

Selected Financial Data Part 3 – Analysis of Costs

2023-2024 School Year

Local Accountability Branch

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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 slightly decreased by 0.68%, from \$18,551 in 2022-2023 to \$18,424 in 2023-2024.
The Average Daily Membership (ADM) at the state level increased by .68% from 880,895 to 886,924.
- The Current Expense Fund expenditures per pupil belonging vary between Maryland LEAs from a high of \$22,728.43 in Somerset County to a low of \$15,456.82 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: 2023-2024

Local Education Agency	Current Expense Fund				State Share of Teachers' Retirement	Capital Outlay and Debt Service**
	Grand Total	Total	Regular Programs	Transportation		
Total State	\$19,408.26	\$18,424.61	\$16,759.96	\$847.62	\$ 817.03	\$983.65
Allegany	18,656.91	17,814.13	16,209.15	827.06	777.92	842.78
Anne Arundel	18,249.56	17,117.69	15,595.01	777.48	745.21	1,131.86
Baltimore City	23,009.20	22,492.37	21,045.51	657.22	789.63	516.83
Baltimore	19,215.46	18,429.68	16,831.58	799.37	798.73	785.79
Calvert	17,756.36	17,285.16	15,045.55	1,395.61	844.00	471.20
Caroline	16,965.18	16,387.88	14,798.07	831.75	758.06	577.30
Carroll	16,388.68	15,872.69	14,128.03	1,031.68	712.98	515.99
Cecil	16,928.69	16,291.69	14,605.85	860.40	825.44	637.00
Charles	17,377.24	16,489.68	14,419.14	1,345.10	725.44	887.56
Dorchester	20,656.40	20,039.91	18,211.19	1,046.02	782.70	616.49
Frederick	15,995.25	15,456.82	14,258.91	528.31	669.60	538.43
Garrett	18,574.67	18,551.68	16,312.11	1,446.09	793.48	22.99
Harford	17,877.29	16,916.18	15,069.42	1,135.27	711.48	961.12
Howard	20,085.56	19,148.56	17,362.19	853.83	932.54	937.01
Kent	22,034.08	21,977.34	19,851.31	1,249.31	876.72	56.74
Montgomery	20,835.68	19,066.57	17,334.39	769.83	962.35	1,769.11
Prince George's	19,973.51	19,022.47	17,302.24	895.00	825.23	951.05
Queen Anne's	17,503.71	16,920.47	14,910.86	1,272.13	737.48	583.24
St. Mary's	17,272.84	16,842.57	14,705.22	1,399.33	738.02	430.27
Somerset	23,093.76	22,728.43	20,544.12	1,299.06	885.25	365.34
Talbot	17,527.94	16,690.55	15,350.90	585.24	754.41	837.39
Washington	17,167.31	16,981.06	15,738.48	553.85	688.72	186.25
Wicomico	20,059.93	18,140.09	16,724.42	617.67	798.00	1,919.84
Worcester	23,371.51	21,766.61	19,609.22	1,205.92	951.46	1,604.90

*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: 2023-2024

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	\$18,424.61		\$17,607.58		\$17,576.99		\$16,759.96	
Allegany	17,814.13	12	17,036.21	12	16,987.07	12	16,209.15	12
Anne Arundel	17,117.69	14	16,372.49	14	16,340.21	14	15,595.01	14
Baltimore City	22,492.37	2	21,702.74	2	21,835.14	1	21,045.51	1
Baltimore	18,429.68	10	17,630.94	10	17,630.31	9	16,831.58	9
Calvert	17,285.16	13	16,441.16	13	15,889.55	16	15,045.55	17
Caroline	16,387.88	21	15,629.82	21	15,556.13	19	14,798.07	19
Carroll	15,872.69	23	15,159.71	23	14,841.01	24	14,128.03	24
Cecil	16,291.69	22	15,466.25	22	15,431.30	21	14,605.85	21
Charles	16,489.68	20	15,764.24	20	15,144.58	22	14,419.14	22
Dorchester	20,039.91	5	19,257.21	5	18,993.89	5	18,211.19	5
Frederick	15,456.82	24	14,787.22	24	14,928.51	23	14,258.91	23
Garrett	18,551.68	9	17,758.20	9	17,105.59	11	16,312.11	11
Harford	16,916.18	17	16,204.70	16	15,780.90	17	15,069.42	16
Howard	19,148.56	6	18,216.02	6	18,294.72	7	17,362.19	6
Kent	21,977.34	3	21,100.62	3	20,728.03	3	19,851.31	3
Montgomery	19,066.57	7	18,104.22	8	18,296.74	6	17,334.39	7
Prince George's	19,022.47	8	18,197.24	7	18,127.47	8	17,302.24	8
Queen Anne's	16,920.47	16	16,182.99	17	15,648.34	18	14,910.86	18
St. Mary's	16,842.57	18	16,104.55	18	15,443.24	20	14,705.22	20
Somerset	22,728.43	1	21,843.18	1	21,429.37	2	20,544.12	2
Talbot	16,690.55	19	15,936.14	19	16,105.31	15	15,350.90	15
Washington	16,981.06	15	16,292.33	15	16,427.20	13	15,738.48	13
Wicomico	18,140.09	11	17,342.09	11	17,522.42	10	16,724.42	10
Worcester	21,766.61	4	20,815.14	4	20,560.69	4	19,609.22	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: 2023-2024

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	\$ 17,607.58		\$ 489.51		\$ 1,098.02		\$ 6,489.95		\$ 436.78		\$ 624.42	
Allegany	17,036.21	12	360.11	18	1,161.49	7	6,284.95	12	391.27	14	440.41	9
Anne Arundel	16,372.49	14	500.33	9	1,001.22	16	6,429.43	11	603.00	8	336.95	13
Baltimore City	21,702.74	2	712.41	3	1,384.68	3	6,641.29	8	828.16	2	2,785.64	1
Baltimore	17,630.94	10	669.39	5	1,130.52	10	6,236.27	13	280.76	18	719.90	3
Calvert	16,441.16	13	432.25	13	893.58	22	6,139.57	15	243.30	22	270.68	16
Caroline	15,629.82	21	702.44	4	969.00	18	5,828.26	20	259.66	20	585.44	5
Carroll	15,159.71	23	227.78	24	992.05	17	5,619.55	23	333.13	17	136.72	21
Cecil	15,466.25	22	283.63	21	1,111.03	11	5,835.21	19	245.61	21	382.02	10
Charles	15,764.24	20	560.16	8	1,024.99	15	5,630.17	22	279.25	19	222.90	18
Dorchester	19,257.21	5	458.68	11	1,491.84	2	7,047.97	6	662.34	5	542.60	8
Frederick	14,787.22	24	307.99	19	959.55	20	5,938.40	18	503.50	11	94.01	24
Garrett	17,758.20	9	570.12	6	910.64	21	6,593.70	10	553.14	9	274.57	15
Harford	16,204.70	16	371.44	16	877.18	24	6,017.51	16	353.17	15	134.65	22
Howard	18,216.02	6	263.15	23	1,151.31	9	7,123.37	5	193.73	24	264.13	17
Kent	21,100.62	3	1,260.69	1	1,253.81	5	7,360.66	3	448.29	12	617.65	4
Montgomery	18,104.22	8	447.98	12	1,048.73	13	7,395.67	2	349.02	16	189.61	19
Prince George's	18,197.24	7	565.75	7	1,175.53	6	6,214.97	14	422.30	13	991.18	2
Queen Anne's	16,182.99	17	391.14	15	892.96	23	6,775.09	7	516.43	10	296.70	14
St. Mary's	16,104.55	18	266.83	22	1,155.60	8	5,552.25	24	629.31	7	106.95	23
Somerset	21,843.18	1	1,178.28	2	1,641.49	1	7,188.54	4	663.86	4	547.40	7
Talbot	15,936.14	19	396.18	14	1,046.58	14	5,789.50	21	224.99	23	373.73	12
Washington	16,292.33	15	363.50	17	966.46	19	5,943.40	17	685.63	3	141.66	20
Wicomico	17,342.09	11	470.69	10	1,088.99	12	6,638.62	9	649.52	6	551.56	6
Worcester	20,815.14	4	299.19	20	1,317.33	4	7,740.70	1	1,007.60	1	380.63	11

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

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

Table 3 Continued

Cost per Pupil Belonging* by Category: Maryland Public Schools: 2023-2024

Local Education Agency	Special Education		Student Personnel Services		Health Services		Student Transportation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 1,998.81		\$ 184.77		\$ 167.55		\$ 847.62		\$ 1,060.67		\$ 479.38		\$ 3,730.10	
Allegany	2,164.18	7	76.86	21	134.61	18	827.06	16	1,255.78	4	266.69	20	3,672.80	13
Anne Arundel	1,686.38	14	181.27	9	18.88	22	777.48	18	1,080.69	13	448.28	8	3,308.60	23
Baltimore City	2,359.09	3	255.72	7	319.03	3	657.22	20	1,023.55	18	1,083.04	2	3,652.91	14
Baltimore	2,164.24	6	177.97	12	193.63	11	799.37	17	1,092.31	12	520.79	4	3,645.79	15
Calvert	1,990.74	9	165.79	14	118.60	19	1,395.61	3	1,185.74	6	226.36	23	3,378.95	21
Caroline	1,366.85	23	166.33	13	232.38	5	831.75	15	1,039.25	16	177.65	24	3,470.82	18
Carroll	1,619.50	16	75.19	22	162.95	15	1,031.68	11	970.25	20	280.13	19	3,710.79	11
Cecil	2,050.00	8	158.55	16	162.22	16	860.40	13	862.21	23	293.09	17	3,222.29	24
Charles	1,522.14	19	179.75	11	113.26	20	1,345.10	4	1,207.14	5	306.89	16	3,372.49	22
Dorchester	1,527.98	18	804.50	1	194.86	10	1,046.02	10	1,046.31	14	493.55	6	3,940.55	7
Frederick	1,616.08	17	72.37	23	23.58	21	528.31	24	968.58	21	333.84	14	3,441.02	20
Garrett	1,371.62	22	233.37	8	217.19	7	1,446.09	1	1,466.36	2	282.28	18	3,839.10	9
Harford	1,872.19	12	93.71	20	158.20	17	1,135.27	9	871.79	22	408.29	11	3,911.28	8
Howard	2,657.87	1	146.39	17	202.67	9	853.83	14	838.34	24	509.75	5	4,011.48	6
Kent	2,385.82	2	328.95	4	447.47	1	1,249.31	7	1,177.17	7	370.18	12	4,200.63	2
Montgomery	2,223.05	4	131.32	18	16.86	23	769.83	19	1,045.43	15	331.65	15	4,155.07	3
Prince George's	1,972.11	10	290.67	5	378.02	2	895.00	12	1,130.03	10	452.60	7	3,709.07	12
Queen Anne's	852.82	24	111.42	19	173.29	13	1,272.13	6	1,017.59	19	416.53	9	3,466.89	19
St. Mary's	1,409.18	20	165.39	15	190.94	12	1,399.33	2	1,135.51	9	262.73	21	3,830.52	10
Somerset	1,960.24	11	408.22	3	249.20	4	1,299.06	5	1,410.60	3	850.65	3	4,445.64	1
Talbot	1,775.78	13	269.06	6	5.95	24	585.24	22	1,035.66	17	412.70	10	4,020.78	5
Washington	1,389.01	21	179.87	10	218.91	6	553.85	23	1,119.76	11	1,170.15	1	3,560.14	17
Wicomico	1,659.58	15	421.02	2	171.24	14	617.67	21	1,155.16	8	353.95	13	3,564.10	16
Worcester	2,175.03	5	56.97	24	211.66	8	1,205.92	8	2,077.69	1	248.04	22	4,094.39	4

Table 4

Cost per Pupil Attending* by Category: Maryland Public Schools: 2023-2024

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	\$ 18,345.49		\$ 534.84		\$ 1,199.71		\$ 7,090.97		\$ 477.23		\$ 682.24	
Allegany	18,114.21	11	401.22	16	1,294.08	7	7,002.39	11	435.93	14	490.68	9
Anne Arundel	16,877.82	14	540.36	9	1,081.34	16	6,943.93	12	651.25	8	363.91	13
Baltimore City	24,491.36	1	834.30	3	1,621.60	3	7,777.62	6	969.86	2	3,262.26	1
Baltimore	18,417.58	9	732.44	5	1,237.00	9	6,823.65	14	307.21	18	787.70	3
Calvert	16,749.49	16	464.19	13	959.60	23	6,593.16	15	261.27	22	290.67	16
Caroline	16,247.38	21	767.41	4	1,058.63	18	6,367.36	18	283.67	20	639.59	5
Carroll	15,508.23	23	244.51	24	1,064.94	17	6,032.45	24	357.61	17	146.76	21
Cecil	15,871.17	22	307.46	21	1,204.39	11	6,325.58	20	266.25	21	414.12	10
Charles	16,379.33	20	610.09	8	1,116.36	15	6,132.03	22	304.15	19	242.77	18
Dorchester	20,754.38	5	515.28	10	1,675.94	2	7,917.73	5	744.08	4	609.56	6
Frederick	15,060.89	24	328.56	19	1,023.66	20	6,335.18	19	537.14	11	100.29	24
Garrett	18,268.23	10	613.93	7	980.61	21	7,100.34	10	595.64	9	295.67	15
Harford	16,664.05	18	399.51	17	943.47	24	6,472.25	17	379.86	15	144.83	22
Howard	18,426.17	8	280.55	23	1,227.43	10	7,594.32	7	206.54	24	281.59	17
Kent	22,160.06	3	1,381.38	1	1,373.85	5	8,065.35	2	491.21	12	676.78	4
Montgomery	18,571.30	7	485.34	12	1,136.18	14	8,012.38	3	378.12	16	205.43	19
Prince George's	19,166.40	6	624.19	6	1,296.96	6	6,856.93	13	465.92	13	1,093.56	2
Queen Anne's	16,714.71	17	423.28	15	966.33	22	7,331.82	8	558.87	10	321.09	14
St. Mary's	16,779.11	15	291.36	22	1,261.83	8	6,062.64	23	687.16	7	116.78	23
Somerset	23,131.74	2	1,300.49	2	1,811.74	1	7,934.16	4	732.72	5	604.18	7
Talbot	16,584.60	19	432.78	14	1,143.28	13	6,324.47	21	245.78	23	408.26	12
Washington	17,063.93	13	397.52	18	1,056.91	19	6,499.63	16	749.80	3	154.91	20
Wicomico	17,952.15	12	510.75	11	1,181.68	12	7,203.62	9	704.80	6	598.51	8
Worcester	21,402.01	4	322.36	20	1,419.35	4	8,340.17	1	1,085.63	1	410.10	11

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

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

Table 4 Continued

Cost per Pupil Attending* by Category: Maryland Public Schools: 2023-2024

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	\$ 2,183.92		\$ 201.88		\$ 183.06		\$ 926.12		\$ 1,158.90		\$ 523.77		\$ 3,182.84	
Allegany	2,411.23	4	85.64	21	149.98	18	921.47	14	1,399.12	4	297.13	20	3,225.34	12
Anne Arundel	1,821.33	14	195.77	10	20.39	22	839.70	18	1,167.17	15	484.15	8	2,768.53	22
Baltimore City	2,762.74	2	299.47	6	373.61	3	769.67	20	1,198.69	12	1,268.35	2	3,353.19	9
Baltimore	2,368.08	6	194.73	12	211.87	11	874.66	17	1,195.19	13	569.84	4	3,115.22	16
Calvert	2,137.82	11	178.04	15	127.36	19	1,498.72	3	1,273.34	7	243.08	23	2,722.24	23
Caroline	1,493.28	22	181.71	13	253.88	5	908.69	16	1,135.38	16	194.08	24	2,963.68	18
Carroll	1,738.50	16	80.71	22	174.92	16	1,107.48	11	1,041.54	20	300.72	19	3,218.08	13
Cecil	2,222.27	8	171.88	16	175.85	15	932.70	13	934.67	23	317.72	17	2,598.27	24
Charles	1,657.82	19	195.77	11	123.35	20	1,465.00	4	1,314.74	5	334.24	16	2,883.00	21
Dorchester	1,716.55	18	903.78	1	218.91	9	1,175.11	10	1,175.43	14	554.46	5	3,547.55	4
Frederick	1,724.06	17	77.20	23	25.16	21	563.61	24	1,033.29	21	356.14	15	2,956.59	19
Garrett	1,477.01	23	251.30	8	233.88	7	1,557.20	1	1,579.03	2	303.97	18	3,279.64	11
Harford	2,013.68	12	100.79	20	170.16	17	1,221.07	9	937.67	22	439.15	11	3,441.62	6
Howard	2,833.59	1	156.07	17	216.07	10	910.28	15	893.77	24	543.46	6	3,282.51	10
Kent	2,614.23	3	360.44	4	490.31	1	1,368.92	7	1,289.86	6	405.62	12	3,642.12	2
Montgomery	2,408.42	5	142.27	18	18.26	23	834.03	19	1,132.61	17	359.31	14	3,458.96	5
Prince George's	2,175.81	9	320.70	5	417.07	2	987.45	12	1,246.75	9	499.35	7	3,181.72	14
Queen Anne's	922.90	24	120.57	19	187.53	13	1,376.66	6	1,101.21	19	450.76	10	2,953.69	20
St. Mary's	1,538.72	20	180.60	14	208.50	12	1,527.96	2	1,239.90	10	286.88	21	3,376.78	8
Somerset	2,163.56	10	450.56	3	275.05	4	1,433.80	5	1,556.91	3	938.88	3	3,929.68	1
Talbot	1,939.87	13	293.92	7	6.50	24	639.32	22	1,131.36	18	450.84	9	3,568.20	3
Washington	1,519.00	21	196.70	9	239.40	6	605.69	23	1,224.55	11	1,279.67	1	3,140.15	15
Wicomico	1,800.82	15	456.85	2	185.81	14	670.24	21	1,253.47	8	384.07	13	3,001.52	17
Worcester	2,343.48	7	61.38	24	228.05	8	1,299.31	8	2,238.60	1	267.25	22	3,386.32	7

Table 5

Cost per Pupil Belonging* from Federal Funds: Maryland Public Schools: 2023-2024

Local Education Agency	Total Federal	Adminis-tration	Mid-level Adminis-tration	Salaries and Wages	Instructional Expenditures 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	1,782.98	45.32	49.07	561.33	141.05	203.01	301.15	25.03	31.81	24.74	39.69	122.15	238.62
Allegany	2,249.73	20.13	53.51	735.57	119.27	320.46	457.27	3.00	27.24	37.41	116.59	20.65	338.64
Anne Arundel	1,344.21	33.99	36.56	439.07	94.65	103.22	291.29	17.36	10.01	9.73	20.07	99.92	188.34
Baltimore City	4,357.91	92.96	162.31	1,269.65	281.77	821.55	287.91	32.64	68.12	40.82	41.65	737.50	521.03
Baltimore	2,101.99	120.53	44.57	823.66	53.13	81.03	448.02	20.42	5.57	29.81	28.72	99.79	346.73
Calvert	1,044.49	14.05	51.82	258.75	72.09	160.29	305.87	1.75	0.05	25.96	25.42	-	128.43
Caroline	1,878.11	275.91	31.86	379.11	107.00	347.78	377.52	66.43	33.33	35.58	16.34	-	207.25
Carroll	766.43	10.39	6.59	303.69	16.49	20.00	211.15	0.63	3.32	23.43	3.68	-	167.05
Cecil	1,799.80	63.18	101.77	609.28	95.55	92.67	379.96	10.18	10.44	47.90	13.06	20.81	354.98
Charles	752.66	46.21	41.62	177.69	103.52	98.59	170.61	-	-	39.95	0.02	0.02	74.44
Dorchester	2,921.35	3.44	46.53	1,241.30	280.70	258.04	419.90	93.65	-	42.32	72.59	21.62	441.26
Frederick	834.69	23.24	25.42	238.72	111.26	26.13	212.72	2.83	6.60	13.36	2.65	54.81	116.96
Garrett	2,421.89	90.85	66.74	1,046.79	372.86	182.50	470.07	73.98	32.74	19.18	(362.11)	2.90	425.38
Harford	1,251.39	24.95	34.93	439.48	79.11	111.29	298.65	14.38	12.74	24.50	(32.95)	6.88	237.45
Howard	711.71	4.90	7.37	290.68	20.49	50.70	199.17	2.31	7.69	14.15	0.16	18.60	95.50
Kent	3,655.07	431.74	29.85	1,467.54	240.01	388.95	514.02	-	6.20	23.45	71.31	-	481.99
Montgomery	1,343.57	2.08	21.34	513.78	133.23	73.07	272.06	39.68	1.97	16.40	11.10	53.28	205.56
Prince George's	1,964.17	27.81	58.62	465.52	194.14	401.01	319.06	36.75	133.70	17.73	107.19	28.59	174.05
Queen Anne's	1,358.07	51.61	32.75	647.61	194.72	173.53	18.07	14.34	10.85	14.46	-	-	200.13
St. Mary's	1,703.19	42.77	64.01	393.90	313.69	43.16	319.65	42.21	27.76	120.76	68.35	0.09	266.85
Somerset	4,515.26	543.51	120.42	1,336.26	453.15	289.45	417.11	59.35	46.72	79.06	16.01	443.08	711.16
Talbot	1,617.82	76.06	40.22	408.67	86.93	312.43	252.64	98.80	5.92	20.76	1.37	34.77	279.28
Washington	2,505.84	71.91	86.86	568.73	327.87	23.30	331.64	25.86	29.49	24.04	57.30	658.08	300.75
Wicomico	2,318.52	39.75	41.71	596.09	354.45	495.45	338.88	50.22	10.92	25.90	76.37	22.44	266.34
Worcester	2,492.25	14.80	16.74	400.19	321.70	244.85	332.71	-	23.80	60.23	896.08	39.96	141.21

*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: 2023-2024

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	\$15,824.60	\$444.19	\$1,048.95	\$5,928.62	\$295.73	\$421.40	\$1,697.66	\$159.74	\$135.74	\$822.88	\$1,020.98	\$357.23	\$3,491.48
Allegany	14,786.48	339.99	1,107.97	5,549.38	272.00	119.95	1,706.91	73.87	107.38	789.66	1,139.19	246.04	3,334.16
Anne Arundel	15,028.27	466.33	964.66	5,990.36	508.34	233.72	1,395.09	163.91	8.87	767.75	1,060.62	348.36	3,120.27
Baltimore City	17,344.82	619.45	1,222.37	5,371.64	546.38	1,964.09	2,071.18	223.08	250.90	616.40	981.91	345.54	3,131.88
Baltimore	15,528.95	548.86	1,085.95	5,412.61	227.63	638.86	1,716.22	157.55	188.06	769.56	1,063.60	421.00	3,299.06
Calvert	15,396.67	418.20	841.76	5,880.82	171.21	110.38	1,684.87	164.04	118.55	1,369.65	1,160.32	226.36	3,250.52
Caroline	13,751.72	426.53	937.14	5,449.14	152.66	237.66	989.33	99.89	199.06	796.17	1,022.91	177.65	3,263.57
Carroll	14,393.29	217.39	985.46	5,315.86	316.64	116.72	1,408.35	74.55	159.63	1,008.24	966.57	280.13	3,543.74
Cecil	13,666.45	220.45	1,009.25	5,225.94	150.06	289.35	1,670.04	148.37	151.78	812.49	849.15	272.27	2,867.32
Charles	15,011.58	513.95	983.37	5,452.48	175.74	124.31	1,351.53	179.75	113.26	1,305.15	1,207.12	306.87	3,298.06
Dorchester	16,335.86	455.24	1,445.31	5,806.67	381.64	284.56	1,108.09	710.86	194.86	1,003.70	973.72	471.93	3,499.29
Frederick	13,952.53	284.75	934.13	5,699.68	392.25	67.88	1,403.36	69.54	16.99	514.95	965.93	279.03	3,324.06
Garrett	15,336.31	479.27	843.90	5,546.91	180.28	92.07	901.55	159.39	184.45	1,426.91	1,828.47	279.38	3,413.73
Harford	14,953.31	346.50	842.26	5,578.02	274.07	23.36	1,573.55	79.33	145.46	1,110.77	904.74	401.41	3,673.84
Howard	17,504.31	258.25	1,143.94	6,832.68	173.24	213.43	2,458.70	144.08	194.98	839.68	838.18	491.15	3,915.99
Kent	17,445.55	828.94	1,223.96	5,893.12	208.28	228.70	1,871.80	328.95	441.26	1,225.87	1,105.86	370.18	3,718.64
Montgomery	16,760.65	445.90	1,027.38	6,881.88	215.78	116.54	1,950.99	91.64	14.89	753.43	1,034.33	278.37	3,949.51
Prince George's	16,233.07	537.94	1,116.91	5,749.45	228.15	590.17	1,653.05	253.93	244.32	877.27	1,022.85	424.00	3,535.02
Queen Anne's	14,824.91	339.53	860.21	6,127.48	321.71	123.17	834.76	97.08	162.44	1,257.67	1,017.59	416.53	3,266.75
St. Mary's	14,401.36	224.07	1,091.58	5,158.35	315.62	63.79	1,089.53	123.18	163.19	1,278.57	1,067.16	262.64	3,563.67
Somerset	17,327.92	634.76	1,521.07	5,852.28	210.72	257.95	1,543.13	348.88	202.48	1,220.00	1,394.59	407.57	3,734.48
Talbot	14,318.32	320.11	1,006.36	5,380.83	138.07	61.30	1,523.14	170.26	0.04	564.48	1,034.29	377.94	3,741.51
Washington	13,786.50	291.59	879.60	5,374.66	357.77	118.36	1,057.36	154.01	189.43	529.82	1,062.46	512.07	3,259.38
Wicomico	15,023.57	430.95	1,047.28	6,042.53	295.07	56.11	1,320.69	370.80	160.32	591.78	1,078.79	331.51	3,297.75
Worcester	18,322.89	284.39	1,300.60	7,340.51	685.90	135.78	1,842.32	56.97	187.86	1,145.69	1,181.62	208.08	3,953.18

*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: 2022-2024

Local Education Agency	Total Supplies and Materials			Textbooks			Library Materials			Other Supplies and Materials		
	2021-2022	2022-2023	2023-2024	2021-2022	2022-2023	2023-2024	2021-2022	2022-2023	2023-2024	2021-2022	2022-2023	2023-2024
Total State	370.87	442.09	423.23	39.17	48.82	56.42	12.94	10.95	11.82	318.76	382.32	354.99
Allegany	551.30	389.96	489.33	137.33	23.21	10.83	12.77	16.15	15.69	401.20	350.59	462.81
Anne Arundel	653.82	608.01	642.94	162.21	122.53	142.00	27.01	22.23	30.63	464.59	463.25	470.31
Baltimore City	371.30	849.65	730.50	7.31	66.52	18.83	0.07	0.14	0.09	363.92	783.00	711.58
Baltimore	263.54	275.52	368.71	29.28	44.10	120.15	21.53	6.35	12.15	212.73	225.07	236.41
Calvert	245.33	239.53	259.92	28.37	30.06	37.86	8.00	8.61	8.39	208.97	200.86	213.68
Caroline	401.76	269.47	464.29	5.78	0.15	21.18	7.41	8.51	7.24	388.57	260.82	435.87
Carroll	355.57	337.98	308.18	41.53	49.97	41.69	18.28	17.87	15.21	295.76	270.15	251.28
Cecil	436.53	249.31	298.87	16.75	39.43	41.20	15.00	4.31	5.74	404.78	205.56	251.93
Charles	333.93	300.65	322.06	5.48	39.32	2.72	8.81	7.69	9.07	319.64	253.64	310.27
Dorchester	1053.63	700.56	573.03	141.11	90.66	253.55	0.78	0.94	0.66	911.74	608.96	318.82
Frederick	581.84	516.27	502.14	118.07	155.07	133.29	35.72	12.46	12.57	428.06	348.73	356.27
Garrett	223.78	564.29	367.20	28.35	279.99	100.37	5.17	7.56	5.84	190.26	276.74	260.98
Harford	330.97	353.58	305.71	6.68	62.09	24.90	11.75	11.63	0.00	312.54	279.86	280.80
Howard	217.74	197.32	213.34	17.20	20.04	28.20	4.79	16.95	8.73	195.76	160.34	176.41
Kent	365.59	457.22	569.72	47.98	18.88	10.62	17.19	13.56	14.73	300.41	424.79	544.37
Montgomery	355.67	347.33	367.77	20.43	8.38	21.05	14.03	17.63	17.75	321.20	321.32	328.97
Prince George's	251.55	430.23	336.56	10.59	10.86	10.63	4.06	5.18	7.84	236.90	414.18	318.10
Queen Anne's	546.05	519.79	324.80	32.55	88.65	227.16	12.14	10.34	10.43	501.35	420.80	87.21
St. Mary's	507.45	618.04	486.00	63.86	120.98	126.39	8.77	9.01	9.82	434.82	488.05	349.79
Somerset	582.27	720.42	410.46	94.93	13.68	30.08	10.45	11.38	10.22	476.89	695.36	370.16
Talbot	209.83	229.04	283.41	41.92	48.14	54.21	1.50	0.84	0.46	166.41	180.07	228.74
Washington	502.43	770.33	527.11	24.46	27.70	31.65	9.86	0.00	0.00	468.11	742.63	495.46
Wicomico	723.85	675.69	478.90	44.49	52.74	53.67	11.71	11.50	12.58	667.65	611.45	412.65
Worcester	888.99	1033.86	884.21	23.60	27.52	9.38	8.35	5.68	7.19	857.04	1000.66	867.65

*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: 2023-2024

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	2.84%	6.17%	41.03%	12.83%	1.07%	0.84%	5.20%	5.80%	2.46%	20.30%	0.21%	0.68%	0.57%
Allegany	1.75	5.87	38.56	14.06	0.48	0.69	4.53	7.17	1.30	1.30	0.33	3.73	1.51
Anne Arundel	3.14	5.75	42.73	12.51	1.21	0.13	4.80	6.34	2.53	2.53	0.04	0.65	0.70
Baltimore City	4.01	6.85	46.25	10.33	1.17	0.40	3.25	4.47	4.83	4.83	0.24	1.23	0.11
Baltimore	3.80	6.20	38.89	15.41	0.94	1.07	4.56	6.34	2.76	2.76	0.11	0.26	0.42
Calvert	2.64	5.16	39.23	12.71	1.32	0.71	8.16	6.57	1.34	1.34	0.58	0.84	-
Caroline	2.78	6.28	44.17	8.25	0.97	1.62	5.67	6.03	1.27	1.27	0.64	0.39	0.86
Carroll	1.39	6.19	39.06	11.75	0.50	0.99	6.17	6.42	1.82	1.82	0.34	0.23	1.09
Cecil	2.54	6.82	40.80	14.14	0.70	0.96	5.41	5.05	1.87	1.87	0.76	0.78	0.73
Charles	4.29	6.55	36.28	10.57	1.21	1.07	8.93	7.49	1.98	1.98	0.37	1.19	0.99
Dorchester	2.59	7.49	41.64	8.00	3.57	0.67	4.86	5.07	2.65	2.65	0.37	2.79	1.01
Frederick	1.95	6.10	41.86	12.43	0.51	0.16	3.82	6.34	2.35	2.35	0.24	0.47	0.73
Garrett	3.03	4.98	38.56	8.25	1.35	1.10	7.69	8.99	2.16	2.16	1.99	0.12	1.80
Harford	2.25	5.10	38.98	14.05	0.55	0.93	6.65	5.19	2.39	2.39	0.19	0.14	-
Howard	1.35	6.13	38.83	17.01	0.90	1.07	5.89	4.69	2.69	2.69	0.38	0.09	0.87
Kent	6.42	5.81	39.98	11.09	1.23	2.00	5.73	5.13	1.90	1.90	1.00	0.25	0.38
Montgomery	2.39	6.12	41.65	13.81	0.74	0.09	4.83	5.61	1.46	1.46	0.09	-	0.65
Prince George's	3.03	6.24	40.54	12.11	1.64	2.15	6.14	5.42	2.22	2.22	0.18	1.09	0.45
Queen Anne's	2.31	5.69	40.22	8.91	0.83	1.11	7.86	6.34	2.82	2.82	0.83	0.00	1.33
St. Mary's	1.57	6.97	37.20	8.93	1.09	1.12	7.94	8.07	2.18	2.18	0.21	0.57	0.88
Somerset	3.18	8.20	37.01	9.07	2.19	0.99	5.65	6.27	4.35	4.35	0.83	1.55	0.96
Talbot	2.00	6.39	39.94	10.63	1.41	0.01	5.00	6.38	2.60	2.60	0.87	0.51	0.61
Washington	2.41	5.85	42.11	10.07	1.29	1.28	3.91	7.58	3.32	3.32	0.17	0.16	-
Wicomico	2.32	5.91	40.60	9.31	2.63	0.92	3.49	6.17	1.87	1.87	0.32	7.12	0.73
Worcester	3.02	6.21	43.31	10.27	0.26	0.96	5.50	6.77	1.09	1.09	0.02	0.15	2.04

*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: 2023-2024

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	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: 2023-2024

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
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: 2023-2024

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: 2023-2024

Local Education Agency	Average Daily Membership	Average Daily Attendance
Total State	886,924	811,750
Allegany	8,021	7,199
Anne Arundel	84,348	78,098
Baltimore City	74,961	64,009
Baltimore	109,161	99,764
Calvert	15,170	14,126
Caroline	5,694	5,212
Carroll	26,060	24,276
Cecil	14,886	13,732
Charles	27,864	25,584
Dorchester	4,590	4,086
Frederick	47,746	44,756
Garrett	3,442	3,196
Harford	37,827	35,169
Howard	57,399	53,839
Kent	1,737	1,586
Montgomery	159,871	147,566
Prince George's	131,770	119,433
Queen Anne's	7,414	6,851
St. Mary's	17,111	15,670
Somerset	2,885	2,614
Talbot	4,483	4,104
Washington	22,590	20,657
Wicomico	15,026	13,847
Worcester	6,867	6,374

*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:2023-2024

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	\$ 1,581,369,607	\$ 40,194,682	\$ 43,519,324	\$ 497,858,916	\$ 125,103,592	\$ 180,058,269	\$ 267,096,168	\$ 22,200,280	\$ 28,213,821	\$ 21,945,818	\$ 35,204,777	\$ 108,333,941	\$ 211,640,020
Allegany	18,044,284	161,429	429,220	5,899,747	956,623	2,570,261	3,667,618	24,050	218,459	300,024	935,112	165,612	2,716,129
Anne Arundel	113,381,742	2,867,202	3,084,041	37,034,500	7,983,950	8,706,733	24,569,390	1,464,482	844,196	821,038	1,692,475	8,427,947	15,885,786
Baltimore City	326,673,577	6,968,195	12,166,801	95,174,537	21,121,940	61,584,106	21,582,295	2,446,616	5,106,536	3,060,207	3,121,949	55,283,396	39,056,999
Baltimore	229,455,159	13,157,627	4,865,110	89,911,341	5,800,136	8,845,823	48,906,300	2,228,823	607,980	3,254,058	3,134,777	10,893,551	37,849,633
Calvert	15,844,891	213,194	786,065	3,925,208	1,093,577	2,431,656	4,640,071	26,591	725	393,811	385,659	-	1,948,333
Caroline	10,694,135	1,571,072	181,430	2,158,703	609,247	1,980,300	2,149,656	378,279	189,760	202,579	93,030	-	1,180,080
Carroll	19,973,194	270,839	171,804	7,914,194	429,690	521,135	5,502,687	16,487	86,466	610,705	95,782	-	4,353,405
Cecil	26,792,654	940,528	1,515,053	9,069,963	1,422,453	1,379,516	5,656,322	151,607	155,387	713,131	194,458	309,855	5,284,382
Charles	20,972,419	1,287,675	1,159,711	4,951,331	2,884,391	2,747,114	4,753,944	-	-	1,113,184	500	462	2,074,106
Dorchester	13,408,721	15,805	213,587	5,697,447	1,288,398	1,184,358	1,927,289	429,831	-	194,252	333,199	99,226	2,025,327
Frederick	40,215,545	1,109,402	1,213,761	11,398,165	5,312,032	1,247,639	10,156,453	134,948	315,026	638,038	488,795	2,617,006	5,584,280
Garrett	9,708,963	312,709	229,732	3,603,063	1,283,387	628,177	1,617,987	254,650	112,690	66,020	126,430	9,972	1,464,146
Harford	47,336,030	943,649	1,321,104	16,624,149	2,992,340	4,209,672	11,296,762	543,761	482,080	926,867	(1,246,387)	260,239	8,981,794
Howard	40,851,430	281,137	422,967	16,684,928	1,176,172	2,910,096	11,431,922	132,617	441,329	812,133	9,155	1,067,659	5,481,317
Kent	6,350,322	750,112	51,869	2,549,710	417,002	675,762	893,060	-	10,779	40,736	123,886	-	837,408
Montgomery	214,798,339	333,045	3,412,330	82,139,356	21,300,193	11,682,227	43,493,783	6,344,117	314,753	2,622,472	1,774,816	8,517,920	32,863,328
Prince George's	258,818,287	3,664,299	7,724,967	61,341,689	25,582,260	52,840,839	42,042,649	4,841,939	17,617,390	2,336,275	14,123,802	3,767,817	22,934,361
Queen Anne's	10,068,431	382,636	242,785	4,801,224	1,443,604	1,286,515	133,948	106,328	80,459	107,180	-	-	1,483,751
St. Mary's	29,143,215	731,796	1,095,329	6,740,003	5,367,576	738,426	5,469,466	722,285	474,928	2,066,264	1,169,552	1,515	4,566,076
Somerset	13,025,624	1,567,924	347,379	3,854,839	1,307,234	834,993	1,203,271	171,202	134,778	228,068	46,189	1,278,189	2,051,558
Talbot	7,253,088	341,004	180,310	1,832,146	389,711	1,400,677	1,132,631	442,929	26,523	93,094	6,130	155,863	1,252,070
Washington	56,607,163	1,624,568	1,962,226	12,847,788	7,406,554	526,264	7,491,903	584,168	666,111	542,981	1,294,401	14,866,132	6,794,066
Wicomico	34,837,591	597,208	626,800	8,956,698	5,325,937	7,444,560	5,091,990	754,571	164,042	389,108	1,147,517	337,178	4,001,983
Worcester	17,114,803	101,628	114,944	2,748,189	2,209,184	1,681,417	2,284,770	-	163,426	413,593	6,153,547	274,403	969,702

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

Table 13A
Expenditures for All Purposes*: Maryland Public Schools: 2023-2024

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	\$ 19,983,227,660	\$ 17,471,185,052	\$ 495,437,635	\$ 1,078,733,192	\$ 7,168,765,487	\$ 2,241,711,512	\$ 187,202,774	\$ 146,741,404	\$ 908,342,507	\$ 1,012,526,593
Allegany	168,681,677	158,798,562	2,771,827	9,325,385	61,230,993	22,322,683	762,531	1,092,564	7,196,255	11,388,566
Anne Arundel	1,845,402,646	1,562,552,037	49,091,365	89,783,595	667,601,220	195,441,242	18,849,965	1,994,329	74,999,575	99,103,006
Baltimore City	2,038,207,540	1,818,089,081	72,829,597	124,598,777	840,896,914	187,875,366	21,312,593	7,185,878	59,111,330	81,233,626
Baltimore	2,464,756,101	2,114,378,524	80,308,687	131,018,911	822,239,536	325,835,572	19,809,133	22,628,964	96,389,324	134,009,386
Calvert	301,153,729	277,534,891	7,333,686	14,329,010	108,883,783	35,272,446	3,666,285	1,974,603	22,657,950	18,225,253
Caroline	114,337,195	101,695,593	2,829,087	6,384,607	44,916,401	8,393,459	988,196	1,643,224	5,768,955	6,134,135
Carroll	490,687,975	434,631,962	6,045,146	26,907,615	169,765,149	51,052,903	2,189,552	4,296,425	26,801,769	27,902,203
Cecil	277,976,338	257,185,439	6,533,412	17,543,696	104,927,511	36,371,594	1,812,580	2,458,879	13,914,463	12,988,991
Charles	607,739,805	503,342,461	21,592,608	32,992,384	182,628,860	53,188,418	6,110,057	5,365,771	44,966,544	37,698,229
Dorchester	108,725,573	101,435,640	2,624,510	7,594,878	42,235,218	8,115,907	3,623,406	677,278	4,926,664	5,145,089
Frederick	918,630,326	819,625,303	15,984,639	49,974,905	343,124,605	101,876,562	4,170,308	1,333,733	31,294,183	51,969,062
Garrett	84,727,733	65,235,813	1,975,577	3,249,943	25,154,237	5,383,459	883,891	719,342	5,013,987	5,865,261
Harford	794,928,124	672,403,291	15,162,265	34,269,896	262,124,965	94,479,726	3,712,353	6,239,987	44,729,675	34,884,252
Howard	1,254,425,968	1,173,654,213	15,884,179	71,887,064	455,686,032	199,629,962	10,556,140	12,590,106	69,164,824	54,989,809
Kent	42,784,586	39,966,021	2,567,695	2,320,709	15,977,171	4,432,381	492,413	799,684	2,291,645	2,051,354
Montgomery	3,814,596,055	3,248,517,932	77,545,438	198,940,546	1,353,099,748	448,754,188	23,944,634	2,937,282	156,798,293	182,353,785
Prince George's	3,097,532,609	2,711,617,785	82,168,527	169,088,891	1,099,392,945	328,298,541	44,335,846	58,239,503	166,588,773	146,968,088
Queen Anne's	150,494,301	126,932,308	2,936,165	7,227,311	51,047,852	11,309,878	1,052,211	1,403,595	9,971,858	8,047,859
St. Mary's	336,905,051	304,137,496	4,763,197	21,198,121	113,147,958	27,154,634	3,312,448	3,402,222	24,157,095	24,532,278
Somerset	71,066,682	68,190,936	2,165,540	5,590,480	25,238,594	6,183,966	1,493,729	675,480	3,851,935	4,277,155
Talbot	89,939,429	82,306,529	1,643,925	5,260,583	32,872,987	8,747,048	1,161,028	4,120	4,111,423	5,250,463
Washington	414,833,823	387,534,767	9,353,692	22,689,990	163,196,965	39,013,594	4,985,607	4,955,982	15,136,895	29,358,746
Wicomico	332,955,342	288,534,071	6,705,532	17,056,610	117,157,730	26,872,367	7,577,030	2,647,144	10,083,336	17,799,267
Worcester	161,739,052	152,884,398	4,621,340	9,499,284	66,218,112	15,705,616	400,840	1,475,308	8,415,757	10,350,730

*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: 2023-2024

Local Education Agency	Current Expense Fund (continued)							School Construction Fund	Debt Service Fund			Student Activity Fund Memorandum Only
	Maintenance of Plant	Fixed Charges	Community Services	Current Capital Outlay	School/ Student Activities****	Food Service Fund	Interest		Principal	Other		
Total State	\$ 430,052,023	\$ 3,546,472,771	\$ 37,534,898	\$ 118,520,448	\$ 99,143,808	\$ 522,953,781	\$ 1,655,925,950	\$ 199,749,795	\$ 420,736,049	\$ 133,413,082	\$ -	
Allegany	2,068,208	31,791,506	526,791	5,925,666	2,395,588	5,792,582	3,783,545	306,988	527,000	-	-	
Anne Arundel	39,468,912	304,420,953	688,170	10,125,929	10,983,778	40,407,075	208,311,161	34,132,373	51,212,141	-	-	
Baltimore City	87,771,090	306,550,737	4,353,776	22,318,717	2,050,680	62,761,924	153,259,376	4,097,159	12,326,500	-	-	
Baltimore	58,409,857	407,032,163	2,336,089	5,536,703	8,824,198	64,308,554	258,012,497	28,056,526	52,184,000	-	-	
Calvert	3,710,046	57,552,582	1,602,799	2,326,449	-	6,518,900	16,921,490	178,448	4,643,205	-	-	
Caroline	1,291,240	21,422,185	652,293	395,277	876,533	5,014,696	6,686,077	940,829	1,951,097	-	-	
Carroll	7,913,800	104,584,529	1,472,018	980,295	4,720,558	11,940,415	40,257,962	3,857,635	8,608,798	-	-	
Cecil	4,821,819	49,953,506	1,957,261	2,017,808	1,883,919	11,523,003	6,843,261	2,424,635	5,040,202	-	-	
Charles	9,987,536	96,002,886	1,861,930	5,974,768	4,972,471	19,286,966	80,098,647	5,011,731	13,744,862	-	-	
Dorchester	2,688,728	19,572,935	372,801	2,829,618	1,028,607	4,117,686	3,172,248	-	-	-	-	
Frederick	19,266,804	188,822,680	1,954,670	3,839,026	6,014,125	25,197,095	66,508,523	7,299,405	14,569,562	-	-	
Garrett	1,410,139	13,024,788	1,299,976	79,145	1,176,068	3,777,933	15,713,987	-	-	-	-	
Harford	16,080,350	158,549,281	1,253,873	916,666	-	23,479,563	88,843,096	10,202,173	25,237,051	-	-	
Howard	31,581,080	235,904,205	4,439,486	1,086,280	10,255,045	23,306,184	40,949,763	16,515,808	36,181,027	-	-	
Kent	760,162	7,619,513	401,036	98,580	153,677	1,698,085	1,120,480	-	-	-	-	
Montgomery	47,396,660	732,953,586	2,835,276	-	20,958,495	72,947,653	315,707,058	44,010,330	105,406,254	133,413,082	-	
Prince George's	60,169,711	509,812,187	4,960,822	29,485,703	12,108,248	88,580,606	263,322,464	34,011,754	61,821,938	-	-	
Queen Anne's	3,575,509	27,607,083	1,054,768	5,459	1,692,761	3,653,616	19,547,566	360,811	3,957,720	-	-	
St. Mary's	6,632,883	70,798,322	643,001	1,720,983	2,674,354	10,194,722	20,677,140	1,895,693	3,745,690	-	-	
Somerset	2,969,707	13,469,514	567,213	1,053,923	653,700	2,818,246	57,500	-	-	-	-	
Talbot	2,136,625	19,482,969	719,716	416,081	499,563	3,046,982	3,677,768	908,150	2,430,000	-	-	
Washington	12,877,270	84,707,573	644,469	613,984	-	16,853,531	10,322,540	122,985	3,470,475	-	-	
Wicomico	5,391,830	53,680,893	911,310	20,549,400	2,101,623	11,279,291	30,298,319	2,843,662	5,454,021	-	-	
Worcester	1,672,057	31,156,194	25,352	223,989	3,119,818	4,448,473	1,833,482	2,572,700	8,224,506	-	-	