

# Selected Financial Data

## Part 3 – Analysis of Costs

Office of Local Accountability and Fiscal Compliance Branch

2021-2022 School Year



**MARYLAND STATE DEPARTMENT OF EDUCATION**

**Mohammed Choudhury**

State Superintendent of Schools

**Dr. Sylvia Lawson**

Deputy Superintendent for Organizational Effectiveness

**Dr. Deann Collins**

Deputy Superintendent of Teaching and Learning

**Wes Moore**

Governor

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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 6.39% from \$16,334 in 2020-2021 to \$17,377 in 2021-2022.

The Average Daily Membership (ADM) at the state level increased by .36% from 872,094 to 875,257.

- The Current Expense Fund expenditures per pupil belonging vary between Maryland LEAs from a high of \$22,280.36 in Somerset County to a low of \$15,227.08 in Frederick County.

Beginning in FY 1998, Maryland public schools were required to budget and report expenditures differently than in the past. Administration was redefined to exclude expenditures for Instructional Supervision, Facilities Acquisition, and Construction. Instruction expanded to three categories, one for Instructional Salaries and Wages, one for Textbooks and Instructional Supplies, and one for Other Instructional Costs. In addition, the three instructional categories were modified to exclude expenditures for School Administration and to include expenditures for Staff/Curriculum Development. Mid-Level Administration, a new expenditure category, was added to report the expenditures for Instructional Supervision and School Administration. The Capital Outlay category was modified to include the costs of Facilities Acquisition and Construction. Because of these changes, longitudinal comparisons of expenditures in these expenditure categories are not available.

## DEFINITIONS

**Administration** - expenditures for the general regulation, direction, 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, 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 the cost of projects under section 4-306.2 of the Education Article of the Annotated Code of Maryland. All Maryland LEAs is required to annually report their portion of long-term debt issued for local education purposes.

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

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

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

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

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

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

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

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

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

**Table 1- Cost per Public Elementary and Secondary Pupil Belonging\* for Current Expenses, Capital Outlay, and Debt Service: Maryland Public School**

2021-2022

Local Education Agency	Current Expense Fund				State Share of Teachers' Retirement	Capital Outlay and Debt Service**
	Grand Total	Total	Regular Programs	Transportation		
<b>Total State</b>	<b>\$18,400.23</b>	<b>\$17,376.95</b>	<b>\$15,708.74</b>	<b>\$778.24</b>	<b>\$ 889.97</b>	<b>\$1,023.28</b>
Allegany	17,163.30	16,975.38	15,329.47	796.45	849.47	187.91
Anne Arundel	17,341.83	16,205.47	14,659.86	729.99	815.62	1,136.37
Baltimore City	19,899.86	19,210.14	17,729.09	638.13	842.92	689.72
Baltimore	17,053.56	16,369.36	14,859.95	647.46	861.94	684.20
Calvert	16,745.25	16,333.69	14,238.31	1,198.03	897.36	411.56
Caroline	17,427.58	16,684.93	14,958.78	828.10	898.04	742.65
Carroll	16,292.19	15,878.57	14,041.31	1,036.19	801.07	413.62
Cecil	16,967.80	16,443.55	14,663.02	839.66	940.87	524.25
Charles	17,857.00	16,316.51	14,233.42	1,246.89	836.21	1,540.49
Dorchester	20,266.12	20,035.69	18,105.73	1,046.54	883.42	230.43
Frederick	15,841.86	15,227.08	13,975.21	490.09	761.78	614.78
Garrett	18,531.81	18,190.15	15,934.89	1,368.31	886.94	341.66
Harford	16,439.17	15,525.61	13,783.17	992.13	750.32	913.55
Howard	19,237.37	18,412.77	16,561.69	818.05	1,033.03	824.60
Kent	19,479.17	19,450.97	17,355.58	1,117.07	978.32	28.19
Montgomery	20,637.26	18,558.20	16,807.00	728.71	1,022.49	2,079.06
Prince George's	19,060.75	18,269.79	16,587.36	788.51	893.93	790.96
Queen Anne's	16,005.12	15,741.89	13,727.74	1,197.50	816.64	263.23
St. Mary's	16,445.95	15,909.71	13,872.54	1,254.88	782.29	536.25
Somerset	22,928.57	22,280.36	19,906.20	1,277.54	1,096.63	648.21
Talbot	16,706.60	15,775.24	14,419.10	541.34	814.79	931.36
Washington	16,643.64	16,206.14	14,856.17	561.74	788.23	437.50
Wicomico	18,688.71	17,365.37	15,813.64	644.21	907.52	1,323.33
Worcester	22,176.83	20,165.67	17,943.61	1,168.42	1,053.65	2,011.16

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

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



**Table 2- Cost per Pupil Belonging\* for Current Expenses: Maryland Public School**

2021-2022

Local Education Agency	Including Student Transportation				Excluding Student Transportation			
	Including State Share of Teachers' Retirement		Excluding Share of Teachers' Retirement		Including State Share of Teachers' Retirement		Excluding Share of Teachers' Retirement	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
<b>Total State</b>	<b>\$17,376.95</b>		<b>\$16,486.98</b>		<b>\$16,598.71</b>		<b>\$15,708.74</b>	
Allegany	16,975.38	11	16,125.92	11	16,178.94	11	15,329.47	11
Anne Arundel	16,205.47	18	15,389.85	18	15,475.48	16	14,659.86	16
Baltimore City	19,210.14	5	18,367.22	5	18,572.01	4	17,729.09	4
Baltimore	16,369.36	14	15,507.42	13	15,721.89	13	14,859.95	13
Calvert	16,333.69	15	15,436.33	16	15,135.66	18	14,238.31	18
Caroline	16,684.93	12	15,786.88	12	15,856.83	12	14,958.78	12
Carroll	15,878.57	20	15,077.50	20	14,842.38	20	14,041.31	20
Cecil	16,443.55	13	15,502.68	14	15,603.89	15	14,663.02	15
Charles	16,316.51	16	15,480.31	15	15,069.63	19	14,233.42	19
Dorchester	20,035.69	3	19,152.27	2	18,989.15	3	18,105.73	2
Frederick	15,227.08	24	14,465.31	24	14,736.99	21	13,975.21	21
Garrett	18,190.15	9	17,303.21	9	16,821.84	9	15,934.89	9
Harford	15,525.61	23	14,775.30	23	14,533.48	24	13,783.17	23
Howard	18,412.77	7	17,379.74	7	17,594.72	7	16,561.69	8
Kent	19,450.97	4	18,472.65	4	18,333.90	5	17,355.58	5
Montgomery	18,558.20	6	17,535.72	6	17,829.49	6	16,807.00	6
Prince George's	18,269.79	8	17,375.86	8	17,481.29	8	16,587.36	7
Queen Anne's	15,741.89	22	14,925.25	22	14,544.39	23	13,727.74	24
St. Mary's	15,909.71	19	15,127.42	19	14,654.82	22	13,872.54	22
Somerset	22,280.36	1	21,183.74	1	21,002.83	1	19,906.20	1
Talbot	15,775.24	21	14,960.45	21	15,233.89	17	14,419.10	17
Washington	16,206.14	17	15,417.91	17	15,644.40	14	14,856.17	14
Wicomico	17,365.37	10	16,457.86	10	16,721.16	10	15,813.64	10
Worcester	20,165.67	2	19,112.03	3	18,997.25	2	17,943.61	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 School**

2021-2022

Local Education Agency	Total Cost per Pupil		Adminis- tration		Mid-level Adminis- tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs		Special Education		Student Personnel Services		Health Services		Student Transportation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
<b>Total State</b>	<b>\$ 16,486.98</b>		<b>\$ 511.99</b>		<b>\$1,039.41</b>		<b>\$ 6,226.75</b>		<b>\$ 381.70</b>		<b>\$ 505.69</b>		<b>\$ 1,862.56</b>		<b>\$ 159.97</b>		<b>\$126.26</b>		<b>\$ 778.24</b>		<b>\$1,011.89</b>		<b>\$ 367.72</b>		<b>\$3,514.80</b>	
Allegany	16,125.92	11	297.18	21	976.29	17	6,017.15	11	551.30	7	349.97	9	2,056.01	5	78.19	20	112.73	19	796.45	15	1,204.71	5	263.38	20	3,422.56	16
Anne Arundel	15,389.85	18	489.54	8	917.36	20	6,069.90	9	653.82	4	282.97	11	1,561.77	16	151.59	15	15.55	21	729.99	17	1,105.65	9	317.17	13	3,094.55	23
Baltimore City	18,367.22	5	901.19	2	1,281.55	4	5,953.54	14	371.30	13	1,883.91	1	2,252.90	2	241.69	6	12.93	22	638.13	21	908.88	20	544.47	1	3,376.74	17
Baltimore	15,507.42	13	714.95	3	992.96	14	5,687.54	22	263.54	19	442.32	7	1,795.56	11	154.38	13	220.36	6	647.46	19	931.26	19	408.62	6	3,248.46	20
Calvert	15,436.33	16	434.27	10	802.23	23	5,836.58	19	245.33	21	198.05	16	1,857.81	10	169.85	9	123.57	18	1,198.03	5	1,081.85	10	220.86	22	3,267.91	19
Caroline	15,786.88	12	555.93	7	984.06	15	6,015.08	12	401.76	12	483.70	6	1,337.41	23	186.77	8	224.14	5	828.10	13	1,043.84	13	186.31	24	3,539.77	12
Carroll	15,077.50	20	229.23	23	1,010.55	10	5,696.56	20	355.57	16	94.12	22	1,681.66	13	74.65	21	187.24	9	1,036.19	10	999.73	17	270.52	17	3,441.48	15
Cecil	15,502.68	14	402.53	14	1,089.92	8	5,935.70	15	436.53	11	372.80	8	2,044.94	7	155.52	12	143.27	16	839.66	12	872.69	22	313.60	14	2,895.53	24
Charles	15,480.31	15	482.82	9	1,000.68	13	5,691.15	21	333.93	17	207.62	15	1,551.51	17	160.40	11	151.86	15	1,246.89	4	1,209.05	4	302.30	15	3,142.10	22
Dorchester	19,152.27	2	426.09	11	1,467.71	2	6,674.57	5	1,053.63	1	599.56	5	1,747.14	12	656.57	1	179.33	13	1,046.54	9	1,069.04	11	465.45	4	3,766.64	6
Frederick	14,465.31	24	273.39	22	944.99	18	5,956.79	13	581.84	5	70.61	24	1,509.79	19	74.47	22	21.06	20	490.09	24	901.62	21	335.18	11	3,305.47	18
Garrett	17,303.21	9	557.63	6	917.04	21	6,486.94	7	223.78	22	197.63	18	1,412.29	21	231.69	7	241.08	3	1,368.31	1	1,588.64	1	267.15	19	3,811.04	5
Harford	14,775.30	23	338.46	18	801.87	24	5,429.15	23	330.97	18	82.41	23	1,638.19	15	73.54	23	131.41	17	992.13	11	839.41	23	377.26	9	3,740.50	7
Howard	17,379.74	7	395.51	15	1,186.93	5	6,716.95	4	217.74	23	221.02	14	2,369.42	1	129.34	17	183.46	11	818.05	14	770.94	24	523.82	2	3,846.55	4
Kent	18,472.65	4	617.98	5	1,147.21	6	6,505.76	6	365.59	14	875.77	3	2,236.70	3	268.04	4	332.10	1	1,117.07	8	1,147.62	7	378.20	8	3,480.60	14
Montgomery	17,535.72	6	404.92	13	1,008.11	11	7,383.30	3	355.67	15	197.98	17	2,095.45	4	108.86	18	8.38	23	728.71	18	1,021.62	16	271.84	16	3,950.87	3
Prince George's	17,375.86	8	632.77	4	1,121.77	7	6,039.62	10	251.55	20	1,039.19	2	1,877.19	9	242.42	5	276.12	2	788.51	16	1,153.57	6	397.69	7	3,555.46	10
Queen Anne's	14,925.25	22	342.61	17	828.46	22	5,863.50	18	546.05	8	108.80	21	1,375.33	22	98.89	19	196.81	8	1,197.50	6	932.65	18	267.85	18	3,166.78	21
St. Mary's	15,127.42	19	208.26	24	1,073.50	9	5,376.30	24	507.45	9	126.76	20	1,425.06	20	137.19	16	183.09	12	1,254.88	3	1,035.16	14	251.23	21	3,548.53	11
Somerset	21,183.74	1	917.40	1	1,662.88	1	7,589.47	1	579.77	6	256.90	13	1,971.46	8	353.23	2	240.91	4	1,277.54	2	1,329.73	2	430.57	5	4,573.88	1
Talbot	14,960.45	21	314.43	19	917.99	19	5,902.82	17	209.83	24	301.90	10	1,661.37	14	154.08	14	3.25	24	541.34	23	1,029.45	15	361.11	10	3,562.87	9
Washington	15,417.91	17	381.12	16	981.84	16	5,903.67	16	502.43	10	175.99	19	1,307.82	24	162.64	10	203.62	7	561.74	22	1,145.51	8	519.64	3	3,571.87	8
Wicomico	16,457.86	10	409.45	12	1,006.40	12	6,151.80	8	723.85	3	610.26	4	1,511.38	18	342.48	3	176.34	14	644.21	20	1,048.11	12	331.33	12	3,502.25	13
Worcester	19,112.03	3	303.35	20	1,302.59	3	7,410.07	2	886.08	2	262.31	12	2,055.36	6	55.64	24	186.41	10	1,168.42	7	1,327.53	3	190.98	23	3,963.29	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, and school/Student activities

**Table 4- Cost per Pupil Attending\*by Category: Maryland Public School**

2021-2022

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
<b>Total State</b>	<b>\$ 17,213.07</b>		<b>\$ 565.04</b>		<b>\$ 1,147.11</b>		<b>\$ 6,871.92</b>		<b>\$ 421.25</b>		<b>\$ 558.08</b>		<b>\$ 2,055.54</b>		<b>\$ 176.54</b>		<b>\$ 139.35</b>		<b>\$ 858.88</b>		<b>\$ 1,116.73</b>		<b>\$ 405.82</b>		<b>\$ 2,896.80</b>	
Allegany	17,381.08	11	338.13	20	1,110.79	11	6,846.14	10	627.25	7	398.19	9	2,339.27	4	88.96	20	128.26	19	906.17	14	1,370.68	4	299.66	16	2,927.59	14
Anne Arundel	15,824.87	18	531.55	8	996.08	20	6,590.76	14	709.92	4	307.26	11	1,695.79	17	164.59	15	16.88	21	792.63	17	1,200.53	10	344.38	14	2,474.49	23
Baltimore City	21,463.66	3	1,103.77	1	1,569.63	3	7,291.86	5	454.77	12	2,307.40	1	2,759.34	1	296.02	4	15.83	22	781.58	19	1,113.19	16	666.87	1	3,103.41	7
Baltimore	16,229.67	13	792.29	3	1,100.37	13	6,302.76	20	292.05	19	490.16	7	1,989.78	12	171.08	13	244.20	6	717.50	21	1,032.00	19	452.82	6	2,644.67	19
Calvert	15,874.71	17	474.17	11	875.93	24	6,372.80	19	267.87	21	216.24	16	2,028.49	11	185.45	9	134.92	18	1,308.09	6	1,181.24	11	241.15	22	2,588.34	20
Caroline	16,737.03	12	624.94	6	1,106.22	12	6,761.74	11	451.64	13	543.75	6	1,503.43	23	209.96	8	251.96	5	930.90	13	1,173.42	12	209.44	24	2,969.65	12
Carroll	15,530.34	20	249.36	23	1,099.31	14	6,196.89	22	386.80	15	102.38	22	1,829.37	13	81.21	21	203.69	11	1,127.20	10	1,087.54	18	294.28	17	2,872.32	16
Cecil	16,224.51	14	448.49	13	1,214.37	8	6,613.45	13	486.38	11	415.37	8	2,278.44	5	173.27	12	159.63	16	935.53	12	972.33	22	349.40	13	2,177.85	24
Charles	16,047.27	16	529.08	9	1,096.56	15	6,236.47	21	365.93	17	227.51	15	1,700.18	16	175.77	11	166.41	15	1,366.36	4	1,324.90	5	331.27	15	2,526.84	22
Dorchester	21,480.64	2	501.00	10	1,725.75	2	7,848.00	4	1,238.87	1	704.97	4	2,054.30	10	772.00	1	210.85	9	1,230.53	8	1,256.98	9	547.28	4	3,390.10	2
Frederick	14,860.31	24	296.46	22	1,024.76	18	6,459.63	16	630.96	6	76.57	24	1,637.24	19	80.76	22	22.84	20	531.46	24	977.73	21	363.48	12	2,758.42	17
Garrett	17,728.44	8	602.20	7	990.34	21	7,005.45	8	241.66	22	213.42	18	1,525.18	21	250.21	7	260.34	4	1,477.68	1	1,715.62	1	288.50	20	3,157.83	6
Harford	15,329.78	23	369.95	18	876.47	23	5,934.25	23	361.76	18	90.08	23	1,790.60	15	80.38	23	143.63	17	1,084.43	11	917.50	23	412.35	9	3,268.37	3
Howard	17,546.50	9	424.54	15	1,274.05	5	7,209.94	6	233.73	23	237.25	14	2,543.32	2	138.84	17	196.92	14	878.09	15	827.53	24	562.26	3	3,020.03	10
Kent	19,268.01	5	680.63	5	1,263.53	6	7,165.36	7	402.65	14	964.56	3	2,463.47	3	295.21	5	365.77	1	1,230.33	9	1,263.97	8	416.54	8	2,755.98	18
Montgomery	17,837.62	7	437.40	14	1,088.96	16	7,975.45	3	384.19	16	213.85	17	2,263.51	7	117.59	18	9.05	23	787.16	18	1,103.56	17	293.64	19	3,163.25	5
Prince George's	18,158.82	6	697.15	4	1,235.90	7	6,654.10	12	277.14	20	1,144.92	2	2,068.18	9	267.08	6	304.21	2	868.73	16	1,270.94	6	438.15	7	2,932.32	13
Queen Anne's	15,469.39	22	375.66	17	908.37	22	6,429.04	18	598.72	8	119.30	21	1,507.98	22	108.43	19	215.79	8	1,313.00	5	1,022.60	20	293.69	18	2,576.81	21
St. Mary's	15,662.76	19	227.39	24	1,172.10	9	5,870.12	24	554.06	10	138.40	20	1,555.96	20	149.79	16	199.91	12	1,370.15	3	1,130.24	14	274.31	21	3,020.33	9
Somerset	22,965.22	1	1,048.84	2	1,901.13	1	8,676.90	1	662.84	5	293.71	12	2,253.94	8	403.84	2	275.43	3	1,460.58	2	1,520.25	2	492.26	5	3,975.48	1
Talbot	15,476.28	21	344.01	19	1,004.34	19	6,458.07	17	229.56	24	330.30	10	1,817.65	14	168.58	14	3.55	24	592.27	23	1,126.29	15	395.08	10	3,006.58	11
Washington	16,167.01	15	421.17	16	1,085.01	17	6,524.05	15	555.23	9	194.48	19	1,445.25	24	179.73	10	225.02	7	620.77	22	1,265.89	7	574.24	2	3,076.15	8
Wicomico	17,395.34	10	458.03	12	1,125.81	10	6,881.69	9	809.73	3	682.66	5	1,690.71	18	383.11	3	197.26	13	720.65	20	1,172.46	13	370.64	11	2,902.59	15
Worcester	19,946.13	4	335.06	21	1,438.76	4	8,184.68	2	978.71	2	289.73	13	2,270.22	6	61.45	24	205.90	10	1,290.56	7	1,466.30	3	210.95	23	3,213.81	4

\*Half-time prekindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.  
NOTE: Excludes expenditures for adult education, equipment, state share of teachers' retirement, interfund transfers, outgoing transfers, and school/Student activities

**Table 5- Cost per Pupil Belonging\* from Federal Funds: Maryland Public School**

2021-2022

Local Education Agency	Total Federal	Adminis-tration	Mid-level Adminis-tration	Salaries and Wages	Instructional Expenditures		Special Education	Student Personnel Services	Health Services	Student Transpor-tation	Oper-ation of Plant	Mainte-nance of Plant	Fixed Charges
					Textbooks, Instructional Supplies	Other Cost							
<b>Total State</b>	<b>1,659.68</b>	<b>58.00</b>	<b>40.70</b>	<b>585.77</b>	<b>134.90</b>	<b>229.09</b>	<b>245.96</b>	<b>15.93</b>	<b>26.14</b>	<b>20.97</b>	<b>46.23</b>	<b>29.04</b>	<b>226.94</b>
Allegany	2,186.58	19.01	35.81	657.62	188.36	302.41	348.15	1.33	25.18	43.91	233.62	37.46	293.70
Anne Arundel	1,104.85	31.19	24.23	362.76	169.05	101.01	174.55	9.63	8.81	10.06	47.79	23.10	142.66
Baltimore City	2,992.94	83.96	118.95	1,133.48	168.20	541.60	259.79	28.12	4.51	46.97	25.25	99.21	482.89
Baltimore	1,614.62	235.76	22.89	624.91	26.74	40.85	282.60	5.34	62.27	5.57	-	16.24	291.45
Calvert	713.63	12.38	9.37	171.82	94.69	68.52	240.61	1.72	4.52	14.88	-	-	95.11
Caroline	1,829.90	205.02	15.55	270.42	236.97	390.63	347.31	71.17	27.21	27.94	78.26	-	159.44
Carroll	927.84	13.56	4.07	353.46	60.79	10.86	243.68	0.23	26.19	37.78	3.97	-	173.25
Cecil	1,984.98	67.71	100.56	709.91	113.23	91.62	387.19	39.77	9.77	57.03	33.58	22.64	351.98
Charles	912.01	46.72	41.91	280.64	103.77	140.78	170.24	1.85	2.89	16.98	10.34	2.37	93.53
Dorchester	2,856.43	-	46.91	725.50	655.95	352.75	393.79	66.59	-	65.16	229.22	14.36	306.21
Frederick	1,384.96	25.40	35.41	527.13	252.67	20.88	268.14	20.53	6.50	29.44	8.51	42.51	147.84
Garrett	2,958.97	74.46	79.68	713.39	93.36	152.11	452.55	25.06	67.95	15.59	947.58	3.40	333.83
Harford	1,580.20	39.92	18.15	451.13	125.09	190.72	308.08	13.57	15.80	51.15	85.56	14.22	266.81
Howard	797.05	12.88	25.65	230.34	31.89	76.78	220.97	3.89	11.76	4.32	19.07	56.93	102.55
Kent	2,788.26	116.23	58.35	938.10	223.09	618.78	438.24	-	1.97	51.09	25.42	-	316.98
Montgomery	1,681.73	1.76	28.28	855.05	129.78	109.77	236.42	13.00	-	15.61	39.82	25.77	226.47
Prince George's	1,950.08	23.93	42.21	469.56	148.82	695.25	200.68	24.84	76.31	1.77	92.32	4.83	169.55
Queen Anne's	1,287.85	53.34	71.82	226.97	374.27	40.84	236.81	18.15	23.50	36.10	52.75	1.69	151.60
St. Mary's	1,517.71	29.08	56.28	387.34	221.00	66.53	335.86	23.27	21.66	120.95	33.08	1.22	221.44
Somerset	3,193.04	307.38	118.50	1,237.22	167.98	204.72	364.82	17.11	47.45	81.07	20.14	1.33	625.33
Talbot	1,289.44	57.14	32.37	284.92	79.29	236.33	214.48	85.82	3.25	31.80	66.79	14.93	182.32
Washington	2,001.97	84.76	119.35	645.29	92.97	71.52	329.96	32.35	38.28	27.16	107.62	132.39	320.32
Wicomico	2,037.24	35.41	8.24	430.89	373.48	605.05	214.39	31.64	19.10	12.49	76.40	9.91	220.25
Worcester	1,546.00	24.55	15.76	318.85	362.04	110.65	285.77	-	29.29	48.35	214.13	-	136.62

\*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 School**

2021-2022

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						
<b>Total State</b>	<b>\$14,827.30</b>	<b>\$453.99</b>	<b>\$998.71</b>	<b>\$5,640.97</b>	<b>\$246.80</b>	<b>\$276.59</b>	<b>\$1,616.59</b>	<b>\$144.04</b>	<b>\$100.13</b>	<b>\$757.28</b>	<b>\$965.65</b>	<b>\$338.68</b>	<b>\$3,287.86</b>
Allegany	13,939.34	278.18	940.48	5,359.53	362.94	47.56	1,707.86	76.85	87.54	752.53	971.09	225.91	3,128.87
Anne Arundel	14,285.00	458.35	893.13	5,707.14	484.76	181.97	1,387.22	141.95	6.74	719.94	1,057.86	294.06	2,951.88
Baltimore City	15,374.28	817.23	1,162.59	4,820.07	203.10	1,342.31	1,993.10	213.57	8.42	591.16	883.63	445.26	2,893.84
Baltimore	13,892.80	479.19	970.07	5,062.64	236.80	401.47	1,512.96	149.04	158.09	641.90	931.26	392.37	2,957.01
Calvert	14,722.70	421.90	792.86	5,664.76	150.64	129.52	1,617.20	168.13	119.05	1,183.15	1,081.85	220.86	3,172.79
Caroline	13,956.98	350.91	968.52	5,744.65	164.79	93.08	990.11	115.60	196.93	800.17	965.58	186.31	3,380.34
Carroll	14,149.66	215.67	1,006.49	5,343.10	294.78	83.26	1,437.98	74.42	161.05	998.42	995.76	270.52	3,268.23
Cecil	13,517.70	334.82	989.37	5,225.78	323.31	281.18	1,657.75	115.75	133.50	782.63	839.10	290.96	2,543.55
Charles	14,568.30	436.10	958.77	5,410.51	230.16	66.84	1,381.28	158.55	148.97	1,229.90	1,198.71	299.94	3,048.57
Dorchester	16,295.84	426.09	1,420.81	5,949.07	397.69	246.81	1,353.35	589.98	179.33	981.38	839.82	451.09	3,460.43
Frederick	13,080.34	247.99	909.57	5,429.66	329.18	49.73	1,241.64	53.94	14.56	460.66	893.11	292.67	3,157.63
Garrett	14,344.23	483.16	837.36	5,773.54	130.42	45.51	959.75	206.63	173.13	1,352.72	641.06	263.75	3,477.21
Harford	13,195.09	298.54	783.72	4,978.02	205.88	(108.31)	1,330.11	59.97	115.61	940.98	753.85	363.03	3,473.69
Howard	16,582.69	382.63	1,161.28	6,486.61	185.85	144.24	2,148.45	125.46	171.69	813.73	751.87	466.88	3,744.00
Kent	15,684.39	501.75	1,088.86	5,567.66	142.49	256.99	1,798.46	268.04	330.13	1,065.98	1,122.20	378.20	3,163.63
Montgomery	15,853.99	403.17	979.83	6,528.25	225.88	88.21	1,859.04	95.86	8.38	713.11	981.80	246.07	3,724.40
Prince George's	15,425.78	608.84	1,079.56	5,570.07	102.73	343.94	1,676.51	217.58	199.81	786.74	1,061.25	392.86	3,385.91
Queen Anne's	13,637.39	289.27	756.64	5,636.53	171.78	67.97	1,138.52	80.74	173.31	1,161.40	879.89	266.16	3,015.19
St. Mary's	13,609.72	179.18	1,017.22	4,988.96	286.45	60.23	1,089.20	113.91	161.43	1,133.93	1,002.09	250.01	3,327.09
Somerset	17,990.69	610.01	1,544.38	6,352.25	411.80	52.18	1,606.64	336.12	193.47	1,196.47	1,309.59	429.24	3,948.55
Talbot	13,671.00	257.29	885.62	5,617.89	130.53	65.57	1,446.89	68.27	-	509.55	962.66	346.17	3,380.55
Washington	13,415.94	296.37	862.49	5,258.38	409.46	104.47	977.87	130.29	165.34	534.59	1,037.89	387.25	3,251.55
Wicomico	14,420.62	374.04	998.16	5,720.91	350.37	5.21	1,296.99	310.84	157.24	631.73	971.71	321.43	3,282.00
Worcester	17,566.03	278.80	1,286.83	7,091.22	524.05	151.65	1,769.60	55.64	157.12	1,120.07	1,113.40	190.98	3,826.68

\*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 School**

2021-2022

Local Education Agency	Total Supplies and Materials			Textbooks			Library Materials			Other Supplies and Materials		
	2018-2019	2019-2020	2020-2021	2018-2019	2019-2020	2020-2021	2018-2019	2019-2020	2020-2021	2018-2019	2019-2020	2020-2021
<b>Total State</b>	<b>250.91</b>	<b>291.41</b>	<b>555.40</b>	<b>31.78</b>	<b>34.14</b>	<b>40.87</b>	<b>12.11</b>	<b>12.23</b>	<b>12.72</b>	<b>207.01</b>	<b>245.04</b>	<b>501.80</b>
Allegany	327.82	521.12	941.63	18.65	70.83	209.66	17.26	16.46	15.95	291.91	433.83	716.02
Anne Arundel	424.83	489.79	807.91	78.53	92.58	114.93	22.43	26.56	33.48	323.87	370.65	659.50
Baltimore City	240.82	314.43	558.12	10.98	8.42	13.75	0.10	0.27	0.04	229.74	305.73	544.33
Baltimore	276.34	255.43	3163.29	56.85	62.59	589.58	19.27	24.39	129.56	200.22	168.46	2444.15
Calvert	182.77	197.87	829.20	28.28	20.08	15.43	14.27	15.02	15.73	140.22	162.77	798.04
Caroline	288.29	281.30	75.31	17.54	49.23	1.43	8.41	7.97	1.48	262.34	224.10	72.40
Carroll	311.73	344.94	986.09	36.34	44.44	60.20	20.29	19.52	32.06	255.10	280.99	893.83
Cecil	199.77	175.74	152.86	21.89	34.13	18.17	13.47	7.14	2.51	164.42	134.47	132.17
Charles	305.53	403.48	3614.24	21.64	15.54	30.91	24.92	8.48	50.99	258.98	379.46	3532.35
Dorchester	481.34	485.63	99.39	83.45	199.52	0.00	0.00	0.00	0.00	397.89	286.11	99.39
Frederick	273.37	289.17	5414.90	65.31	66.65	826.83	27.81	28.87	366.35	180.26	193.64	4221.72
Garrett	254.75	209.69	57.41	74.70	69.41	24.40	9.27	6.87	0.59	170.78	133.41	32.42
Harford	180.10	201.14	186.53	11.46	33.83	3.86	9.46	10.52	8.42	159.18	156.79	174.25
Howard	178.55	248.81	11206.38	13.16	8.23	641.38	0.00	0.00	152.11	165.39	240.58	10412.89
Kent	181.44	284.69	6.37	32.71	29.51	0.57	16.19	15.54	0.19	132.54	239.64	5.61
Montgomery	215.24	284.91	844.98	18.36	15.44	23.09	12.92	13.83	15.56	183.96	255.64	806.34
Prince George's	142.14	133.57	5522.63	16.93	7.80	206.87	3.24	2.81	62.19	121.96	122.96	5253.57
Queen Anne's	262.55	195.55	149.24	1.03	0.14	0.07	11.26	0.00	4.63	250.26	195.42	144.54
St. Mary's	281.39	362.97	3063.86	14.22	35.27	58.04	10.97	8.92	57.61	256.20	318.78	2948.21
Somerset	411.88	404.74	868.54	70.45	114.83	28.31	9.46	6.32	6.17	331.97	283.58	834.07
Talbot	195.21	220.03	68.75	65.22	48.87	23.11	0.20	0.65	0.35	129.79	170.52	45.29
Washington	356.25	442.78	1195.00	20.69	16.54	51.49	12.60	0.00	13.08	322.96	426.24	1130.44
Wicomico	366.28	629.41	1625.70	44.22	43.00	102.50	12.50	11.00	27.96	309.56	575.41	1495.24
Worcester	484.43	484.86	64.82	24.79	35.13	2.54	5.81	6.41	0.54	453.83	443.32	61.73

\*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 School**

2021-2022

Local Education Agency	Adminis-tration	Mid-level Adminis-tration	Instruc-tion	Special Education	Student Personnel Services	Health Services	Pupil Transpor-tation	Operation of Plant	Maintenance of Plant	Fixed Charges	Community Services	Capital Outlay	School/Student Activities
<b>Total State</b>	<b>3.03%</b>	<b>6.05%</b>	<b>41.82%</b>	<b>12.65%</b>	<b>0.93%</b>	<b>0.73%</b>	<b>4.79%</b>	<b>5.99%</b>	<b>2.20%</b>	<b>20.40%</b>	<b>0.19%</b>	<b>0.74%</b>	<b>0.47%</b>
Allegany	1.73	5.73	41.23	14.05	0.46	0.66	4.94	7.41	1.58	1.58	0.81	0.14	1.35
Anne Arundel	3.09	5.74	44.02	11.92	0.95	0.10	4.58	7.11	2.01	2.01	0.04	0.46	0.62
Baltimore City	4.70	6.65	42.98	12.92	1.25	0.07	3.68	4.72	2.85	2.85	0.24	2.25	0.20
Baltimore	4.45	6.09	39.37	14.14	0.95	1.35	4.30	6.08	2.64	2.64	0.09	0.24	0.36
Calvert	4.82	4.94	39.57	12.24	1.05	0.77	7.37	6.71	1.35	1.35	0.74	0.40	-
Caroline	3.35	5.94	42.96	8.99	1.15	1.36	5.38	6.74	1.24	1.24	0.49	0.37	0.70
Carroll	1.47	6.50	39.52	12.35	0.49	1.20	6.69	6.46	1.90	1.90	0.34	0.22	0.75
Cecil	2.68	6.81	42.47	13.73	0.97	0.90	5.41	5.51	2.36	2.36	0.27	0.23	0.56
Charles	3.02	5.96	37.21	9.98	0.96	0.90	7.60	7.22	2.07	2.07	0.34	5.12	0.91
Dorchester	2.15	7.42	42.96	8.83	3.32	0.91	5.43	5.40	2.35	2.35	-	1.16	1.01
Frederick	1.87	6.33	44.34	11.60	0.50	0.14	3.69	6.06	2.25	2.25	0.16	0.27	0.62
Garrett	3.04	4.99	38.02	7.84	1.26	1.31	7.44	8.96	1.59	1.59	1.42	1.86	1.55
Harford	2.21	5.22	39.01	12.76	0.48	0.86	6.49	5.47	2.51	2.51	0.13	0.13	0.56
Howard	2.21	6.64	40.06	15.27	0.72	1.03	4.62	4.31	3.00	3.00	0.50	0.12	-
Kent	3.26	6.02	41.42	12.55	1.41	1.74	5.86	6.02	2.10	2.10	0.72	0.15	0.50
Montgomery	2.24	5.56	44.01	13.17	0.60	0.05	4.72	5.67	1.57	1.57	0.09	-	0.55
Prince George's	3.47	6.17	41.57	12.68	1.33	1.51	4.31	6.37	2.19	2.19	0.08	0.64	0.31
Queen Anne's	2.22	5.31	41.75	9.94	0.63	1.26	7.67	6.04	1.71	1.71	0.74	1.69	0.75
St. Mary's	1.33	6.84	38.47	10.00	0.87	1.17	7.99	6.62	1.60	1.60	0.17	1.50	0.83
Somerset	4.19	7.75	38.89	9.25	1.61	1.10	5.85	6.15	1.99	1.99	1.00	0.52	0.80
Talbot	2.01	5.80	43.73	10.51	0.97	0.02	4.17	6.70	2.29	2.29	0.71	-	0.59
Washington	2.38	6.08	41.17	9.34	1.01	1.26	3.96	7.22	3.27	3.27	0.14	1.38	0.65
Wicomico	2.33	5.73	43.47	8.69	1.95	1.05	3.86	6.25	1.91	1.91	0.29	3.93	0.58
Worcester	1.53	6.55	43.42	10.35	0.28	0.94	5.88	7.79	0.96	0.96	0.04	0.73	1.62

\*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 Current Expenses by Category\*: Maryland Public School**  
2021-2022

Local Education Agency	Adminis-tration	Mid-level Adminis-tration	Instructional Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education	Pupil Personnel Services	Health Services	Student Transpor-tation	Operation of Plant	Maintenance of Plant	Fixed Charges	School/Student Activities
<b>Total State</b>	<b>3.09%</b>	<b>6.27%</b>	<b>37.58%</b>	<b>2.30%</b>	<b>3.05%</b>	<b>11.24%</b>	<b>0.97%</b>	<b>0.76%</b>	<b>4.70%</b>	<b>6.11%</b>	<b>2.22%</b>	<b>21.21%</b>	<b>0.49%</b>
Allegany	1.73	5.67	34.97	3.20	2.03	11.95	0.45	0.66	4.63	7.00	1.53	19.89	1.35
Anne Arundel	3.00	5.63	37.23	4.01	1.74	9.58	0.93	0.10	4.48	6.78	1.95	18.98	0.61
Baltimore City	4.68	6.66	30.93	1.93	9.79	11.70	1.26	0.07	3.32	4.72	2.83	17.54	0.20
Baltimore	4.35	6.04	34.62	1.60	2.69	10.93	0.94	1.34	3.94	5.67	2.49	19.77	0.36
Calvert	2.66	4.91	35.73	1.50	1.21	11.37	1.04	0.76	7.33	6.62	1.35	20.01	-
Caroline	3.31	5.86	35.80	2.39	2.88	7.96	1.11	1.33	4.93	6.21	1.11	21.07	0.69
Carroll	1.43	6.32	35.61	2.22	0.59	10.51	0.47	1.17	6.48	6.25	1.69	21.52	0.73
Cecil	2.43	6.59	35.90	2.64	2.25	12.37	0.94	0.87	5.08	5.28	1.90	17.51	0.54
Charles	2.93	6.08	34.56	2.03	1.26	9.42	0.97	0.92	7.57	7.34	1.84	19.08	0.92
Dorchester	2.11	7.25	32.98	5.21	2.96	8.63	3.24	0.89	5.17	5.28	2.30	18.61	0.99
Frederick	1.78	6.17	38.88	3.80	0.46	9.86	0.49	0.14	3.20	5.89	2.19	21.58	0.60
Garrett	3.02	4.96	35.11	1.21	1.07	7.64	1.25	1.30	7.41	8.60	1.45	20.63	1.55
Harford	2.17	5.14	34.77	2.12	0.53	10.49	0.47	0.84	6.35	5.38	2.42	23.96	0.56
Howard	2.15	6.45	36.48	1.18	1.20	12.87	0.70	1.00	4.44	4.19	2.84	20.89	-
Kent	3.16	5.87	33.29	1.87	4.48	11.44	1.37	1.70	5.72	5.87	1.93	17.81	0.48
Montgomery	2.17	5.40	39.57	1.91	1.06	11.23	0.58	0.04	3.91	5.48	1.46	21.17	0.54
Prince George's	3.45	6.12	32.96	1.37	5.67	10.24	1.32	1.51	4.30	6.29	2.17	19.40	0.31
Queen Anne's	2.16	5.22	36.97	3.44	0.69	8.67	0.62	1.24	7.55	5.88	1.69	19.97	0.74
St. Mary's	1.30	6.69	33.52	3.16	0.79	8.88	0.86	1.14	7.82	6.45	1.57	22.12	0.81
Somerset	4.09	7.41	33.80	2.58	1.14	8.78	1.57	1.07	5.69	5.92	1.92	20.37	0.78
Talbot	1.98	5.79	37.20	1.32	1.90	10.47	0.97	0.02	3.41	6.49	2.28	22.45	0.59
Washington	2.34	6.02	36.19	3.08	1.08	8.02	1.00	1.25	3.44	7.02	3.19	21.90	0.64
Wicomico	2.34	5.76	35.22	4.14	3.49	8.65	1.96	1.01	3.69	6.00	1.90	20.05	0.58
Worcester	1.48	6.36	36.17	4.32	1.28	10.03	0.27	0.91	5.70	6.48	0.93	19.34	1.57

\*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 School**

2021-2022

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	School/Student Activities***	State Share of Teachers' Retirement
<b>Total State</b>	<b>\$15,280,280,436</b>	<b>\$448,125,691</b>	<b>\$909,752,366</b>	<b>\$5,450,002,938</b>	<b>\$334,085,636</b>	<b>\$442,607,094</b>	<b>\$1,630,214,474</b>	<b>\$140,013,929</b>	<b>\$110,513,271</b>	<b>\$681,162,562</b>	<b>\$885,659,263</b>	<b>\$321,849,776</b>	<b>\$3,076,353,844</b>	<b>\$70,988,811</b>	<b>\$ 778,950,780</b>
Allegany	137,705,083	2,378,316	7,813,127	48,154,576	4,411,963	2,800,786	16,454,024	625,715	902,148	6,373,870	9,641,164	2,107,766	27,390,369	1,853,086	6,798,173
Anne Arundel	1,347,685,034	40,463,931	75,825,664	501,716,731	54,042,324	23,389,693	129,090,850	12,529,503	1,284,934	60,338,609	91,389,536	26,215,843	255,784,435	8,196,929	67,416,052
Baltimore City	1,431,126,657	67,001,151	95,279,882	442,631,561	27,605,435	140,064,181	167,497,555	17,969,175	961,083	47,443,280	67,572,706	40,480,360	251,052,242	2,899,231	62,668,814
Baltimore	1,829,589,837	79,622,011	110,583,431	633,404,250	29,349,630	49,259,542	199,965,848	17,192,470	24,540,766	72,106,010	103,711,783	45,506,391	361,770,812	6,585,273	95,991,622
Calvert	251,036,396	6,674,475	12,329,649	89,703,762	3,770,591	3,043,803	28,553,110	2,610,462	1,899,154	18,412,751	16,627,193	3,394,502	50,225,253	-	13,791,691
Caroline	91,023,288	3,011,772	5,331,201	32,586,947	2,176,576	2,620,490	7,245,484	1,011,844	1,214,288	4,486,279	5,655,054	1,009,341	19,176,889	631,923	4,865,200
Carroll	400,280,628	5,736,479	25,289,268	142,557,553	8,898,204	2,355,264	42,083,993	1,868,148	4,685,764	25,930,899	25,018,480	6,769,715	86,123,800	2,916,158	20,046,903
Cecil	240,080,156	5,845,242	15,827,260	86,194,767	6,339,083	5,413,626	29,695,447	2,258,336	2,080,458	12,192,990	12,672,681	4,553,866	42,047,237	1,296,419	13,662,744
Charles	441,959,900	12,956,952	26,854,298	152,728,681	8,961,406	5,571,751	41,636,680	4,304,446	4,075,371	33,461,683	32,446,228	8,112,686	84,321,951	4,087,144	22,440,623
Dorchester	88,612,994	1,865,861	6,427,120	29,227,932	4,613,858	2,625,476	7,650,718	2,875,128	785,272	4,582,808	4,681,318	2,038,200	16,494,099	876,703	3,868,502
Frederick	691,545,890	12,340,914	42,657,489	268,894,279	26,264,952	3,187,301	68,153,132	3,361,742	950,772	22,123,232	40,699,724	15,130,416	149,211,864	4,182,779	34,387,294
Garrett	62,704,640	1,892,524	3,112,339	22,016,012	759,477	670,726	4,793,175	786,326	818,185	4,643,917	5,391,689	906,682	12,934,300	969,094	3,010,194
Harford	586,838,391	12,721,868	30,140,371	204,068,131	12,440,277	3,097,603	61,575,509	2,764,177	4,939,280	37,291,690	31,551,314	14,180,126	140,595,942	3,269,566	28,202,536
Howard	1,059,290,346	22,753,797	68,284,595	386,427,400	12,526,861	12,715,572	136,313,131	7,441,214	10,554,301	47,062,577	44,352,615	30,135,201	221,292,902	-	59,430,179
Kent	34,163,281	1,080,167	2,005,217	11,371,425	639,008	1,530,761	3,909,527	468,503	580,483	1,952,534	2,005,922	661,054	6,083,746	164,925	1,710,009
Montgomery	2,970,072,423	64,455,523	160,470,724	1,175,273,234	56,614,795	31,513,778	333,554,032	17,328,179	1,334,009	115,996,719	162,622,059	43,271,271	628,899,793	15,979,052	162,759,255
Prince George's	2,354,467,929	81,296,362	144,121,482	775,951,690	32,318,157	133,512,464	241,175,850	31,145,393	35,474,661	101,304,720	148,206,961	51,093,664	456,794,101	7,223,196	114,849,226
Queen Anne's	116,666,112	2,520,380	6,094,470	43,134,146	4,016,954	800,408	10,117,456	727,468	1,447,814	8,809,292	6,860,922	1,970,441	23,296,063	862,757	6,007,540
St. Mary's	278,408,703	3,615,031	18,633,724	93,321,500	8,808,334	2,200,293	24,736,173	2,381,312	3,178,043	21,782,214	17,968,304	4,360,888	61,595,206	2,248,776	13,578,904
Somerset	59,225,957	2,419,683	4,385,917	20,017,618	1,529,181	677,582	5,199,829	931,652	635,422	3,369,565	3,507,223	1,135,653	12,063,838	460,389	2,892,406
Talbot	69,799,447	1,383,070	4,037,902	25,964,290	922,946	1,327,960	7,307,758	677,753	14,287	2,381,171	4,528,180	1,588,379	15,671,726	410,071	3,583,953
Washington	352,992,682	8,247,928	21,248,007	127,761,559	10,873,136	3,808,583	28,302,671	3,519,695	4,406,573	12,156,707	24,790,059	11,245,537	77,298,984	2,275,122	17,058,121
Wicomico	248,044,536	5,814,380	14,291,346	87,358,393	10,278,995	8,665,919	21,462,349	4,863,367	2,504,057	9,148,122	14,883,600	4,705,070	49,733,559	1,448,195	12,887,183
Worcester	136,960,127	2,027,874	8,707,883	49,536,501	5,923,493	1,753,532	13,740,174	371,922	1,246,148	7,810,922	8,874,548	1,276,722	26,494,731	2,152,022	7,043,656

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

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

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

**Table 11- Full-time Equivalent Average Number Belonging and Average Daily Attendance\*:  
Maryland Public School**

2021-2022

Local Education Agency	Average Daily Membership	Average Daily Attendance
<b>Total State</b>	<b>875,257</b>	<b>793,083</b>
Allegany	8,003	7,034
Anne Arundel	82,657	76,124
Baltimore City	74,348	60,702
Baltimore	111,367	100,496
Calvert	15,369	14,076
Caroline	5,418	4,819
Carroll	25,025	23,005
Cecil	14,521	13,033
Charles	26,836	24,490
Dorchester	4,379	3,724
Frederick	45,141	41,627
Garrett	3,394	3,143
Harford	37,587	34,388
Howard	57,530	53,596
Kent	1,748	1,587
Montgomery	159,180	147,361
Prince George's	128,477	116,613
Queen Anne's	7,356	6,709
St. Mary's	17,358	15,898
Somerset	2,638	2,307
Talbot	4,399	4,020
Washington	21,641	19,583
Wicomico	14,200	12,694
Worcester	6,685	6,052

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

**Table 12- Expenditures\* for Calculating Cost per Pupil Belonging from Federal Funds:  
Maryland Public School**

2021-2022

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							
<b>Total State</b>	<b>\$ 1,452,648,479</b>	<b>\$ 50,764,428</b>	<b>\$ 35,622,725</b>	<b>\$ 512,702,882</b>	<b>\$ 118,071,186</b>	<b>\$ 200,516,367</b>	<b>\$ 215,281,804</b>	<b>\$ 13,944,718</b>	<b>\$ 22,877,335</b>	<b>\$ 18,350,938</b>	<b>\$ 40,463,788</b>	<b>\$ 25,421,084</b>	<b>\$ 198,631,222</b>
Allegany	17,498,930	152,110	286,578	5,262,862	1,507,420	2,420,164	2,786,242	10,680	201,539	351,438	1,869,659	299,819	2,350,421
Anne Arundel	91,323,055	2,578,232	2,002,991	29,984,270	13,973,401	8,349,003	14,427,814	796,023	728,157	831,143	3,950,393	1,909,617	11,792,010
Baltimore City	222,517,800	6,242,424	8,843,835	84,271,132	12,505,227	40,266,770	19,315,046	2,090,565	335,325	3,492,133	1,877,090	7,376,265	35,901,988
Baltimore	179,815,036	26,256,399	2,549,645	69,594,257	2,977,957	4,548,918	31,471,960	594,409	6,934,407	620,128	-	1,809,001	32,457,955
Calvert	10,968,017	190,254	143,988	2,640,784	1,455,365	1,053,134	3,698,052	26,489	69,480	228,625	-	-	1,461,844
Caroline	9,913,589	1,110,707	84,217	1,465,031	1,283,811	2,116,233	1,881,544	385,578	147,396	151,341	423,984	-	863,747
Carroll	23,219,350	339,349	101,728	8,845,502	1,521,395	271,673	6,098,185	5,853	655,414	945,353	99,322	-	4,335,576
Cecil	28,824,769	983,209	1,460,264	10,308,977	1,644,201	1,330,434	5,622,556	577,479	141,909	828,107	487,685	328,740	5,111,207
Charles	24,474,866	1,253,696	1,124,677	7,531,222	2,784,829	3,777,996	4,568,497	49,620	77,519	455,789	277,454	63,500	2,510,068
Dorchester	12,508,302	-	205,413	3,176,957	2,872,392	1,544,687	1,724,406	291,601	-	285,339	1,003,761	62,871	1,340,876
Frederick	63,512,376	1,146,533	1,598,551	23,794,908	11,405,699	942,350	12,104,282	926,629	293,624	1,328,803	1,378,190	1,919,068	6,673,739
Garrett	7,210,627	252,721	270,428	2,421,185	316,843	516,258	1,535,894	85,058	230,603	52,926	384,174	11,550	1,132,987
Harford	59,395,925	1,500,386	682,194	16,956,842	4,701,951	7,168,517	11,580,054	510,124	593,868	1,922,611	3,216,000	534,572	10,028,806
Howard	45,854,504	741,214	1,475,645	13,251,314	1,834,911	4,417,238	12,712,403	223,723	676,738	248,695	1,097,356	3,275,324	5,899,943
Kent	4,873,605	203,161	101,997	1,639,708	389,944	1,081,565	766,004	-	3,444	89,305	44,433	-	554,044
Montgomery	267,696,906	279,619	4,502,161	136,106,151	20,658,570	17,473,233	37,632,653	2,069,689	-	2,484,688	6,338,510	4,101,565	36,050,068
Prince George's	250,539,708	3,073,953	5,423,114	60,327,037	19,120,297	89,324,019	25,783,242	3,191,758	9,804,204	227,500	11,861,184	620,720	21,782,680
Queen Anne's	9,473,925	392,386	528,359	1,669,705	2,753,274	300,415	1,742,075	133,489	172,908	265,591	388,085	12,441	1,115,199
St. Mary's	26,344,261	504,855	976,835	6,723,394	3,836,062	1,154,798	5,829,814	403,984	375,897	2,099,464	574,144	21,220	3,843,793
Somerset	8,421,815	810,738	312,545	3,263,239	443,046	539,956	962,239	45,118	125,147	213,813	53,124	3,498	1,649,351
Talbot	5,671,781	251,330	142,384	1,253,272	348,775	1,039,532	943,436	377,475	14,287	139,869	293,791	65,692	801,939
Washington	43,324,592	1,834,265	2,582,811	13,964,769	2,012,003	1,547,836	7,140,568	700,053	828,454	587,692	2,329,076	2,864,950	6,932,115
Wicomico	28,929,708	502,782	116,995	6,118,869	5,303,578	8,591,923	3,044,467	449,322	271,243	177,333	1,084,935	140,672	3,127,589
Worcester	10,335,034	164,102	105,368	2,131,495	2,420,235	739,717	1,910,374	-	195,771	323,253	1,431,440	-	913,279

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

## Table 13A- Expenditures for All Purposes: Maryland Public School

2021-2022

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
<b>Total State</b>	<b>\$ 17,435,507,547</b>	<b>\$ 15,079,196,316</b>	<b>\$ 457,650,499</b>	<b>\$ 911,570,949</b>	<b>\$ 6,306,285,639</b>	<b>\$ 1,907,573,642</b>	<b>\$ 140,305,207</b>	<b>\$ 110,782,353</b>	<b>\$ 721,876,844</b>	<b>\$ 903,092,376</b>
Allegany	149,180,031	137,459,195	2,379,347	7,874,347	56,677,747	19,318,198	625,715	902,148	6,786,220	10,183,835
Anne Arundel	1,644,916,383	1,320,796,836	40,806,680	75,827,082	581,429,013	157,465,222	12,529,503	1,284,934	60,443,560	93,866,380
Baltimore City	1,851,957,544	1,434,006,425	67,400,150	95,291,906	616,280,825	185,294,561	17,969,175	961,083	52,779,195	67,633,357
Baltimore	1,964,403,015	1,815,717,143	80,844,208	110,591,917	714,786,135	256,743,194	17,192,470	24,540,766	78,127,261	110,451,363
Calvert	274,610,766	250,529,996	12,072,330	12,365,018	99,127,655	30,656,077	2,637,602	1,923,770	18,464,171	16,809,652
Caroline	98,929,082	89,917,239	3,012,938	5,342,512	38,625,775	8,081,848	1,034,253	1,220,875	4,841,027	6,057,541
Carroll	465,394,399	389,603,277	5,736,479	25,304,814	153,980,364	48,115,088	1,923,450	4,685,764	26,058,869	25,180,843
Cecil	249,094,762	232,400,257	6,239,646	15,827,260	98,702,736	31,905,760	2,259,191	2,080,458	12,561,833	12,813,576
Charles	519,887,944	450,622,180	13,603,350	26,854,298	167,660,380	44,994,619	4,304,446	4,075,371	34,261,523	32,552,821
Dorchester	92,196,756	86,625,093	1,865,861	6,427,120	37,216,353	7,650,718	2,875,128	785,272	4,705,254	4,681,318
Frederick	757,492,518	673,389,733	12,571,793	42,657,489	298,581,493	78,126,968	3,361,742	950,772	24,880,026	40,826,846
Garrett	70,954,991	62,422,614	1,898,720	3,113,878	23,734,301	4,893,625	786,326	820,645	4,643,917	5,590,174
Harford	645,034,760	581,862,534	12,874,034	30,396,990	226,990,989	74,249,245	2,777,015	4,978,656	37,743,489	31,844,093
Howard	1,185,701,794	1,028,574,092	22,753,797	68,287,518	412,005,670	157,084,961	7,441,214	10,554,301	47,531,105	44,352,615
Kent	35,549,192	33,311,440	1,086,367	2,005,217	13,797,329	4,179,704	468,503	580,483	1,952,534	2,005,922
Montgomery	3,427,934,800	2,887,105,965	64,588,676	160,483,812	1,270,535,607	380,228,976	17,328,179	1,334,009	136,228,410	163,727,894
Prince George's	2,638,935,306	2,358,521,990	81,773,144	145,423,687	980,555,026	299,177,707	31,318,126	35,537,825	101,743,254	150,156,020
Queen Anne's	119,169,449	114,865,047	2,553,225	6,094,470	47,958,149	11,417,366	727,468	1,448,344	8,812,433	6,941,943
St. Mary's	301,904,278	272,492,900	3,615,031	18,633,769	104,819,768	27,262,582	2,381,312	3,192,833	21,782,214	18,035,972
Somerset	60,253,200	57,738,903	2,419,683	4,476,612	22,454,212	5,341,633	931,652	637,090	3,377,140	3,549,234
Talbot	79,413,382	69,639,383	1,398,447	4,039,050	30,451,362	7,317,404	677,753	14,287	2,901,716	4,669,157
Washington	375,933,035	349,243,830	8,304,131	21,248,007	143,779,344	32,626,080	3,519,695	4,406,573	13,816,915	25,220,115
Wicomico	280,960,468	249,343,461	5,814,380	14,291,346	108,388,413	21,678,815	4,863,367	2,619,947	9,620,184	15,575,461
Worcester	145,699,693	133,006,782	2,038,082	8,712,830	57,746,994	13,763,293	371,922	1,246,148	7,814,596	10,366,245

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

\*\*Excludes Debt Principal repayment

\*\*\* Excludes Depreciation

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



## Table 13B- Expenditures for All Purposes: Maryland Public School

2021-2022

Local Education Agency	Current Expense Fund (continued)										Student Activity Fund Memorandum Only
	Maintenance of Plant	Fixed Charges	Community Services	Current Capital Outlay	School/ Student Activities****	Food Service Fund	School Construction Fund	Debt Service Fund			
								Interest	Principal	Other	
<b>Total State</b>	<b>\$ 332,129,520</b>	<b>\$ 3,076,353,844</b>	<b>\$ 28,675,472</b>	<b>\$ 111,911,162</b>	<b>\$ 70,988,811</b>	<b>\$ 429,532,086</b>	<b>\$ 1,501,466,206</b>	<b>\$ 195,087,112</b>	<b>\$ 358,405,811</b>	<b>\$ 230,225,826</b>	<b>\$ -</b>
Allegany	2,166,636	27,390,369	1,115,969	185,579	1,853,086	4,863,837	6,485,968	371,031	947,229	-	-
Anne Arundel	26,530,346	255,784,435	559,244	6,073,509	8,196,929	38,713,722	197,551,285	35,751,676	-	52,102,864	-
Baltimore City	40,812,336	251,052,242	3,425,326	32,207,037	2,899,231	47,895,097	365,958,864	4,097,159	14,974,998	-	-
Baltimore	47,993,954	361,770,812	1,659,402	4,430,390	6,585,273	42,626,946	83,937,731	22,121,194	49,646,000	-	-
Calvert	3,394,502	50,225,253	1,843,921	1,010,047	-	5,596,272	13,169,148	5,315,350	-	-	-
Caroline	1,114,305	19,176,889	441,944	335,411	631,923	4,014,186	3,844,349	1,153,309	2,534,637	-	-
Carroll	7,388,615	86,123,800	1,327,645	861,388	2,916,158	11,350,630	61,748,009	2,692,483	6,797,076	-	-
Cecil	5,490,343	42,047,237	634,399	541,399	1,296,419	8,715,476	5,732,860	2,246,169	4,825,302	-	-
Charles	9,318,313	84,321,951	1,512,487	23,075,479	4,087,144	15,236,638	49,277,199	4,751,927	13,513,338	-	-
Dorchester	2,038,200	16,494,099	-	1,009,068	876,703	3,103,773	2,467,890	-	-	-	-
Frederick	15,138,174	149,211,864	1,061,001	1,838,785	4,182,779	17,326,679	59,317,938	7,458,167	18,454,724	-	-
Garrett	990,737	12,934,300	887,332	1,159,567	969,094	3,330,896	5,201,480	-	-	-	-
Harford	14,612,286	140,595,942	784,816	745,411	3,269,566	19,111,429	34,078,763	9,982,034	23,610,688	-	-
Howard	30,830,418	221,292,902	5,165,839	1,273,753	-	18,995,533	122,141,924	15,990,245	30,175,261	-	-
Kent	698,768	6,083,746	238,661	49,281	164,925	1,265,517	972,235	-	-	-	-
Montgomery	45,304,714	628,899,793	2,466,842	-	15,979,052	67,698,645	249,522,419	45,484,809	107,337,391	178,122,962	-
Prince George's	51,743,990	456,794,101	1,890,410	15,185,502	7,223,196	76,489,669	175,268,999	28,654,648	57,780,177	-	-
Queen Anne's	1,968,341	23,296,063	848,091	1,936,395	862,757	2,936,087	1,368,314	-	-	-	-
St. Mary's	4,365,645	61,595,206	459,358	4,100,433	2,248,776	9,801,751	18,589,150	1,020,477	4,187,230	-	-
Somerset	1,150,030	12,063,838	578,282	299,108	460,389	2,246,318	13,204	254,775	1,155,796	-	-
Talbot	1,594,608	15,671,726	493,800	-	410,071	2,804,968	5,882,311	1,086,720	3,010,005	-	-
Washington	11,437,356	77,298,984	503,571	4,807,938	2,275,122	12,888,414	12,420,724	1,380,067	3,279,935	-	-
Wicomico	4,769,454	49,733,559	729,950	9,810,389	1,448,195	9,349,650	19,891,841	2,375,516	6,606,024	-	-
Worcester	1,277,446	26,494,731	47,180	975,295	2,152,022	3,169,954	6,623,600	2,899,356	9,570,000	-	-

