



Selected Financial Data Maryland Public Schools 2007 – 2008

Part 3 – Analysis of Costs

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MSDE-DBS 10 / 09 Revised 01-20-10

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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 at the state level increased 10.4% from 2006-2007 to 2007-2008. The ADM increased by .14% from 835,227.2 to 836,380.3. Per pupil expenditures for current expenses between Maryland LEAs vary from a high of \$14,543 in Montgomery County to a low of \$10,633 in Queen Anne's County.

Beginning in FY 1998, Maryland public schools were required to budget and report expenditures differently than in the past. Administration was redefined to exclude expenditures for Instructional Supervision, Facilities Acquisition, and Construction. Instruction expanded to three categories, one for Instructional Salaries and Wages, one for Textbooks and Instructional Supplies, and one for Other Instructional Costs. In addition, the three instructional categories were modified to exclude expenditures for School Administration and to include expenditures for Staff/Curriculum Development. Mid-Level Administration, a new expenditure category, was added to report the expenditures for Instructional Supervision and School Administration. The Capital Outlay category was modified to include the costs of Facilities Acquisition and

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

DEFINITIONS

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

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

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

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

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

community recreation programs, before and after school programs, and community transportation programs.

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

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

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

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

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

Instructional Expenditure Categories - expenditures for activities that deal with teaching regular students and/or enhancing the educational experience for students. Instructional expenditures occur at the school level for classroom instruction, media services, guidance services, psychological services, co-curricular activities. Also included

are expenditures for instructional staff development and curriculum development provided by instructional staff.

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

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

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

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

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

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

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

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

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

Table 1

Cost per Public Elementary and Secondary Pupil Belonging for Current Expenses, Capital Outlay, and Debt Service
Maryland Public Schools: 2007 - 2008

| Local Education Agency | Grand Total | Current Expense Fund | | | State Share of Teachers' Retirement | Capital Outlay and Debt Service** |
|------------------------|-------------|----------------------|------------------|----------------|-------------------------------------|-----------------------------------|
| | | Total | Regular Programs | Transportation | | |
| Total State | \$13,050.92 | \$12,531.46 | \$11,255.94 | \$598.27 | \$ 677.26 | \$ 519.46 |
| Allegany | 12,375.71 | 12,126.86 | 10,834.30 | 622.14 | 670.42 | 248.85 |
| Anne Arundel | 12,177.26 | 11,545.23 | 10,411.55 | 516.54 | 617.13 | 632.03 |
| Baltimore City | 14,119.35 | 13,987.99 | 12,883.95 | 428.87 | 675.17 | 131.36 |
| Baltimore | 11,897.44 | 11,618.75 | 10,514.08 | 444.39 | 660.28 | 278.68 |
| Calvert | 11,572.86 | 11,194.86 | 9,850.18 | 667.42 | 677.26 | 378.00 |
| Caroline | 10,927.56 | 10,740.28 | 9,465.96 | 665.09 | 609.24 | 187.28 |
| Carroll | 11,402.89 | 11,031.38 | 9,733.92 | 681.54 | 615.92 | 371.51 |
| Cecil | 11,428.69 | 10,914.29 | 9,702.93 | 570.90 | 640.46 | 514.40 |
| Charles | 11,600.96 | 11,368.92 | 9,985.73 | 794.90 | 588.29 | 232.04 |
| Dorchester | 12,681.60 | 12,351.37 | 11,014.05 | 679.65 | 657.67 | 330.23 |
| Frederick | 11,997.30 | 11,368.25 | 10,317.29 | 450.70 | 600.26 | 629.04 |
| Garrett | 11,804.14 | 11,695.92 | 10,100.72 | 925.88 | 669.31 | 108.22 |
| Harford | 11,447.44 | 11,140.84 | 9,837.31 | 690.54 | 612.99 | 306.60 |
| Howard | 13,844.16 | 13,174.18 | 11,784.72 | 625.27 | 764.19 | 669.98 |
| Kent | 12,677.01 | 12,677.01 | 11,072.13 | 847.79 | 757.09 | - |
| Montgomery | 15,659.10 | 14,543.27 | 13,089.30 | 608.58 | 845.39 | 1,115.83 |
| Prince George's | 13,390.99 | 13,023.85 | 11,636.02 | 768.11 | 619.71 | 367.14 |
| Queen Anne's | 12,248.66 | 10,633.59 | 9,284.93 | 757.80 | 590.85 | 1,615.08 |
| St. Mary's | 11,256.13 | 10,828.81 | 9,426.24 | 789.12 | 613.46 | 427.32 |
| Somerset | 14,262.47 | 13,950.27 | 12,312.97 | 922.27 | 715.03 | 312.20 |
| Talbot | 11,273.97 | 10,702.24 | 9,583.33 | 475.21 | 643.69 | 571.73 |
| Washington | 11,131.29 | 10,891.36 | 9,877.47 | 429.31 | 584.59 | 239.93 |
| Wicomico | 12,485.00 | 11,754.42 | 10,529.40 | 553.80 | 671.22 | 730.59 |
| Worcester | 15,153.15 | 14,459.29 | 12,849.33 | 806.77 | 803.20 | 693.86 |

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

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

Table 2

Cost per Pupil Belonging* for Current Expenses
Maryland Public Schools: 2007 - 2008

| 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 | \$12,531.46 | | \$11,854.20 | | \$11,933.20 | | \$11,255.94 | |
| Allegany | 12,126.86 | 9 | 11,456.44 | 9 | 11,504.72 | 9 | 10,834.30 | 9 |
| Anne Arundel | 11,545.23 | 13 | 10,928.09 | 13 | 11,028.69 | 12 | 10,411.55 | 12 |
| Baltimore City | 13,987.99 | 3 | 13,312.83 | 3 | 13,559.12 | 3 | 12,883.95 | 2 |
| Baltimore | 11,618.75 | 12 | 10,958.47 | 12 | 11,174.36 | 11 | 10,514.08 | 11 |
| Calvert | 11,194.86 | 16 | 10,517.60 | 17 | 10,527.44 | 16 | 9,850.18 | 17 |
| Caroline | 10,740.28 | 22 | 10,131.04 | 22 | 10,075.19 | 22 | 9,465.96 | 22 |
| Carroll | 11,031.38 | 18 | 10,415.46 | 18 | 10,349.84 | 19 | 9,733.92 | 19 |
| Cecil | 10,914.29 | 19 | 10,273.83 | 20 | 10,343.39 | 20 | 9,702.93 | 20 |
| Charles | 11,368.92 | 14 | 10,780.63 | 14 | 10,574.02 | 15 | 9,985.73 | 15 |
| Dorchester | 12,351.37 | 8 | 11,693.70 | 8 | 11,671.71 | 8 | 11,014.05 | 8 |
| Frederick | 11,368.25 | 15 | 10,767.99 | 15 | 10,917.56 | 13 | 10,317.29 | 13 |
| Garrett | 11,695.92 | 11 | 11,026.60 | 11 | 10,770.04 | 14 | 10,100.72 | 14 |
| Harford | 11,140.84 | 17 | 10,527.85 | 16 | 10,450.30 | 18 | 9,837.31 | 18 |
| Howard | 13,174.18 | 5 | 12,409.99 | 5 | 12,548.91 | 5 | 11,784.72 | 5 |
| Kent | 12,677.01 | 7 | 11,919.92 | 7 | 11,829.21 | 7 | 11,072.13 | 7 |
| Montgomery | 14,543.27 | 1 | 13,697.88 | 1 | 13,934.69 | 1 | 13,089.30 | 1 |
| Prince George's | 13,023.85 | 6 | 12,404.14 | 6 | 12,255.74 | 6 | 11,636.02 | 6 |
| Queen Anne's | 10,633.59 | 24 | 10,042.73 | 24 | 9,875.78 | 24 | 9,284.93 | 24 |
| St. Mary's | 10,828.81 | 21 | 10,215.36 | 21 | 10,039.69 | 23 | 9,426.24 | 23 |
| Somerset | 13,950.27 | 4 | 13,235.24 | 4 | 13,028.00 | 4 | 12,312.97 | 4 |
| Talbot | 10,702.24 | 23 | 10,058.55 | 23 | 10,227.03 | 21 | 9,583.33 | 21 |
| Washington | 10,891.36 | 20 | 10,306.77 | 19 | 10,462.06 | 17 | 9,877.47 | 16 |
| Wicomico | 11,754.42 | 10 | 11,083.19 | 10 | 11,200.62 | 10 | 10,529.40 | 10 |
| Worcester | 14,459.29 | 2 | 13,656.09 | 2 | 13,652.52 | 2 | 12,849.33 | 3 |

*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: 2007 - 2008
(Excludes State Share of Teachers' Retirement)

| 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 | \$ 11,854.20 | | \$354.44 | | \$857.92 | | \$ 4,789.58 | | \$270.45 | | \$ 181.05 | | \$ 1,314.22 | | \$97.44 | | \$ 66.46 | | \$ 598.27 | | \$841.19 | | \$ 259.43 | | \$ 2,223.75 | |
| Allegany | 11,456.44 | 9 | 227.99 | 20 | 739.51 | 19 | 4,501.73 | 15 | 318.96 | 7 | 147.49 | 9 | 1,366.30 | 5 | 60.26 | 16 | 59.98 | 18 | 622.14 | 15 | 828.18 | 11 | 174.54 | 20 | 2,409.35 | 2 |
| Anne Arundel | 10,928.09 | 13 | 334.85 | 5 | 789.07 | 14 | 4,653.58 | 9 | 197.99 | 23 | 144.18 | 10 | 1,151.09 | 11 | 60.67 | 15 | 0.00 | 22 | 516.54 | 19 | 824.92 | 12 | 169.42 | 22 | 2,085.77 | 9 |
| Baltimore City | 13,312.83 | 3 | 704.97 | 1 | 1,009.15 | 2 | 4,683.91 | 8 | 351.92 | 5 | 616.54 | 1 | 1,878.40 | 1 | 178.07 | 2 | 0.00 | 22 | 428.87 | 24 | 945.43 | 4 | 295.93 | 5 | 2,219.63 | 4 |
| Baltimore | 10,958.47 | 12 | 347.38 | 4 | 735.97 | 20 | 4,243.16 | 20 | 241.67 | 18 | 104.28 | 13 | 1,223.51 | 8 | 74.63 | 12 | 127.37 | 1 | 444.39 | 22 | 798.49 | 16 | 252.02 | 11 | 2,365.60 | 3 |
| Calvert | 10,517.60 | 17 | 283.08 | 13 | 615.02 | 22 | 4,583.29 | 13 | 184.84 | 24 | 47.06 | 23 | 1,216.92 | 9 | 69.26 | 13 | 62.96 | 17 | 667.42 | 12 | 863.68 | 5 | 187.07 | 18 | 1,737.01 | 21 |
| Caroline | 10,131.04 | 22 | 291.30 | 9 | 769.10 | 16 | 4,321.83 | 19 | 289.43 | 11 | 171.65 | 7 | 925.18 | 21 | 140.05 | 5 | 106.64 | 6 | 665.09 | 13 | 634.36 | 24 | 123.64 | 24 | 1,692.77 | 22 |
| Carroll | 10,415.46 | 18 | 191.71 | 24 | 845.95 | 10 | 4,450.75 | 16 | 239.74 | 19 | 63.19 | 21 | 1,001.89 | 16 | 44.48 | 22 | 100.76 | 9 | 681.54 | 10 | 818.85 | 13 | 220.08 | 14 | 1,756.51 | 20 |
| Cecil | 10,273.83 | 20 | 273.64 | 16 | 818.68 | 11 | 4,089.47 | 23 | 200.24 | 22 | 106.01 | 12 | 1,252.52 | 7 | 54.83 | 18 | 93.48 | 10 | 570.90 | 17 | 762.72 | 20 | 253.22 | 10 | 1,798.12 | 18 |
| Charles | 10,780.63 | 14 | 301.02 | 8 | 805.23 | 12 | 4,514.27 | 14 | 357.92 | 4 | 72.67 | 20 | 1,008.07 | 15 | 110.21 | 8 | 86.85 | 13 | 794.90 | 5 | 835.03 | 9 | 271.98 | 7 | 1,622.47 | 24 |
| Dorchester | 11,693.70 | 8 | 324.06 | 6 | 903.58 | 7 | 4,791.92 | 5 | 329.44 | 6 | 176.17 | 6 | 1,146.95 | 12 | 111.96 | 7 | 89.66 | 12 | 679.65 | 11 | 809.90 | 14 | 182.75 | 19 | 2,147.66 | 6 |
| Frederick | 10,767.99 | 15 | 204.26 | 23 | 791.41 | 13 | 4,623.38 | 11 | 279.75 | 13 | 57.21 | 22 | 970.97 | 19 | 68.04 | 14 | 121.12 | 2 | 450.70 | 21 | 804.50 | 15 | 265.26 | 9 | 2,131.38 | 7 |
| Garrett | 11,026.60 | 11 | 234.34 | 17 | 601.39 | 24 | 4,774.02 | 6 | 309.36 | 8 | 94.79 | 15 | 864.00 | 23 | 154.07 | 4 | 92.09 | 11 | 925.88 | 1 | 837.03 | 7 | 187.27 | 17 | 1,952.37 | 14 |
| Harford | 10,527.85 | 16 | 274.19 | 15 | 657.31 | 21 | 4,427.24 | 17 | 263.10 | 15 | 44.09 | 24 | 977.70 | 18 | 40.76 | 23 | 82.38 | 15 | 690.54 | 9 | 716.21 | 23 | 268.76 | 8 | 2,085.55 | 10 |
| Howard | 12,409.99 | 5 | 207.88 | 22 | 953.41 | 5 | 5,242.10 | 4 | 262.29 | 16 | 79.19 | 18 | 1,609.39 | 2 | 53.91 | 19 | 102.96 | 7 | 625.27 | 14 | 778.25 | 19 | 375.38 | 3 | 2,119.95 | 8 |
| Kent | 11,919.92 | 7 | 458.31 | 3 | 1,018.12 | 1 | 4,591.35 | 12 | 238.16 | 20 | 257.07 | 4 | 1,168.67 | 10 | 101.86 | 9 | 1.02 | 20 | 847.79 | 3 | 1,018.33 | 2 | 272.02 | 6 | 1,947.21 | 16 |
| Montgomery | 13,697.88 | 1 | 287.35 | 10 | 936.65 | 6 | 5,871.01 | 2 | 220.54 | 21 | 100.98 | 14 | 1,520.40 | 3 | 80.89 | 10 | 0.24 | 21 | 608.58 | 16 | 835.34 | 8 | 221.96 | 13 | 3,013.94 | 1 |
| Prince George's | 12,404.14 | 6 | 481.10 | 2 | 976.68 | 3 | 4,644.12 | 10 | 303.32 | 10 | 306.55 | 2 | 1,361.06 | 6 | 169.37 | 3 | 114.38 | 4 | 768.11 | 7 | 950.50 | 3 | 310.79 | 4 | 2,018.14 | 13 |
| Queen Anne's | 10,042.73 | 24 | 229.94 | 19 | 610.63 | 23 | 4,239.34 | 21 | 255.67 | 17 | 91.98 | 16 | 966.46 | 20 | 56.65 | 17 | 76.15 | 16 | 757.80 | 8 | 779.77 | 18 | 202.27 | 15 | 1,776.07 | 19 |
| St. Mary's | 10,215.36 | 21 | 234.33 | 18 | 752.14 | 18 | 4,019.70 | 24 | 283.93 | 12 | 78.12 | 19 | 982.08 | 17 | 76.68 | 11 | 100.85 | 8 | 789.12 | 6 | 749.63 | 21 | 201.45 | 16 | 1,947.33 | 15 |
| Somerset | 13,235.24 | 4 | 286.24 | 12 | 854.41 | 9 | 5,518.88 | 3 | 437.68 | 1 | 244.56 | 5 | 1,121.74 | 14 | 465.52 | 1 | 113.12 | 5 | 922.27 | 2 | 858.05 | 6 | 391.94 | 2 | 2,020.83 | 12 |
| Talbot | 10,058.55 | 23 | 278.48 | 14 | 860.19 | 8 | 4,225.15 | 22 | 264.37 | 14 | 86.82 | 17 | 830.49 | 24 | 37.97 | 24 | 0.00 | 22 | 475.21 | 20 | 829.08 | 10 | 243.86 | 12 | 1,926.93 | 17 |
| Washington | 10,306.77 | 19 | 317.13 | 7 | 764.82 | 17 | 4,399.27 | 18 | 420.66 | 2 | 118.13 | 11 | 902.51 | 22 | 51.85 | 20 | 12.16 | 19 | 429.31 | 23 | 782.40 | 17 | 442.92 | 1 | 1,665.61 | 23 |
| Wicomico | 11,083.19 | 10 | 287.07 | 11 | 781.70 | 15 | 4,684.36 | 7 | 308.89 | 9 | 162.36 | 8 | 1,126.58 | 13 | 130.97 | 6 | 86.59 | 14 | 553.80 | 18 | 717.13 | 22 | 172.86 | 21 | 2,070.88 | 11 |
| Worcester | 13,656.09 | 2 | 227.64 | 21 | 966.87 | 4 | 6,087.47 | 1 | 365.44 | 3 | 274.94 | 3 | 1,424.61 | 4 | 45.00 | 21 | 118.71 | 3 | 806.77 | 4 | 1,020.64 | 1 | 139.53 | 23 | 2,178.48 | 5 |

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

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

Table 4

Cost per Pupil Attending* by Category: Maryland Public Schools: 2007 - 2008
(Excludes State Share of Teachers' Retirement)

| 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 | \$ 12,605.80 | | \$ 376.92 | | \$ 912.32 | | \$ 5,093.26 | | \$ 287.60 | | \$ 192.53 | | \$ 1,397.55 | | \$ 103.62 | | \$ 70.67 | | \$ 636.20 | | \$ 894.53 | | \$ 275.88 | | \$ 2,364.74 | |
| Allegany | 12,187.28 | 9 | 242.54 | 20 | 786.69 | 19 | 4,788.91 | 14 | 339.31 | 7 | 156.90 | 9 | 1,453.46 | 6 | 64.10 | 16 | 63.81 | 18 | 661.83 | 14 | 881.01 | 10 | 185.67 | 20 | 2,563.05 | 2 |
| Anne Arundel | 11,549.08 | 13 | 353.88 | 5 | 833.91 | 14 | 4,918.03 | 11 | 209.24 | 23 | 152.37 | 10 | 1,216.50 | 12 | 64.12 | 15 | 0.00 | 22 | 545.89 | 19 | 871.80 | 13 | 179.05 | 22 | 2,204.30 | 9 |
| Baltimore City | 14,770.21 | 1 | 782.14 | 1 | 1,119.63 | 1 | 5,196.67 | 6 | 390.45 | 3 | 684.03 | 1 | 2,084.03 | 1 | 197.56 | 2 | 0.00 | 22 | 475.82 | 22 | 1,048.93 | 3 | 328.33 | 5 | 2,462.62 | 4 |
| Baltimore | 11,670.37 | 11 | 369.95 | 4 | 783.78 | 20 | 4,518.81 | 20 | 257.37 | 18 | 111.06 | 13 | 1,302.99 | 8 | 79.47 | 12 | 135.65 | 1 | 473.26 | 23 | 850.37 | 15 | 268.39 | 11 | 2,519.28 | 3 |
| Calvert | 11,036.43 | 18 | 297.04 | 13 | 645.36 | 23 | 4,809.38 | 13 | 193.96 | 24 | 49.39 | 23 | 1,276.95 | 9 | 72.67 | 13 | 66.06 | 17 | 700.34 | 13 | 906.29 | 6 | 196.29 | 19 | 1,822.70 | 21 |
| Caroline | 10,775.11 | 22 | 309.82 | 9 | 818.00 | 16 | 4,596.59 | 19 | 307.82 | 11 | 182.56 | 7 | 983.99 | 21 | 148.96 | 5 | 113.42 | 6 | 707.37 | 12 | 674.69 | 24 | 131.50 | 24 | 1,800.39 | 22 |
| Carroll | 10,932.99 | 19 | 201.23 | 24 | 887.98 | 10 | 4,671.91 | 17 | 251.66 | 20 | 66.33 | 21 | 1,051.68 | 16 | 46.69 | 22 | 105.77 | 9 | 715.40 | 11 | 859.54 | 14 | 231.01 | 14 | 1,843.79 | 20 |
| Cecil | 11,077.40 | 17 | 295.05 | 14 | 882.72 | 11 | 4,409.32 | 23 | 215.90 | 22 | 114.30 | 12 | 1,350.48 | 7 | 59.12 | 18 | 100.79 | 10 | 615.55 | 17 | 822.38 | 18 | 273.02 | 10 | 1,938.76 | 18 |
| Charles | 11,393.07 | 14 | 318.12 | 8 | 850.98 | 12 | 4,770.72 | 15 | 378.25 | 5 | 76.80 | 20 | 1,065.34 | 15 | 116.47 | 8 | 91.78 | 14 | 840.06 | 5 | 882.47 | 9 | 287.43 | 7 | 1,714.64 | 24 |
| Dorchester | 12,762.09 | 8 | 353.67 | 6 | 986.13 | 6 | 5,229.73 | 5 | 359.53 | 6 | 192.27 | 6 | 1,251.74 | 11 | 122.19 | 7 | 97.85 | 11 | 741.75 | 9 | 883.89 | 8 | 199.45 | 17 | 2,343.88 | 5 |
| Frederick | 11,380.97 | 15 | 215.89 | 23 | 836.46 | 13 | 4,886.57 | 12 | 295.68 | 13 | 60.46 | 22 | 1,026.25 | 20 | 71.92 | 14 | 128.02 | 2 | 476.35 | 21 | 850.30 | 16 | 280.36 | 9 | 2,252.71 | 7 |
| Garrett | 11,648.06 | 12 | 247.55 | 17 | 635.28 | 24 | 5,043.08 | 7 | 326.79 | 9 | 100.14 | 15 | 912.69 | 23 | 162.75 | 4 | 97.28 | 12 | 978.06 | 2 | 884.20 | 7 | 197.82 | 18 | 2,062.40 | 15 |
| Harford | 11,122.30 | 16 | 289.68 | 16 | 694.43 | 21 | 4,677.22 | 16 | 277.95 | 15 | 46.58 | 24 | 1,032.91 | 18 | 43.06 | 23 | 87.04 | 15 | 729.53 | 10 | 756.65 | 23 | 283.94 | 8 | 2,203.31 | 10 |
| Howard | 12,965.22 | 6 | 217.18 | 22 | 996.06 | 5 | 5,476.64 | 4 | 274.02 | 16 | 82.73 | 18 | 1,681.39 | 2 | 56.33 | 19 | 107.57 | 7 | 653.25 | 15 | 813.07 | 20 | 392.18 | 3 | 2,214.80 | 8 |
| Kent | 12,804.75 | 7 | 492.33 | 3 | 1,093.70 | 2 | 4,932.17 | 10 | 255.83 | 19 | 276.15 | 4 | 1,255.43 | 10 | 109.42 | 9 | 1.10 | 20 | 910.73 | 3 | 1,093.92 | 1 | 292.21 | 6 | 2,091.76 | 14 |
| Montgomery | 14,386.69 | 3 | 301.80 | 12 | 983.75 | 7 | 6,166.24 | 2 | 231.63 | 21 | 106.06 | 14 | 1,596.85 | 3 | 84.96 | 10 | 0.25 | 21 | 639.18 | 16 | 877.34 | 11 | 233.12 | 13 | 3,165.50 | 1 |
| Prince George's | 13,291.57 | 5 | 515.52 | 2 | 1,046.55 | 3 | 4,976.38 | 9 | 325.02 | 10 | 328.49 | 2 | 1,458.44 | 5 | 181.49 | 3 | 122.56 | 4 | 823.07 | 7 | 1,018.51 | 4 | 333.03 | 4 | 2,162.53 | 12 |
| Queen Anne's | 10,691.84 | 23 | 244.80 | 19 | 650.10 | 22 | 4,513.35 | 21 | 272.20 | 17 | 97.92 | 16 | 1,028.92 | 19 | 60.31 | 17 | 81.07 | 16 | 806.78 | 8 | 830.18 | 17 | 215.34 | 15 | 1,890.87 | 19 |
| St. Mary's | 10,776.74 | 21 | 247.21 | 18 | 793.47 | 18 | 4,240.61 | 24 | 299.53 | 12 | 82.41 | 19 | 1,036.05 | 17 | 80.90 | 11 | 106.39 | 8 | 832.49 | 6 | 790.82 | 21 | 212.52 | 16 | 2,054.34 | 16 |
| Somerset | 14,132.50 | 4 | 305.64 | 10 | 912.33 | 8 | 5,893.02 | 3 | 467.35 | 1 | 261.14 | 5 | 1,197.79 | 13 | 497.08 | 1 | 120.79 | 5 | 984.79 | 1 | 916.22 | 5 | 418.51 | 2 | 2,157.83 | 13 |
| Talbot | 10,595.62 | 24 | 293.35 | 15 | 906.12 | 9 | 4,450.75 | 22 | 278.49 | 14 | 91.45 | 17 | 874.83 | 24 | 39.99 | 24 | 0.00 | 22 | 500.59 | 20 | 873.35 | 12 | 256.88 | 12 | 2,029.82 | 17 |
| Washington | 10,817.70 | 20 | 332.85 | 7 | 802.74 | 17 | 4,617.35 | 18 | 441.52 | 2 | 123.99 | 11 | 947.25 | 22 | 54.42 | 20 | 12.76 | 19 | 450.59 | 24 | 821.18 | 19 | 464.88 | 1 | 1,748.18 | 23 |
| Wicomico | 11,779.65 | 10 | 305.11 | 11 | 830.82 | 15 | 4,978.73 | 8 | 328.31 | 8 | 172.56 | 8 | 1,197.37 | 14 | 139.20 | 6 | 92.03 | 13 | 588.60 | 18 | 762.19 | 22 | 183.73 | 21 | 2,201.02 | 11 |
| Worcester | 14,492.60 | 2 | 241.58 | 21 | 1,026.09 | 4 | 6,460.36 | 1 | 387.83 | 4 | 291.78 | 3 | 1,511.88 | 4 | 47.76 | 21 | 125.98 | 3 | 856.19 | 4 | 1,083.16 | 2 | 148.08 | 23 | 2,311.93 | 6 |

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

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

Table 5

Cost per Pupil Belonging* from Federal Funds: Maryland Public Schools: 2007 - 2008

| 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 | \$631.34 | 21.02 | 18.45 | 201.87 | 32.55 | 46.02 | 180.88 | 5.61 | 2.86 | 7.99 | 0.26 | 0.05 | 113.78 |
| Allegany | 872.98 | 5.39 | 21.91 | 292.62 | 35.95 | 43.21 | 288.66 | - | 0.11 | 5.57 | - | - | 179.56 |
| Anne Arundel | 497.75 | 13.77 | 6.64 | 135.44 | 14.40 | 15.45 | 195.74 | 2.99 | - | 2.12 | 0.31 | - | 110.89 |
| Baltimore City | 1,522.86 | 102.44 | 45.73 | 588.43 | 88.54 | 178.90 | 265.27 | 12.51 | - | 20.96 | 0.42 | 0.49 | 219.15 |
| Baltimore | 585.93 | 38.04 | 8.36 | 134.84 | 36.41 | 26.86 | 188.19 | 12.02 | 11.57 | 15.04 | 0.38 | - | 114.22 |
| Calvert | 356.64 | 7.90 | 3.92 | 84.19 | 12.36 | 10.12 | 154.18 | - | 8.85 | 1.93 | 0.03 | - | 73.16 |
| Caroline | 790.16 | 17.22 | 21.57 | 174.74 | 52.14 | 102.76 | 240.07 | 11.52 | 28.29 | 23.93 | 1.32 | - | 116.60 |
| Carroll | 374.00 | 8.45 | 18.19 | 76.50 | 8.82 | 5.98 | 177.54 | - | 1.36 | 3.41 | 0.01 | - | 73.76 |
| Cecil | 485.42 | 12.78 | 6.88 | 120.35 | 22.43 | 6.77 | 207.43 | - | 2.09 | 5.41 | - | - | 101.29 |
| Charles | 394.57 | 4.44 | 13.10 | 99.45 | 41.79 | 10.35 | 156.38 | - | - | 2.39 | - | - | 66.66 |
| Dorchester | 1,091.65 | 19.17 | 11.20 | 352.05 | 98.90 | 61.05 | 377.86 | - | - | 5.67 | 1.33 | - | 164.41 |
| Frederick | 337.60 | 2.61 | 9.66 | 96.32 | 10.99 | 7.67 | 138.17 | 0.62 | - | 1.25 | 0.00 | - | 70.30 |
| Garrett | 859.84 | 16.05 | 16.84 | 340.70 | 64.91 | 22.36 | 176.76 | 0.02 | 51.24 | 0.42 | - | - | 170.55 |
| Harford | 407.59 | 7.67 | 10.06 | 98.77 | 19.52 | 16.94 | 159.97 | - | - | 0.40 | - | - | 94.27 |
| Howard | 325.97 | 5.41 | 18.64 | 72.76 | 8.00 | 22.44 | 144.54 | 1.35 | 0.59 | 0.39 | - | - | 51.85 |
| Kent | 946.24 | 7.83 | 28.06 | 335.13 | 37.35 | 86.42 | 311.32 | 4.96 | - | 46.82 | - | - | 88.36 |
| Montgomery | 560.25 | 2.40 | 19.93 | 218.01 | 20.27 | 23.91 | 150.94 | 5.22 | - | 1.27 | - | - | 118.31 |
| Prince George's | 633.20 | 11.89 | 26.20 | 204.00 | 34.54 | 75.42 | 161.13 | 3.15 | 2.39 | 13.12 | 0.29 | - | 101.07 |
| Queen Anne's | 509.94 | 8.74 | 16.47 | 133.91 | 23.05 | 16.26 | 201.43 | - | 0.86 | 8.25 | 0.71 | - | 100.25 |
| St. Mary's | 469.01 | 6.59 | 10.96 | 118.90 | 45.13 | 36.29 | 143.75 | 2.84 | 10.35 | 12.44 | 0.02 | 0.37 | 81.38 |
| Somerset | 1,748.14 | 12.33 | 44.03 | 532.64 | 177.41 | 80.83 | 279.06 | 324.73 | 2.30 | 13.70 | 2.58 | - | 278.52 |
| Talbot | 595.94 | 13.80 | 23.97 | 173.67 | 21.95 | 45.47 | 221.34 | - | - | 2.05 | - | - | 93.69 |
| Washington | 588.84 | 15.99 | 18.93 | 192.41 | 39.22 | 26.37 | 183.62 | - | 0.27 | 1.66 | 2.33 | - | 108.05 |
| Wicomico | 732.82 | 18.59 | 3.01 | 249.62 | 27.39 | 50.32 | 208.10 | - | 0.19 | 16.78 | 0.08 | - | 158.75 |
| Worcester | 988.96 | 10.02 | 19.96 | 366.39 | 70.66 | 97.07 | 223.72 | - | 7.93 | 26.96 | 0.80 | - | 165.44 |

*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: 2007 - 2008

| Local Education Agency | Total Non-Federal | Adminis-tration | Mid-level Adminis-tration | Instructional Expenditures | | | | Student Personnel Services | Health Services | Student Transpor-tation | Operation of Plant | Mainte-nance of Plant | Fixed Charges |
|------------------------|-------------------|-----------------|---------------------------|----------------------------|--------------------------------------|---------------------------|-------------------|----------------------------|-----------------|-------------------------|--------------------|-----------------------|---------------|
| | | | | Salaries and Wages | Textbooks and Instructional Supplies | Other Instructional Costs | Special Education | | | | | | |
| Total State | \$11,222.87 | \$333.43 | \$839.47 | \$4,587.71 | \$237.91 | \$135.03 | \$1,133.34 | \$91.83 | \$63.60 | \$590.28 | \$840.93 | \$259.38 | \$2,109.97 |
| Allegany | 10,583.46 | 222.60 | 717.60 | 4,209.11 | 283.01 | 104.29 | 1,077.64 | 60.26 | 59.87 | 616.57 | 828.18 | 174.54 | 2,229.79 |
| Anne Arundel | 10,430.35 | 321.08 | 782.42 | 4,518.15 | 183.59 | 128.73 | 955.35 | 57.68 | - | 514.42 | 824.61 | 169.42 | 1,974.89 |
| Baltimore City | 11,789.97 | 602.53 | 963.42 | 4,095.48 | 263.38 | 437.64 | 1,613.13 | 165.56 | - | 407.91 | 945.01 | 295.44 | 2,000.48 |
| Baltimore | 10,372.53 | 309.34 | 727.60 | 4,108.32 | 205.26 | 77.42 | 1,035.32 | 62.61 | 115.80 | 429.35 | 798.11 | 252.02 | 2,251.38 |
| Calvert | 10,160.95 | 275.18 | 611.09 | 4,499.09 | 172.48 | 36.94 | 1,062.74 | 69.26 | 54.11 | 665.49 | 863.65 | 187.07 | 1,663.85 |
| Caroline | 9,340.88 | 274.07 | 747.53 | 4,147.09 | 237.29 | 68.89 | 685.11 | 128.53 | 78.35 | 641.16 | 633.04 | 123.64 | 1,576.17 |
| Carroll | 10,041.45 | 183.26 | 827.75 | 4,374.26 | 230.92 | 57.21 | 824.35 | 44.48 | 99.40 | 678.13 | 818.85 | 220.08 | 1,682.75 |
| Cecil | 9,788.41 | 260.87 | 811.81 | 3,969.12 | 177.81 | 99.24 | 1,045.09 | 54.83 | 91.39 | 565.49 | 762.72 | 253.22 | 1,696.84 |
| Charles | 10,386.06 | 296.58 | 792.13 | 4,414.82 | 316.13 | 62.32 | 851.69 | 110.21 | 86.85 | 792.51 | 835.03 | 271.98 | 1,555.81 |
| Dorchester | 10,602.05 | 304.89 | 892.38 | 4,439.87 | 230.53 | 115.13 | 769.09 | 111.96 | 89.66 | 673.98 | 808.57 | 182.75 | 1,983.24 |
| Frederick | 10,430.39 | 201.65 | 781.74 | 4,527.06 | 268.76 | 49.53 | 832.81 | 67.42 | 121.12 | 449.45 | 804.50 | 265.26 | 2,061.08 |
| Garrett | 10,166.76 | 218.30 | 584.55 | 4,433.32 | 244.44 | 72.44 | 687.24 | 154.04 | 40.86 | 925.46 | 837.03 | 187.27 | 1,781.82 |
| Harford | 10,120.25 | 266.53 | 647.25 | 4,328.47 | 243.58 | 27.15 | 817.73 | 40.76 | 82.38 | 690.14 | 716.21 | 268.76 | 1,991.28 |
| Howard | 12,084.03 | 202.47 | 934.77 | 5,169.34 | 254.29 | 56.75 | 1,464.85 | 52.56 | 102.37 | 624.89 | 778.25 | 375.38 | 2,068.10 |
| Kent | 10,973.68 | 450.49 | 990.06 | 4,256.22 | 200.81 | 170.65 | 857.36 | 96.90 | 1.02 | 800.98 | 1,018.33 | 272.02 | 1,858.86 |
| Montgomery | 13,137.63 | 284.95 | 916.72 | 5,653.00 | 200.27 | 77.07 | 1,369.46 | 75.67 | 0.24 | 607.31 | 835.34 | 221.96 | 2,895.64 |
| Prince George's | 11,770.94 | 469.21 | 950.48 | 4,440.13 | 268.78 | 231.13 | 1,199.93 | 166.22 | 111.99 | 754.99 | 950.21 | 310.79 | 1,917.07 |
| Queen Anne's | 9,532.79 | 221.19 | 594.16 | 4,105.43 | 232.63 | 75.71 | 765.02 | 56.65 | 75.29 | 749.55 | 779.06 | 202.27 | 1,675.82 |
| St. Mary's | 9,746.34 | 227.74 | 741.18 | 3,900.80 | 238.80 | 41.83 | 838.33 | 73.85 | 90.50 | 776.68 | 749.61 | 201.08 | 1,865.95 |
| Somerset | 11,487.10 | 273.91 | 810.38 | 4,986.24 | 260.27 | 163.73 | 842.68 | 140.79 | 110.82 | 908.57 | 855.46 | 391.94 | 1,742.32 |
| Talbot | 9,462.61 | 264.68 | 836.22 | 4,051.48 | 242.42 | 41.35 | 609.14 | 37.97 | - | 473.17 | 829.08 | 243.86 | 1,833.25 |
| Washington | 9,717.93 | 301.14 | 745.89 | 4,206.86 | 381.45 | 91.76 | 718.88 | 51.85 | 11.89 | 427.65 | 780.07 | 442.92 | 1,557.56 |
| Wicomico | 10,350.37 | 268.48 | 778.69 | 4,434.75 | 281.51 | 112.04 | 918.48 | 130.97 | 86.40 | 537.02 | 717.05 | 172.86 | 1,912.13 |
| Worcester | 12,667.13 | 217.62 | 946.90 | 5,721.08 | 294.78 | 177.87 | 1,200.89 | 45.00 | 110.77 | 779.81 | 1,019.83 | 139.53 | 2,013.04 |

*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: 2007 - 2008

| Local Education Agency | Total Supplies and Materials | | | Textbooks | | | Library Materials | | |
|------------------------------|------------------------------|-----------|-----------|-----------|-----------|-----------|-------------------|-----------|-----------|
| | 2005-2006 | 2006-2007 | 2007-2008 | 2005-2006 | 2006-2007 | 2007-2008 | 2005-2006 | 2006-2007 | 2007-2008 |
| Total State | \$268.31 | \$281.54 | \$286.30 | \$73.04 | \$67.19 | \$61.25 | \$24.29 | \$23.78 | \$23.58 |
| Allegany | 267.802 | 281.38 | 336.37 | 24.98 | 10.89 | 35.78 | 9.24 | 9.31 | 32.96 |
| Anne Arundel | 210.37 | 230.01 | 213.97 | 15.39 | 29.08 | 20.41 | 13.06 | 21.73 | 18.73 |
| Baltimore City | 296.91 | 343.45 | 362.47 | 158.68 | 150.10 | 164.88 | 0.03 | 0.22 | 3.43 |
| Baltimore | 243.38 | 269.90 | 256.55 | 46.02 | 91.72 | 50.92 | 36.58 | 15.03 | 19.72 |
| Calvert | 189.69 | 206.59 | 206.39 | 57.68 | 75.15 | 68.61 | 14.15 | 11.62 | 11.48 |
| Caroline | 212.07 | 252.82 | 329.15 | 49.98 | 72.73 | 113.45 | 15.15 | 16.76 | 18.06 |
| Carroll | 307.68 | 288.44 | 251.67 | 47.47 | 64.34 | 51.83 | 50.04 | 15.42 | 17.86 |
| Cecil | 193.24 | 203.81 | 212.72 | 51.54 | 43.81 | 38.28 | 10.15 | 12.67 | 13.16 |
| Charles | 349.04 | 418.26 | 371.11 | 56.85 | 74.65 | 54.76 | 19.66 | 21.61 | 18.87 |
| Dorchester | 310.85 | 364.35 | 363.28 | 105.82 | 100.33 | 83.45 | 7.48 | 3.85 | 4.17 |
| Frederick | 262.98 | 273.74 | 293.08 | 74.96 | 64.00 | 88.80 | 18.02 | 18.17 | 19.61 |
| Garrett | 229.29 | 254.65 | 320.41 | 95.14 | 118.97 | 146.66 | 11.28 | 13.87 | 12.22 |
| Harford | 246.21 | 291.10 | 274.10 | 74.67 | 75.41 | 64.16 | 26.37 | 41.87 | 33.44 |
| Howard | 272.14 | 210.44 | 290.76 | 60.08 | 71.09 | 73.04 | 29.51 | 20.37 | 21.49 |
| Kent | 258.30 | 315.55 | 242.73 | 50.84 | 98.09 | 144.92 | 4.00 | 2.50 | 18.58 |
| Mongtomery | 271.16 | 295.28 | 234.14 | 74.65 | 68.37 | 42.47 | 32.47 | 37.03 | 28.78 |
| Prince George's | 286.11 | 254.35 | 320.70 | 95.05 | 11.33 | 28.69 | 32.08 | 41.62 | 47.59 |
| Queen Anne's | 230.47 | 264.41 | 272.42 | 30.72 | 57.31 | 76.21 | 13.14 | 12.68 | 18.72 |
| St. Mary's | 225.32 | 226.35 | 292.47 | 40.82 | 43.46 | 44.67 | 17.65 | 17.78 | 18.91 |
| Somerset | 411.26 | 472.76 | 451.63 | 60.93 | 89.19 | 85.10 | 15.31 | 0.00 | 0.00 |
| Talbot | 267.14 | 279.17 | 290.23 | 76.58 | 85.13 | 88.92 | 7.85 | 23.33 | 24.89 |
| Washington | 358.91 | 399.84 | 445.12 | 73.05 | 80.67 | 84.08 | 19.63 | 19.70 | 0.04 |
| Wicomico | 272.65 | 303.88 | 325.64 | 81.33 | 88.56 | 77.20 | 16.63 | 16.64 | 18.61 |
| Worcester | 392.22 | 460.16 | 400.06 | 75.71 | 63.73 | 56.48 | 18.49 | 28.34 | 13.53 |

*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: 2007 - 2008

| Local Education Agency | Adminis- tration | Mid-level Adminis- tration | Instruction** | Special Education | Student Personnel Services | Health Services | Pupil Transpor- tation | Operation of Plant | Maintenance of Plant | Fixed Charges | Community Services | Capital Outlay |
|------------------------|---------------------|----------------------------------|---------------|----------------------|----------------------------------|--------------------|------------------------------|-----------------------|-------------------------|------------------|-----------------------|-------------------|
| Total State | 2.81% | 6.61% | 40.80% | 12.42% | 0.75% | 0.57% | 4.75% | 6.50% | 2.06% | 22.26% | 0.18% | 0.29% |
| Allegany | 1.81 | 5.81 | 40.70 | 12.59 | 0.47 | 0.48 | 5.15 | 7.08 | 1.45 | 24.13 | - | 0.33 |
| Anne Arundel | 2.82 | 6.62 | 42.27 | 12.09 | 0.51 | - | 4.33 | 6.94 | 1.42 | 22.64 | 0.03 | 0.32 |
| Baltimore City | 5.00 | 6.78 | 38.62 | 17.10 | 1.19 | 0.50 | 2.86 | 6.33 | 1.98 | 19.33 | 0.06 | 0.24 |
| Baltimore | 3.04 | 6.08 | 38.73 | 12.64 | 0.61 | 1.05 | 3.97 | 6.56 | 2.18 | 24.83 | 0.07 | 0.24 |
| Calvert | 2.66 | 5.40 | 42.54 | 11.27 | 0.60 | 0.55 | 5.79 | 7.51 | 1.62 | 20.90 | 0.55 | 0.60 |
| Caroline | 2.71 | 6.97 | 44.22 | 9.42 | 1.26 | 0.97 | 6.23 | 5.84 | 1.17 | 20.74 | 0.02 | 0.44 |
| Carroll | 1.69 | 7.42 | 42.14 | 10.95 | 0.39 | 0.88 | 5.98 | 7.25 | 2.12 | 20.82 | 0.09 | 0.26 |
| Cecil | 2.47 | 7.26 | 39.42 | 13.35 | 0.49 | 0.85 | 5.10 | 6.87 | 2.31 | 21.56 | 0.17 | 0.14 |
| Charles | 2.60 | 6.83 | 42.38 | 9.50 | 0.94 | 0.74 | 6.76 | 7.16 | 2.44 | 18.77 | 0.86 | 1.04 |
| Dorchester | 2.62 | 7.21 | 43.11 | 9.19 | 0.89 | 0.72 | 5.43 | 6.53 | 1.54 | 22.46 | - | 0.30 |
| Frederick | 1.76 | 6.78 | 42.78 | 9.42 | 0.58 | 1.04 | 4.42 | 6.91 | 2.36 | 23.33 | 0.21 | 0.40 |
| Garrett | 2.01 | 5.00 | 43.74 | 8.21 | 1.28 | 0.77 | 7.68 | 7.05 | 1.63 | 21.74 | 0.39 | 0.48 |
| Harford | 2.44 | 5.72 | 41.60 | 10.65 | 0.36 | 0.72 | 5.99 | 6.33 | 2.50 | 23.42 | 0.10 | 0.17 |
| Howard | 1.54 | 7.06 | 41.38 | 13.14 | 0.40 | 0.76 | 4.63 | 5.77 | 2.95 | 21.34 | 0.89 | 0.14 |
| Kent | 3.55 | 7.84 | 40.58 | 9.08 | 0.78 | 0.01 | 6.59 | 7.91 | 2.19 | 20.91 | 0.26 | 0.30 |
| Montgomery | 1.99 | 6.27 | 41.62 | 12.03 | 0.54 | 0.00 | 4.45 | 5.62 | 1.55 | 25.82 | 0.10 | - |
| Prince George's | 3.58 | 7.22 | 39.34 | 13.29 | 1.25 | 0.85 | 5.63 | 6.99 | 2.30 | 19.34 | 0.16 | 0.05 |
| Queen Anne's | 2.16 | 5.64 | 42.90 | 9.80 | 0.52 | 0.70 | 7.13 | 7.21 | 1.94 | 21.91 | 0.08 | - |
| St. Mary's | 2.12 | 6.81 | 39.96 | 9.70 | 0.69 | 0.91 | 7.25 | 6.82 | 1.82 | 23.22 | 0.09 | 0.59 |
| Somerset | 1.98 | 5.86 | 44.10 | 7.65 | 3.25 | 0.78 | 6.29 | 6.12 | 2.67 | 18.69 | - | 2.61 |
| Talbot | 2.52 | 7.77 | 42.42 | 7.67 | 0.35 | - | 4.90 | 7.56 | 2.94 | 23.23 | 0.64 | - |
| Washington | 2.82 | 6.68 | 43.66 | 10.10 | 0.45 | 0.11 | 4.17 | 7.33 | 4.08 | 19.66 | 0.10 | 0.83 |
| Wicomico | 2.37 | 6.31 | 42.15 | 9.30 | 1.06 | 0.70 | 4.49 | 5.83 | 1.43 | 22.18 | 0.12 | 4.08 |
| Worcester | 1.55 | 6.74 | 46.34 | 9.71 | 0.31 | 0.81 | 5.65 | 6.97 | 1.00 | 20.30 | 0.01 | 0.62 |

*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 School Current Expenses: Maryland Public Schools: 2007 - 2008

| Local Education Agency | Adminis-tration | Mid-level Adminis-tration | Instructional Salaries and Wages | Textbooks and Instructional Supplies | Other Instructional Costs | Special Education | Pupil Personnel Services | Health Services | Student Transpor-tation | Operation of Plant | Maintenance of Plant | Fixed Charges |
|------------------------|-----------------|---------------------------|----------------------------------|--------------------------------------|---------------------------|-------------------|--------------------------|-----------------|-------------------------|--------------------|----------------------|---------------|
| Total State | 2.83% | 6.85% | 38.22% | 2.16% | 1.44% | 10.49% | 0.78% | 0.53% | 4.77% | 6.71% | 2.07% | 23.15% |
| Allegany | 1.88 | 6.10 | 37.12 | 2.63 | 1.22 | 11.27 | 0.50 | 0.49 | 5.13 | 6.83 | 1.44 | 25.40 |
| Anne Arundel | 2.90 | 6.83 | 40.31 | 1.71 | 1.25 | 9.97 | 0.53 | - | 4.47 | 7.15 | 1.47 | 23.41 |
| Baltimore City | 5.04 | 7.21 | 33.49 | 2.52 | 4.41 | 13.43 | 1.27 | - | 3.07 | 6.76 | 2.12 | 20.69 |
| Baltimore | 2.99 | 6.33 | 36.52 | 2.08 | 0.90 | 10.53 | 0.64 | 1.10 | 3.82 | 6.87 | 2.17 | 26.04 |
| Calvert | 2.53 | 5.49 | 40.94 | 1.65 | 0.42 | 10.87 | 0.62 | 0.56 | 5.96 | 7.72 | 1.67 | 21.57 |
| Caroline | 2.71 | 7.16 | 40.24 | 2.69 | 1.60 | 8.61 | 1.30 | 0.99 | 6.19 | 5.91 | 1.15 | 21.43 |
| Carroll | 1.74 | 7.67 | 40.35 | 2.17 | 0.57 | 9.08 | 0.40 | 0.91 | 6.18 | 7.42 | 2.00 | 21.51 |
| Cecil | 2.51 | 7.50 | 37.47 | 1.83 | 0.97 | 11.48 | 0.50 | 0.86 | 5.23 | 6.99 | 2.32 | 22.34 |
| Charles | 2.65 | 7.08 | 39.71 | 3.15 | 0.64 | 8.87 | 0.97 | 0.76 | 6.99 | 7.34 | 2.39 | 19.45 |
| Dorchester | 2.62 | 7.32 | 38.80 | 2.67 | 1.43 | 9.29 | 0.91 | 0.73 | 5.50 | 6.56 | 1.48 | 22.71 |
| Frederick | 1.80 | 6.96 | 40.67 | 2.46 | 0.50 | 8.54 | 0.60 | 1.07 | 3.96 | 7.08 | 2.33 | 24.03 |
| Garrett | 2.00 | 5.14 | 40.82 | 2.64 | 0.81 | 7.39 | 1.32 | 0.79 | 7.92 | 7.16 | 1.60 | 22.42 |
| Harford | 2.46 | 5.90 | 39.74 | 2.36 | 0.40 | 8.78 | 0.37 | 0.74 | 6.20 | 6.43 | 2.41 | 24.22 |
| Howard | 1.58 | 7.24 | 39.79 | 1.99 | 0.60 | 12.22 | 0.41 | 0.78 | 4.75 | 5.91 | 2.85 | 21.89 |
| Kent | 3.62 | 8.03 | 36.22 | 1.88 | 2.03 | 9.22 | 0.80 | 0.01 | 6.69 | 8.03 | 2.15 | 21.33 |
| Montgomery | 1.98 | 6.44 | 40.37 | 1.52 | 0.69 | 10.45 | 0.56 | 0.00 | 4.18 | 5.74 | 1.53 | 26.54 |
| Prince George's | 3.69 | 7.50 | 35.66 | 2.33 | 2.35 | 10.45 | 1.30 | 0.88 | 5.90 | 7.30 | 2.39 | 20.25 |
| Queen Anne's | 2.16 | 5.74 | 39.87 | 2.40 | 0.86 | 9.09 | 0.53 | 0.72 | 7.13 | 7.33 | 1.90 | 22.26 |
| St. Mary's | 2.16 | 6.95 | 37.12 | 2.62 | 0.72 | 9.07 | 0.71 | 0.93 | 7.29 | 6.92 | 1.86 | 23.65 |
| Somerset | 2.05 | 6.12 | 39.56 | 3.14 | 1.75 | 8.04 | 3.34 | 0.81 | 6.61 | 6.15 | 2.81 | 19.61 |
| Talbot | 2.60 | 8.04 | 39.48 | 2.47 | 0.81 | 7.76 | 0.35 | - | 4.44 | 7.75 | 2.28 | 24.02 |
| Washington | 2.91 | 7.02 | 40.39 | 3.86 | 1.08 | 8.29 | 0.48 | 0.11 | 3.94 | 7.18 | 4.07 | 20.66 |
| Wicomico | 2.44 | 6.65 | 39.85 | 2.63 | 1.38 | 9.58 | 1.11 | 0.74 | 4.71 | 6.10 | 1.47 | 23.33 |
| Worcester | 1.57 | 6.69 | 42.10 | 2.53 | 1.90 | 9.85 | 0.31 | 0.82 | 5.58 | 7.06 | 0.97 | 20.62 |

Table 10

Expenditures by Category* for Maryland Public Schools: 2007- 2008

| 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 | \$9,914,621,151 | \$296,449,626 | \$717,548,067 | \$4,005,910,142 | \$226,201,097 | \$151,426,527 | \$1,099,189,125 | \$81,499,064 | \$55,582,777 | \$500,378,276 | \$703,555,710 | \$216,982,059 | \$2,426,346,372 |
| Allegany | 104,959,283 | 2,088,763 | 6,775,123 | 41,243,074 | 2,922,208 | 1,351,281 | 12,517,463 | 552,035 | 549,526 | 5,699,805 | 7,587,424 | 1,599,056 | 28,215,650 |
| Anne Arundel | 793,154,226 | 24,303,458 | 57,270,085 | 337,754,271 | 14,370,060 | 10,464,521 | 83,545,104 | 4,403,284 | - | 37,490,287 | 59,872,292 | 12,296,687 | 196,175,347 |
| Baltimore City | 1,058,763,006 | 56,065,661 | 80,257,581 | 372,509,247 | 27,988,212 | 49,032,820 | 149,388,228 | 14,161,705 | - | 34,107,919 | 75,189,969 | 23,535,262 | 230,222,278 |
| Baltimore | 1,138,173,468 | 36,079,670 | 76,439,471 | 440,704,698 | 25,100,668 | 10,831,163 | 127,076,849 | 7,750,752 | 13,229,060 | 46,155,348 | 82,933,581 | 26,174,918 | 314,276,025 |
| Calvert | 181,644,168 | 4,888,855 | 10,621,641 | 79,155,658 | 3,192,284 | 812,813 | 21,016,851 | 1,196,083 | 1,087,321 | 11,526,611 | 14,916,257 | 3,230,718 | 41,695,703 |
| Caroline | 55,287,636 | 1,589,692 | 4,197,186 | 23,585,330 | 1,579,465 | 936,729 | 5,048,915 | 764,304 | 581,948 | 3,629,549 | 3,461,883 | 674,747 | 12,562,642 |
| Carroll | 292,062,388 | 5,375,737 | 23,721,459 | 124,804,716 | 6,722,681 | 1,771,947 | 28,094,372 | 1,247,247 | 2,825,486 | 19,111,163 | 22,961,653 | 6,171,250 | 66,525,970 |
| Cecil | 164,012,651 | 4,368,474 | 13,069,571 | 65,284,746 | 3,196,670 | 1,692,388 | 19,995,308 | 875,306 | 1,492,289 | 9,113,904 | 12,176,217 | 4,042,362 | 38,929,763 |
| Charles | 283,538,720 | 7,916,955 | 21,178,275 | 118,728,721 | 9,413,486 | 1,911,380 | 26,513,099 | 2,898,647 | 2,284,191 | 20,906,518 | 21,961,931 | 7,153,355 | 58,144,515 |
| Dorchester | 52,590,654 | 1,457,421 | 4,063,713 | 21,550,931 | 1,481,588 | 792,315 | 5,158,228 | 503,536 | 403,232 | 3,056,628 | 3,642,393 | 821,892 | 12,616,538 |
| Frederick | 429,426,019 | 8,145,957 | 31,561,243 | 184,379,584 | 11,156,515 | 2,281,451 | 38,722,294 | 2,713,510 | 4,830,397 | 17,973,733 | 32,083,533 | 10,578,643 | 108,937,536 |
| Garrett | 49,560,167 | 1,053,275 | 2,703,005 | 21,457,296 | 1,390,434 | 426,062 | 3,883,321 | 692,464 | 413,919 | 4,161,458 | 3,762,114 | 841,702 | 11,783,415 |
| Harford | 409,970,174 | 10,677,543 | 25,596,716 | 172,403,275 | 10,245,352 | 1,717,023 | 38,073,242 | 1,587,357 | 3,208,171 | 26,890,634 | 27,890,280 | 10,466,017 | 105,085,297 |
| Howard | 616,700,983 | 10,330,554 | 47,378,414 | 260,500,557 | 13,034,184 | 3,935,298 | 79,976,862 | 2,679,165 | 5,116,632 | 31,072,172 | 38,674,324 | 18,654,305 | 143,324,153 |
| Kent | 26,431,723 | 1,016,283 | 2,257,620 | 10,181,051 | 528,095 | 570,041 | 2,591,468 | 225,860 | 2,270 | 1,879,935 | 2,258,082 | 603,184 | 5,996,628 |
| Montgomery | 1,871,561,240 | 39,260,534 | 127,976,149 | 802,164,888 | 30,132,735 | 13,797,340 | 207,734,344 | 11,051,991 | 32,162 | 83,151,090 | 114,133,355 | 30,327,052 | 527,306,617 |
| Prince George's | 1,596,162,373 | 61,907,969 | 125,678,677 | 597,604,986 | 39,030,798 | 39,447,376 | 175,141,382 | 21,794,533 | 14,718,099 | 98,840,673 | 122,310,646 | 39,992,877 | 339,438,758 |
| Queen Anne's | 76,539,677 | 1,752,442 | 4,653,837 | 32,309,702 | 1,948,595 | 701,004 | 7,365,744 | 431,764 | 580,371 | 5,775,531 | 5,942,976 | 1,541,576 | 18,039,275 |
| St. Mary's | 167,499,687 | 3,842,284 | 12,332,744 | 65,910,464 | 4,655,492 | 1,280,879 | 16,102,990 | 1,257,375 | 1,653,638 | 12,939,124 | 12,291,533 | 3,303,131 | 41,988,771 |
| Somerset | 36,749,546 | 794,784 | 2,372,397 | 15,323,952 | 1,215,284 | 679,061 | 3,114,673 | 1,292,584 | 314,103 | 2,560,817 | 2,382,487 | 1,088,272 | 7,596,526 |
| Talbot | 43,348,813 | 1,200,164 | 3,707,110 | 18,208,898 | 1,139,339 | 374,159 | 3,579,120 | 163,616 | - | 2,048,007 | 3,573,053 | 1,050,933 | 11,078,512 |
| Washington | 220,549,613 | 6,786,110 | 16,366,058 | 94,137,875 | 9,001,598 | 2,527,898 | 19,312,325 | 1,109,476 | 260,133 | 9,186,511 | 16,742,149 | 9,477,854 | 48,150,939 |
| Wicomico | 156,786,593 | 4,060,987 | 11,058,198 | 66,266,594 | 4,369,725 | 2,296,753 | 15,936,936 | 1,852,709 | 1,224,911 | 7,834,198 | 10,144,763 | 2,445,386 | 38,790,806 |
| Worcester | 89,148,343 | 1,486,055 | 6,311,794 | 39,739,628 | 2,385,630 | 1,794,823 | 9,300,010 | 293,761 | 774,919 | 5,266,660 | 6,662,816 | 910,881 | 19,464,707 |

* 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: 2007 - 2008

| Local Education Agency | Average Daily Membership | Average Daily Attendance |
|------------------------------|--------------------------------|--------------------------------|
| Total State | 836,380.3 | 786,512.6 |
| Allegany | 9,161.6 | 8,612 |
| Anne Arundel | 72,579.4 | 68,677 |
| Baltimore City | 79,529.55 | 71,682 |
| Baltimore | 103,862.5 | 97,527 |
| Calvert | 17,270.5 | 16,459 |
| Caroline | 5,457.3 | 5,131 |
| Carroll | 28,041.3 | 26,714 |
| Cecil | 15,964.1 | 14,806 |
| Charles | 26,300.8 | 24,887 |
| Dorchester | 4,497.4 | 4,121 |
| Frederick | 39,879.9 | 37,732 |
| Garrett | 4,494.6 | 4,255 |
| Harford | 38,941.5 | 36,860 |
| Howard | 49,693.9 | 47,566 |
| Kent | 2,217.4 | 2,064 |
| Montgomery | 136,631.5 | 130,090 |
| Prince George's | 128,679.8 | 120,088 |
| Queen Anne's | 7,621.4 | 7,159 |
| St. Mary's | 16,396.9 | 15,543 |
| Somerset | 2,776.6 | 2,600 |
| Talbot | 4,309.7 | 4,091 |
| Washington | 21,398.5 | 20,388 |
| Wicomico | 14,146.3 | 13,310 |
| Worcester | 6,528.1 | 6,151 |

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