



Selected Financial Data Maryland Public Schools 2004 – 2005

Part 3 – Analysis of Costs

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**Selected Financial Data
Maryland Public Schools
2004-2005**

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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

Per pupil expenditures increased 7.6% from 2003-2004 to 2004-2005. The ADM decreased by .3% from 841,945.1 to 838,631.5. Per pupil expenditures for current expenses between Maryland local education agencies vary from a high of \$11,740 in Montgomery County to a low of \$8,237 in Harford 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 and 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; and Capital Outlay was modified to include the costs of Facilities Acquisition and Construction.

Because of these changes, longitudinal comparisons of expenditures in these expenditure categories are not available.

DEFINITIONS

Administration - expenditures for the general regulation, direction, and control of the LEA and the LEA instructional programs. Activities in this category generally involve the formulation and execution of educational or financial policy for the LEA as a whole, rather than the administration of a single building or narrow phase of school activity and 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 kindergarten 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 which 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. Debt issuance and repayment is the responsibility of the parent government, but LEAs are required to report their portion of county debt annually.

Fixed Charges - expenditures of a generally recurrent nature which are not readily chargeable to other expenditure categories, such as employee benefits, rent, insurance, judgements, and other such items.

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

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

Instructional expenditure categories - expenditures for activities that deal with teaching regular students and/or enhancing the educational experience for students. Instructional expenditures occur at the school level for classroom instruction, media services, guidance services, psychological services, cocurricular 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, including cleaning services; utilities; rental of facilities; grounds maintenance; warehousing and storing services; security services; and other routine activities.

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

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

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

Transfers - payments by one agency to another for services rendered. Transfers are differentiated from contracted services to prevent double accounting of expenditures between education service providers.

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

Table 1

Cost per Public Elementary and Secondary Pupil Belonging* for Current Expenses, Capital Outlay, and Debt Service
Maryland Public Schools: 2004 - 2005

Local Education Agency	Current Expense Fund				State Share of Teachers' Retirement	Capital Outlay and Debt Service**
	Grand Total	Total	Regular Programs	Transportation		
Total State	\$10,129.81	\$9,627.96	\$8,675.68	\$471.53	\$480.76	\$501.85
Allegany	9,377.50	9,194.07	8,265.69	490.07	438.31	183.43
Anne Arundel	9,664.29	9,274.97	8,366.85	457.61	450.50	389.33
Baltimore City	9,769.78	9,603.43	8,746.81	323.63	532.99	166.36
Baltimore	9,656.44	9,439.14	8,620.07	347.22	471.86	217.30
Calvert	9,560.39	9,223.71	8,222.53	534.40	466.78	336.68
Caroline	8,813.19	8,568.05	7,582.14	542.40	443.51	245.14
Carroll	9,035.12	8,708.47	7,731.50	558.96	418.00	326.65
Cecil	9,015.64	8,700.53	7,804.91	463.58	432.04	315.12
Charles	8,774.68	8,534.97	7,574.87	554.88	405.22	239.71
Dorchester	9,733.05	9,358.33	8,384.13	512.69	461.50	374.72
Frederick	9,213.76	8,649.68	7,888.33	356.84	404.51	564.08
Garrett	9,278.74	9,194.83	8,015.95	729.38	449.50	83.91
Harford	8,427.10	8,237.04	7,342.38	479.01	415.64	190.07
Howard	11,182.83	10,585.29	9,559.59	506.79	518.91	597.54
Kent	10,466.44	10,422.42	9,248.07	607.62	566.74	44.01
Montgomery	13,229.31	11,740.40	10,679.05	460.20	601.14	1,488.91
Prince George's	9,368.79	9,102.66	8,021.03	650.32	431.31	266.13
Queen Anne's	9,371.10	8,719.62	7,692.70	607.75	419.18	651.47
St. Mary's	9,288.77	8,903.02	7,870.60	597.68	434.75	385.75
Somerset	10,922.54	10,390.45	9,183.44	708.61	498.40	532.08
Talbot	9,487.54	9,023.72	8,242.31	319.25	462.16	463.82
Washington	8,783.25	8,522.43	7,801.54	301.60	419.28	260.83
Wicomico	9,534.11	8,998.11	8,123.13	417.25	457.73	536.00
Worcester	11,629.01	11,227.57	10,098.59	588.61	540.37	401.45

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

** Current Capital Outlay means expenditures of current funds which result in the acquisition of new fixed assets or additions to existing fixed assets; Debt Service expenditures include both principal and interest payments.

Table 2

Cost per Pupil Belonging* for Current Expenses
Maryland Public Schools: 2004 - 2005

Local Education Agency	Including Student Transportation				Excluding Student Transportation			
	Including State		Excluding State		Including State		Excluding State	
	Share of Teachers' Retirement		Share of Teachers' Retirement		Share of Teachers' Retirement		Share of Teachers' Retirement	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$9,627.96		\$9,147.21		\$9,156.43		\$8,675.68	
Allegany	9,194.07	12	8,755.76	11	8,704.00	11	8,265.69	10
Anne Arundel	9,274.97	9	8,824.47	9	8,817.35	9	8,366.85	9
Baltimore City	9,603.43	6	9,070.43	6	9,279.80	6	8,746.81	6
Baltimore	9,439.14	7	8,967.28	7	9,091.92	7	8,620.07	7
Calvert	9,223.71	10	8,756.93	10	8,689.30	12	8,222.53	12
Caroline	8,568.05	21	8,124.54	22	8,025.66	22	7,582.14	22
Carroll	8,708.47	18	8,290.47	18	8,149.50	20	7,731.50	20
Cecil	8,700.53	19	8,268.49	19	8,236.95	18	7,804.91	18
Charles	8,534.97	22	8,129.75	21	7,980.09	23	7,574.87	23
Dorchester	9,358.33	8	8,896.83	8	8,845.63	8	8,384.13	8
Frederick	8,649.68	20	8,245.17	20	8,292.84	17	7,888.33	16
Garrett	9,194.83	11	8,745.33	12	8,465.45	14	8,015.95	15
Harford	8,237.04	24	7,821.40	24	7,758.03	24	7,342.38	24
Howard	10,585.29	3	10,066.38	3	10,078.50	3	9,559.59	3
Kent	10,422.42	4	9,855.69	5	9,814.81	4	9,248.07	4
Montgomery	11,740.40	1	11,139.25	1	11,280.19	1	10,679.05	1
Prince George's	9,102.66	13	8,671.35	13	8,452.33	15	8,021.03	14
Queen Anne's	8,719.62	17	8,300.45	17	8,111.88	21	7,692.70	21
St. Mary's	8,903.02	16	8,468.27	16	8,305.35	16	7,870.60	17
Somerset	10,390.45	5	9,892.06	4	9,681.84	5	9,183.44	5
Talbot	9,023.72	14	8,561.56	14	8,704.47	10	8,242.31	11
Washington	8,522.43	23	8,103.14	23	8,220.83	19	7,801.54	19
Wicomico	8,998.11	15	8,540.38	15	8,580.86	13	8,123.13	13
Worcester	11,227.57	2	10,687.20	2	10,638.96	2	10,098.59	2

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.

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

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

Table 3

Cost per Pupil Belonging* by Category: Maryland Public Schools: 2004 - 2005
(Excludes State Share of Teachers' Retirement and Social Security)

Local Education Agency	Total Cost per Pupil		Adminis-tration		Mid-level Adminis-tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs		Special Education		Student Personnel Services		Health Services		Student Transportation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 9,147.21		\$ 266.11		\$ 646.32		\$ 3,838.86		\$ 235.85		\$ 109.17		\$ 996.18		\$ 59.21		\$ 48.60		\$ 471.53		\$ 627.32		\$ 185.33		\$ 1,662.73	
Allegany	8,755.76	11	188.56	18	489.68	23	3,623.33	14	267.32	8	95.80	14	1,061.11	4	50.65	14	52.41	16	490.07	14	655.78	6	132.85	20	1,648.20	6
Anne Arundel	8,824.47	9	264.13	4	650.86	12	3,618.67	15	244.63	10	145.69	4	897.87	11	36.75	21	0.00	23	457.61	18	595.41	18	154.75	18	1,758.10	3
Baltimore City	9,070.43	6	553.89	1	559.03	20	3,229.81	24	345.48	4	266.29	1	1,391.21	2	112.14	2	0.02	22	323.63	22	657.18	5	126.19	21	1,505.56	13
Baltimore	8,967.28	7	261.88	5	597.37	18	3,705.10	12	227.82	11	80.28	17	976.19	7	56.85	11	110.20	1	347.22	21	600.02	17	188.92	11	1,815.44	2
Calvert	8,756.93	10	231.68	8	571.08	19	3,958.99	6	169.86	22	45.60	24	913.46	9	61.11	9	51.03	17	534.40	11	667.36	4	162.16	17	1,390.20	17
Caroline	8,124.54	22	198.99	16	636.14	16	3,611.78	17	164.95	24	139.16	7	733.65	19	93.34	4	60.64	13	542.40	10	491.89	24	87.41	24	1,364.19	19
Carroll	8,290.47	18	140.27	24	650.58	13	3,585.54	18	299.39	7	69.58	18	774.64	18	37.41	20	74.13	7	558.96	8	650.43	9	178.10	14	1,271.43	23
Cecil	8,268.49	19	196.41	17	694.92	7	3,430.87	21	174.88	21	82.78	16	941.30	8	42.65	19	81.56	5	463.58	16	582.86	20	197.90	9	1,378.76	18
Charles	8,129.75	21	231.41	9	649.37	14	3,532.44	19	320.11	5	49.74	23	776.35	17	89.60	5	58.34	15	554.88	9	558.46	21	214.29	4	1,094.77	24
Dorchester	8,896.83	8	236.11	6	717.85	5	3,777.39	9	306.50	6	144.88	5	848.06	12	86.88	6	49.53	18	512.69	12	602.53	15	212.35	5	1,402.06	15
Frederick	8,245.17	20	163.66	22	671.02	8	3,735.82	11	184.37	20	51.98	22	715.77	22	54.21	12	99.01	2	356.84	20	608.16	13	208.10	7	1,396.21	16
Garrett	8,745.33	12	201.07	15	498.46	22	3,877.93	7	186.86	18	61.31	20	695.61	23	102.31	3	72.51	9	729.38	1	637.90	10	139.29	19	1,542.69	11
Harford	7,821.40	24	179.03	21	486.13	24	3,384.56	23	169.38	23	58.16	21	692.40	24	30.24	23	59.11	14	479.01	15	524.89	23	209.93	6	1,548.54	10
Howard	10,066.38	3	163.09	23	752.65	3	4,385.21	3	194.40	16	67.89	19	1,431.25	1	44.74	17	76.82	6	506.79	13	584.52	19	269.87	2	1,589.15	7
Kent	9,855.69	5	406.58	2	776.51	1	4,131.60	4	211.05	15	118.71	8	982.94	6	51.65	13	16.46	19	607.62	5	756.96	1	223.65	3	1,571.96	9
Montgomery	11,139.25	1	227.40	10	741.20	4	5,034.87	1	219.11	14	96.69	12	1,193.47	3	66.89	7	0.25	21	460.20	17	655.72	7	193.79	10	2,249.66	1
Prince George's	8,671.35	13	300.41	3	662.96	10	3,404.38	22	189.15	17	96.58	13	836.12	14	46.65	16	66.82	10	650.32	3	687.87	3	200.56	8	1,529.52	12
Queen Anne's	8,300.45	17	180.49	20	516.52	21	3,635.31	13	225.56	12	99.28	10	801.11	16	47.97	15	64.60	12	607.75	4	632.44	11	171.64	16	1,317.79	22
St. Mary's	8,468.27	16	213.69	12	645.77	15	3,486.65	20	246.23	9	98.44	11	912.07	10	59.26	10	74.09	8	597.68	6	600.16	16	182.57	12	1,351.67	20
Somerset	9,892.06	4	235.67	7	665.98	9	4,066.69	5	380.73	2	255.21	2	823.25	15	118.72	1	92.53	3	708.61	2	628.07	12	343.24	1	1,573.34	8
Talbot	8,561.56	14	201.58	14	706.84	6	3,762.38	10	184.75	19	142.41	6	730.98	20	30.96	22	0.00	23	319.25	23	652.51	8	180.18	13	1,649.73	5
Washington	8,103.14	23	202.56	13	603.86	17	3,617.38	16	385.37	1	95.05	15	721.99	21	43.49	18	6.46	20	301.60	24	605.23	14	171.93	15	1,348.21	21
Wicomico	8,540.38	15	217.55	11	654.26	11	3,791.59	8	221.73	13	103.72	9	843.45	13	65.24	8	66.26	11	417.25	19	530.52	22	124.59	22	1,504.22	14
Worcester	10,687.20	2	182.67	19	773.28	2	4,878.10	2	350.51	3	159.67	3	1,022.52	5	27.59	24	91.28	4	588.61	7	747.68	2	112.34	23	1,752.93	4

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

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

Table 4

Cost per Pupil Attending* by Category: Maryland Public Schools: 2004 - 2005
(Excludes State Share of Teachers' Retirement and Social Security)

Local Education Agency	Total Cost per Pupil		Adminis- tration		Mid-level Adminis- tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs		Special Education		Student Personnel Services		Health Services		Student Transpor- tation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 9,770.34		\$ 284.24		\$ 690.35		\$ 4,100.38		\$ 251.91		\$ 116.60		\$ 1,064.05		\$ 63.24		\$ 51.91		\$ 503.65		\$ 670.06		\$ 197.95		\$ 1,776.00	
Allegany	9,272.51	11	199.69	18	518.58	23	3,837.17	16	283.10	8	101.46	14	1,123.74	4	53.64	14	55.50	16	519.00	14	694.48	6	140.69	21	1,745.47	5
Anne Arundel	9,392.88	9	281.15	4	692.78	13	3,851.76	15	260.39	10	155.07	5	955.70	11	39.11	21	0.00	23	487.09	17	633.77	17	164.72	18	1,871.34	3
Baltimore City	10,131.27	6	618.67	1	624.41	19	3,607.55	23	385.88	3	297.43	1	1,553.92	1	125.26	2	0.02	22	361.48	22	734.04	4	140.95	20	1,681.65	9
Baltimore	9,504.80	8	277.58	5	633.18	17	3,927.19	12	241.47	12	85.09	17	1,034.71	7	60.25	11	116.80	1	368.03	21	635.98	16	200.25	11	1,924.26	2
Calvert	9,216.77	12	243.84	9	601.07	20	4,166.88	6	178.78	23	47.99	24	961.43	10	64.31	9	53.71	17	562.47	11	702.41	5	170.68	17	1,463.20	18
Caroline	8,673.18	21	212.43	14	679.09	16	3,855.69	14	176.09	24	148.55	7	783.19	19	99.64	4	64.73	13	579.02	10	525.11	24	93.31	24	1,456.31	19
Carroll	8,714.47	20	147.44	24	683.85	15	3,768.92	18	314.70	7	73.14	18	814.26	18	39.32	20	77.92	8	587.55	9	683.69	9	187.21	14	1,336.46	23
Cecil	8,897.26	18	211.35	17	747.77	6	3,691.76	21	188.18	21	89.08	16	1,012.88	8	45.90	18	87.76	5	498.84	16	627.18	19	212.95	9	1,483.61	16
Charles	8,662.78	22	246.58	8	691.94	14	3,764.05	19	341.10	5	53.01	23	827.25	17	95.47	5	62.16	15	591.26	8	595.07	21	228.34	5	1,166.55	24
Dorchester	9,639.83	7	255.83	6	777.80	5	4,092.86	7	332.09	6	156.97	4	918.89	12	94.14	6	53.66	18	555.51	12	652.85	13	230.08	4	1,519.15	15
Frederick	8,732.08	19	173.33	22	710.65	10	3,956.44	11	195.26	19	55.05	22	758.04	21	57.41	12	104.86	2	377.91	20	644.08	15	220.39	7	1,478.67	17
Garrett	9,209.20	13	211.74	16	524.90	22	4,083.62	8	196.78	18	64.57	20	732.50	24	107.74	3	76.35	9	768.07	1	671.74	12	146.68	19	1,624.52	13
Harford	8,308.55	24	190.18	21	516.41	24	3,595.37	24	179.93	22	61.78	21	735.53	23	32.12	23	62.79	14	508.85	15	557.58	23	223.01	6	1,644.99	12
Howard	10,567.69	5	171.21	23	790.14	3	4,603.59	3	204.08	17	71.27	19	1,502.53	2	46.97	17	80.65	6	532.03	13	613.63	20	283.31	2	1,668.29	10
Kent	10,635.73	4	438.76	2	837.97	1	4,458.60	4	227.76	15	128.11	8	1,060.74	6	55.74	13	17.76	19	655.71	4	816.87	1	241.35	3	1,696.37	8
Montgomery	11,721.07	1	239.28	10	779.92	4	5,297.85	1	230.55	14	101.74	13	1,255.81	3	70.38	7	0.26	21	484.24	18	689.96	7	203.91	10	2,367.16	1
Prince George's	9,374.51	10	324.77	3	716.72	9	3,680.44	22	204.49	16	104.41	12	903.93	14	50.43	16	72.24	10	703.06	3	743.65	3	216.82	8	1,653.55	11
Queen Anne's	8,934.64	17	194.28	20	555.98	21	3,913.06	13	242.80	11	106.86	10	862.31	16	51.64	15	69.54	12	654.18	5	680.76	10	184.75	15	1,418.47	21
St. Mary's	9,114.18	15	229.99	12	695.03	12	3,752.59	20	265.01	9	105.95	11	981.64	9	63.78	10	79.75	7	643.27	6	645.93	14	196.49	12	1,454.76	20
Somerset	10,673.62	3	254.29	7	718.60	8	4,388.00	5	410.81	1	275.38	2	888.30	15	128.10	1	99.84	3	764.60	2	677.69	11	370.36	1	1,697.65	7
Talbot	9,023.79	16	212.46	13	745.00	7	3,965.51	10	194.73	20	150.10	6	770.45	20	32.63	22	0.00	23	336.48	23	687.73	8	189.91	13	1,738.80	6
Washington	8,483.79	23	212.07	15	632.23	18	3,787.31	17	403.47	2	99.52	15	755.91	22	45.53	19	6.77	20	315.77	24	633.66	18	180.01	16	1,411.54	22
Wicomico	9,165.29	14	233.46	11	702.13	11	4,069.02	9	237.95	13	111.31	9	905.17	13	70.01	8	71.11	11	447.78	19	569.34	22	133.71	22	1,614.28	14
Worcester	11,390.66	2	194.70	19	824.18	2	5,199.19	2	373.58	4	170.18	3	1,089.83	5	29.40	24	97.29	4	627.35	7	796.89	2	119.74	23	1,868.32	4

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

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

Table 5

Cost per Pupil Belonging* from Federal Funds: Maryland Public Schools: 2004 - 2005

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	\$594.39	17.73	16.23	174.10	45.12	41.57	181.47	5.16	2.87	7.67	0.71	0.52	101.22
Allegany	1,007.12	-	10.56	352.13	65.05	52.41	324.23	-	2.19	5.09	-	-	195.48
Anne Arundel	474.92	12.26	8.24	142.98	19.88	19.75	168.19	1.83	-	3.46	-	-	98.33
Baltimore City	1,313.17	82.64	35.61	382.90	166.39	174.37	271.25	10.28	-	12.35	1.66	-	175.72
Baltimore	559.02	28.11	8.20	157.28	48.58	29.20	147.24	12.80	11.53	14.51	0.75	3.68	97.12
Calvert	397.17	1.47	3.81	108.17	12.41	10.60	172.71	-	7.28	0.89	0.08	-	79.75
Caroline	748.11	12.81	21.04	199.82	63.07	62.80	216.94	10.23	23.73	18.57	1.41	-	117.69
Carroll	396.81	8.72	19.69	89.11	16.13	24.54	171.91	-	1.49	4.40	-	-	60.82
Cecil	529.94	12.06	8.76	146.57	12.74	18.77	203.17	3.77	6.01	16.04	-	-	102.06
Charles	428.02	4.48	12.55	120.44	17.26	8.21	175.36	13.81	-	6.04	0.03	-	69.84
Dorchester	967.44	22.71	14.57	339.86	128.40	66.54	236.84	-	-	10.08	1.46	-	146.97
Frederick	359.47	0.33	8.75	78.00	14.86	14.32	173.72	2.17	-	2.06	0.06	1.27	63.91
Garrett	755.14	16.21	15.78	338.27	44.51	14.78	167.26	-	0.01	1.55	-	-	156.77
Harford	406.51	6.72	8.53	106.06	13.14	16.85	162.74	-	0.92	0.21	-	-	91.33
Howard	304.88	2.92	6.70	55.22	10.43	20.27	158.20	1.66	0.84	1.32	-	-	47.32
Kent	926.20	15.06	3.29	354.16	69.80	40.81	292.77	3.80	-	34.45	0.21	-	111.85
Montgomery	505.95	2.50	16.32	157.77	21.58	28.00	168.18	3.12	-	3.17	0.86	-	104.45
Prince George's	544.75	10.05	24.23	164.90	44.04	25.66	168.16	5.48	3.64	13.41	0.89	-	84.29
Queen Anne's	578.99	10.85	18.53	181.93	21.14	24.41	189.34	-	0.77	14.66	23.54	-	93.81
St. Mary's	553.06	14.60	12.63	125.09	52.87	62.82	184.93	0.86	10.39	1.45	-	-	87.43
Somerset	1,249.58	8.80	49.70	442.75	142.43	138.21	207.78	20.74	21.65	9.47	3.92	0.58	203.55
Talbot	541.90	10.22	38.27	139.81	21.52	58.25	177.06	-	-	5.47	0.03	-	91.25
Washington	552.80	13.40	14.23	172.13	45.22	32.42	173.28	4.84	0.04	1.21	1.71	-	94.31
Wicomico	738.14	14.64	12.57	257.28	36.47	39.55	207.83	0.16	0.13	11.44	0.68	-	157.38
Worcester	918.20	11.31	18.57	404.86	61.63	28.00	219.89	0.76	1.56	6.56	0.35	-	164.72

*Half-time kindergarten and 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: 2004 - 2005

Local Education Agency	Total Non-Federal	Adminis-tration	Mid-level Adminis-tration	Instructional Expenditures				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	Special Education						
Total State	\$8,552.82	\$248.38	\$630.09	\$3,664.76	\$190.73	\$67.60	\$814.71	\$54.05	\$45.73	\$463.86	\$626.61	\$184.80	\$1,561.51
Allegany	7,748.64	188.56	479.12	3,271.20	202.27	43.39	736.89	50.65	50.22	484.99	655.78	132.85	1,452.72
Anne Arundel	8,349.55	251.87	642.61	3,475.69	224.75	125.94	729.67	34.92	-	454.15	595.41	154.75	1,659.77
Baltimore City	7,757.27	471.26	523.42	2,846.91	179.09	91.92	1,119.96	101.86	0.02	311.28	655.52	126.19	1,329.85
Baltimore	8,408.27	233.77	589.17	3,547.82	179.23	51.08	828.95	44.05	98.67	332.70	599.26	185.24	1,718.32
Calvert	8,359.76	230.21	567.26	3,850.82	157.45	35.00	740.75	61.11	43.76	533.51	667.28	162.16	1,310.45
Caroline	7,376.43	186.19	615.10	3,411.97	101.88	76.35	516.71	83.11	36.91	523.83	490.48	87.41	1,246.50
Carroll	7,893.65	131.55	630.89	3,496.43	283.27	45.04	602.73	37.41	72.64	554.57	650.43	178.10	1,210.61
Cecil	7,738.55	184.35	686.16	3,284.30	162.14	64.02	738.13	38.89	75.56	447.55	582.86	197.90	1,276.70
Charles	7,701.73	226.93	636.82	3,412.00	302.85	41.53	600.99	75.79	58.34	548.84	558.43	214.29	1,024.93
Dorchester	7,929.39	213.41	703.28	3,437.53	178.09	78.33	611.22	86.88	49.53	502.61	601.07	212.35	1,255.09
Frederick	7,885.70	163.33	662.27	3,657.82	169.51	37.66	542.05	52.04	99.01	354.78	608.10	206.83	1,332.30
Garrett	7,990.19	184.86	482.68	3,539.66	142.36	46.53	528.34	102.31	72.50	727.83	637.90	139.29	1,385.93
Harford	7,414.89	172.31	477.60	3,278.51	156.24	41.30	529.67	30.24	58.19	478.80	524.89	209.93	1,457.21
Howard	9,761.50	160.16	745.95	4,329.99	183.97	47.62	1,273.05	43.08	75.99	505.47	584.52	269.87	1,541.83
Kent	8,929.48	391.53	773.22	3,777.43	141.25	77.90	690.17	47.85	16.46	573.17	756.75	223.65	1,460.11
Montgomery	10,633.30	224.90	724.89	4,877.10	197.53	68.68	1,025.29	63.77	0.25	457.04	654.85	193.79	2,145.20
Prince George's	8,126.60	290.36	638.73	3,239.48	145.12	70.92	667.97	41.17	63.19	636.91	686.99	200.56	1,445.22
Queen Anne's	7,721.46	169.64	497.99	3,453.37	204.42	74.87	611.76	47.97	63.83	593.08	608.90	171.64	1,223.98
St. Mary's	7,915.21	199.09	633.15	3,361.57	193.36	35.62	727.14	58.40	63.71	596.22	600.16	182.57	1,264.23
Somerset	8,642.47	226.87	616.27	3,623.95	238.29	117.01	615.48	97.98	70.88	699.14	624.15	342.66	1,369.79
Talbot	8,019.66	191.35	668.57	3,622.57	163.24	84.16	553.93	30.96	-	313.78	652.47	180.18	1,558.47
Washington	7,550.34	189.15	589.63	3,445.25	340.14	62.64	548.71	38.65	6.42	300.39	603.52	171.93	1,253.90
Wicomico	7,802.24	202.90	641.69	3,534.30	185.25	64.17	635.63	65.08	66.14	405.81	529.85	124.59	1,346.83
Worcester	9,768.99	171.36	754.71	4,473.24	288.89	131.68	802.63	26.83	89.72	582.05	747.33	112.34	1,588.22

*Half-time kindergarten and 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: 2004 - 2005

Local Education Agency	Total Supplies and Materials			Textbooks			Library Materials		
	2002-2003	2003-2004	2004-2005	2002-2003	2003-2004	2004-2005	2002-2003	2003-2004	2004-2005
Total State	\$201.11	\$236.50	\$252.98	\$48.70	\$73.73	\$68.02	\$18.30	\$12.98	\$16.37
Allegany	185.43	345.31	284.10	25.49	173.76	103.04	4.94	5.40	1.46
Anne Arundel	208.32	277.41	266.54	49.75	112.74	100.81	19.44	15.17	12.99
Baltimore City	67.63	240.32	357.21	9.89	74.67	148.12	0.99	5.06	0.00
Baltimore	203.80	237.22	249.49	50.27	51.28	45.26	20.75	21.15	20.79
Calvert	205.84	209.34	193.24	59.77	61.21	49.96	13.70	19.55	14.74
Caroline	211.81	233.22	175.98	25.79	19.58	13.26	18.31	18.01	17.32
Carroll	303.68	248.59	313.20	57.20	53.46	83.42	26.67	17.70	16.40
Cecil	206.54	183.71	193.89	55.12	54.02	57.39	19.23	13.48	9.95
Charles	228.91	247.77	332.72	34.18	48.46	80.43	13.85	12.83	21.34
Dorchester	243.77	316.94	315.79	6.64	92.39	70.21	28.62	4.37	5.31
Frederick	185.70	269.03	197.81	47.71	105.06	66.76	20.38	20.08	19.73
Garrett	231.89	238.43	196.25	95.69	97.94	65.10	12.20	11.30	13.43
Harford	182.18	177.62	178.81	27.95	64.90	60.91	21.95	19.19	18.96
Howard	228.30	251.06	227.90	21.18	58.20	11.02	31.79	33.25	17.62
Kent	206.75	184.57	222.74	49.92	35.73	47.29	0.59	0.00	0.00
Mongtomery	194.05	203.91	235.50	41.75	57.06	61.66	19.75	0.20	19.26
Prince George's	243.85	215.15	202.24	96.66	87.31	39.03	20.87	9.54	20.61
Queen Anne's	311.33	281.04	241.14	96.63	85.95	50.81	34.51	18.81	15.25
St. Mary's	172.80	229.71	268.31	12.83	76.72	41.78	8.26	14.33	26.51
Somerset	323.12	301.37	391.22	82.07	79.16	77.73	11.55	15.51	16.11
Talbot	196.05	280.29	207.98	34.65	93.36	60.12	11.65	9.19	9.29
Washington	240.20	323.80	395.00	55.05	106.83	111.64	18.26	20.90	20.65
Wicomico	231.17	257.40	235.50	63.97	63.80	68.93	16.93	16.24	16.67
Worcester	399.05	419.25	410.46	56.56	71.32	90.18	31.09	24.38	16.25

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

¢ Includes textbooks, library materials and other instructional and special education supplies and materials

NOTE: Excludes expenditures for adult education.

Table 8

Percent Distribution of Current Expenses by Category*: Maryland Public Schools: 2004 - 2005

Local Education Agency	Adminis- tration	Mid-level Adminis- tration	Instruction ④	Special Education	Student Personnel Services	Health Services	Pupil Transpor- tation	Operation of Plant	Maintenance of Plant	Fixed Charges	Community Services	Capital Outlay
Total State	2.73%	6.47%	42.38%	12.52%	0.59%	0.56%	4.85%	6.29%	1.91%	21.34%	0.16%	0.19%
Allegany	1.99	5.14	42.85	13.17	0.53	0.55	5.42	6.97	1.47	21.75	-	0.16
Anne Arundel	2.80	6.83	42.06	11.94	0.38	-	4.79	6.23	1.65	23.06	0.02	0.24
Baltimore City	5.55	5.40	37.92	18.86	1.08	0.68	3.12	6.37	1.22	19.68	0.02	0.10
Baltimore	2.71	6.09	41.49	12.75	0.58	1.11	3.82	6.07	1.98	23.13	0.05	0.22
Calvert	2.57	6.10	44.19	11.06	0.65	0.53	5.59	7.14	1.72	19.37	0.77	0.32
Caroline	2.28	7.28	45.14	9.48	1.06	0.69	6.19	5.64	1.01	20.60	0.04	0.58
Carroll	1.58	7.16	44.32	10.91	0.42	0.81	6.14	7.37	2.40	18.53	0.12	0.26
Cecil	2.24	7.74	41.70	12.42	0.48	0.91	5.24	6.51	2.30	20.18	0.20	0.08
Charles	2.61	7.30	44.59	10.10	1.00	0.65	6.30	6.32	2.58	16.85	0.71	0.97
Dorchester	2.46	7.50	45.83	8.88	0.91	0.52	5.51	6.28	2.29	19.50	0.00	0.31
Frederick	1.87	7.61	45.16	9.24	0.61	1.11	4.27	6.86	2.42	20.27	0.22	0.36
Garrett	2.21	5.33	44.38	7.92	1.09	0.81	7.78	6.86	1.58	21.21	0.47	0.36
Harford	2.16	5.75	42.89	10.33	0.36	0.69	5.62	6.33	2.63	23.03	0.11	0.10
Howard	1.51	6.94	43.00	14.11	0.41	0.71	4.67	5.41	2.61	19.44	1.03	0.15
Kent	3.80	7.25	43.18	9.41	0.58	0.15	5.73	7.14	2.12	20.05	0.19	0.41
Montgomery	1.92	6.13	44.61	11.76	0.55	0.00	4.25	5.44	1.66	23.58	0.10	-
Prince George's	3.26	6.94	39.75	12.66	0.48	0.69	6.72	7.13	2.08	20.26	0.03	-
Queen Anne's	2.04	5.76	45.01	10.37	0.53	0.72	6.99	7.06	1.96	19.41	0.16	-
St. Mary's	2.34	7.08	42.27	11.19	0.65	0.81	6.70	6.62	2.00	19.61	0.05	0.67
Somerset	2.27	6.35	45.54	7.80	1.11	0.87	6.66	5.92	3.23	19.45	-	0.80
Talbot	2.20	7.72	45.53	8.13	0.36	-	3.88	7.17	1.97	23.05	-	-
Washington	2.56	6.80	46.48	10.32	0.50	0.07	3.86	7.10	2.04	19.88	0.12	0.28
Wicomico	2.40	7.37	44.72	9.43	0.70	0.71	4.48	5.71	1.34	21.04	0.09	2.01
Worcester	1.59	7.00	47.88	8.94	0.24	0.79	5.18	6.50	0.98	19.92	0.08	0.90

*State share of Teachers' retirement and equipment are included.

④ Includes Instructional Salaries and Wages, Textbooks and Instructional Supplies, and Other Instructional Costs

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

Table 9

Percent Distribution of Day School Current Expenses: Maryland Public Schools: 2004 - 2005

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
Total State	2.76%	6.71%	39.87%	2.45%	1.13%	10.35%	0.61%	0.50%	4.90%	6.52%	1.92%	22.26%
Allegany	2.05	5.33	39.41	2.91	1.04	11.54	0.55	0.57	5.33	7.13	1.44	22.69
Anne Arundel	2.85	7.02	39.02	2.64	1.57	9.68	0.40	-	4.93	6.42	1.67	23.81
Baltimore City	5.77	5.82	33.63	3.60	2.77	14.49	1.17	0.00	3.37	6.84	1.31	21.23
Baltimore	2.77	6.33	39.25	2.41	0.85	10.34	0.60	1.17	3.68	6.36	2.00	24.23
Calvert	2.51	6.19	42.92	1.84	0.49	9.90	0.66	0.55	5.79	7.24	1.76	20.13
Caroline	2.32	7.42	42.15	1.93	1.62	8.56	1.09	0.71	6.33	5.74	1.02	21.10
Carroll	1.61	7.47	41.17	3.44	0.80	8.90	0.43	0.85	6.42	7.47	2.05	19.40
Cecil	2.26	7.99	39.43	2.01	0.95	10.82	0.49	0.94	5.33	6.70	2.27	20.81
Charles	2.71	7.61	41.39	3.75	0.58	9.10	1.05	0.68	6.50	6.54	2.51	17.57
Dorchester	2.52	7.67	40.36	3.28	1.55	9.06	0.93	0.53	5.48	6.44	2.27	19.91
Frederick	1.89	7.76	43.19	2.13	0.60	8.28	0.63	1.14	4.13	7.03	2.41	20.82
Garrett	2.19	5.42	42.18	2.03	0.67	7.57	1.11	0.79	7.93	6.94	1.51	21.67
Harford	2.17	5.90	41.09	2.06	0.71	8.41	0.37	0.72	5.82	6.37	2.55	23.85
Howard	1.54	7.11	41.43	1.84	0.64	13.52	0.42	0.73	4.79	5.52	2.55	19.91
Kent	3.90	7.45	39.64	2.02	1.14	9.43	0.50	0.16	5.83	7.26	2.15	20.52
Montgomery	1.94	6.31	42.89	1.87	0.82	10.17	0.57	0.00	3.92	5.59	1.65	24.28
Prince George's	3.30	7.28	37.40	2.08	1.06	9.19	0.51	0.73	7.14	7.56	2.20	21.54
Queen Anne's	2.07	5.92	41.69	2.59	1.14	9.19	0.55	0.74	6.97	7.25	1.97	19.92
St. Mary's	2.40	7.25	39.16	2.77	1.11	10.24	0.67	0.83	6.71	6.74	2.05	20.07
Somerset	2.27	6.41	39.14	3.66	2.46	7.92	1.14	0.89	6.82	6.04	3.30	19.94
Talbot	2.23	7.83	41.69	2.05	1.58	8.10	0.34	-	3.54	7.23	2.00	23.40
Washington	2.38	7.09	42.45	4.52	1.12	8.47	0.51	0.08	3.54	7.10	2.02	20.74
Wicomico	2.42	7.27	42.14	2.46	1.15	9.37	0.73	0.74	4.64	5.90	1.38	21.80
Worcester	1.63	6.89	43.45	3.12	1.42	9.11	0.25	0.81	5.24	6.66	1.00	20.43

Table 10

Expenditures by Category* for Maryland Public Schools: 2004- 2005

Local Education Agency	Total Current Expenditures*	Adminis-tration	Mid-level Adminis-tration	Instructional Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education	Pupil Personnel Services	Health Services	Student Transpor-tation	Operation of Plant	Mainte-nance of Plant	** Fixed Charges
Total State	\$8,074,314,082	\$223,172,028	\$542,020,800	\$3,219,392,787	\$197,788,642	\$91,549,877	\$835,431,828	\$49,653,082	\$40,755,188	\$395,439,721	\$526,092,862	\$155,419,852	\$1,797,597,415
Allegany	88,230,447	1,809,481	4,699,159	34,771,119	2,565,356	919,373	10,182,903	486,060	502,921	4,702,953	6,293,155	1,274,907	20,023,060
Anne Arundel	662,720,662	18,872,996	46,505,301	258,563,506	17,479,522	10,409,767	64,155,012	2,625,712	-	32,697,766	42,543,944	11,057,120	157,810,017
Baltimore City	834,942,321	48,156,730	48,602,872	280,806,624	30,036,410	23,151,691	120,954,731	9,749,979	1,901	28,136,920	57,136,608	10,971,467	177,236,388
Baltimore	989,739,122	27,459,389	62,637,463	388,497,732	23,887,598	8,417,750	102,358,601	5,960,475	11,554,640	36,407,330	62,914,574	19,809,463	239,834,108
Calvert	151,544,035	3,806,449	9,382,707	65,045,577	2,790,736	749,157	15,008,009	1,003,960	838,496	8,780,172	10,964,639	2,664,280	30,509,852
Caroline	45,431,572	1,055,152	3,373,069	19,151,266	874,645	737,862	3,890,127	494,938	321,538	2,876,025	2,608,237	463,496	9,585,217
Carroll	241,314,122	3,886,890	18,027,732	99,356,415	8,296,262	1,928,012	21,465,576	1,036,664	2,054,153	15,489,077	18,023,482	4,935,236	46,814,623
Cecil	137,467,805	3,103,331	10,979,743	54,207,475	2,763,120	1,307,986	14,872,531	673,913	1,288,660	7,324,588	9,209,098	3,126,834	28,610,527
Charles	214,450,838	5,814,321	16,316,078	88,756,548	8,043,159	1,249,863	19,506,728	2,251,274	1,465,787	13,941,957	14,031,911	5,384,220	37,688,992
Dorchester	43,096,499	1,087,342	3,305,786	17,395,460	1,411,456	667,173	3,905,458	400,097	228,082	2,361,032	2,774,738	977,885	8,581,991
Frederick	331,678,145	6,275,744	25,730,800	143,252,871	7,069,824	1,993,273	27,446,714	2,078,795	3,796,777	13,683,213	23,320,393	7,979,693	69,050,048
Garrett	43,463,983	950,480	2,356,240	18,330,957	883,309	289,826	3,288,128	483,629	342,736	3,447,778	3,015,370	658,410	9,417,119
Harford	320,491,091	6,965,938	18,914,657	131,688,444	6,590,470	2,262,729	26,940,333	1,176,610	2,299,893	18,637,723	20,422,580	8,168,184	76,423,531
Howard	495,311,249	7,631,166	35,218,555	205,194,658	9,096,260	3,176,821	66,971,788	2,093,436	3,594,639	23,713,810	27,351,245	12,627,774	98,641,099
Kent	25,333,964	988,291	1,887,477	10,042,740	513,007	288,556	2,389,253	125,554	40,000	1,476,941	1,839,949	543,635	5,198,561
Montgomery	1,600,248,494	30,995,747	101,027,886	686,267,420	29,864,649	13,178,948	162,673,551	9,117,440	34,127	62,726,846	89,375,800	26,414,250	388,571,832
Prince George's	1,205,007,355	39,767,796	87,762,835	450,670,543	25,039,968	12,785,371	110,685,841	6,175,364	8,846,171	86,089,335	91,060,363	26,550,020	259,573,748
Queen Anne's	64,033,692	1,325,428	3,793,111	26,696,344	1,656,449	729,068	5,883,021	352,300	474,428	4,463,061	4,644,411	1,260,440	12,755,630
St. Mary's	136,713,055	3,281,358	9,916,358	53,540,365	3,781,078	1,511,581	14,005,597	909,929	1,137,784	9,177,826	9,215,874	2,803,432	27,431,873
Somerset	29,374,838	666,259	1,882,782	11,496,946	1,076,347	721,514	2,327,418	335,633	261,602	2,003,322	1,775,619	970,377	5,857,018
Talbot	39,724,668	887,395	3,111,684	16,562,937	813,332	626,921	3,217,970	136,285	-	1,405,410	2,872,493	793,187	9,297,055
Washington	172,597,917	4,102,202	12,229,552	73,259,897	7,804,565	1,925,067	14,621,924	880,723	130,869	6,108,103	12,257,284	3,482,028	35,795,703
Wicomico	127,152,035	3,074,144	9,245,347	53,578,813	3,133,241	1,465,666	11,918,827	921,879	936,360	5,896,170	7,496,821	1,760,612	27,724,157
Worcester	74,246,172	1,208,001	5,113,607	32,258,130	2,317,879	1,055,903	6,761,787	182,436	603,622	3,892,363	4,944,275	742,903	15,165,267

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

** Excludes Adult Education, but includes State-paid retirement

Table 11

Full-time Equivalent Average Number Belonging and Average Daily Attendance*
Maryland Public Schools: 2004 - 2005

Local Education Agency	Average Daily Membership	Average Daily Attendance
Total State	838,631.5	785,144.8
Allegany	9,596.5	9,061.7
Anne Arundel	71,452.6	67,128.6
Baltimore City	86,942.13	77,838.5
Baltimore	104,854.8	98,925.1
Calvert	16,429.8	15,610.1
Caroline	5,302.4	4,967.0
Carroll	27,710.3	26,362.0
Cecil	15,799.9	14,683.4
Charles	25,126.1	23,580.1
Dorchester	4,605.2	4,250.2
Frederick	38,345.7	36,207.5
Garrett	4,727.0	4,488.9
Harford	38,908.5	36,627.2
Howard	46,792.4	44,572.7
Kent	2,430.7	2,252.4
Montgomery	136,302.8	129,536.9
Prince George's	132,379.8	122,450.2
Queen Anne's	7,343.6	6,822.4
St. Mary's	15,355.8	14,267.6
Somerset	2,827.1	2,620.1
Talbot	4,402.3	4,176.8
Washington	20,252.2	19,343.5
Wicomico	14,131.0	13,167.5
Worcester	6,612.8	6,204.4

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