



Maryland
STATE DEPARTMENT OF EDUCATION

Selected Financial Data Part 3 – Analysis of Costs

2022-2023 School Year

Local Financial Reporting Office

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MARYLAND STATE DEPARTMENT OF EDUCATION

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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 7% from \$17,377 in 2021-2022 to \$18,551 in 2022-2023. The Average Daily Membership (ADM) at the state level increased by .64% from 875,257 to 880,895.
- The Current Expense Fund expenditures per pupil belonging vary between Maryland LEAs from a high of \$24,560.14 in Somerset County to a low of \$15,848.81 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, 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, rather than the administration of a single building or narrow phase of school activity. This 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 the cost of projects under section 4-306.2 of the Education Article of the Annotated Code of Maryland. All Maryland LEAs is 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 nursing 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 - expenditure 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: 2022-2023

Local Education Agency	Current Expense Fund				State Share of Teachers Retirement	Capital Outlay and Debt Service**
	Grand Total	Total	Regular Programs	Transportation		
Total State	\$19,451.23	\$18,550.70	\$16,874.66	\$853.42	\$ 822.62	\$900.53
Allegany	17,874.96	17,754.77	16,155.14	824.31	775.33	120.19
Anne Arundel	18,423.57	17,260.06	15,724.71	783.95	751.40	1,163.50
Baltimore City	23,648.35	23,076.16	21,591.75	674.28	810.12	572.19
Baltimore	18,866.40	18,085.52	16,517.26	784.44	783.82	780.88
Calvert	17,612.18	17,017.15	14,812.27	1,373.97	830.91	595.03
Caroline	17,718.36	17,007.44	15,357.53	863.20	786.72	710.92
Carroll	16,550.45	16,103.98	14,333.90	1,046.71	723.37	446.47
Cecil	17,098.03	16,536.95	14,825.73	873.35	837.87	561.08
Charles	17,922.96	16,785.99	14,678.24	1,369.27	738.48	1,136.97
Dorchester	21,512.97	21,195.78	19,261.58	1,106.36	827.84	317.19
Frederick	16,539.37	15,848.81	14,620.52	541.71	686.58	690.56
Garrett	19,010.80	18,925.57	16,640.87	1,475.23	809.47	85.23
Harford	17,898.71	16,935.81	15,086.91	1,136.59	712.30	962.91
Howard	19,825.12	19,048.43	17,271.40	849.37	927.66	776.69
Kent	22,428.06	22,415.35	20,246.95	1,274.21	894.20	12.71
Montgomery	20,237.87	18,974.51	17,250.69	766.12	957.70	1,263.35
Prince George's	20,228.80	19,379.78	17,627.24	911.81	840.73	849.02
Queen Anne's	18,111.15	17,030.42	15,007.76	1,280.39	742.27	1,080.73
St. Mary's	16,848.92	16,540.82	14,441.76	1,374.26	724.80	308.11
Somerset	25,445.76	24,560.14	22,199.79	1,403.75	956.59	885.62
Talbot	17,747.51	16,991.01	15,627.24	595.78	767.99	756.51
Washington	17,970.47	17,594.89	16,307.40	573.87	713.62	375.57
Wicomico	21,205.72	18,871.00	17,398.29	642.56	830.15	2,334.71
Worcester	24,308.53	22,270.37	20,063.06	1,233.83	973.48	2,038.16

*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, and school/Student activities

Table 2

Cost per Pupil Belonging* for Current Expenses
Maryland Public Schools: 2022-2023

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	\$18,550.70		\$17,728.08		\$17,697.28		\$16,874.66	
Allegany	17,754.77	12	16,979.44	12	16,930.46	13	16,155.14	13
Anne Arundel	17,260.06	14	16,508.66	14	16,476.12	14	15,724.71	14
Baltimore City	23,076.16	2	22,266.03	2	22,401.88	2	21,591.75	2
Baltimore	18,085.52	11	17,301.70	11	17,301.08	11	16,517.26	11
Calvert	17,017.15	16	16,186.24	19	15,643.18	20	14,812.27	20
Caroline	17,007.44	17	16,220.72	18	16,144.25	16	15,357.53	16
Carroll	16,103.98	23	15,380.62	23	15,057.27	24	14,333.90	24
Cecil	16,536.95	22	15,699.08	22	15,663.60	19	14,825.73	19
Charles	16,785.99	20	16,047.52	20	15,416.72	21	14,678.24	21
Dorchester	21,195.78	5	20,367.93	5	20,089.42	5	19,261.58	5
Frederick	15,848.81	24	15,162.22	24	15,307.10	22	14,620.52	22
Garrett	18,925.57	9	18,116.10	8	17,450.34	10	16,640.87	10
Harford	16,935.81	19	16,223.50	16	15,799.21	17	15,086.91	17
Howard	19,048.43	7	18,120.77	7	18,199.06	9	17,271.40	8
Kent	22,415.35	3	21,521.16	3	21,141.14	3	20,246.95	3
Montgomery	18,974.51	8	18,016.81	10	18,208.40	8	17,250.69	9
Prince George's	19,379.78	6	18,539.05	6	18,467.97	6	17,627.24	6
Queen Anne's	17,030.42	15	16,288.15	15	15,750.03	18	15,007.76	18
St. Mary's	16,540.82	21	15,816.02	21	15,166.56	23	14,441.76	23
Somerset	24,560.14	1	23,603.54	1	23,156.38	1	22,199.79	1
Talbot	16,991.01	18	16,223.02	17	16,395.23	15	15,627.24	15
Washington	17,594.89	13	16,881.27	13	17,021.02	12	16,307.40	12
Wicomico	18,871.00	10	18,040.85	9	18,228.44	7	17,398.29	7
Worcester	22,270.37	4	21,296.89	4	21,036.54	4	20,063.06	4

*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: 2022-2023

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	\$ 17,728.08		\$ 492.86		\$ 1,105.54		\$ 6,534.36		\$ 439.77		\$ 628.69	
Allegany	16,979.44	12	358.91	18	1,157.62	7	6,264.01	13	389.96	14	438.94	9
Anne Arundel	16,508.66	14	504.49	9	1,009.55	16	6,482.90	11	608.01	8	339.75	13
Baltimore City	22,266.03	2	730.90	3	1,420.62	3	6,813.66	9	849.65	2	2,857.94	1
Baltimore	17,301.70	11	656.89	5	1,109.40	12	6,119.82	15	275.52	19	706.45	3
Calvert	16,186.24	19	425.55	13	879.73	23	6,044.37	18	239.53	22	266.48	16
Caroline	16,220.72	18	729.00	4	1,005.63	18	6,048.60	17	269.47	20	607.57	5
Carroll	15,380.62	23	231.10	24	1,006.51	17	5,701.43	23	337.98	17	138.71	21
Cecil	15,699.08	22	287.89	21	1,127.75	11	5,923.05	20	249.31	21	387.77	11
Charles	16,047.52	20	570.22	8	1,043.41	15	5,731.34	22	284.27	18	226.91	18
Dorchester	20,367.93	5	485.14	11	1,577.89	2	7,454.48	4	700.54	5	573.90	7
Frederick	15,162.22	24	315.80	19	983.88	20	6,089.00	16	516.27	11	96.39	24
Garrett	18,116.10	8	581.61	6	928.99	21	6,726.59	10	564.29	9	280.11	15
Harford	16,223.50	16	371.87	17	878.20	24	6,024.49	19	353.58	15	134.81	22
Howard	18,120.77	7	261.78	23	1,145.29	8	7,086.12	6	192.72	24	262.75	17
Kent	21,521.16	3	1,285.81	1	1,278.80	5	7,507.36	3	457.22	12	629.96	4
Montgomery	18,016.81	10	445.82	12	1,043.66	14	7,359.96	5	347.33	16	188.70	19
Prince George's	18,539.05	6	576.38	7	1,197.61	6	6,331.71	12	430.23	13	1,009.80	2
Queen Anne's	16,288.15	15	393.68	15	898.76	22	6,819.12	8	519.79	10	298.63	14
St. Mary's	15,816.02	21	262.05	22	1,134.89	9	5,452.77	24	618.04	7	105.03	23
Somerset	23,603.54	1	1,273.23	2	1,773.77	1	7,767.88	2	717.36	3	591.51	6
Talbot	16,223.02	17	403.31	14	1,065.42	13	5,893.72	21	229.04	23	380.45	12
Washington	16,881.27	13	376.64	16	1,001.39	19	6,158.24	14	710.42	4	146.78	20
Wicomico	18,040.85	9	489.66	10	1,132.87	10	6,906.11	7	675.69	6	573.79	8
Worcester	21,296.89	4	306.11	20	1,347.82	4	7,919.85	1	1,030.92	1	389.44	10

*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, and school/Student activities

Table 3 Continued

Cost per Pupil Belonging* by Category: Maryland Public Schools: 2022-2023

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	\$ 2,012.49		\$ 186.04		\$ 168.69		\$ 853.42		\$ 1,067.93		\$ 482.66		\$ 3,755.63	
Allegany	2,156.97	6	76.61	21	134.17	18	824.31	16	1,251.59	4	265.80	20	3,660.56	16
Anne Arundel	1,700.40	15	182.78	11	19.03	22	783.95	18	1,089.68	13	452.00	8	3,336.12	22
Baltimore City	2,420.32	3	262.36	7	327.31	3	674.28	20	1,050.12	17	1,111.15	2	3,747.72	13
Baltimore	2,123.82	7	174.65	12	190.02	11	784.44	17	1,071.91	15	511.07	5	3,577.71	18
Calvert	1,959.87	11	163.22	14	116.76	19	1,373.97	4	1,167.35	8	222.85	23	3,326.56	23
Caroline	1,418.53	21	172.62	13	241.17	5	863.20	14	1,078.54	14	184.37	24	3,602.03	17
Carroll	1,643.10	17	76.28	22	165.33	15	1,046.71	11	984.39	21	284.21	19	3,764.86	11
Cecil	2,080.86	9	160.94	16	164.66	16	873.35	13	875.19	22	297.50	17	3,270.80	24
Charles	1,549.49	19	182.98	10	115.29	20	1,369.27	5	1,228.83	5	312.40	16	3,433.10	21
Dorchester	1,616.11	18	850.91	1	206.10	9	1,106.36	10	1,106.66	12	522.02	4	4,167.83	4
Frederick	1,657.06	16	74.20	23	24.18	21	541.71	24	993.14	20	342.31	14	3,528.28	19
Garrett	1,399.27	22	238.07	8	221.57	7	1,475.23	1	1,495.91	3	287.97	18	3,916.48	8
Harford	1,874.37	12	93.81	20	158.39	17	1,136.59	9	872.80	23	408.77	11	3,915.82	9
Howard	2,643.97	1	145.62	17	201.61	10	849.37	15	833.96	24	507.09	6	3,990.51	7
Kent	2,433.37	2	335.51	4	456.39	1	1,274.21	7	1,200.63	7	377.55	12	4,284.35	2
Montgomery	2,212.31	5	130.69	18	16.78	23	766.12	19	1,040.39	18	330.05	15	4,135.01	5
Prince George's	2,009.15	10	296.13	5	385.12	2	911.81	12	1,151.26	10	461.10	7	3,778.74	10
Queen Anne's	858.36	24	112.14	19	174.41	14	1,280.39	6	1,024.20	19	419.24	10	3,489.42	20
St. Mary's	1,383.93	23	162.43	15	187.52	12	1,374.26	3	1,115.17	11	258.02	21	3,761.90	12
Somerset	2,118.21	8	441.12	2	269.29	4	1,403.75	2	1,524.28	2	919.21	3	4,803.92	1
Talbot	1,807.74	13	273.90	6	6.06	24	595.78	22	1,054.30	16	420.13	9	4,093.16	6
Washington	1,439.22	20	186.37	9	226.83	6	573.87	23	1,160.23	9	1,212.45	1	3,688.83	15
Wicomico	1,726.44	14	437.98	3	178.14	13	642.56	21	1,201.70	6	368.21	13	3,707.70	14
Worcester	2,225.37	4	58.29	24	216.56	8	1,233.83	8	2,125.78	1	253.78	22	4,189.15	3

Table 4

Cost per Pupil Attending* by Category: Maryland Public Schools: 2022-2023

Local Education Agency	Total Cost per Pupil		Administration		Mid level Administration		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	\$ 18,619.53		\$ 542.83		\$ 1,217.63		\$ 7,196.90		\$ 484.36		\$ 692.44	
Allegany	18,091.15	12	400.71	18	1,292.43	7	6,993.47	13	435.37	14	490.06	9
Anne Arundel	17,152.46	14	549.16	9	1,098.94	18	7,056.92	11	661.85	8	369.83	13
Baltimore City	25,677.30	1	874.70	3	1,700.12	3	8,154.24	5	1,016.82	2	3,420.23	1
Baltimore	18,368.51	11	730.49	5	1,233.70	10	6,805.47	14	306.39	19	785.60	3
Calvert	16,571.01	20	459.24	13	949.37	24	6,522.91	18	258.49	22	287.58	16
Caroline	16,910.13	16	798.72	4	1,101.81	16	6,627.09	16	295.24	20	665.68	5
Carroll	15,812.20	23	249.31	24	1,085.82	19	6,150.69	23	364.62	17	149.64	21
Cecil	16,155.99	22	312.98	21	1,226.01	11	6,439.10	20	271.03	21	421.55	11
Charles	16,735.61	19	623.36	8	1,140.64	14	6,265.42	22	310.76	18	248.05	18
Dorchester	22,096.72	4	548.61	10	1,784.34	2	8,429.83	3	792.20	4	648.98	7
Frederick	15,561.23	24	339.48	19	1,057.67	20	6,545.64	17	554.99	11	103.62	24
Garrett	18,690.71	8	628.13	7	1,003.29	21	7,264.55	10	609.42	9	302.51	15
Harford	16,790.29	18	402.54	17	950.62	23	6,521.28	19	382.74	15	145.92	22
Howard	18,391.90	10	280.03	23	1,225.15	12	7,580.20	7	206.15	24	281.07	17
Kent	22,546.11	3	1,405.44	2	1,397.78	5	8,205.86	4	499.77	12	688.57	4
Montgomery	18,588.14	9	485.78	12	1,137.21	15	8,019.64	6	378.46	16	205.61	19
Prince George's	19,630.09	6	639.29	6	1,328.33	6	7,022.82	12	477.19	13	1,120.02	2
Queen Anne's	16,919.06	15	428.46	15	978.15	22	7,421.45	9	565.70	10	325.01	14
St. Mary's	16,550.17	21	287.39	22	1,244.61	8	5,979.92	24	677.79	7	115.19	23
Somerset	25,150.56	2	1,413.99	1	1,969.86	1	8,626.61	1	796.67	3	656.90	6
Talbot	16,883.30	17	440.58	14	1,163.88	13	6,438.38	21	250.21	23	415.61	12
Washington	17,755.57	13	413.64	16	1,099.75	17	6,763.08	15	780.19	5	161.19	20
Wicomico	18,845.92	7	536.18	11	1,240.51	9	7,562.27	8	739.89	6	628.30	8
Worcester	22,079.54	5	332.56	20	1,464.29	4	8,604.20	2	1,120.00	1	423.09	10

*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, outgoing transfers, and school/Student activities

Table 4 Continued

Cost per Pupil Attending* by Category: Maryland Public Schools: 2022-2023

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	\$ 2,216.54		\$ 204.90		\$ 185.80		\$ 939.95		\$ 1,176.21		\$ 531.60		\$ 3,230.39	
Allegany	2,408.16	6	85.53	21	149.79	18	920.30	15	1,397.34	4	296.75	20	3,221.23	15
Anne Arundel	1,850.96	15	198.96	11	20.72	22	853.36	18	1,186.16	15	492.03	8	2,813.58	22
Baltimore City	2,896.52	1	313.98	6	391.70	3	806.94	20	1,256.73	11	1,329.76	2	3,515.56	5
Baltimore	2,361.77	7	194.21	12	211.31	11	872.33	17	1,192.01	14	568.33	5	3,106.92	17
Calvert	2,115.04	11	176.14	15	126.00	20	1,482.75	5	1,259.77	10	240.49	23	2,693.23	23
Caroline	1,554.19	21	189.13	13	264.24	5	945.75	14	1,181.69	16	202.00	24	3,084.58	18
Carroll	1,772.58	18	82.29	22	178.35	16	1,129.19	11	1,061.95	21	306.61	19	3,281.15	11
Cecil	2,262.15	9	174.96	16	179.01	15	949.44	13	951.45	22	323.42	17	2,644.90	24
Charles	1,693.88	19	200.03	10	126.04	19	1,496.87	4	1,343.34	5	341.51	16	2,945.72	21
Dorchester	1,827.57	16	962.24	1	233.07	9	1,251.11	9	1,251.46	12	590.32	4	3,777.00	2
Frederick	1,781.33	17	79.77	23	25.99	21	582.33	24	1,067.62	20	367.98	14	3,054.81	19
Garrett	1,511.17	23	257.11	8	239.29	7	1,593.21	1	1,615.55	3	311.00	18	3,355.49	9
Harford	2,028.93	12	101.55	20	171.45	17	1,230.32	10	944.77	23	442.48	11	3,467.69	7
Howard	2,828.32	2	155.78	17	215.66	10	908.59	16	892.10	24	542.45	6	3,276.40	12
Kent	2,659.77	3	366.72	4	498.85	1	1,392.76	7	1,312.34	7	412.68	12	3,705.57	3
Montgomery	2,410.60	5	142.40	18	18.28	23	834.79	19	1,133.64	18	359.63	15	3,462.09	8
Prince George's	2,228.45	10	328.45	5	427.16	2	1,011.34	12	1,276.92	8	511.43	7	3,258.70	14
Queen Anne's	934.18	24	122.05	19	189.82	14	1,393.49	6	1,114.67	19	456.27	10	2,989.80	20
St. Mary's	1,517.73	22	178.13	14	205.65	12	1,507.12	3	1,222.98	13	282.97	21	3,330.71	10
Somerset	2,352.38	8	489.89	2	299.06	4	1,558.94	2	1,692.79	2	1,020.82	3	4,272.65	1
Talbot	1,974.81	13	299.22	7	6.62	24	650.83	22	1,151.73	17	458.96	9	3,632.47	4
Washington	1,580.57	20	204.67	9	249.11	6	630.24	23	1,274.19	9	1,331.53	1	3,267.42	13
Wicomico	1,890.48	14	479.59	3	195.06	13	703.61	21	1,315.87	6	403.20	13	3,150.95	16
Worcester	2,417.66	4	63.32	24	235.27	8	1,340.44	8	2,309.47	1	275.71	22	3,493.53	6

Table 5

Cost per Pupil Belonging* from Federal Funds: Maryland Public Schools: 2022-2023

Local Education Agency	Instructional Expenditures												
	Total Federal	Adminis tration	Mid level Adminis tration	Salaries and Wages	Textbooks, Instructional Supplies	Other Instructional Cost	Special Education	Student Personnel Services	Health Services	Student Transpor- tation	Oper ation of Plant	Mainte nance of Plant	Fixed Charges
Total State	1,725.25	17.20	49.33	564.85	139.81	175.42	302.53	24.83	32.03	22.69	35.25	121.04	240.26
Allegany	2,105.86	6.49	52.80	733.12	118.87	212.94	455.18	2.99	27.15	37.28	100.94	20.58	337.51
Anne Arundel	1,320.41	9.13	36.87	442.55	94.95	99.06	292.68	17.51	10.09	7.99	18.94	100.75	189.90
Baltimore City	4,341.22	9.27	166.52	1,302.61	289.09	819.61	295.39	33.49	71.40	19.94	42.73	756.64	534.55
Baltimore	1,981.79	46.65	43.74	807.30	51.90	71.42	439.65	20.04	5.47	29.25	28.18	97.93	340.26
Calvert	891.62	0.46	51.01	254.66	70.96	62.15	298.61	1.73	0.05	25.56	-	-	126.44
Caroline	1,898.30	275.50	33.07	393.44	111.04	351.92	387.56	54.55	34.59	25.69	15.87	-	215.08
Carroll	759.18	-	6.69	308.11	16.73	12.42	214.23	0.64	3.37	23.78	3.73	-	169.49
Cecil	1,784.56	33.85	103.31	618.45	96.99	85.77	381.93	10.34	10.60	48.63	13.26	21.13	360.32
Charles	734.50	32.69	42.37	179.26	103.69	89.58	170.44	-	-	40.67	0.02	0.02	75.77
Dorchester	3,086.34	3.64	49.22	1,312.90	293.38	272.92	444.12	99.05	-	44.76	76.78	22.87	466.71
Frederick	835.20	12.89	26.07	244.78	114.08	22.19	218.11	2.90	6.77	13.70	2.72	51.09	119.92
Garrett	2,346.11	18.39	68.09	1,067.89	380.38	144.68	470.75	75.47	33.40	19.57	(369.41)	2.96	433.95
Harford	1,186.15	11.51	34.72	439.99	79.20	59.99	298.44	14.39	12.56	24.53	(32.99)	6.07	237.72
Howard	699.12	0.03	7.33	289.16	20.38	46.41	198.13	2.30	7.65	14.07	0.16	18.50	95.00
Kent	3,566.09	306.44	30.45	1,496.79	244.80	396.70	524.27	-	6.33	23.91	44.81	-	491.60
Montgomery	1,335.03	1.32	21.24	511.30	121.42	83.07	270.27	39.49	1.96	16.32	11.05	53.02	204.57
Prince George's	1,825.51	4.66	59.34	474.27	197.79	283.33	324.23	35.59	136.21	17.25	97.14	18.39	177.32
Queen Anne's	1,358.13	45.64	32.96	651.82	195.23	172.96	18.18	14.44	10.92	14.55	-	-	201.44
St. Mary's	1,614.70	17.82	62.87	383.54	307.67	31.46	313.92	41.46	21.53	118.59	53.68	0.09	262.07
Somerset	4,848.83	587.31	130.12	1,435.81	487.92	296.96	450.72	64.13	50.49	85.43	12.67	478.79	768.47
Talbot	1,509.83	19.45	40.94	416.02	88.49	242.52	255.02	99.14	6.02	21.14	1.39	35.39	284.31
Washington	2,536.30	26.95	90.00	589.29	339.72	14.31	343.14	26.79	30.55	23.31	58.73	681.87	311.63
Wicomico	2,300.70	10.86	43.40	620.11	368.74	441.21	350.14	52.24	11.36	26.94	75.29	23.34	277.07
Worcester	2,202.97	9.67	17.13	404.09	328.06	163.35	338.62	-	24.35	61.62	678.12	33.48	144.48

*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: 2022-2023

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	\$16,002.83	\$475.65	\$1,056.20	\$5,969.51	\$299.96	\$453.27	\$1,709.96	\$161.20	\$136.66	\$830.73	\$1,032.68	\$361.62	\$3,515.37
Allegany	14,873.58	352.42	1,104.82	5,530.88	271.09	226.00	1,701.78	73.62	107.02	787.03	1,150.65	245.22	3,323.05
Anne Arundel	15,188.25	495.36	972.68	6,040.35	513.06	240.70	1,407.72	165.27	8.94	775.96	1,070.74	351.26	3,146.22
Baltimore City	17,924.81	721.63	1,254.10	5,511.06	560.57	2,038.33	2,124.94	228.87	255.91	654.34	1,007.39	354.51	3,213.17
Baltimore	15,319.91	610.24	1,065.67	5,312.51	223.62	635.04	1,684.17	154.61	184.55	755.19	1,043.73	413.14	3,237.45
Calvert	15,294.62	425.09	828.71	5,789.71	168.57	204.33	1,661.27	161.49	116.71	1,348.42	1,167.35	222.85	3,200.12
Caroline	14,322.42	453.50	972.57	5,655.16	158.43	255.65	1,030.97	118.07	206.58	837.51	1,062.67	184.37	3,386.95
Carroll	14,621.43	231.10	999.82	5,393.32	321.26	126.29	1,428.87	75.64	161.96	1,022.94	980.66	284.21	3,595.37
Cecil	13,914.52	254.05	1,024.45	5,304.61	152.31	302.00	1,698.93	150.60	154.06	824.72	861.93	276.37	2,910.48
Charles	15,313.02	537.54	1,001.04	5,552.08	180.58	137.33	1,379.05	182.98	115.29	1,328.60	1,228.81	312.39	3,357.32
Dorchester	17,281.59	481.49	1,528.67	6,141.59	407.16	300.98	1,172.00	751.86	206.10	1,061.59	1,029.88	499.15	3,701.13
Frederick	14,327.03	302.91	957.82	5,844.22	402.19	74.20	1,438.95	71.31	17.42	528.01	990.42	291.22	3,408.36
Garrett	15,769.99	563.22	860.90	5,658.70	183.91	135.43	928.52	162.60	188.17	1,455.67	1,865.32	285.01	3,482.53
Harford	15,037.35	360.36	843.48	5,584.50	274.38	74.82	1,575.93	79.42	145.83	1,112.06	905.79	402.69	3,678.10
Howard	17,421.65	261.74	1,137.96	6,796.95	172.33	216.34	2,445.84	143.33	193.96	835.29	833.80	488.59	3,895.51
Kent	17,955.06	979.37	1,248.35	6,010.57	212.43	233.26	1,909.10	335.51	450.06	1,250.30	1,155.82	377.55	3,792.75
Montgomery	16,681.78	444.50	1,022.42	6,848.66	225.92	105.63	1,942.04	91.19	14.82	749.79	1,029.34	277.03	3,930.44
Prince George's	16,713.54	571.72	1,138.27	5,857.45	232.44	726.47	1,684.92	260.54	248.91	894.56	1,054.12	442.71	3,601.42
Queen Anne's	14,930.02	348.05	865.80	6,167.30	324.56	125.68	840.18	97.71	163.49	1,265.84	1,024.20	419.24	3,287.98
St. Mary's	14,201.32	244.23	1,072.03	5,069.23	310.37	73.58	1,070.01	120.98	165.99	1,255.67	1,061.49	257.93	3,499.83
Somerset	18,754.71	685.92	1,643.65	6,332.06	229.45	294.55	1,667.49	376.99	218.80	1,318.32	1,511.61	440.42	4,035.45
Talbot	14,713.18	383.86	1,024.47	5,477.70	140.55	137.93	1,552.72	174.77	0.04	574.64	1,052.91	384.74	3,808.86
Washington	14,344.98	349.69	911.39	5,568.95	370.70	132.46	1,096.08	159.57	196.27	550.57	1,101.50	530.58	3,377.21
Wicomico	15,740.15	478.80	1,089.48	6,286.00	306.96	132.58	1,376.30	385.74	166.78	615.62	1,126.40	344.87	3,430.63
Worcester	19,093.92	296.44	1,330.70	7,515.75	702.86	226.08	1,886.75	58.29	192.21	1,172.21	1,447.66	220.30	4,044.67

*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: 2021-2023

Local Education Agency	Total Supplies and Materials			Textbooks			Library Materials			Other Supplies and Materials		
	2020-2021	2021-2022	2020-2023	2020-2021	2021-2022	2020-2023	2020-2021	2021-2022	2020-2023	2020-2021	2021-2022	2020-2023
Total State	555.40	370.87	442.09	40.87	39.17	48.82	12.72	12.94	10.95	501.80	318.76	382.32
Allegany	941.63	551.30	389.96	209.66	137.33	23.21	15.95	12.77	16.15	716.02	401.20	350.59
Anne Arundel	807.91	653.82	608.01	114.93	162.21	122.53	33.48	27.01	22.23	659.50	464.59	463.25
Baltimore City	558.12	371.30	849.65	13.75	7.31	66.52	0.04	0.07	0.14	544.33	363.92	783.00
Baltimore	3163.29	263.54	275.52	589.58	29.28	44.10	129.56	21.53	6.35	2444.15	212.73	225.07
Calvert	829.20	245.33	239.53	15.43	28.37	30.06	15.73	8.00	8.61	798.04	208.97	200.86
Caroline	75.31	401.76	269.47	1.43	5.78	0.15	1.48	7.41	8.51	72.40	388.57	260.82
Carroll	986.09	355.57	337.98	60.20	41.53	49.97	32.06	18.28	17.87	893.83	295.76	270.15
Cecil	152.86	436.53	249.31	18.17	16.75	39.43	2.51	15.00	4.31	132.17	404.78	205.56
Charles	3614.24	333.93	300.65	30.91	5.48	39.32	50.99	8.81	7.69	3532.35	319.64	253.64
Dorchester	99.39	1053.63	700.56	0.00	141.11	90.66	0.00	0.78	0.94	99.39	911.74	608.96
Frederick	5414.90	581.84	516.27	826.83	118.07	155.07	366.35	35.72	12.46	4221.72	428.06	348.73
Garrett	57.41	223.78	564.29	24.40	28.35	279.99	0.59	5.17	7.56	32.42	190.26	276.74
Harford	186.53	330.97	353.58	3.86	6.68	62.09	8.42	11.75	11.63	174.25	312.54	279.86
Howard	11206.38	217.74	197.32	641.38	17.20	20.04	152.11	4.79	16.95	10412.89	195.76	160.34
Kent	6.37	365.59	457.22	0.57	47.98	18.88	0.19	17.19	13.56	5.61	300.41	424.79
Montgomery	844.98	355.67	347.33	23.09	20.43	8.38	15.56	14.03	17.63	806.34	321.20	321.32
Prince George's	5522.63	251.55	430.23	206.87	10.59	10.86	62.19	4.06	5.18	5253.57	236.90	414.18
Queen Anne's	149.24	546.05	519.79	0.07	32.55	88.65	4.63	12.14	10.34	144.54	501.35	420.80
St. Mary's	3063.86	507.45	618.04	58.04	63.86	120.98	57.61	8.77	9.01	2948.21	434.82	488.05
Somerset	868.54	582.27	720.42	28.31	94.93	13.68	6.17	10.45	11.38	834.07	476.89	695.36
Talbot	68.75	209.83	229.04	23.11	41.92	48.14	0.35	1.50	0.84	45.29	166.41	180.07
Washington	1195.00	502.43	770.33	51.49	24.46	27.70	13.08	9.86	0.00	1130.44	468.11	742.63
Wicomico	1625.70	723.85	675.69	102.50	44.49	52.74	27.96	11.71	11.50	1495.24	667.65	611.45
Worcester	64.82	888.99	1033.86	2.54	23.60	27.52	0.54	8.35	5.68	61.73	857.04	1000.66

*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: 2022-2023

Local Education Agency	Adminis tration	Mid level Adminis tration	Instruc	Special Education	Student Personnel Services	Health Services	Pupil Transpor- tation	Operation of Plant	Maintenance of Plant	Fixed Charges	Community Services	Capital Outlay	School/Student Activities
Total State	2.67%	5.97%	41.40%	12.72%	1.01%	0.91%	4.87%	5.91%	2.68%	20.26%	0.22%	0.71%	0.65%
Allegany	1.90	6.41	40.22	14.23	0.42	0.75	4.91	7.10	1.53	1.53	0.54	0.17	1.63
Anne Arundel	3.00	5.85	43.24	12.10	1.06	0.11	4.63	6.39	2.63	2.63	0.05	0.85	0.76
Baltimore City	3.28	6.13	45.85	11.76	1.13	1.41	3.21	4.55	4.80	4.80	0.26	1.29	0.15
Baltimore	3.51	6.11	39.14	14.71	0.96	1.05	4.69	6.34	2.99	2.99	0.11	0.29	0.41
Calvert	2.53	5.16	40.56	12.37	0.97	0.68	8.04	6.99	1.34	1.34	0.63	1.33	-
Caroline	4.24	5.86	41.41	9.10	1.09	1.42	5.59	6.56	1.22	1.22	0.69	0.97	0.88
Carroll	1.45	6.32	38.86	11.98	0.48	1.04	6.58	6.19	1.80	1.80	0.34	0.25	1.08
Cecil	1.82	6.87	40.55	13.85	0.98	1.00	5.34	5.40	2.42	2.42	0.60	0.55	0.68
Charles	3.37	6.18	36.96	9.90	1.08	0.68	8.34	7.29	1.99	1.99	0.47	2.36	1.15
Dorchester	2.31	7.52	41.62	7.70	4.06	0.98	5.27	5.49	2.52	2.52	-	1.51	1.14
Frederick	2.04	6.25	42.67	11.84	0.47	0.15	3.91	6.39	2.27	2.27	0.22	0.48	0.89
Garrett	3.07	4.88	40.18	7.55	1.25	1.17	7.78	7.95	1.68	1.68	1.71	0.45	1.75
Harford	2.20	5.17	39.30	13.53	0.55	0.98	6.69	5.15	2.44	2.44	0.22	0.16	0.69
Howard	1.37	6.08	40.05	16.28	0.77	1.07	4.51	4.47	2.81	2.81	0.47	0.09	0.86
Kent	5.19	5.80	39.75	11.43	1.52	2.07	5.78	5.57	1.90	1.90	1.03	0.06	0.49
Montgomery	2.40	5.59	42.37	13.56	0.70	0.09	4.76	5.70	1.83	1.83	0.11	-	0.75
Prince George's	2.97	6.18	40.79	12.70	1.54	1.98	4.69	6.06	2.45	2.45	0.15	0.64	0.43
Queen Anne's	2.32	5.31	45.28	5.07	0.66	1.05	7.69	6.06	2.49	2.49	0.89	1.28	1.27
St. Mary's	1.45	6.96	38.10	9.28	1.00	1.19	8.52	7.24	1.58	1.58	0.22	0.34	1.04
Somerset	5.15	7.46	37.16	8.75	1.78	1.09	5.68	6.20	3.72	3.72	1.00	1.54	1.02
Talbot	2.03	6.28	40.27	10.67	1.64	0.04	4.29	6.53	2.48	2.48	1.00	-	0.63
Washington	2.35	5.69	40.18	9.34	1.06	1.29	3.81	6.66	6.92	6.92	0.19	0.91	0.68
Wicomico	2.28	5.63	41.08	8.59	2.17	0.88	3.31	6.06	1.88	1.88	0.28	8.76	0.69
Worcester	1.35	6.01	42.24	9.94	0.26	0.97	5.50	10.93	1.18	1.18	0.00	0.81	2.14

*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: 2022-2023

Local Education Agency	Administration	Mid level Administration	Instructional Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education	Pupil Personnel Services	Health Services	Student Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges	School/Student Activities
Total State	2.76%	6.19%	36.61%	2.46%	3.52%	11.28%	1.04%	0.95%	4.78%	5.98%	2.70%	21.04%	0.67%
Allegany	1.99	6.41	34.70	2.16	2.43	11.95	0.42	0.74	4.57	6.93	1.47	20.28	1.64
Anne Arundel	2.90	5.80	37.28	3.50	1.95	9.78	1.05	0.11	4.51	6.27	2.60	19.18	0.76
Baltimore City	3.16	6.15	29.48	3.68	12.37	10.47	1.14	1.42	2.92	4.54	4.81	16.22	0.15
Baltimore	3.62	6.11	33.70	1.52	3.89	11.70	0.96	1.05	4.32	5.90	2.81	19.70	0.40
Calvert	2.50	5.17	35.52	1.41	1.57	11.52	0.96	0.69	8.07	6.86	1.31	19.55	-
Caroline	4.25	5.86	35.25	1.57	3.54	8.27	1.01	1.41	5.03	6.29	1.07	20.99	0.88
Carroll	1.42	6.19	35.06	2.08	0.85	10.10	0.47	1.02	6.44	6.05	1.75	23.15	0.96
Cecil	1.73	6.77	35.58	1.50	2.33	12.50	0.97	0.99	5.25	5.26	1.79	19.65	0.68
Charles	3.36	6.14	33.75	1.67	1.34	9.13	1.08	0.68	8.06	7.24	1.84	20.22	1.14
Dorchester	2.26	7.36	34.78	3.27	2.68	7.54	3.97	0.96	5.16	5.16	2.44	19.44	1.12
Frederick	1.98	6.15	38.08	3.23	0.60	10.36	0.46	0.15	3.39	6.21	2.14	22.07	0.87
Garrett	3.02	4.82	34.93	2.93	1.45	7.27	1.24	1.15	7.66	7.77	1.50	20.34	1.72
Harford	2.18	5.15	35.33	2.07	0.79	10.99	0.55	0.93	6.66	5.12	2.40	22.96	0.69
Howard	1.36	5.96	36.89	1.00	1.37	13.76	0.76	1.05	4.42	4.34	2.64	20.77	0.84
Kent	5.71	5.68	33.33	2.03	2.80	10.80	1.49	2.03	5.66	5.33	1.68	19.02	0.48
Montgomery	2.33	5.46	38.50	1.82	0.99	11.57	0.68	0.09	4.01	5.44	1.73	21.63	0.73
Prince George's	2.96	6.15	32.54	2.21	5.19	10.32	1.52	1.98	4.69	5.92	2.37	19.42	0.41
Queen Anne's	2.28	5.21	39.54	3.01	1.73	4.98	0.65	1.01	7.42	5.94	2.43	20.23	1.25
St. Mary's	1.57	6.79	32.63	3.70	0.63	8.28	0.97	1.12	8.22	6.67	1.54	22.51	1.01
Somerset	5.13	7.15	31.31	2.89	2.38	8.54	1.78	1.09	5.66	6.14	3.70	19.36	1.02
Talbot	2.36	6.23	34.47	1.34	2.23	10.57	1.60	0.04	3.48	6.17	2.46	23.94	0.62
Washington	2.13	5.65	34.77	4.01	0.83	8.12	1.05	1.28	3.24	6.55	6.84	20.82	0.67
Wicomico	2.58	5.96	36.34	3.56	3.02	9.08	2.30	0.94	3.38	6.32	1.94	19.51	0.71
Worcester	1.35	5.92	34.81	4.53	1.71	9.78	0.26	0.95	5.42	9.34	1.12	18.41	2.11

*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: 2022-2023

Local Education Agency	Total Current Expenditures**	Administration	Mid level Administration	Instructional Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education
Total State	\$16,445,932,718	\$434,153,945	\$973,861,828	\$5,756,091,862	\$387,390,123	\$553,811,283	\$1,772,793,980
Allegany	145,264,369	2,888,337	9,315,871	50,409,235	3,138,194	3,532,362	17,358,094
Anne Arundel	1,454,852,306	42,201,481	84,450,980	542,310,000	50,861,615	28,420,921	142,242,699
Baltimore City	1,688,527,888	53,402,650	103,796,861	497,837,783	62,079,509	208,814,108	176,840,039
Baltimore	2,019,871,454	73,071,497	123,408,034	680,756,348	30,648,184	78,584,420	236,249,695
Calvert	262,215,711	6,557,280	13,555,617	93,137,191	3,690,830	4,106,146	30,199,520
Caroline	94,139,069	3,999,765	5,517,586	33,186,679	1,478,505	3,333,563	7,782,980
Carroll	417,668,624	5,935,932	25,853,036	146,446,373	8,681,441	3,562,920	42,204,579
Cecil	244,174,260	4,222,182	16,539,280	86,865,734	3,656,251	5,686,904	30,517,265
Charles	464,795,713	15,608,479	28,560,793	156,881,358	7,781,270	6,211,020	42,413,440
Dorchester	93,018,547	2,105,299	6,847,405	32,349,479	3,040,072	2,490,479	7,013,289
Frederick	744,515,635	14,705,125	45,814,795	283,536,244	24,040,323	4,488,579	77,161,623
Garrett	64,975,257	1,962,358	3,134,420	22,695,530	1,903,911	945,079	4,721,127
Harford	644,341,437	14,050,418	33,180,988	227,622,348	13,359,330	5,093,431	70,818,874
Howard	1,108,431,241	15,104,612	66,084,025	408,872,843	11,119,899	15,160,619	152,558,422
Kent	38,365,977	2,190,315	2,178,375	12,788,416	778,860	1,073,102	4,145,117
Montgomery	3,070,668,073	71,619,757	167,661,390	1,182,354,748	55,797,683	30,313,797	355,401,073
Prince George's	2,516,971,871	74,548,932	154,899,687	818,945,783	55,646,171	130,607,941	259,864,362
Queen Anne's	127,032,710	2,899,834	6,620,155	50,228,872	3,828,697	2,199,696	6,322,623
St. Mary's	291,146,775	4,565,771	19,773,350	95,004,243	10,768,129	1,830,002	24,112,426
Somerset	66,240,693	3,399,090	4,735,358	20,737,509	1,915,108	1,579,133	5,654,887
Talbot	75,297,238	1,776,152	4,692,041	25,955,675	1,008,690	1,675,502	7,961,227
Washington	386,197,854	8,211,600	21,832,405	134,262,168	15,488,527	3,200,044	31,377,829
Wicomico	274,514,894	7,072,517	16,362,979	99,750,390	9,759,548	8,287,676	24,936,416
Worcester	152,705,122	2,054,563	9,046,396	53,156,913	6,919,377	2,613,838	14,936,374

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

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

*** School/Student Activities treated as Governmental/Special fund per GASB 84

Table 10 Continued

Current Expenses by Category*: Maryland Public Schools: 2021-2022

Local Education Agency	Pupil Personnel Services	Health Services	Student Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges	School/Student Activities***	State Share of Teachers Retirement
Total State	\$163,878,910	\$148,601,819	\$751,775,860	\$940,734,942	\$425,173,037	\$3,308,314,854	\$104,706,380	\$ 724,643,896
Allegany	616,504	1,079,686	6,633,567	10,072,106	2,138,988	29,458,182	2,383,856	6,239,387
Anne Arundel	15,289,643	1,592,215	65,579,065	91,154,010	37,811,284	279,074,472	11,007,152	62,856,767
Baltimore City	19,169,036	23,914,591	49,266,093	76,726,686	81,185,577	273,826,010	2,477,487	59,191,458
Baltimore	19,427,310	21,137,026	87,259,589	119,237,689	56,850,065	397,977,683	8,073,627	87,190,287
Calvert	2,515,005	1,799,114	21,171,430	17,987,648	3,433,826	51,258,670	-	12,803,433
Caroline	947,087	1,323,218	4,736,069	5,917,582	1,011,570	19,763,175	824,832	4,316,457
Carroll	1,959,353	4,246,549	26,885,750	25,284,840	7,300,295	96,703,795	4,023,429	18,580,332
Cecil	2,360,282	2,414,850	12,808,273	12,835,328	4,363,023	47,968,603	1,648,357	12,287,928
Charles	5,008,529	3,155,841	37,480,449	33,636,259	8,551,264	93,972,521	5,320,498	20,213,994
Dorchester	3,692,591	894,390	4,801,138	4,802,464	2,265,349	18,086,731	1,037,356	3,592,505
Frederick	3,455,297	1,126,009	25,224,824	46,245,795	15,939,550	164,295,608	6,510,848	31,971,017
Garrett	803,254	747,580	4,977,440	5,047,216	971,611	13,214,197	1,120,380	2,731,155
Harford	3,544,570	5,984,263	42,943,704	32,976,923	15,444,394	147,950,985	4,458,296	26,912,913
Howard	8,402,576	11,632,855	49,009,063	48,119,689	29,259,311	230,254,298	9,326,503	53,526,526
Kent	571,520	777,430	2,170,554	2,045,209	643,145	7,298,170	182,542	1,523,222
Montgomery	20,994,195	2,695,270	123,074,476	167,134,719	53,021,637	664,276,427	22,470,887	153,852,014
Prince George's	38,301,704	49,811,620	117,934,046	148,904,053	59,638,714	488,743,579	10,385,221	108,740,057
Queen Anne's	826,020	1,284,720	9,431,248	7,544,152	3,088,068	25,702,681	1,588,450	5,467,495
St. Mary's	2,830,052	3,267,214	23,943,853	19,429,707	4,495,526	65,543,897	2,954,397	12,628,208
Somerset	1,177,641	718,905	3,747,526	4,069,292	2,453,959	12,824,787	673,727	2,553,772
Talbot	1,206,263	26,686	2,623,773	4,643,088	1,850,239	18,026,115	469,601	3,382,186
Washington	4,063,189	4,945,291	12,511,622	25,295,448	26,433,915	80,423,996	2,593,456	15,558,363
Wicomico	6,326,080	2,572,968	9,281,023	17,357,101	5,318,372	53,553,304	1,945,992	11,990,528
Worcester	391,208	1,453,528	8,281,282	14,267,939	1,703,355	28,116,971	3,229,487	6,533,892

Table 11

Full-time Equivalent Average Number Belonging and Average Daily Attendance*
Maryland Public Schools: 2022-2023

Local Education Agency	Average Daily Membership	Average Daily Attendance
Total State	880,895	799,802
Allegany	8,047	7,208
Anne Arundel	83,652	76,848
Baltimore City	73,065	61,053
Baltimore	111,238	100,031
Calvert	15,409	14,278
Caroline	5,487	5,008
Carroll	25,686	23,810
Cecil	14,666	13,490
Charles	27,373	25,039
Dorchester	4,340	3,838
Frederick	46,565	43,317
Garrett	3,374	3,124
Harford	37,783	34,905
Howard	57,701	53,940
Kent	1,703	1,558
Montgomery	160,647	147,432
Prince George's	129,340	116,612
Queen Anne's	7,366	6,768
St. Mary's	17,423	15,887
Somerset	2,670	2,404
Talbot	4,404	4,031
Washington	21,802	19,852
Wicomico	14,444	13,191
Worcester	6,712	6,178

*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:2021-2022

Local Education Agency	Total Federal	Administration	Mid level Administration	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	\$ 1,519,765,958	\$ 15,153,466	\$ 43,456,294	\$ 497,575,559	\$ 123,154,764	\$ 154,526,447	\$ 266,500,220	\$ 21,876,751	\$ 28,216,856	\$ 19,987,725	\$ 31,052,099	\$ 106,625,757	\$ 211,640,020
Allegany	16,946,797	52,245	424,924	5,899,747	956,623	1,713,630	3,663,074	24,050	218,459	300,024	812,281	165,612	2,716,129
Anne Arundel	110,455,732	763,832	3,084,041	37,020,710	7,942,732	8,286,197	24,483,434	1,464,482	844,196	668,026	1,584,349	8,427,947	15,885,786
Baltimore City	317,189,844	677,309	12,166,801	95,174,537	21,121,940	59,884,289	21,582,295	2,446,616	5,216,944	1,456,768	3,121,949	55,283,396	39,056,999
Baltimore	220,450,350	5,189,543	4,865,110	89,802,662	5,773,594	7,944,320	48,906,300	2,228,823	607,980	3,254,058	3,134,777	10,893,551	37,849,633
Calvert	13,738,930	7,114	786,065	3,924,033	1,093,417	957,612	4,601,230	26,591	725	393,811	-	-	1,948,333
Caroline	10,415,350	1,511,570	181,430	2,158,703	609,247	1,930,879	2,126,400	299,292	189,760	140,938	87,052	-	1,180,080
Carroll	19,500,323	-	171,804	7,914,194	429,690	319,103	5,502,687	16,487	86,466	610,705	95,782	-	4,353,405
Cecil	26,171,814	496,432	1,515,053	9,069,963	1,422,453	1,257,807	5,601,287	151,607	155,387	713,131	194,458	309,855	5,284,382
Charles	20,105,041	894,761	1,159,711	4,906,812	2,838,328	2,451,907	4,665,269	-	-	1,113,184	500	462	2,074,106
Dorchester	13,393,483	15,805	213,587	5,697,447	1,273,160	1,184,358	1,927,289	429,831	-	194,252	333,199	99,226	2,025,327
Frederick	39,253,610	600,031	1,213,761	11,398,165	5,312,032	1,033,292	10,156,453	134,948	315,026	638,038	488,795	2,378,790	5,584,280
Garrett	9,288,599	62,058	229,732	3,603,063	1,283,387	488,139	1,588,311	254,650	112,690	66,020	126,430	9,972	1,464,146
Harford	44,816,096	435,068	1,311,976	16,624,149	2,992,340	2,266,677	11,275,850	543,761	474,517	926,867	(1,246,387)	229,484	8,981,794
Howard	40,339,867	1,953	422,967	16,684,928	1,176,172	2,677,716	11,431,922	132,617	441,329	812,133	9,155	1,067,659	5,481,317
Kent	6,074,660	522,003	51,869	2,549,710	417,002	675,762	893,060	-	10,779	40,736	76,332	-	837,408
Montgomery	214,468,827	212,039	3,412,330	82,139,356	19,505,099	13,344,841	43,417,757	6,344,117	314,753	2,622,472	1,774,816	8,517,920	32,863,328
Prince George's	236,112,551	602,190	7,675,361	61,341,689	25,582,260	36,645,747	41,936,569	4,603,727	17,617,390	2,231,129	12,563,826	2,378,302	22,934,361
Queen Anne's	10,003,866	336,156	242,785	4,801,224	1,438,047	1,273,987	133,948	106,328	80,459	107,180	-	-	1,483,751
St. Mary's	28,133,035	310,512	1,095,329	6,682,490	5,360,563	548,095	5,469,466	722,285	375,118	2,066,264	935,322	1,515	4,566,076
Somerset	12,944,674	1,567,924	347,379	3,833,117	1,302,565	792,789	1,203,271	171,202	134,778	228,068	33,835	1,278,189	2,051,558
Talbot	6,649,246	85,637	180,310	1,832,146	389,711	1,068,052	1,123,111	436,599	26,523	93,094	6,130	155,863	1,252,070
Washington	55,296,457	587,588	1,962,226	12,847,788	7,406,554	312,079	7,481,082	584,168	666,111	508,127	1,280,536	14,866,132	6,794,066
Wicomico	33,230,811	156,824	626,800	8,956,698	5,325,937	6,372,754	5,057,376	754,571	164,042	389,108	1,087,540	337,178	4,001,983
Worcester	14,785,997	64,871	114,944	2,712,229	2,201,911	1,096,415	2,272,780	-	163,426	413,593	4,551,422	224,704	969,702

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

Table 13A
Expenditures for All Purposes*: Maryland Public Schools: 2022-2023

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	\$ 18,619,571,416	\$ 16,325,908,526	\$ 435,420,683	\$ 975,285,185	\$ 6,759,252,730	\$ 2,077,168,673	\$ 164,555,034	\$ 149,033,569	\$ 795,232,253	\$ 965,524,805
Allegany	162,062,088	145,896,990	2,767,733	9,349,161	58,678,289	20,757,473	616,504	1,088,832	7,170,681	10,361,756
Anne Arundel	1,736,007,438	1,443,609,201	43,271,856	84,450,980	624,285,256	174,642,547	15,289,643	1,604,456	66,891,106	92,205,195
Baltimore City	1,880,566,396	1,692,616,312	55,494,761	103,809,393	776,126,777	199,086,076	19,169,036	23,804,183	54,379,003	77,006,172
Baltimore	2,307,056,969	2,021,189,629	70,908,283	123,435,202	791,122,469	297,367,860	19,427,310	21,137,026	94,734,127	128,112,034
Calvert	290,824,451	264,284,961	6,693,305	13,629,355	107,203,726	32,692,528	2,559,101	1,804,720	21,251,351	18,485,796
Caroline	101,390,160	94,258,271	4,000,022	5,526,517	39,031,956	8,581,801	1,026,074	1,337,344	5,266,609	6,186,824
Carroll	441,002,341	409,237,173	5,935,932	25,869,643	159,027,963	49,028,956	1,970,504	4,246,549	26,944,785	25,324,631
Cecil	259,130,702	240,644,381	4,389,616	16,539,280	97,573,097	33,317,732	2,361,154	2,414,850	12,844,330	12,986,652
Charles	505,195,183	464,307,125	15,635,013	28,688,703	171,599,401	45,979,384	5,008,529	3,155,841	38,712,836	33,847,085
Dorchester	99,628,629	91,044,921	2,105,299	6,847,405	37,895,360	7,013,289	3,692,591	894,390	4,801,138	4,998,216
Frederick	870,583,936	732,908,239	14,933,026	45,814,873	312,697,878	86,743,223	3,455,297	1,126,017	28,648,605	46,864,897
Garrett	76,364,963	64,219,578	1,971,356	3,134,420	25,801,115	4,850,718	803,254	753,580	4,995,984	5,105,617
Harford	709,130,793	645,555,070	14,203,052	33,375,620	253,728,859	87,367,129	3,553,607	6,346,242	43,201,406	33,218,663
Howard	1,198,982,124	1,087,391,164	14,852,943	66,140,769	435,502,533	176,995,453	8,402,576	11,632,855	49,009,063	48,588,811
Kent	45,677,563	37,582,539	1,950,216	2,178,375	14,940,344	4,295,162	571,520	777,430	2,170,554	2,092,763
Montgomery	3,581,901,153	2,998,484,222	71,920,192	167,673,665	1,270,324,787	406,549,041	20,994,195	2,695,270	142,789,952	170,818,623
Prince George's	2,827,041,146	2,517,679,351	74,775,491	155,540,265	1,027,012,442	319,640,645	38,813,561	49,814,878	118,129,182	152,587,658
Queen Anne's	132,008,155	124,627,127	2,886,898	6,620,155	56,428,038	6,322,873	826,020	1,310,010	9,581,313	7,554,477
St. Mary's	310,622,912	283,972,739	4,116,807	19,773,350	108,186,530	26,364,601	2,830,052	3,367,024	24,207,809	20,563,710
Somerset	69,404,249	65,987,822	3,399,090	4,922,912	24,520,642	5,771,161	1,177,641	721,751	3,747,871	4,092,734
Talbot	79,677,026	74,678,089	1,517,278	4,692,462	30,074,151	7,970,747	1,223,474	26,686	3,204,753	4,874,324
Washington	416,533,887	383,942,043	9,024,679	21,832,405	154,251,553	35,842,752	4,063,189	4,945,291	14,632,757	25,553,260
Wicomico	351,981,054	291,194,286	6,636,893	16,387,138	119,621,572	25,022,494	6,328,994	2,574,816	9,635,754	17,637,608
Worcester	166,798,098	150,597,295	2,030,943	9,053,137	63,617,991	14,965,030	391,208	1,453,528	8,281,282	16,457,298

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

**Excludes Debt Principal repayment

*** Excludes Depreciation

**** School/Student Activities treated as Governmental Funds per GASB 84

Table 13B

Expenditures for All Purposes*: Maryland Public Schools: 2022-2023

Local Education Agency	Current Expense Fund (continued)										Student Activity Fund Memorandum Only
	Maintenance of Plant	Fixed Charges	Community Services	Current		Food Service Fund	School Construction Fund	Debt Service Fund			
				Capital Outlay	School/ Student Activities****			Interest	Principal	Other	
Total State	\$ 438,281,342	\$ 3,308,314,854	\$ 36,673,358	\$ 115,312,914	\$ 105,853,128	\$ 477,793,010	\$ 1,570,829,753	\$ 198,440,094	\$ 432,922,069	\$ 46,600,033	\$ -
Allegany	2,233,479	29,458,182	782,535	248,508	2,383,856	5,147,109	10,689,246	328,743	390,000	-	-
Anne Arundel	37,911,320	279,074,472	660,254	12,314,963	11,007,152	37,373,285	220,725,021	34,299,931	50,714,775	-	-
Baltimore City	81,183,694	273,826,010	4,340,678	21,913,043	2,477,487	58,269,276	125,583,649	4,097,159	15,796,666	-	-
Baltimore	60,475,673	397,977,683	2,292,513	5,848,817	8,350,633	57,669,899	200,756,301	27,441,140	53,574,000	-	-
Calvert	3,533,583	51,258,670	1,653,126	3,519,701	-	6,582,373	18,868,256	1,088,860	4,560,151	-	-
Caroline	1,149,632	19,763,175	652,347	911,137	824,832	5,425,861	674,153	1,031,876	1,957,559	-	-
Carroll	7,362,574	96,703,795	1,381,608	1,026,716	4,413,515	12,061,877	16,586,762	3,116,530	7,324,621	-	-
Cecil	5,820,970	47,968,603	1,447,804	1,331,937	1,648,357	9,674,774	6,677,282	2,134,264	4,762,474	-	-
Charles	9,226,421	93,972,521	2,195,563	10,965,331	5,320,498	16,708,638	19,292,823	4,886,597	15,269,760	-	-
Dorchester	2,296,647	18,086,731	-	1,376,499	1,037,356	4,134,472	4,449,236	-	-	-	-
Frederick	16,662,620	164,295,608	1,590,373	3,551,200	6,524,623	20,304,555	110,223,481	7,147,661	21,457,344	-	-
Garrett	1,081,933	13,214,197	1,096,237	287,551	1,123,616	3,664,650	8,480,735	-	-	-	-
Harford	15,721,653	147,950,985	1,392,894	1,036,664	4,458,296	21,894,764	31,038,596	10,642,363	24,702,283	-	-
Howard	30,600,076	230,254,298	5,085,418	999,866	9,326,503	19,852,763	76,863,519	14,874,678	28,940,846	-	-
Kent	715,375	7,298,170	388,439	21,649	182,542	1,509,189	6,585,835	-	-	-	-
Montgomery	54,783,931	664,276,427	3,187,253	-	22,470,887	67,814,311	423,570,298	45,432,289	110,921,088	46,600,033	-
Prince George's	61,807,625	488,743,579	3,861,223	16,167,181	10,785,622	81,268,274	196,690,464	31,403,057	62,242,777	-	-
Queen Anne's	3,105,876	25,702,681	1,109,197	1,591,139	1,588,450	3,479,339	2,111,990	1,789,700	4,579,667	-	-
St. Mary's	4,495,526	65,543,897	616,501	952,534	2,954,397	8,699,432	16,641,336	1,309,405	3,106,220	-	-
Somerset	2,454,059	12,824,787	662,516	1,018,931	673,727	2,592,136	617,593	206,699	1,138,670	-	-
Talbot	1,852,721	18,026,115	745,779	-	469,601	3,218,278	784,034	996,625	2,335,000	-	-
Washington	26,566,653	80,423,996	724,487	3,487,563	2,593,456	15,518,445	15,727,557	1,345,842	3,354,862	-	-
Wicomico	5,463,353	53,553,304	806,146	25,517,978	2,008,235	11,228,557	47,157,392	2,400,819	5,803,305	-	-
Worcester	1,775,947	28,116,971	468	1,224,005	3,229,487	3,700,754	10,034,193	2,465,856	9,990,000	-	-