44	8.90	37.73	9.82	3.12	0.98	6.64	5.64	2.16	21.43	-	0.15
Talbot	2.07	6.57	44.12	9.55	0.65	-	4.77	6.25	2.43	23.18	0.42	-
Washington	2.32	6.22	41.42	9.53	0.56	1.35	4.22	7.38	3.27	23.45	0.02	0.26
Wicomico	2.67	6.32	39.99	9.73	1.42	0.73	4.63	6.98	2.12	20.68	0.45	4.28
Worcester	1.49	6.54	43.40	11.05	0.31	0.86	6.22	7.24	0.99	21.59	0.02	0.28

\*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: 2017-2018

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	2.84%	6.56%	37.64%	1.69%	2.33%	11.51%	0.79%	0.58%	5.04%	6.23%	2.17%	22.62%
Allegany	2.07	6.32	37.59	2.09	1.40	12.83	0.53	0.95	5.30	6.64	1.48	22.82
Anne Arundel	3.04	6.29	37.29	3.62	1.62	10.24	0.78	-	5.37	6.53	1.85	23.36
Baltimore City	4.96	6.61	30.23	1.32	7.76	14.04	1.39	0.00	4.08	5.43	2.37	21.82
Baltimore	3.72	6.80	36.34	1.93	3.80	10.99	0.89	1.11	4.22	6.45	2.45	21.29
Calvert	2.85	5.33	38.98	1.53	0.71	11.97	0.79	0.73	6.96	7.28	1.45	21.42
Caroline	2.64	7.30	39.66	1.42	3.69	8.26	0.75	1.01	5.51	6.00	1.17	22.60
Carroll	1.60	7.02	36.96	2.40	0.50	10.87	0.50	1.10	6.63	6.95	1.90	23.56
Cecil	2.78	7.34	38.03	2.45	1.67	13.16	0.78	0.86	5.56	5.71	2.45	19.20
Charles	2.75	6.71	37.70	1.72	0.61	10.26	0.98	0.87	7.91	7.58	2.01	20.91
Dorchester	2.59	8.62	37.71	2.93	2.31	8.24	1.19	0.92	5.59	6.30	2.77	20.83
Frederick	2.07	6.74	41.03	1.85	0.47	9.76	0.64	0.04	3.75	6.56	2.32	24.77
Garrett	3.28	5.32	37.34	1.01	0.96	8.34	1.45	1.23	8.42	8.11	2.14	22.41
Harford	2.39	5.83	36.41	1.59	0.46	10.19	0.38	0.82	6.97	5.78	2.79	26.38
Howard	1.63	7.66	42.65	0.98	0.28	13.11	0.43	1.00	4.77	4.64	2.92	19.93
Kent	4.10	6.18	35.36	1.09	2.31	11.29	1.11	1.28	7.00	6.65	2.18	21.45
Montgomery	2.18	6.15	41.21	1.04	0.47	12.17	0.49	0.00	4.23	5.89	1.57	24.59
Prince George's	3.04	6.48	35.55	0.94	4.09	11.81	1.03	0.96	5.57	6.63	2.39	21.51
Queen Anne's	2.22	5.14	41.25	1.41	0.81	9.69	0.48	0.82	7.51	6.47	1.94	22.26
St. Mary's	1.59	7.57	37.24	3.40	0.75	9.43	0.57	1.10	7.60	6.75	1.80	22.19
Somerset	3.51	8.19	34.92	1.95	1.00	9.84	3.18	0.99	6.75	5.64	2.19	21.83
Talbot	2.13	6.74	39.93	2.44	1.78	9.31	0.67	-	4.24	6.38	2.34	24.04
Washington	2.38	6.42	37.73	3.56	0.97	8.39	0.58	1.39	3.75	7.35	3.28	24.20
Wicomico	2.83	6.70	39.15	1.89	1.02	10.06	1.51	0.78	4.63	7.36	2.15	21.92
Worcester	1.50	6.60	39.61	2.70	1.20	10.98	0.31	0.86	6.27	7.18	1.00	21.78

\*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: 2017-2018

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	\$12,808,819,926	\$343,377,416	\$792,088,496	\$4,545,172,117	\$203,968,955	\$281,074,548	\$1,390,163,167	\$95,847,759	\$69,440,341	\$608,068,770	\$752,619,133	\$261,811,720	\$2,730,731,827	734,455,676
Allegany	115,192,362	2,240,367	6,834,967	40,670,272	2,257,031	1,512,485	13,880,037	572,725	1,024,032	5,732,022	7,187,440	1,599,474	24,695,293	6,986,216
Anne Arundel	1,118,918,458	32,148,377	66,513,037	394,108,301	38,305,800	17,095,676	108,258,173	8,213,984	-	56,742,597	69,072,417	19,586,570	246,965,028	61,908,500
Baltimore City	1,219,440,363	57,239,293	76,281,625	348,968,796	15,234,605	89,634,838	162,121,165	16,022,036	10,429	47,043,435	62,640,593	27,321,220	251,879,192	65,043,137
Baltimore	1,555,062,677	54,705,099	99,860,651	534,061,741	28,431,537	55,798,798	161,462,082	13,047,070	16,368,083	62,010,853	94,835,781	35,969,237	312,877,430	85,634,315
Calvert	220,122,371	5,893,687	11,034,003	80,709,885	3,159,907	1,477,686	24,787,555	1,626,531	1,517,675	14,406,556	15,071,517	3,011,129	44,343,147	13,083,093
Caroline	76,551,263	1,906,726	5,270,902	28,642,809	1,023,733	2,662,154	5,962,866	543,451	726,499	3,981,290	4,333,363	847,150	16,326,436	4,323,883
Carroll	345,349,298	5,210,445	22,929,338	120,640,662	7,835,772	1,643,809	35,478,876	1,623,717	3,603,373	21,629,306	22,702,397	6,214,097	76,907,675	18,929,832
Cecil	204,905,572	5,336,555	14,108,793	73,105,335	4,718,208	3,201,195	25,302,176	1,496,424	1,662,498	10,678,458	10,984,013	4,714,320	36,916,283	12,681,314
Charles	371,142,476	9,619,612	23,473,769	131,946,544	6,006,758	2,146,194	35,893,111	3,429,066	3,042,488	27,671,543	26,509,792	7,033,334	73,188,533	21,181,732
Dorchester	69,582,723	1,708,028	5,673,418	24,834,182	1,927,721	1,521,378	5,424,199	784,408	607,582	3,682,390	4,147,095	1,824,343	13,715,117	3,732,860
Frederick	534,728,123	10,406,320	33,931,189	206,573,539	9,303,832	2,368,297	49,161,343	3,207,508	202,914	18,889,956	33,040,414	11,702,920	124,691,542	31,248,348
Garrett	51,288,694	1,582,137	2,565,502	18,024,907	486,687	462,321	4,024,322	699,336	596,005	4,061,805	3,915,385	1,033,658	10,816,273	3,020,355
Harford	483,071,459	10,934,765	26,646,202	166,286,426	7,248,719	2,118,289	46,523,479	1,744,058	3,765,988	31,854,099	26,376,505	12,720,602	120,470,600	26,381,727
Howard	872,031,350	13,311,800	62,549,691	348,448,959	8,017,129	2,291,763	107,095,463	3,485,830	8,172,791	39,011,564	37,924,485	23,846,238	162,842,871	55,032,766
Kent	29,287,585	1,133,442	1,709,415	9,777,495	301,850	639,857	3,122,366	306,858	352,889	1,935,220	1,838,398	602,256	5,930,991	1,636,548
Montgomery	2,529,632,058	51,808,281	146,068,383	979,192,677	24,713,022	11,175,506	289,236,064	11,684,473	1,411	100,452,196	140,021,291	37,244,926	584,234,259	153,799,568
Prince George's	1,957,269,890	56,097,416	119,686,699	656,582,608	17,419,640	75,503,664	218,188,060	18,994,701	17,811,830	102,875,606	122,481,284	44,055,050	397,401,860	110,171,471
Queen Anne's	100,686,338	2,099,010	4,874,028	39,079,607	1,335,351	767,865	9,176,231	456,128	781,376	7,114,591	6,127,078	1,840,830	21,093,954	5,940,289
St. Mary's	231,805,735	3,489,132	16,577,536	81,497,903	7,447,432	1,645,424	20,634,305	1,254,602	2,396,823	16,643,208	14,765,682	3,942,551	48,577,522	12,933,614
Somerset	48,018,079	1,593,293	3,722,160	15,870,003	888,243	456,697	4,473,311	1,442,887	450,862	3,067,870	2,562,960	997,113	9,918,493	2,574,186
Talbot	57,690,682	1,156,188	3,664,195	21,707,946	1,324,061	965,385	5,061,894	366,872	-	2,306,308	3,468,511	1,270,177	13,070,329	3,328,815
Washington	297,364,003	6,681,215	18,043,554	106,023,124	9,993,933	2,724,760	23,584,895	1,615,748	3,910,694	10,534,298	20,644,333	9,216,116	67,998,336	16,392,995
Wicomico	203,300,999	5,426,023	12,829,488	74,962,921	3,624,375	1,944,975	19,268,885	2,886,930	1,487,250	8,866,765	14,089,835	4,121,751	41,974,679	11,817,123
Worcester	116,377,369	1,650,204	7,239,953	43,455,477	2,963,608	1,315,530	12,042,307	342,415	946,850	6,876,835	7,878,564	1,096,656	23,895,982	6,672,989

\* 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: 2017-2018

Local Education Agency	Average Daily Membership	Average Daily Attendance
Total State	884,320	823,208
Allegany	8,365	7,813
Anne Arundel	81,987	76,937
Baltimore City	79,309	69,244
Baltimore	112,035	104,227
Calvert	15,654	14,804
Caroline	5,770	5,389
Carroll	25,110	23,861
Cecil	15,021	13,869
Charles	26,784	25,338
Dorchester	4,734	4,358
Frederick	42,163	39,424
Garrett	3,431	3,576
Harford	37,146	35,309
Howard	56,447	53,705
Kent	1,977	1,838
Montgomery	159,805	149,602
Prince George's	131,801	122,098
Queen Anne's	7,675	7,227
St. Mary's	17,960	16,818
Somerset	2,899	2,677
Talbot	4,531	4,256
Washington	22,494	21,143
Wicomico	14,686	13,603
Worcester	6,533	6,092

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



Expenditures for All Purposes\*: Maryland Public Schools: 2017-2018

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	\$ 14,869,011,231	\$ 12,527,126,190	\$ 352,091,040	\$ 793,850,513	\$ 5,076,549,761	\$ 1,655,915,888	\$ 96,358,937	\$ 69,924,071	\$ 637,277,781	\$ 758,534,261
Allegany	147,363,880	114,952,887	2,249,272	6,842,931	46,029,535	17,890,424	572,725	1,025,317	5,921,892	7,388,635
Anne Arundel	1,329,073,647	1,094,223,485	32,833,404	66,513,037	456,322,934	132,029,721	8,213,984	-	56,750,072	69,512,964
Baltimore City	1,450,979,642	1,219,875,797	60,888,806	76,295,913	459,787,857	191,012,291	16,022,036	420,754	47,046,560	62,821,018
Baltimore	1,827,708,205	1,533,171,523	55,679,314	99,879,651	620,482,467	208,671,251	13,047,070	16,368,083	69,316,982	94,958,576
Calvert	254,040,262	216,606,930	7,159,222	11,039,128	87,990,712	26,699,800	1,641,531	1,519,706	14,430,714	15,245,841
Caroline	80,700,714	76,180,506	1,907,061	5,276,048	33,212,136	7,184,762	543,451	730,447	4,172,816	4,342,032
Carroll	353,103,061	335,847,938	5,210,445	22,935,917	130,563,838	42,237,915	1,623,717	3,603,373	21,629,306	22,899,187
Cecil	222,176,273	197,572,885	5,623,851	14,136,118	82,217,629	27,334,708	1,499,819	1,669,881	10,745,460	11,084,642
Charles	438,906,133	364,698,816	9,872,917	23,487,745	141,110,448	39,188,882	3,429,066	3,042,488	27,650,247	26,984,936
Dorchester	91,659,770	67,129,799	1,708,028	5,673,418	28,351,552	6,304,459	784,408	607,582	3,882,282	4,147,095
Frederick	651,954,865	519,237,737	10,517,045	33,931,189	218,411,505	58,875,204	3,207,508	202,914	21,666,212	33,185,159
Garrett	54,235,349	49,714,889	1,584,810	2,566,252	19,328,311	4,249,444	699,336	596,005	4,116,990	4,053,198
Harford	532,040,581	472,710,016	11,108,202	26,730,078	177,573,906	58,575,217	1,744,881	3,788,061	31,633,212	26,759,782
Howard	938,870,930	844,518,062	13,311,800	62,604,679	363,883,982	121,364,830	3,485,830	8,172,791	39,011,564	37,974,825
Kent	30,200,824	28,954,587	1,138,047	1,715,103	11,075,279	3,564,491	306,858	352,889	1,954,490	1,838,398
Montgomery	3,189,580,018	2,446,525,349	52,831,980	146,867,258	1,018,349,897	334,194,832	11,684,473	1,411	115,706,066	141,477,192
Prince George's	2,146,625,225	1,920,853,349	56,314,193	119,961,985	757,957,289	275,086,468	19,485,565	17,835,497	103,469,529	122,667,144
Queen Anne's	104,236,531	95,405,340	2,109,010	4,874,028	41,346,185	9,650,945	456,128	781,376	7,115,765	6,135,523
St. Mary's	234,140,757	222,553,671	3,489,132	16,577,804	90,864,238	22,246,812	1,254,602	2,396,823	16,752,171	15,342,765
Somerset	59,628,377	46,287,363	1,594,092	4,119,955	17,462,141	4,543,464	1,443,982	455,678	3,074,050	2,608,701
Talbot	60,819,779	56,395,908	1,165,399	3,706,392	24,879,893	5,385,292	366,872	-	2,689,705	3,525,553
Washington	309,078,166	289,987,423	6,717,776	18,043,554	120,109,608	27,643,451	1,615,748	3,913,962	12,246,269	21,394,965
Wicomico	244,838,286	203,017,586	5,426,345	12,829,488	81,192,361	19,750,173	2,886,930	1,487,250	9,408,765	14,166,746
Worcester	117,049,958	110,704,343	1,650,889	7,242,844	48,046,056	12,231,051	342,415	951,784	6,886,663	8,019,388

\*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: 2017-2018

Local Education Agency	Current Expense Fund (continued)						Debt Service Fund			Student Activity Fund Memorandum Only
	Maintenance of Plant	Fixed Charges	Community Services	Current Capital Outlay	Food Service Fund	School Construction Fund	Interest	Principal	Other	
Total State	\$ 273,251,255	\$ 2,730,731,827	\$ 22,497,775	\$ 60,143,080	\$ 391,322,347	\$ 1,424,262,156	\$ 179,476,315	\$ 386,072,207	\$ 346,824,224	\$ 117,148,856
Allegany	1,662,956	24,695,293	471,253	202,653	3,025,113	28,886,812	499,068	1,009,791	-	2,753,075
Anne Arundel	20,326,190	246,965,028	487,015	4,269,137	30,823,437	173,740,463	30,286,262	47,681,100	-	14,263,201
Baltimore City	27,532,279	251,879,192	-	26,169,091	53,607,042	173,244,950	4,251,853	11,735,000	-	4,634,452
Baltimore	37,360,713	312,877,430	497,369	4,032,616	49,372,047	227,984,375	17,180,260	35,852,000	-	-
Calvert	3,207,197	44,343,147	1,167,824	2,162,107	4,764,062	31,200,752	1,468,518	5,109,443	-	5,212,165
Caroline	893,545	16,326,436	1,354,666	237,106	3,639,819	347,502	532,887	1,180,305	-	1,081,674
Carroll	7,234,365	76,907,675	281,571	720,629	6,139,131	7,648,970	3,467,021	7,714,854	-	4,781,533
Cecil	4,906,776	36,916,283	317,915	1,119,804	6,674,360	15,491,330	2,437,698	5,631,061	-	1,971,390
Charles	8,273,437	73,188,533	1,991,966	6,478,152	13,505,055	57,495,629	3,206,633	7,660,944	-	5,912,290
Dorchester	1,900,333	13,715,117	-	55,526	2,984,532	21,545,439	-	-	-	1,191,447
Frederick	12,071,880	124,691,542	781,329	1,696,249	12,484,508	110,632,690	9,599,930	30,391,770	-	6,411,346
Garrett	1,152,649	10,816,273	376,721	174,900	2,613,321	1,907,138	-	-	-	1,300,651
Harford	13,031,311	120,470,600	505,390	789,376	17,498,142	30,518,578	11,313,845	20,511,726	-	5,937,267
Howard	24,054,533	162,842,871	6,965,929	844,428	15,483,257	63,211,638	15,657,973	24,726,816	-	-
Kent	618,881	5,930,991	83,079	376,082	1,168,182	78,055	-	-	-	248,995
Montgomery	38,526,624	584,234,259	2,651,356	-	58,640,490	285,781,010	51,808,945	98,589,877	346,824,224	35,397,432
Prince George's	47,464,249	397,401,860	2,977,907	231,663	71,997,028	132,671,552	21,103,296	68,784,190	-	14,228,358
Queen Anne's	1,842,426	21,093,954	-	-	2,273,525	6,557,666	-	-	-	-
St. Mary's	3,942,551	48,577,522	358,300	750,951	7,376,706	3,070,750	1,139,630	4,592,085	-	3,385,532
Somerset	998,317	9,918,493	-	68,490	2,153,174	11,187,840	-	-	-	660,843
Talbot	1,371,395	13,070,329	235,077	-	2,001,920	1,770,265	651,686	2,619,448	-	727,509
Washington	9,480,957	67,998,336	57,102	765,695	12,140,927	5,359,468	1,590,348	3,825,097	-	4,524,400
Wicomico	4,298,303	41,974,679	912,368	8,684,180	8,260,099	30,280,139	3,280,461	8,456,700	-	2,525,296
Worcester	1,099,389	23,895,982	23,638	314,244	2,696,470	3,649,144	-	-	-	-

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	\$ 533,056,611	\$ 14,482,732	\$ 15,696,383	\$ 153,792,206	\$ 20,670,744	\$ 35,793,283	\$ 165,202,848	\$ 6,511,706	\$ 2,080,504	\$ 3,828,514	\$ 133,518	\$ 1,065	\$ 114,863,110
Allegany	7,623,724	9,530	270,899	1,982,363	195,591	150,541	2,993,198	-	287,341	21,135	-	-	1,713,127
Anne Arundel	36,603,942	923,788	653,462	9,399,112	1,050,514	548,773	13,719,573	255,700	-	180,764	-	-	9,872,255
Baltimore City	98,124,320	4,064,693	5,846,742	32,996,302	5,872,765	16,203,269	12,423,388	2,039,000	-	70,585	-	-	18,607,576
Baltimore	70,478,518	4,539,943	248,115	17,460,286	2,977,514	1,898,624	24,934,410	1,948,980	630,902	402,376	64,703	-	15,372,665
Calvert	7,550,016	172,422	69,598	1,584,664	211,395	310,368	3,340,354	-	123,828	30,932	-	-	1,706,456
Caroline	4,784,584	82,033	100,341	1,244,753	132,146	501,533	1,548,986	-	15,710	107,703	-	-	1,051,379
Carroll	10,795,192	162,065	142,691	2,235,467	358,021	88,689	4,871,254	1,894	4,991	29,615	99	-	2,900,404
Cecil	8,740,519	209,119	14,251	2,067,968	398,221	169,513	4,023,219	1,929	116	118,095	-	-	1,738,087
Charles	10,952,686	179,605	464,319	3,078,482	758,517	485,457	3,582,425	-	-	134,752	-	-	2,269,127
Dorchester	5,772,406	-	135,048	1,815,762	439,390	448,565	1,739,821	123,419	-	77,372	8,553	-	984,476
Frederick	16,573,888	75,803	297,318	3,914,078	703,081	560,897	7,177,619	281,432	-	52,685	-	-	3,510,975
Garrett	2,727,284	91,668	53,073	834,323	31,924	50,152	1,024,397	-	90,199	1,800	14,767	-	534,981
Harford	20,497,586	587,610	524,431	4,269,123	507,657	444,171	8,852,943	-	-	103,387	272	-	5,207,992
Howard	16,384,664	217,836	556,351	4,015,373	533,650	568,591	7,602,032	27,169	-	-	-	-	2,863,662
Kent	1,632,319	4,557	65,330	450,051	102,565	67,994	728,461	-	-	18,292	-	-	195,069
Montgomery	76,231,657	192,103	1,433,781	24,240,180	1,265,444	1,244,644	27,388,799	451,680	-	352,021	-	-	19,663,004
Prince George's	80,392,640	1,968,191	2,881,201	24,998,251	2,879,588	9,130,452	22,874,187	389,803	768,095	703,419	11,129	-	13,788,323
Queen Anne's	3,930,394	70,540	51,292	1,250,830	175,678	294,823	1,356,853	-	2,735	92,127	3,257	-	632,258
St. Mary's	11,429,889	224,654	436,163	3,409,689	551,410	575,631	3,452,695	38,568	69,043	427,482	20,799	1,065	2,222,691
Somerset	4,438,240	13,553	71,419	1,517,839	155,419	176,987	763,174	654,144	3,888	74,564	2,436	-	1,004,818
Talbot	3,762,880	43,920	122,809	735,143	94,627	457,245	1,529,220	-	-	23,528	-	-	756,388
Washington	14,923,600	243,464	1,060,886	4,465,137	286,677	167,900	4,200,066	-	882	275,808	-	-	4,222,779
Wicomico	12,244,163	374,280	126,316	3,854,103	606,613	788,655	3,018,577	297,986	8,460	195,053	2,052	-	2,972,068
Worcester	6,461,502	31,355	70,546	1,972,925	382,335	459,808	2,057,198	-	74,314	335,019	5,451	-	1,072,549

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