



Selected Financial Data Maryland Public Schools 2016 - 2017

Part 3 – Analysis of Costs

Maryland State Department of Education
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INTRODUCTION

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

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

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

The student measure has been the equated average daily

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

Highlights

- The Current Expense Fund expenditures per pupil belonging at the state level increased 2.07% from \$13,966 in 2015-2016 to \$14,255 in 2016-2017. The Average Daily Membership (ADM) at the state level increased by 1.02% from 868,396 to 877,267.
- The Current Expense Fund expenditures per pupil belonging vary between Maryland LEAs from a high of \$17,330 in Worcester County to a low of \$12,579 in Talbot 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.

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Table of Contents

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

Table 1

Cost per Public Elementary and Secondary Pupil Belonging* for Current Expenses, Capital Outlay, and Debt Service
Maryland Public Schools: 2016-2017

Local Education Agency	Grand Total	Current Expense Fund			State Share of Teachers' Retirement	Capital Outlay and Debt Service**
		Total	Regular Programs	Transportation		
Total State	\$14,983.31	\$14,255.78	\$12,760.74	\$673.42	\$ 821.61	\$727.53
Allegany	13,846.61	13,622.78	12,102.75	673.89	846.14	223.84
Anne Arundel	14,223.71	13,229.00	11,790.65	679.69	758.67	994.71
Baltimore City	15,799.40	15,215.21	13,770.18	652.97	792.06	584.19
Baltimore	14,081.31	13,617.84	12,356.10	526.96	734.78	463.47
Calvert	14,111.93	13,618.60	11,871.47	876.12	871.00	493.33
Caroline	13,261.16	12,929.66	11,499.35	678.90	751.41	331.49
Carroll	14,151.71	13,483.54	11,884.57	836.03	762.94	668.17
Cecil	13,666.97	13,100.77	11,620.15	658.26	822.36	566.20
Charles	14,371.42	13,734.87	11,946.45	1,005.69	782.73	636.55
Dorchester	14,272.88	14,261.35	12,782.18	734.29	744.89	11.52
Frederick	13,437.87	12,592.95	11,422.89	418.60	751.46	844.92
Garrett	15,062.30	14,902.57	12,892.48	1,146.33	863.76	159.72
Harford	13,626.57	12,769.79	11,224.54	836.21	709.04	856.78
Howard	15,576.27	15,562.06	13,886.77	683.64	991.64	14.21
Kent	15,015.29	15,015.29	13,196.50	972.34	846.45	-
Montgomery	17,158.62	15,605.40	14,057.36	587.86	960.17	1,553.22
Prince George's	15,101.70	14,613.20	13,017.68	781.80	813.73	488.50
Queen Anne's	12,821.14	12,821.14	11,167.85	890.04	763.25	-
St. Mary's	13,381.02	13,026.53	11,428.20	898.98	699.36	354.49
Somerset	15,429.42	15,427.30	13,521.54	1,026.17	879.59	2.12
Talbot	12,579.34	12,579.34	11,315.51	525.30	738.52	-
Washington	13,054.21	12,747.69	11,536.72	480.44	730.52	306.52
Wicomico	14,418.18	13,358.12	11,988.13	574.77	795.22	1,060.06
Worcester	17,358.66	17,330.38	15,326.75	1,003.48	1,000.15	28.28

*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: 2016-2017

Local Education Agency	Including Student Transportation				Excluding Student Transportation			
	Including State Share of Teachers' Retirement		Excluding State Share of Teachers' Retirement		Including State Share of Teachers' Retirement		Excluding State Share of Teachers' Retirement	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$14,255.78		\$13,434.16		\$13,582.35		\$12,760.74	
Allegany	13,622.78	11	12,776.63	12	12,948.89	11	12,102.75	11
Anne Arundel	13,229.00	16	12,470.33	16	12,549.31	16	11,790.65	16
Baltimore City	15,215.21	5	14,423.15	5	14,562.25	4	13,770.18	4
Baltimore	13,617.84	13	12,883.06	11	13,090.88	10	12,356.10	10
Calvert	13,618.60	12	12,747.60	13	12,742.48	13	11,871.47	15
Caroline	12,929.66	19	12,178.25	19	12,250.76	19	11,499.35	19
Carroll	13,483.54	14	12,720.60	14	12,647.50	15	11,884.57	14
Cecil	13,100.77	17	12,278.41	18	12,442.51	17	11,620.15	17
Charles	13,734.87	10	12,952.14	10	12,729.18	14	11,946.45	13
Dorchester	14,261.35	9	13,516.46	9	13,527.07	9	12,782.18	9
Frederick	12,592.95	23	11,841.49	23	12,174.35	20	11,422.89	21
Garrett	14,902.57	7	14,038.81	7	13,756.24	8	12,892.48	8
Harford	12,769.79	21	12,060.75	20	11,933.58	23	11,224.54	23
Howard	15,562.06	3	14,570.41	3	14,878.41	3	13,886.77	3
Kent	15,015.29	6	14,168.84	6	14,042.95	6	13,196.50	6
Montgomery	15,605.40	2	14,645.23	2	15,017.53	2	14,057.36	2
Prince George's	14,613.20	8	13,799.47	8	13,831.40	7	13,017.68	7
Queen Anne's	12,821.14	20	12,057.89	21	11,931.10	24	11,167.85	24
St. Mary's	13,026.53	18	12,327.17	17	12,127.56	21	11,428.20	20
Somerset	15,427.30	4	14,547.71	4	14,401.13	5	13,521.54	5
Talbot	12,579.34	24	11,840.82	24	12,054.03	22	11,315.51	22
Washington	12,747.69	22	12,017.17	22	12,267.24	18	11,536.72	18
Wicomico	13,358.12	15	12,562.90	15	12,783.35	12	11,988.13	12
Worcester	17,330.38	1	16,330.23	1	16,326.90	1	15,326.75	1

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

NOTE: Includes expenditures for administration, instructional salaries and wages, textbooks and other instructional materials, other instructional costs, special education, student personnel services, health services, operation of plant, maintenance of plant, and fixed charges; student transportation and state share of teachers' retirement are included in some columns.

Table 3

Cost per Pupil Belonging* by Category: Maryland Public Schools: 2016-2017

Local Education Agency	Total Cost per Pupil		Adminis-tration		Mid-level Adminis-tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs		Special Education		Student Personnel Services		Health Services		Student Transpor-tation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 13,434.16		\$ 380.85		\$ 885.86		\$ 5,069.09		\$ 228.98		\$ 292.18		\$ 1,539.37		\$ 106.94		\$ 84.30		\$ 673.42		\$ 831.19		\$ 283.05		\$ 3,058.92	
Allegany	12,776.63	12	229.20	22	829.84	17	4,820.79	14	245.42	12	151.15	11	1,643.34	5	68.50	19	85.18	20	673.89	16	859.93	11	192.80	21	2,976.59	10
Anne Arundel	12,470.33	16	388.39	7	804.71	19	4,797.84	15	394.70	4	202.09	7	1,323.25	14	98.57	10	0.00	23	679.69	14	817.05	15	226.90	19	2,737.14	17
Baltimore City	14,423.15	5	843.11	1	924.73	6	4,550.21	22	202.42	16	1,027.47	1	2,026.58	1	206.75	3	0.25	21	652.97	18	718.42	23	262.89	14	3,007.35	9
Baltimore	12,883.06	11	417.04	6	876.90	15	4,679.11	19	251.92	10	454.22	3	1,397.37	11	116.05	9	144.96	6	526.96	21	814.70	16	301.49	7	2,902.35	13
Calvert	12,747.60	13	378.76	8	685.25	23	4,921.96	12	170.82	21	85.09	19	1,528.21	9	88.58	13	94.03	18	876.12	8	911.91	6	189.14	22	2,817.72	14
Caroline	12,178.25	19	352.82	11	916.73	8	4,973.13	8	188.24	18	222.15	6	1,048.93	23	89.44	12	124.24	13	678.90	15	737.36	21	165.00	24	2,681.32	21
Carroll	12,720.60	14	206.85	23	879.27	14	4,651.71	20	319.91	7	63.37	23	1,340.19	12	63.08	20	132.02	10	836.03	10	931.28	5	257.96	15	3,038.93	8
Cecil	12,278.41	18	313.30	13	911.91	9	4,764.05	17	307.43	8	178.24	10	1,571.62	8	86.62	14	106.96	15	658.26	17	724.00	22	280.29	12	2,375.71	24
Charles	12,952.14	10	369.20	9	883.99	12	4,957.58	10	215.25	15	82.48	20	1,290.02	15	135.05	7	112.91	14	1,005.69	3	955.46	4	254.05	16	2,690.46	19
Dorchester	13,516.46	9	318.09	12	1,154.52	2	5,115.08	6	428.16	2	346.91	5	1,324.18	13	137.06	6	128.56	12	734.29	12	837.89	14	319.08	5	2,672.65	22
Frederick	11,841.49	23	239.77	21	778.93	20	4,735.45	18	216.31	14	52.01	24	1,168.29	18	72.86	17	151.25	4	418.60	24	812.43	17	282.39	10	2,913.21	12
Garrett	14,038.81	7	440.78	4	719.93	21	5,374.10	4	329.77	5	90.35	16	1,095.77	22	224.99	2	157.88	3	1,146.33	1	1,066.77	2	280.47	11	3,111.67	4
Harford	12,060.75	20	286.21	15	714.71	22	4,419.28	24	222.08	13	64.04	22	1,182.39	17	46.12	24	90.80	19	836.21	9	747.83	20	340.66	3	3,110.40	5
Howard	14,570.41	3	246.03	19	1,086.42	3	5,981.62	3	192.50	17	86.39	18	1,812.90	3	60.70	21	142.51	8	683.64	13	704.32	24	426.57	2	3,146.82	3
Kent	14,168.84	6	558.75	2	1,005.22	5	4,947.86	11	128.34	24	411.59	4	1,572.97	7	134.03	8	191.36	1	972.34	5	979.89	3	316.71	6	2,949.78	11
Montgomery	14,645.23	2	276.09	16	920.80	7	6,073.26	2	171.67	20	64.79	21	1,762.26	4	72.21	18	0.01	22	587.86	19	861.75	9	218.96	20	3,635.56	1
Prince George's	13,799.47	8	422.54	5	901.87	11	4,849.70	13	131.85	23	484.67	2	1,638.23	6	137.52	5	140.54	9	781.80	11	893.29	8	323.28	4	3,094.21	6
Queen Anne's	12,057.89	21	240.88	20	645.38	24	4,993.10	7	181.53	19	148.43	13	1,159.27	19	56.63	22	98.09	17	890.04	7	799.12	18	231.04	18	2,614.38	23
St. Mary's	12,327.17	17	185.65	24	906.43	10	4,514.36	23	484.14	1	87.69	17	1,150.89	20	95.50	11	131.11	11	898.98	6	849.91	12	244.25	17	2,778.26	15
Somerset	14,547.71	4	547.36	3	1,218.94	1	5,236.95	5	254.65	9	120.88	14	1,424.66	10	365.26	1	144.05	7	1,026.17	2	838.25	13	291.56	9	3,078.99	7
Talbot	11,840.82	24	254.81	18	879.89	13	4,790.77	16	155.86	22	196.38	9	1,139.02	21	75.11	15	0.00	23	525.30	22	786.33	19	274.63	13	2,762.71	16
Washington	12,017.17	22	300.26	14	818.90	18	4,603.74	21	325.12	6	150.65	12	1,018.83	24	73.56	16	168.25	2	480.44	23	896.45	7	492.78	1	2,688.20	20
Wicomico	12,562.90	15	365.92	10	851.60	16	4,968.28	9	248.30	11	116.53	15	1,268.93	16	182.36	4	103.04	16	574.77	20	861.07	10	297.17	8	2,724.93	18
Worcester	16,330.23	1	255.10	17	1,080.27	4	6,524.43	1	423.91	3	201.92	8	1,822.89	2	51.34	23	147.43	5	1,003.48	4	1,137.99	1	170.92	23	3,510.55	2

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

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

Table 4

Cost per Pupil Attending* by Category: Maryland Public Schools: 2016-2017

Local Education Agency	Total Cost per Pupil		Adminis- tration		Mid-level Adminis- tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs		Special Education		Student Personnel Services		Health Services		Student Transpor- tation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 13,503.07		\$ 407.74		\$ 948.41		\$ 5,427.00		\$ 245.15		\$ 312.81		\$ 1,648.06		\$ 114.49		\$ 90.25		\$ 720.97		\$ 889.88		\$ 303.04		\$ 2,395.27	
Allegany	12,709.35	12	244.16	22	884.02	17	5,135.51	16	261.44	12	161.02	11	1,750.62	6	72.97	19	90.74	20	717.88	16	916.07	11	205.38	21	2,269.52	11
Anne Arundel	12,447.76	16	412.81	7	855.29	19	5,099.39	17	419.50	4	214.80	8	1,406.42	14	104.77	10	0.00	23	722.41	15	868.41	16	241.16	19	2,102.82	16
Baltimore City	15,551.66	2	961.90	1	1,055.02	6	5,191.32	14	230.94	14	1,172.24	1	2,312.12	1	235.89	2	0.28	21	744.97	13	819.64	20	299.93	12	2,527.41	3
Baltimore	13,037.99	10	447.58	5	941.12	12	5,021.80	20	270.37	10	487.48	3	1,499.71	11	124.55	9	155.58	7	565.56	21	874.36	15	323.57	7	2,326.32	8
Calvert	12,568.43	15	400.82	8	725.16	22	5,208.68	12	180.77	21	90.04	18	1,617.23	9	93.74	13	99.51	18	927.16	8	965.04	6	200.16	22	2,060.11	20
Caroline	12,175.19	19	375.92	11	976.77	9	5,298.82	9	200.57	18	236.70	6	1,117.62	22	95.30	12	132.37	13	723.36	14	785.65	21	175.80	24	2,056.30	21
Carroll	12,577.49	14	217.57	23	924.85	15	4,892.83	21	336.50	6	66.66	23	1,409.65	13	66.35	20	138.86	11	879.37	9	979.56	5	271.33	15	2,393.97	6
Cecil	12,360.47	17	338.04	13	983.90	7	5,140.16	15	331.70	7	192.32	10	1,695.70	8	93.46	14	115.40	15	710.23	18	781.16	23	302.42	10	1,675.99	24
Charles	12,839.55	11	389.53	10	932.66	14	5,230.58	11	227.10	16	87.03	20	1,361.05	16	142.49	8	119.13	14	1,061.07	5	1,008.07	4	268.04	16	2,012.79	22
Dorchester	13,856.69	8	345.11	12	1,252.61	2	5,549.67	5	464.54	2	376.38	5	1,436.69	12	148.70	5	139.48	10	796.67	12	909.08	12	346.19	6	2,091.55	17
Frederick	11,829.65	23	255.76	20	830.88	20	5,051.27	19	230.74	15	55.48	24	1,246.20	17	77.72	17	161.34	3	446.52	24	866.61	17	301.22	11	2,305.92	9
Garrett	13,048.35	9	436.54	6	713.01	23	5,322.42	8	326.59	8	89.48	19	1,085.24	23	222.82	3	156.36	5	1,135.31	1	1,056.51	3	277.77	14	2,226.29	13
Harford	11,858.58	22	298.99	15	746.63	21	4,616.61	24	232.00	13	66.90	22	1,235.19	18	48.18	24	94.86	19	873.55	10	781.22	22	355.87	3	2,508.59	4
Howard	14,177.60	6	256.88	19	1,134.33	4	6,245.41	3	200.99	17	90.20	17	1,892.85	3	63.38	21	148.79	9	713.79	17	735.38	24	445.38	2	2,250.22	12
Kent	14,580.03	5	611.50	2	1,100.12	5	5,414.94	6	140.45	24	450.44	4	1,721.46	7	146.68	7	209.43	1	1,064.13	4	1,072.40	2	346.60	4	2,301.89	10
Montgomery	14,581.05	4	294.16	16	981.09	8	6,470.89	2	182.91	20	69.03	21	1,877.64	4	76.94	18	0.01	22	626.35	19	918.17	10	233.30	20	2,850.55	1
Prince George's	13,919.82	7	452.93	4	966.74	10	5,198.55	13	141.34	23	519.53	2	1,756.06	5	147.41	6	150.65	8	838.03	11	957.54	7	346.53	5	2,444.52	5
Queen Anne's	11,984.21	20	255.59	21	684.78	24	5,297.94	10	192.62	19	157.49	13	1,230.05	19	60.09	22	104.08	17	944.38	7	847.91	18	245.15	18	1,964.15	23
St. Mary's	12,280.91	18	196.07	24	957.34	11	4,767.92	23	511.33	1	92.62	16	1,215.54	20	100.87	11	138.47	12	949.47	6	897.65	14	257.97	17	2,195.66	14
Somerset	14,780.10	3	591.89	3	1,318.11	1	5,663.00	4	275.36	9	130.71	14	1,540.56	10	394.98	1	155.77	6	1,109.65	2	906.44	13	315.28	9	2,378.34	7
Talbot	11,778.82	24	270.34	18	933.51	13	5,082.69	18	165.36	22	208.35	9	1,208.42	21	79.69	15	0.00	23	557.31	22	834.25	19	291.37	13	2,147.54	15
Washington	11,951.07	21	317.94	14	867.10	18	4,874.75	22	344.26	5	159.52	12	1,078.80	24	77.89	16	178.15	2	508.73	23	949.22	8	521.79	1	2,072.92	19
Wicomico	12,670.79	13	394.00	9	916.96	16	5,349.57	7	267.35	11	125.47	15	1,366.31	15	196.35	4	110.94	16	618.89	20	927.16	9	319.98	8	2,077.81	18
Worcester	16,435.07	1	273.49	17	1,158.14	3	6,994.71	1	454.46	3	216.48	7	1,954.28	2	55.04	23	158.06	4	1,075.81	3	1,220.02	1	183.24	23	2,691.35	2

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

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

Table 5

Cost per Pupil Belonging* from Federal Funds: Maryland Public Schools: 2016-2017

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	605.83	15.70	18.34	181.04	27.60	38.57	178.97	8.97	2.14	4.69	0.15	0.04	129.63
Allegany	934.71	1.56	33.07	248.35	25.20	17.86	374.21	-	-	8.41	-	-	226.05
Anne Arundel	461.59	12.16	6.69	122.46	21.81	8.13	165.35	2.49	-	2.15	0.02	-	120.33
Baltimore City	1,215.45	42.34	77.25	405.10	74.02	208.22	147.89	28.10	-	0.92	0.08	-	231.54
Baltimore	626.78	42.13	2.91	163.56	37.04	11.83	191.99	34.11	7.90	4.04	0.61	-	130.64
Calvert	514.79	7.78	4.29	123.41	10.39	10.14	218.35	-	7.64	1.04	-	-	131.75
Caroline	812.98	16.04	16.27	193.18	46.40	74.24	290.11	-	0.05	21.28	-	-	155.42
Carroll	419.72	7.89	4.99	89.06	14.57	1.79	190.06	0.07	0.18	1.59	0.00	-	109.52
Cecil	589.85	15.01	2.57	144.93	34.94	10.40	247.87	-	-	7.32	-	-	126.81
Charles	448.32	8.71	17.62	102.99	39.61	21.03	159.48	-	-	15.82	-	-	83.07
Dorchester	1,319.07	-	34.08	409.54	135.63	126.54	386.51	-	-	13.59	2.21	-	210.97
Frederick	402.13	2.23	8.77	95.49	17.06	13.40	174.32	6.27	-	1.27	0.05	-	83.26
Garrett	914.84	39.19	18.49	300.36	17.95	11.79	264.03	-	30.10	-	0.03	-	232.90
Harford	554.12	12.55	14.90	118.49	34.62	16.00	224.05	-	-	2.55	0.00	0.80	130.17
Howard	348.38	4.84	8.63	91.57	20.72	14.75	140.03	-	-	-	-	-	67.84
Kent	857.68	18.44	29.61	246.64	31.22	46.59	336.40	-	-	10.88	-	-	137.89
Montgomery	455.15	0.39	9.40	148.86	6.57	5.69	158.21	2.92	-	1.45	-	-	121.65
Prince George's	618.76	13.82	22.25	218.17	18.05	54.88	172.74	1.80	4.60	5.83	-	-	106.62
Queen Anne's	495.99	8.96	7.28	160.51	22.70	45.66	158.40	-	0.65	10.95	0.48	-	80.40
St. Mary's	660.73	9.37	22.90	190.37	32.23	39.03	193.82	2.86	3.71	30.74	1.56	0.39	133.74
Somerset	1,417.71	3.64	7.39	529.79	61.44	58.02	238.86	142.43	3.88	33.76	0.27	-	338.23
Talbot	591.91	7.59	26.83	139.28	14.03	74.07	205.57	-	-	2.74	-	-	121.80
Washington	622.83	12.33	45.44	183.69	16.88	7.99	183.32	0.05	0.07	9.67	-	-	163.37
Wicomico	802.51	23.92	9.28	271.68	52.71	37.54	185.81	12.81	0.53	16.24	0.08	-	191.91
Worcester	959.37	5.48	10.19	301.67	52.08	65.82	343.09	-	12.16	35.27	1.25	-	132.35

*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: 2016-2017

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	\$12,828.34	\$365.15	\$867.53	\$4,888.05	\$201.38	\$253.62	\$1,360.40	\$97.97	\$82.16	\$668.74	\$831.04	\$283.01	\$2,929.29
Allegany	11,841.92	227.64	796.78	4,572.44	220.23	133.29	1,269.13	68.50	85.18	665.47	859.93	192.80	2,750.53
Anne Arundel	12,008.74	376.23	798.03	4,675.38	372.89	193.96	1,157.90	96.08	-	677.53	817.03	226.90	2,616.80
Baltimore City	13,207.70	800.77	847.48	4,145.11	128.41	819.26	1,878.70	178.65	0.25	652.05	718.33	262.89	2,775.80
Baltimore	12,256.29	374.90	873.99	4,515.56	214.89	442.38	1,205.37	81.94	137.06	522.92	814.08	301.49	2,771.71
Calvert	12,232.80	370.98	680.96	4,798.55	160.43	74.95	1,309.86	88.58	86.39	875.08	911.91	189.14	2,685.97
Caroline	11,365.27	336.78	900.46	4,779.94	141.84	147.91	758.82	89.44	124.19	657.62	737.36	165.00	2,525.90
Carroll	12,300.88	198.95	874.27	4,562.65	305.34	61.58	1,150.13	63.01	131.84	834.45	931.28	257.96	2,929.41
Cecil	11,688.55	298.29	909.34	4,619.11	272.50	167.85	1,323.75	86.62	106.96	650.94	724.00	280.29	2,248.90
Charles	12,503.82	360.49	866.37	4,854.59	175.63	61.45	1,130.54	135.05	112.91	989.88	955.46	254.05	2,607.39
Dorchester	12,197.40	318.09	1,120.44	4,705.54	292.53	220.37	937.67	137.06	128.56	720.70	835.69	319.08	2,461.68
Frederick	11,439.37	237.54	770.16	4,639.97	199.25	38.60	993.97	66.59	151.25	417.33	812.38	282.39	2,829.94
Garrett	13,123.97	401.59	701.45	5,073.75	311.81	78.56	831.74	224.99	127.78	1,146.33	1,066.74	280.47	2,878.76
Harford	11,506.63	273.67	699.82	4,300.79	187.47	48.05	958.34	46.12	90.80	833.66	747.83	339.86	2,980.23
Howard	14,222.03	241.18	1,077.79	5,890.05	171.78	71.64	1,672.87	60.70	142.51	683.64	704.32	426.57	3,078.98
Kent	13,311.16	540.31	975.61	4,701.22	97.11	365.00	1,236.57	134.03	191.36	961.45	979.89	316.71	2,811.89
Montgomery	14,190.08	275.69	911.40	5,924.40	165.10	59.10	1,604.06	69.29	0.01	586.41	861.75	218.96	3,513.91
Prince George's	13,180.71	408.72	879.61	4,631.54	113.80	429.78	1,465.49	135.71	135.94	775.96	893.29	323.28	2,987.59
Queen Anne's	11,561.90	231.92	638.10	4,832.59	158.84	102.77	1,000.87	56.63	97.43	879.09	798.64	231.04	2,533.98
St. Mary's	11,666.45	176.27	883.53	4,324.00	451.92	48.66	957.07	92.64	127.40	868.23	848.35	243.86	2,644.51
Somerset	13,130.00	543.71	1,211.55	4,707.16	193.21	62.86	1,185.79	222.83	140.17	992.40	837.98	291.56	2,740.77
Talbot	11,248.90	247.22	853.06	4,651.49	141.83	122.31	933.45	75.11	-	522.57	786.33	274.63	2,640.92
Washington	11,394.34	287.93	773.45	4,420.04	308.23	142.66	835.50	73.51	168.17	470.77	896.45	492.78	2,524.83
Wicomico	11,760.40	342.00	842.32	4,696.60	195.59	78.99	1,083.12	169.55	102.51	558.53	861.00	297.17	2,533.03
Worcester	15,370.85	249.62	1,070.08	6,222.76	371.83	136.10	1,479.79	51.34	135.27	968.21	1,136.74	170.92	3,378.19

*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: 2014-2017

Local Education Agency	Total Supplies and Materials			Textbooks			Library Materials		
	2014-2015	2015-2016	2016-2017	2014-2015	2015-2016	2016-2017	2014-2015	2015-2016	2016-2017
Total State	\$259.27	218.78	228.98	\$40.91	\$44.19	\$39.90	\$12.61	\$13.07	\$12.68
Allegany	255.31	235.94	261.44	12.23	9.47	236.41	12.67	13.08	11.46
Anne Arundel	424.22	393.59	419.50	127.34	174.16	290.93	14.16	17.56	110.09
Baltimore City	245.86	153.33	230.94	15.29	9.55	220.69	0.15	0.28	10.04
Baltimore	299.24	260.78	270.37	60.25	73.57	188.40	28.78	24.83	59.66
Calvert	171.51	152.08	180.77	18.49	30.18	122.97	12.53	11.56	44.62
Caroline	218.36	201.27	200.57	23.99	16.47	178.01	8.40	9.41	13.47
Carroll	330.17	289.05	336.50	56.74	50.71	268.75	19.97	19.65	46.85
Cecil	318.52	198.20	331.70	7.33	7.40	233.27	10.37	9.92	86.40
Charles	337.62	225.71	227.10	24.12	20.80	193.21	8.29	8.87	24.57
Dorchester	638.65	482.38	464.54	77.81	50.67	409.67	0.85	50.05	54.87
Frederick	280.05	209.33	230.74	73.75	48.71	152.28	22.52	21.33	57.71
Garrett	337.85	341.61	326.59	84.70	121.22	151.08	6.43	5.85	170.23
Harford	232.75	203.54	232.00	20.08	20.80	201.61	19.95	12.35	16.51
Howard	311.54	242.49	200.99	51.66	36.21	189.49	12.36	14.14	11.50
Kent	255.81	165.93	140.45	84.29	42.27	110.44	0.00	15.16	13.27
Montgomery	166.77	136.82	182.91	22.24	22.10	131.45	12.62	14.58	28.61
Prince George's	152.24	138.91	141.10	18.19	15.79	120.01	4.31	3.46	17.37
Queen Anne's	223.91	188.28	192.62	0.00	0.15	180.83	11.00	11.02	0.10
St. Mary's	230.15	325.24	511.33	28.45	28.00	257.58	12.60	31.94	230.97
Somerset	298.49	409.47	275.36	34.46	123.41	223.38	9.16	9.66	41.90
Talbot	196.02	158.36	165.36	44.57	5.83	121.47	4.04	0.68	40.71
Washington	348.72	387.26	344.26	8.97	20.35	319.58	0.03	0.00	14.25
Wicomico	296.05	239.80	267.35	43.89	43.01	206.70	13.83	13.25	46.55
Worcester	541.56	420.20	454.46	20.14	34.29	397.89	6.52	6.34	47.60

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

** Include textbooks, library materials and other instructional and special education supplies and materials. Exclude Adult Education expenditures.

Table 8

Percent Distribution of Current Expenses by Category*: Maryland Public Schools: 2016-2017

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	2.78%	6.37%	40.42%	13.13%	0.77%	0.71%	5.08%	6.02%	2.10%	21.95%	0.18%	0.49%
Allegany	1.69	6.15	39.39	16.13	0.51	0.63	5.14	6.43	1.44	21.99	0.37	0.12
Anne Arundel	3.18	6.24	42.21	12.40	0.76	-	5.37	6.38	1.87	21.21	0.04	0.34
Baltimore City	5.49	6.01	38.02	15.39	1.34	1.01	4.23	4.66	1.72	19.49	-	2.63
Baltimore	3.18	6.53	40.26	13.37	0.86	1.08	4.41	6.07	2.34	21.61	0.04	0.24
Calvert	2.97	5.19	40.01	12.56	0.68	0.72	6.65	7.24	1.52	21.34	0.56	0.55
Caroline	2.75	7.16	43.17	10.08	0.70	0.99	5.44	5.82	1.35	20.91	1.37	0.27
Carroll	1.58	6.70	38.59	12.16	0.48	1.01	6.40	7.30	2.34	23.17	0.09	0.19
Cecil	2.69	7.25	42.16	13.71	0.69	0.85	5.25	5.80	2.34	18.86	0.19	0.22
Charles	2.76	6.56	39.04	10.62	1.00	0.84	7.46	7.25	2.27	19.96	0.55	1.69
Dorchester	2.34	8.49	43.35	9.77	1.01	0.95	5.69	6.18	2.47	19.66	-	0.08
Frederick	1.98	6.37	40.95	11.45	0.60	1.24	4.03	6.67	2.36	23.83	0.17	0.36
Garrett	3.05	4.92	40.61	8.10	1.54	1.08	7.92	7.53	2.15	21.26	0.71	1.14
Harford	2.29	5.70	38.18	12.22	0.37	0.73	6.67	6.09	2.82	24.69	0.11	0.13
Howard	1.68	7.26	42.05	13.59	0.41	0.95	4.57	4.71	2.86	21.04	0.78	0.10
Kent	3.92	6.91	38.74	12.40	0.91	1.30	6.60	6.65	2.22	20.02	0.28	0.05
Montgomery	1.86	6.11	41.99	13.53	0.48	0.00	4.52	5.77	1.51	24.13	0.10	-
Prince George's	2.97	6.32	38.57	14.31	0.99	0.98	5.53	6.26	2.26	21.64	0.16	-
Queen Anne's	2.00	5.32	43.94	10.09	0.47	0.81	7.33	6.61	1.91	21.53	-	-
St. Mary's	1.48	7.24	40.70	10.04	0.76	1.05	7.19	6.80	1.95	22.21	0.24	0.33
Somerset	3.69	9.02	38.07	9.73	2.48	0.97	7.08	5.70	2.08	20.77	0.40	0.01
Talbot	2.17	7.22	43.57	9.39	0.62	-	4.83	6.56	2.41	22.68	0.56	-
Washington	2.43	6.62	41.56	9.78	0.59	1.36	4.13	7.43	4.06	21.72	0.02	0.31
Wicomico	2.77	6.47	40.66	10.00	1.38	0.78	4.60	6.79	2.40	20.63	0.31	3.19
Worcester	1.58	6.56	43.45	11.20	0.31	0.89	6.13	7.33	1.07	21.27	0.02	0.19

*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: 2016-2017

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%	6.59%	37.73%	1.70%	2.17%	11.46%	0.80%	0.63%	5.01%	6.19%	2.11%	22.77%
Allegany	1.79	6.50	37.73	1.92	1.18	12.86	0.54	0.67	5.27	6.73	1.51	23.30
Anne Arundel	3.11	6.45	38.47	3.17	1.62	10.61	0.79	-	5.45	6.55	1.82	21.95
Baltimore City	5.85	6.41	31.55	1.40	7.12	14.05	1.43	0.00	4.53	4.98	1.82	20.85
Baltimore	3.24	6.81	36.32	1.96	3.53	10.85	0.90	1.13	4.09	6.32	2.34	22.53
Calvert	2.97	5.38	38.61	1.34	0.67	11.99	0.69	0.74	6.87	7.15	1.48	22.10
Caroline	2.90	7.53	40.84	1.55	1.82	8.61	0.73	1.02	5.57	6.05	1.35	22.02
Carroll	1.63	6.91	36.57	2.51	0.50	10.54	0.50	1.04	6.57	7.32	2.03	23.89
Cecil	2.55	7.43	38.80	2.50	1.45	12.80	0.71	0.87	5.36	5.90	2.28	19.35
Charles	2.85	6.83	38.28	1.66	0.64	9.96	1.04	0.87	7.76	7.38	1.96	20.77
Dorchester	2.35	8.54	37.84	3.17	2.57	9.80	1.01	0.95	5.43	6.20	2.36	19.77
Frederick	2.02	6.58	39.99	1.83	0.44	9.87	0.62	1.28	3.54	6.86	2.38	24.60
Garrett	3.14	5.13	38.28	2.35	0.64	7.81	1.60	1.12	8.17	7.60	2.00	22.16
Harford	2.37	5.93	36.64	1.84	0.53	9.80	0.38	0.75	6.93	6.20	2.82	25.79
Howard	1.69	7.46	41.05	1.32	0.59	12.44	0.42	0.98	4.69	4.83	2.93	21.60
Kent	3.94	7.09	34.92	0.91	2.90	11.10	0.95	1.35	6.86	6.92	2.24	20.82
Montgomery	1.89	6.29	41.47	1.17	0.44	12.03	0.49	0.00	4.01	5.88	1.50	24.82
Prince George's	3.06	6.54	35.14	0.96	3.51	11.87	1.00	1.02	5.67	6.47	2.34	22.42
Queen Anne's	2.00	5.35	41.41	1.51	1.23	9.61	0.47	0.81	7.38	6.63	1.92	21.68
St. Mary's	1.51	7.35	36.62	3.93	0.71	9.34	0.77	1.06	7.29	6.89	1.98	22.54
Somerset	3.76	8.38	36.00	1.75	0.83	9.79	2.51	0.99	7.05	5.76	2.00	21.16
Talbot	2.15	7.43	40.46	1.32	1.66	9.62	0.63	-	4.44	6.64	2.32	23.33
Washington	2.50	6.81	38.31	2.71	1.25	8.48	0.61	1.40	4.00	7.46	4.10	22.37
Wicomico	2.91	6.78	39.55	1.98	0.93	10.10	1.45	0.82	4.58	6.85	2.37	21.69
Worcester	1.56	6.62	39.95	2.60	1.24	11.16	0.31	0.90	6.14	6.97	1.05	21.50

*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: 2016-2017

Local Education Agency	Total Current Expenditures**	Adminis-tration	Mid-level Adminis-tration	Instructional Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education	Pupil Personnel Services	Health Services	Student Transpor-tation	Operation of Plant	Mainte-nance of Plant	Fixed Charges	State Share of Teachers' Retirement
Total State	\$12,506,126,592	\$334,107,478	\$777,137,779	\$4,446,945,403	\$200,877,312	\$256,322,888	\$1,350,438,700	\$93,814,688	\$73,954,399	\$590,773,616	\$729,174,563	\$248,314,324	\$2,683,490,077	720,775,367
Allegany	114,481,730	1,926,130	6,973,749	40,512,503	2,062,442	1,270,235	13,810,125	575,649	715,842	5,663,137	7,226,628	1,620,199	25,014,343	7,110,748
Anne Arundel	1,066,607,036	31,314,887	64,881,235	386,832,542	31,823,048	16,294,073	106,689,127	7,947,327	-	54,800,655	65,876,153	18,293,872	220,685,490	61,168,627
Baltimore City	1,237,261,312	68,559,652	75,196,436	370,011,393	16,460,589	83,551,442	164,796,394	16,812,712	19,939	53,097,524	58,419,894	21,377,314	244,549,719	64,408,305
Baltimore	1,507,317,367	46,160,478	97,061,072	517,916,866	27,884,663	50,275,863	154,670,255	12,844,868	16,045,309	58,328,033	90,176,227	33,371,079	321,252,106	81,330,547
Calvert	214,759,199	5,972,851	10,806,037	77,617,137	2,693,745	1,341,779	24,099,197	1,396,893	1,482,802	13,816,088	14,380,478	2,982,712	44,434,133	13,735,347
Caroline	72,613,354	1,981,429	5,148,376	27,929,228	1,057,172	1,247,604	5,890,818	502,292	697,720	3,812,738	4,141,042	926,620	15,058,377	4,219,938
Carroll	338,486,001	5,192,581	22,072,864	116,774,908	8,031,022	1,590,888	33,643,551	1,583,653	3,314,112	20,987,521	23,378,595	6,475,619	76,288,206	19,152,481
Cecil	199,423,257	4,769,190	13,881,317	72,519,547	4,679,832	2,713,273	23,923,596	1,318,577	1,628,126	10,020,217	11,020,962	4,266,690	36,163,740	12,518,190
Charles	359,912,547	9,674,714	23,164,209	129,909,820	5,640,405	2,161,436	33,803,947	3,538,925	2,958,857	26,353,417	25,037,061	6,657,146	70,501,678	20,510,932
Dorchester	68,085,972	1,518,599	5,511,872	24,420,193	2,044,121	1,656,183	6,321,845	654,326	613,767	3,505,598	4,000,237	1,523,343	12,759,667	3,556,221
Frederick	521,612,869	9,931,487	32,264,075	196,147,347	8,959,978	2,154,170	48,391,737	3,017,994	6,264,875	17,338,904	33,651,519	11,696,781	120,667,953	31,126,049
Garrett	52,202,223	1,544,002	2,521,860	18,824,949	1,155,136	316,493	3,838,384	788,107	553,045	4,015,490	3,736,778	982,452	10,899,857	3,025,669
Harford	469,773,518	10,529,191	26,292,782	162,576,111	8,169,997	2,356,060	43,497,681	1,696,580	3,340,517	30,762,393	27,511,048	12,532,001	114,425,186	26,083,972
Howard	861,634,022	13,621,867	60,152,446	331,188,019	10,658,244	4,783,439	100,375,985	3,360,923	7,890,220	37,851,618	38,996,338	23,618,069	174,231,979	54,904,876
Kent	29,939,233	1,114,107	2,004,332	9,865,625	255,894	820,677	3,136,366	267,239	381,558	1,938,757	1,953,824	631,485	5,881,620	1,687,748
Montgomery	2,463,041,936	43,575,644	145,332,587	958,559,004	27,095,094	10,225,768	278,142,674	11,397,555	1,577	92,784,281	136,012,334	34,559,448	573,810,099	151,545,870
Prince George's	1,907,846,256	55,164,732	117,744,262	633,159,659	17,214,086	63,276,122	213,880,796	17,953,515	18,348,109	102,068,532	116,624,140	42,205,994	403,968,950	106,237,360
Queen Anne's	98,222,405	1,845,383	4,944,239	38,252,014	1,390,712	1,137,114	8,881,139	433,855	751,443	6,818,561	6,122,045	1,769,997	20,028,674	5,847,230
St. Mary's	229,258,166	3,267,244	15,952,591	79,449,743	8,520,548	1,543,288	20,254,949	1,680,821	2,307,454	15,821,355	14,957,876	4,298,605	48,895,431	12,308,260
Somerset	44,845,605	1,591,114	3,543,341	15,223,282	740,229	351,384	4,141,335	1,061,786	418,735	2,982,965	2,436,704	847,529	8,950,329	2,556,873
Talbot	56,057,291	1,135,506	3,921,056	21,349,095	694,554	875,144	5,075,802	334,711	-	2,340,913	3,504,125	1,223,839	12,311,482	3,291,064
Washington	284,205,121	6,694,221	18,256,974	102,638,659	7,248,385	3,358,678	22,714,383	1,639,899	3,751,011	10,711,346	19,986,080	10,986,402	59,932,402	16,286,682
Wicomico	195,753,787	5,362,250	12,479,636	72,806,636	3,638,632	1,707,666	18,595,243	2,672,343	1,509,906	8,422,907	12,618,423	4,354,806	39,931,947	11,653,393
Worcester	112,786,384	1,660,219	7,030,432	42,461,124	2,758,784	1,314,109	11,863,370	334,138	959,474	6,530,663	7,406,053	1,112,322	22,846,710	6,508,985

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

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

Table 11

Full-time Equivalent Average Number Belonging and Average Daily Attendance*
Maryland Public Schools: 2016-2017

Local Education Agency	Average Daily Membership	Average Daily Attendance
Total State	877,267	819,412
Allegany	8,404	7,889
Anne Arundel	80,626	75,859
Baltimore City	81,317	71,275
Baltimore	110,687	103,134
Calvert	15,770	14,902
Caroline	5,616	5,271
Carroll	25,104	23,867
Cecil	15,222	14,108
Charles	26,204	24,837
Dorchester	4,774	4,400
Frederick	41,421	38,831
Garrett	3,503	3,537
Harford	36,788	35,215
Howard	55,368	53,029
Kent	1,994	1,822
Montgomery	157,833	148,134
Prince George's	130,556	121,796
Queen Anne's	7,661	7,220
St. Mary's	17,599	16,663
Somerset	2,907	2,688
Talbot	4,456	4,200
Washington	22,295	21,055
Wicomico	14,654	13,610
Worcester	6,508	6,070

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

Expenditures for All Purposes*: Maryland Public Schools: 2016-2017

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	\$ 13,953,710,787	\$ 12,226,025,553	\$ 339,715,857	\$ 778,260,872	\$ 4,941,878,764	\$ 1,605,797,456	\$ 94,297,225	\$ 86,673,015	\$ 620,556,314	\$ 736,017,879
Allegany	141,532,903	113,733,333	1,926,888	6,989,273	44,800,498	18,341,883	575,649	716,235	5,850,495	7,314,971
Anne Arundel	1,220,005,139	1,040,470,391	33,126,676	64,881,235	439,137,948	128,986,995	7,947,327		55,903,491	66,385,660
Baltimore City	1,355,200,425	1,254,953,776	68,918,872	75,471,920	477,192,226	193,198,358	16,812,712	12,649,853	53,097,524	58,518,455
Baltimore	1,742,358,420	1,486,673,823	47,251,885	97,065,929	598,570,855	198,772,062	12,844,868	16,045,309	65,595,607	90,206,884
Calvert	231,470,060	208,227,544	6,180,561	10,806,037	83,315,646	26,154,643	1,409,505	1,505,969	13,853,914	15,085,959
Caroline	77,630,992	72,025,187	1,981,429	5,156,309	31,093,278	7,260,935	502,292	715,380	3,915,557	4,193,341
Carroll	347,648,278	329,264,822	5,192,910	22,074,052	127,079,669	40,029,355	1,583,653	3,314,112	21,057,977	24,033,592
Cecil	211,181,374	191,733,758	5,150,686	13,901,636	80,841,767	26,279,454	1,321,324	1,631,860	10,057,070	11,114,043
Charles	387,543,654	353,158,187	9,748,058	23,164,209	137,863,037	37,503,150	3,538,925	2,958,857	26,359,748	25,593,059
Dorchester	72,910,901	64,891,560	1,518,599	5,511,872	28,132,868	6,337,049	654,326	613,767	3,695,074	4,010,137
Frederick	611,462,173	506,437,751	10,034,727	32,264,075	207,401,113	57,964,349	3,017,994	6,264,875	20,428,809	33,760,658
Garrett	55,068,814	51,276,452	1,562,883	2,521,860	20,821,804	4,151,781	788,107	553,045	4,063,587	3,863,610
Harford	514,460,605	463,492,752	10,623,267	26,427,427	176,953,480	56,633,616	1,714,422	3,373,446	30,934,598	28,216,779
Howard	926,508,325	828,113,661	13,933,391	60,152,446	348,246,018	112,516,258	3,360,923	7,890,220	37,876,468	38,996,338
Kent	30,541,371	29,381,729	1,151,365	2,028,829	11,383,662	3,644,457	267,239	381,558	1,938,757	1,953,824
Montgomery	2,853,337,482	2,378,038,835	44,235,134	145,332,587	998,427,198	321,689,948	11,397,555	1,577	107,541,885	137,246,392
Prince George's	2,105,896,176	1,866,695,749	55,502,764	117,973,767	720,020,309	267,203,278	18,396,759	18,352,504	103,193,328	116,873,092
Queen Anne's	98,992,501	93,015,607	1,855,932	4,944,239	40,874,369	9,383,087	433,855	751,443	6,820,554	6,145,880
St. Mary's	233,495,417	220,199,338	3,267,244	15,952,591	89,627,680	22,097,267	1,680,821	2,307,454	15,821,355	14,981,223
Somerset	48,130,253	43,091,399	1,591,049	3,886,190	16,406,155	4,190,982	1,067,546	419,696	3,051,940	2,455,131
Talbot	56,952,301	54,288,613	1,179,563	3,921,196	23,651,672	5,096,545	335,044		2,622,903	3,561,559
Washington	293,808,451	275,898,174	6,713,608	18,259,283	114,666,189	26,973,774	1,639,899	3,756,475	11,388,160	20,487,321
Wicomico	219,239,931	193,572,164	5,371,162	12,530,967	78,705,551	19,363,440	2,672,343	1,509,906	8,909,383	13,153,133
Worcester	118,334,842	107,390,948	1,697,204	7,042,943	46,665,772	12,024,789	334,138	959,474	6,578,128	7,866,840

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

**Excludes Debt Principal repayment and Student Activity Fund Expenditures.

Expenditures for All Purposes*: Maryland Public Schools: 2016-2017

Local Education Agency	Current Expense Fund (continued)						Debt Service Fund			Student Activity Fund Memorandum Only
	Maintenance of Plant	Fixed Charges	Community Services	Current Capital Outlay	Food Service Fund	School Construction Fund	Interest	Principal	Other	
Total State	\$ 257,221,765	\$ 2,683,490,077	\$ 21,652,495	\$ 60,463,835	\$ 383,532,770	\$ 1,089,033,692	\$ 158,704,558	\$ 326,118,696	\$ 96,414,214	\$136,981,897
Allegany	1,640,337	25,014,343	425,844	136,916	5,086,885	22,194,132	518,553	1,225,594	-	2,861,638
Anne Arundel	19,410,918	220,685,490	447,950	3,556,701	30,856,560	119,038,568	29,639,620	47,003,365	-	14,449,024
Baltimore City	21,586,964	244,549,719	-	32,957,174	49,765,063	45,913,177	4,568,409	9,979,000	-	4,686,311
Baltimore	34,832,313	321,252,106	644,661	3,591,344	48,270,243	191,665,665	15,748,689	32,149,000	-	715,000
Calvert	3,160,195	44,434,133	1,170,333	1,150,648	4,893,196	17,038,624	1,310,697	5,474,332	-	5,538,127
Caroline	970,381	15,058,377	985,275	192,633	3,570,324	1,464,139	571,342	1,130,131	-	998,567
Carroll	7,688,645	76,288,206	283,938	638,712	6,002,015	8,661,065	3,720,376	12,414,435	-	4,999,863
Cecil	4,492,271	36,163,740	358,579	421,328	6,167,316	10,638,302	2,641,999	5,693,126	-	3,104,891
Charles	8,012,453	70,501,678	1,933,318	5,981,695	13,253,638	18,248,717	2,883,111	8,582,793	-	6,192,692
Dorchester	1,603,183	12,759,667	-	55,019	2,725,152	5,294,188	-	-	-	1,262,053
Frederick	11,952,291	120,667,953	848,809	1,832,097	12,292,975	84,516,051	8,215,397	24,949,804	-	6,499,059
Garrett	1,100,022	10,899,857	366,282	583,613	2,688,669	1,103,693	-	-	-	1,247,320
Harford	13,088,731	114,425,186	503,733	598,066	16,270,103	23,576,768	11,120,983	19,800,174	-	6,200,538
Howard	23,645,135	174,231,979	6,477,625	786,861	14,856,666	83,537,997	-	-	-	12,519,592
Kent	652,285	5,881,620	83,526	14,606	1,159,642	-	-	-	-	256,864
Montgomery	35,895,098	573,810,099	2,461,363	-	57,280,423	270,871,800	50,732,210	98,003,112	96,414,214	35,498,522
Prince George's	42,235,556	403,968,950	2,975,443	-	72,816,740	145,484,010	20,899,677	42,876,912	-	16,847,010
Queen Anne's	1,777,575	20,028,674	-	-	2,297,325	3,679,568	-	-	-	-
St. Mary's	4,298,605	48,895,431	536,001	733,664	6,760,151	5,343,863	1,192,065	4,312,990	-	3,506,823
Somerset	894,930	8,950,329	171,282	6,169	1,953,059	3,085,794	-	-	-	700,338
Talbot	1,306,849	12,311,482	301,801	-	1,947,460	716,228	-	-	-	800,769
Washington	11,190,258	59,932,402	48,861	841,944	12,280,373	3,959,446	1,670,458	4,321,290	-	4,819,426
Wicomico	4,639,308	39,931,947	605,680	6,179,345	7,642,507	14,754,287	3,270,973	8,202,637	-	3,277,471
Worcester	1,147,462	22,846,710	22,189	205,297	2,696,286	8,247,608	-	-	-	-

Local Education Agency	Instructional Expenditures												Fixed Charges
	Total Federal	Adminis-tration	Mid-level Adminis-tration	Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education	Student Personnel Services	Health Services	Student Transpor-tation	Operation of Plant	Mainte-nance of Plant	
Total State	\$ 531,470,866	\$ 13,769,350	\$ 16,085,730	\$ 158,820,241	\$ 24,212,772	\$ 33,832,416	\$ 157,005,324	\$ 7,872,237	\$ 1,875,556	\$ 4,110,221	\$ 130,781	\$ 36,112	\$ 113,720,126
Allegany	7,855,001	13,111	277,885	2,087,060	211,733	150,099	3,144,717	-	-	70,711	-	-	1,899,686
Anne Arundel	37,216,362	980,679	539,079	9,873,376	1,758,178	655,465	13,331,494	200,697	-	173,501	1,822	-	9,702,072
Baltimore City	98,837,283	3,442,855	6,281,784	32,941,556	6,018,876	16,931,611	12,025,663	2,285,057	-	74,474	6,907	-	18,828,500
Baltimore	69,375,967	4,663,504	322,169	18,103,866	4,099,692	1,309,975	21,251,022	3,775,042	874,789	447,430	67,969	-	14,460,510
Calvert	8,118,085	122,728	67,629	1,946,119	163,864	159,894	3,443,309	-	120,462	16,451	-	-	2,077,629
Caroline	4,565,742	90,080	91,355	1,084,930	260,583	416,909	1,629,281	-	285	119,498	-	-	872,822
Carroll	10,536,537	198,171	125,380	2,235,691	365,761	44,937	4,771,123	1,831	4,425	39,855	117	-	2,749,248
Cecil	8,978,911	228,488	39,179	2,206,209	531,824	158,285	3,773,159	-	-	111,365	-	-	1,930,402
Charles	11,747,945	228,315	461,620	2,698,656	1,038,073	551,146	4,178,939	-	-	414,428	-	-	2,176,767
Dorchester	6,297,431	-	162,705	1,955,209	647,540	604,109	1,845,253	-	-	64,871	10,534	-	1,007,209
Frederick	16,654,369	92,327	363,112	3,955,173	706,777	555,241	7,220,318	259,887	-	52,714	-	-	3,448,821
Garrett	3,206,604	137,282	64,754	1,052,119	62,892	41,297	924,882	-	105,430	-	2,116	-	815,832
Harford	20,384,894	461,514	548,067	4,358,987	1,273,435	588,477	8,242,453	-	-	93,731	96	29,326	4,788,809
Howard	19,289,207	268,080	477,954	5,070,051	1,147,188	816,783	7,753,017	-	-	-	-	-	3,756,134
Kent	1,710,133	36,776	59,046	491,773	62,256	92,892	670,749	-	-	21,696	-	-	274,946
Montgomery	71,836,827	62,142	1,483,432	23,495,502	1,037,120	898,000	24,970,264	461,398	-	229,341	-	-	19,199,629
Prince George's	80,783,043	1,804,035	2,905,173	28,483,315	2,357,105	7,165,207	22,551,717	235,218	600,000	761,644	-	-	13,919,630
Queen Anne's	3,799,750	68,662	55,771	1,229,662	173,877	349,815	1,213,466	-	5,009	83,903	3,651	-	615,933
St. Mary's	11,628,338	164,960	403,109	3,350,318	567,147	686,868	3,411,106	50,381	65,351	541,033	27,506	6,786	2,353,772
Somerset	4,121,139	10,594	21,474	1,540,053	178,586	168,659	694,354	414,029	11,280	98,148	774	-	983,189
Talbot	2,637,737	33,824	119,578	620,671	62,520	330,099	916,079	-	-	12,195	-	-	542,770
Washington	13,885,753	275,003	1,013,084	4,095,376	376,427	178,174	4,087,143	1,007	1,660	215,692	-	-	3,642,188
Wicomico	11,760,181	350,527	136,063	3,981,269	772,401	550,121	2,722,956	187,689	7,740	237,996	1,151	-	2,812,268
Worcester	6,243,628	35,694	66,327	1,963,299	338,918	428,355	2,232,863	-	79,126	229,546	8,138	-	861,361

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