



Selected Financial Data Maryland Public Schools 2006 – 2007

Part 3 – Analysis of Costs

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Maryland Public Schools
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INTRODUCTION

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

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

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

The student measure has been the equated average daily

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

Highlights

Per pupil expenditures increased 9.5% from 2005-2006 to 2006-2007. The ADM decreased by .5% from 839,722.1 to 835,227.2. Per pupil expenditures for current expenses between Maryland LEAs vary from a high of \$13,536 in Montgomery County to a low of \$9,632 in Washington 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. Debt issuance and repayment is the responsibility of the parent government, except Baltimore City Public Schools, which 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, judgements, and other items similar in nature to this grouping.

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

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

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

curriculum development provided by instructional staff.

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

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

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

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

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

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

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

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

Teachers' Retirement - the annual contribution to the

teachers' retirement system to support benefits of future retirees.

Table 1

Cost per Public Elementary and Secondary Pupil Belonging* for Current Expenses, Capital Outlay, and Debt Service
Maryland Public Schools: 2006 - 2007

Local Education Agency	Current Expense Fund				State Share of Teachers' Retirement	Capital Outlay and Debt Service**
	Grand Total	Total	Regular Programs	Transportation		
Total State	\$11,817.80	\$11,398.46	\$10,322.55	\$541.75	\$534.16	\$419.34
Allegany	11,397.01	11,212.27	10,129.37	560.74	522.15	184.73
Anne Arundel	11,286.23	10,846.74	9,864.26	491.26	491.21	439.49
Baltimore City	12,681.29	12,541.97	11,597.59	420.86	523.52	139.32
Baltimore	11,302.76	11,038.46	10,092.78	414.83	530.86	264.30
Calvert	10,363.67	10,020.86	8,914.66	579.92	526.28	342.81
Caroline	10,065.85	9,863.87	8,760.86	612.59	490.42	201.98
Carroll	10,466.49	10,107.65	9,003.89	622.54	481.21	358.84
Cecil	10,271.30	9,866.72	8,852.80	519.79	494.14	404.58
Charles	10,504.42	10,237.15	9,074.20	712.42	450.53	267.28
Dorchester	11,421.94	11,031.72	9,886.35	611.51	533.86	390.23
Frederick	10,619.46	10,033.48	9,148.65	418.75	466.08	585.98
Garrett	10,781.24	10,678.69	9,308.61	838.08	532.00	102.55
Harford	10,475.54	10,247.46	9,209.48	581.66	456.32	228.07
Howard	12,661.07	11,940.46	10,736.20	594.69	609.56	720.62
Kent	12,350.50	12,273.58	10,921.99	750.47	601.11	76.92
Montgomery	14,270.16	13,536.03	12,338.26	525.07	672.70	734.13
Prince George's	11,531.53	11,188.93	9,996.49	698.76	493.69	342.60
Queen Anne's	10,290.75	9,662.04	8,506.24	685.18	470.62	628.70
St. Mary's	10,204.94	9,770.54	8,595.14	698.06	477.34	434.39
Somerset	12,876.58	12,117.17	10,807.08	769.82	540.27	759.41
Talbot	10,833.23	10,363.76	9,399.40	442.34	522.03	469.46
Washington	9,888.14	9,631.60	8,834.84	343.27	453.49	256.54
Wicomico	11,240.67	10,611.25	9,608.78	475.41	527.07	629.42
Worcester	13,525.57	12,966.47	11,658.97	688.19	619.31	559.10

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

** Current Capital Outlay means expenditures of current expense 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: 2006 - 2007

Local Education Agency	Including Student Transportation				Excluding Student Transportation			
	Including State		Excluding State		Including State		Excluding State	
	Share of Teachers' Retirement		Share of Teachers' Retirement		Share of Teachers' Retirement		Share of Teachers' Retirement	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$11,398.46		\$10,864.30		\$10,856.71		\$10,322.55	
Allegany	11,212.27	7	10,690.12	8	10,651.53	7	10,129.37	7
Anne Arundel	10,846.74	11	10,355.52	11	10,355.47	11	9,864.26	11
Baltimore City	12,541.97	3	12,018.45	3	12,121.11	3	11,597.59	3
Baltimore	11,038.46	9	10,507.61	9	10,623.63	8	10,092.78	8
Calvert	10,020.86	19	9,494.58	19	9,440.94	19	8,914.66	19
Caroline	9,863.87	21	9,373.45	20	9,251.27	22	8,760.86	22
Carroll	10,107.65	17	9,626.44	17	9,485.10	18	9,003.89	18
Cecil	9,866.72	20	9,372.59	21	9,346.93	20	8,852.80	20
Charles	10,237.15	16	9,786.62	16	9,524.72	17	9,074.20	17
Dorchester	11,031.72	10	10,497.86	10	10,420.21	10	9,886.35	10
Frederick	10,033.48	18	9,567.40	18	9,614.73	16	9,148.65	16
Garrett	10,678.69	12	10,146.69	12	9,840.61	14	9,308.61	14
Harford	10,247.46	15	9,791.14	15	9,665.80	15	9,209.48	15
Howard	11,940.46	6	11,330.89	6	11,345.76	6	10,736.20	6
Kent	12,273.58	4	11,672.46	4	11,523.11	4	10,921.99	4
Montgomery	13,536.03	1	12,863.33	1	13,010.96	1	12,338.26	1
Prince George's	11,188.93	8	10,695.25	7	10,490.17	9	9,996.49	9
Queen Anne's	9,662.04	23	9,191.42	23	8,976.86	24	8,506.24	24
St. Mary's	9,770.54	22	9,293.20	22	9,072.48	23	8,595.14	23
Somerset	12,117.17	5	11,576.90	5	11,347.35	5	10,807.08	5
Talbot	10,363.76	14	9,841.74	14	9,921.42	13	9,399.40	13
Washington	9,631.60	24	9,178.11	24	9,288.33	21	8,834.84	21
Wicomico	10,611.25	13	10,084.19	13	10,135.84	12	9,608.78	12
Worcester	12,966.47	2	12,347.16	2	12,278.28	2	11,658.97	2

*Half-time kindergarten and 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: 2006 - 2007
(Excludes State Share of Teachers' Retirement and Social Security)

Local Education Agency	Total Cost per Pupil		Adminis-tration		Mid-level Adminis-tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs		Special Education		Student Personnel Services		Health Services		Student Transpor-tation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 10,864.30		\$ 319.08		\$ 779.74		\$ 4,420.10		\$ 262.02		\$ 174.48		\$ 1,198.49		\$ 72.74		\$ 59.18		\$ 541.75		\$ 783.58		\$ 233.48		\$ 2,019.66	
Allegany	10,690.12	8	211.27	19	675.28	19	4,288.72	9	263.42	13	110.19	12	1,254.09	5	64.95	13	56.48	17	560.74	15	819.06	6	141.15	22	2,244.78	3
Anne Arundel	10,355.52	11	349.95	4	745.06	14	4,291.33	8	212.58	21	167.72	7	1,033.71	11	48.22	18	0.00	22	491.26	18	783.14	8	175.24	17	2,057.31	4
Baltimore City	12,018.45	3	603.88	1	843.39	6	4,127.28	15	338.92	5	636.82	1	1,736.25	1	154.02	2	0.00	22	420.86	21	928.89	2	238.51	10	1,989.64	5
Baltimore	10,507.61	9	327.57	5	675.07	20	4,125.48	16	255.49	15	109.99	13	1,149.86	8	71.87	10	121.60	1	414.83	23	759.69	14	249.34	6	2,246.83	2
Calvert	9,494.58	19	234.10	16	611.21	22	4,188.69	11	188.18	23	44.90	24	1,015.58	12	64.28	14	56.42	18	579.92	14	781.41	10	168.77	19	1,561.12	21
Caroline	9,373.45	20	247.99	14	749.69	13	3,942.00	21	230.82	18	182.91	5	865.31	19	150.91	3	101.89	5	612.59	10	566.72	24	108.37	24	1,614.23	17
Carroll	9,626.44	17	178.15	24	772.87	10	4,068.19	19	274.35	10	60.86	21	922.02	16	44.13	21	91.53	9	622.54	9	776.09	12	221.32	13	1,594.39	19
Cecil	9,372.59	21	241.18	15	762.10	12	3,865.97	23	192.66	22	105.35	16	1,122.63	9	47.13	19	92.17	8	519.79	17	669.36	21	246.87	8	1,507.39	22
Charles	9,786.62	16	276.19	8	728.16	16	4,106.62	17	406.94	3	73.32	19	897.40	18	95.80	7	81.08	13	712.42	4	758.81	15	224.72	11	1,425.15	24
Dorchester	10,497.86	10	284.53	7	869.90	5	4,276.80	10	328.76	6	180.11	6	1,046.79	10	98.01	6	84.07	11	611.51	11	776.53	11	170.66	18	1,770.19	13
Frederick	9,567.40	18	183.18	23	764.42	11	4,172.64	13	260.58	14	46.70	23	858.21	21	65.73	12	109.26	2	418.75	22	725.28	18	243.88	9	1,718.77	15
Garrett	10,146.69	12	224.28	17	564.27	23	4,424.82	6	244.37	17	105.42	15	800.44	22	139.71	4	82.05	12	838.08	1	792.73	7	166.12	20	1,764.41	14
Harford	9,791.14	15	250.05	12	615.79	21	4,178.55	12	276.33	9	49.01	22	912.28	17	38.54	24	74.22	15	581.66	13	649.21	23	249.15	7	1,916.37	7
Howard	11,330.89	6	187.58	22	912.17	1	4,800.20	4	184.19	24	69.12	20	1,520.26	2	49.20	17	92.90	7	594.69	12	737.55	17	312.89	2	1,870.12	8
Kent	11,672.46	4	575.77	2	880.16	2	4,703.29	5	306.72	7	132.82	8	1,157.97	7	83.84	8	19.76	19	750.47	3	955.53	1	258.02	5	1,848.13	10
Montgomery	12,863.33	1	270.63	10	874.49	3	5,575.87	1	270.70	11	115.98	10	1,413.31	3	75.35	9	0.33	21	525.07	16	782.86	9	217.78	14	2,740.96	1
Prince George's	10,695.25	7	395.08	3	833.48	7	4,076.99	18	219.59	19	226.71	3	1,172.02	6	52.47	16	91.02	10	698.76	5	835.40	5	264.74	4	1,828.99	11
Queen Anne's	9,191.42	23	216.31	18	542.59	24	3,915.06	22	248.71	16	111.43	11	859.55	20	57.57	15	65.76	16	685.18	8	695.20	20	184.95	16	1,609.11	18
St. Mary's	9,293.20	22	201.13	21	703.66	17	3,793.67	24	213.89	20	85.70	18	963.29	14	68.72	11	93.31	6	698.06	6	708.03	19	192.46	15	1,571.28	20
Somerset	11,576.90	5	255.34	11	775.91	9	4,899.86	3	456.06	1	219.12	4	956.42	15	356.59	1	107.89	3	769.82	2	741.11	16	357.50	1	1,681.28	16
Talbot	9,841.74	14	309.97	6	791.86	8	4,140.94	14	264.94	12	130.24	9	786.60	23	40.14	23	0.00	22	442.34	20	848.35	4	221.72	12	1,864.63	9
Washington	9,178.11	24	248.07	13	686.53	18	4,054.88	20	383.65	4	99.83	17	781.57	24	44.67	20	8.38	20	343.27	24	766.58	13	300.31	3	1,460.37	23
Wicomico	10,084.19	13	274.18	9	739.70	15	4,410.26	7	290.78	8	107.39	14	1,003.72	13	109.53	5	80.58	14	475.41	19	658.74	22	154.63	21	1,779.26	12
Worcester	12,347.16	2	204.70	20	870.28	4	5,528.75	2	409.38	2	244.22	2	1,264.30	4	41.11	22	105.87	4	688.19	7	922.47	3	132.47	23	1,935.40	6

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

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

Table 4

Cost per Pupil Attending* by Category: Maryland Public Schools: 2006 - 2007
(Excludes State Share of Teachers' Retirement and Social Security)

Local Education Agency	Total Cost per Pupil		Adminis- tration		Mid-level Adminis- tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs		Special Education		Student Personnel Services		Health Services		Student Transpor- tation		Operation of Plant		Maintenance of Plant		Fixed Charges	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 11,561.32		\$339.55		\$829.77		\$ 4,703.68		\$278.83		\$ 185.68		\$ 1,275.38		\$ 77.41		\$ 62.98		576.51		\$ 833.85		248.46		\$2,149.24	
Allegany	11,337.61	9	224.07	19	716.18	19	4,548.48	11	279.37	12	116.87	12	1,330.05	5	68.88	13	59.90	17	594.71	15	868.67	6	149.70	22	2,380.74	3
Anne Arundel	10,990.49	11	371.41	4	790.74	14	4,554.47	10	225.62	21	178.00	7	1,097.09	11	51.17	18	0.00	22	521.39	18	831.16	9	185.99	18	2,183.46	5
Baltimore City	13,440.09	2	675.31	1	943.15	4	4,615.49	9	379.01	5	712.14	1	1,941.63	1	172.24	2	0.00	22	470.64	20	1,038.77	1	266.73	6	2,224.99	4
Baltimore	11,147.16	10	347.50	5	716.16	20	4,376.58	15	271.04	15	116.68	13	1,219.85	8	76.24	10	129.00	1	440.08	23	805.93	13	264.51	8	2,383.58	2
Calvert	9,944.97	21	245.20	16	640.21	22	4,387.39	14	197.11	23	47.03	24	1,063.75	13	67.33	14	59.10	18	607.43	14	818.47	11	176.77	19	1,635.18	21
Caroline	9,968.89	20	263.75	13	797.32	13	4,192.41	22	245.49	18	194.53	6	920.28	20	160.50	3	108.36	5	651.51	10	602.72	24	115.25	24	1,716.78	18
Carroll	10,072.01	19	186.40	24	808.64	12	4,256.49	19	287.04	10	63.67	21	964.70	16	46.17	21	95.76	10	651.36	11	812.01	12	231.56	13	1,668.19	20
Cecil	10,088.00	18	259.59	14	820.27	10	4,161.06	23	207.36	22	113.39	15	1,208.32	9	50.72	19	99.21	7	559.47	16	720.46	21	265.71	7	1,622.45	22
Charles	10,358.72	14	292.33	8	770.73	16	4,346.68	18	430.73	3	77.61	19	949.86	18	101.41	7	85.82	13	754.07	4	803.17	14	237.86	11	1,508.46	24
Dorchester	11,461.31	7	310.64	7	949.73	2	4,669.30	7	358.93	6	196.64	5	1,142.86	10	107.00	6	91.79	11	667.63	9	847.79	7	186.33	17	1,932.65	12
Frederick	10,122.82	17	193.81	23	808.80	11	4,414.87	12	275.70	14	49.41	23	908.03	21	69.54	12	115.60	2	443.06	22	767.39	18	258.04	10	1,818.55	15
Garrett	10,691.43	13	236.32	17	594.56	23	4,662.38	8	257.49	17	111.08	16	843.41	22	147.21	4	86.45	12	883.07	1	835.29	8	175.04	20	1,859.14	14
Harford	10,329.61	16	263.80	12	649.65	21	4,408.35	13	291.53	9	51.71	22	962.45	17	40.65	24	78.30	15	613.65	13	684.91	23	262.85	9	2,021.76	7
Howard	11,897.73	6	196.97	22	957.81	1	5,040.33	5	193.41	24	72.58	20	1,596.31	2	51.66	17	97.55	8	624.44	12	774.45	17	328.54	2	1,963.68	9
Kent	12,569.31	4	620.01	2	947.78	3	5,064.66	4	330.29	7	143.03	8	1,246.94	7	90.29	8	21.28	19	808.13	3	1,028.95	2	277.84	5	1,990.12	8
Montgomery	13,494.58	1	283.91	10	917.40	6	5,849.50	2	283.98	11	121.67	10	1,482.66	3	79.05	9	0.35	21	550.84	17	821.28	10	228.46	14	2,875.47	1
Prince George's	11,437.09	8	422.49	3	891.29	7	4,359.78	16	234.82	19	242.44	3	1,253.32	6	56.11	16	97.34	9	747.23	5	893.34	4	283.10	4	1,955.85	11
Queen Anne's	9,887.16	23	232.68	18	583.66	24	4,211.41	21	267.53	16	119.86	11	924.61	19	61.93	15	70.74	16	737.05	7	747.82	20	198.95	16	1,730.91	17
St. Mary's	9,944.02	22	215.22	21	752.94	17	4,059.35	24	228.87	20	91.70	18	1,030.75	14	73.54	11	99.84	6	746.95	6	757.62	19	205.94	15	1,681.32	19
Somerset	12,395.27	5	273.39	11	830.76	9	5,246.23	3	488.30	1	234.61	4	1,024.03	15	381.80	1	115.51	3	824.24	2	793.50	16	382.78	1	1,800.13	16
Talbot	10,348.22	15	325.92	6	832.61	8	4,354.05	17	278.57	13	136.95	9	827.08	23	42.20	23	0.00	22	465.10	21	892.01	5	233.13	12	1,960.59	10
Washington	9,599.78	24	259.47	15	718.07	18	4,241.17	20	401.28	4	104.42	17	817.47	24	46.73	20	8.77	20	359.04	24	801.80	15	314.10	3	1,527.47	23
Wicomico	10,737.45	12	291.95	9	787.62	15	4,695.97	6	309.62	8	114.35	14	1,068.74	12	116.62	5	85.80	14	506.21	19	701.41	22	164.65	21	1,894.52	13
Worcester	13,145.34	3	217.93	20	926.54	5	5,886.15	1	435.84	2	260.01	2	1,346.03	4	43.77	22	112.72	4	732.67	8	982.11	3	141.03	23	2,060.52	6

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

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

Table 5

Cost per Pupil Belonging* from Federal Funds: Maryland Public Schools: 2006 - 2007

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	\$607.92	20.88	16.79	194.89	29.50	46.64	177.15	5.34	2.47	7.25	0.64	0.04	106.34
Allegany	919.08	-	14.60	339.43	57.25	43.18	263.89	-	-	6.59	0.58	-	193.56
Anne Arundel	496.63	14.18	17.28	131.77	13.05	18.96	188.61	3.04	-	2.07	1.35	-	106.32
Baltimore City	1,331.34	92.39	37.21	479.02	93.27	164.03	248.07	7.77	-	18.67	0.83	-	190.06
Baltimore	648.04	36.79	8.45	185.20	19.96	36.29	200.53	12.55	11.72	11.68	1.49	-	123.38
Calvert	318.05	6.53	3.79	81.39	7.91	7.28	136.73	-	7.53	2.58	0.06	-	64.26
Caroline	757.30	17.21	26.30	169.10	44.69	103.92	225.56	12.26	26.75	15.67	1.55	-	114.31
Carroll	345.27	7.40	18.19	67.82	8.73	9.35	171.12	0.04	1.48	3.52	-	-	57.65
Cecil	441.58	10.25	6.67	124.03	13.93	5.06	183.35	0.03	2.48	6.87	0.01	-	88.89
Charles	328.53	4.09	3.11	81.47	47.50	9.40	126.83	-	-	3.45	0.00	-	52.67
Dorchester	1,037.09	41.42	9.09	355.01	65.62	55.31	353.18	-	6.23	6.74	2.09	-	142.39
Frederick	347.26	2.58	6.09	91.80	5.15	10.23	153.64	0.40	-	1.18	0.16	0.60	75.44
Garrett	753.44	16.00	14.67	339.03	43.02	26.32	159.63	0.22	0.03	1.65	0.02	-	152.86
Harford	429.02	8.13	11.97	96.66	11.11	23.93	181.92	-	0.53	0.37	-	-	94.39
Howard	290.00	16.84	4.10	58.97	7.68	19.55	134.43	2.00	0.10	2.57	-	-	43.75
Kent	1,062.77	13.50	39.97	410.13	87.05	44.80	320.21	-	1.31	49.37	0.34	-	96.10
Montgomery	539.71	2.63	18.01	201.40	21.07	24.27	155.38	5.46	-	1.06	0.76	-	109.67
Prince George's	593.04	11.87	24.06	198.00	31.24	76.85	145.09	4.36	1.60	11.77	0.49	0.10	87.62
Queen Anne's	567.69	9.65	11.85	192.61	35.01	18.83	184.99	-	0.50	18.23	0.22	-	95.79
St. Mary's	492.90	12.18	10.67	130.80	20.32	35.66	170.54	2.49	11.65	8.30	-	-	90.30
Somerset	1,670.77	9.61	49.35	544.48	208.86	108.46	229.97	258.32	3.14	12.67	1.85	-	244.06
Talbot	503.26	11.78	19.18	174.05	19.98	24.67	182.69	3.96	-	3.85	-	-	63.12
Washington	556.59	14.27	19.82	193.10	33.30	23.81	170.95	1.92	0.12	2.16	-	-	97.14
Wicomico	768.22	18.59	10.74	281.45	30.12	42.30	210.35	0.02	0.19	15.47	0.44	-	158.55
Worcester	963.10	11.50	18.83	368.30	65.40	92.01	240.01	-	3.83	14.93	0.57	-	147.72

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

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

Table 6

Cost per Pupil Belonging* Excluding Federal Funds: Maryland Public Schools: 2006 - 2007

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 Supplies	Other Instructional Costs							
Total State	\$10,256.38	\$298.20	\$762.95	\$4,225.21	\$232.52	\$127.84	\$1,021.34	\$67.40	\$56.71	\$534.50	\$782.94	\$233.43	\$1,913.33
Allegany	9,771.04	211.27	660.67	3,949.28	206.17	67.01	990.20	64.95	56.48	554.16	818.48	141.15	2,051.22
Anne Arundel	9,858.89	335.77	727.78	4,159.56	199.54	148.76	845.10	45.17	-	489.20	781.79	175.24	1,950.99
Baltimore City	10,687.12	511.49	806.18	3,648.26	245.65	472.78	1,488.18	146.24	-	402.19	928.06	238.51	1,799.58
Baltimore	9,859.57	290.77	666.62	3,940.28	235.53	73.70	949.33	59.32	109.88	403.15	758.20	249.34	2,123.44
Calvert	9,176.53	227.57	607.43	4,107.30	180.27	37.62	878.84	64.28	48.89	577.34	781.35	168.77	1,496.86
Caroline	8,616.15	230.78	723.40	3,772.90	186.14	78.99	639.76	138.66	75.15	596.93	565.18	108.37	1,499.92
Carroll	9,281.16	170.76	754.68	4,000.37	265.62	51.51	750.90	44.09	90.05	619.03	776.09	221.32	1,536.74
Cecil	8,931.01	230.93	755.43	3,741.94	178.73	100.29	939.28	47.10	89.69	512.92	669.35	246.87	1,418.50
Charles	9,458.09	272.09	725.05	4,025.15	359.45	63.92	770.56	95.80	81.08	708.97	758.81	224.72	1,372.48
Dorchester	9,460.77	243.11	860.81	3,921.79	263.14	124.80	693.61	98.01	77.84	604.76	774.43	170.66	1,627.81
Frederick	9,220.14	180.60	758.33	4,080.84	255.43	36.47	704.57	65.33	109.26	417.57	725.12	243.28	1,643.33
Garrett	9,393.25	208.28	549.59	4,085.79	201.35	79.10	640.81	139.48	82.02	836.43	792.71	166.12	1,611.55
Harford	9,362.12	241.92	603.82	4,081.89	265.22	25.08	730.36	38.54	73.69	581.29	649.21	249.15	1,821.97
Howard	11,040.89	170.74	908.08	4,741.22	176.51	49.57	1,385.83	47.20	92.80	592.13	737.55	312.89	1,826.37
Kent	10,609.69	562.27	840.19	4,293.16	219.67	88.02	837.76	83.84	18.44	701.10	955.19	258.02	1,752.03
Montgomery	12,323.62	268.00	856.48	5,374.47	249.63	91.72	1,257.93	69.88	0.33	524.01	782.10	217.78	2,631.29
Prince George's	10,102.21	383.21	809.41	3,878.99	188.35	149.86	1,026.93	48.11	89.43	686.99	834.91	264.64	1,741.38
Queen Anne's	8,623.74	206.66	530.75	3,722.46	213.70	92.59	674.55	57.57	65.26	666.95	694.98	184.95	1,513.32
St. Mary's	8,800.30	188.95	692.99	3,662.88	193.57	50.04	792.75	66.23	81.66	689.77	708.03	192.46	1,480.98
Somerset	9,906.13	245.73	726.57	4,355.37	247.19	110.66	726.45	98.27	104.74	757.15	739.26	357.50	1,437.22
Talbot	9,338.48	298.19	772.68	3,966.89	244.96	105.58	603.91	36.18	-	438.49	848.35	221.72	1,801.52
Washington	8,621.52	233.80	666.71	3,861.78	350.36	76.02	610.62	42.75	8.26	341.11	766.58	300.31	1,363.23
Wicomico	9,315.96	255.59	728.96	4,128.81	260.66	65.10	793.37	109.51	80.39	459.93	658.31	154.63	1,620.71
Worcester	11,384.06	193.20	851.46	5,160.45	343.97	152.21	1,024.30	41.11	102.05	673.26	921.90	132.47	1,787.68

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

Table 7

Cost per Pupil Belonging* for Materials of Instruction **: Maryland Public Schools: 2006 - 2007

Local Education Agency	Total Supplies and Materials			Textbooks			Library Materials		
	2004-2005	2005-2006	2006-2007	2004-2005	2005-2006	2006-2007	2004-2005	2005-2006	2006-2007
Total State	\$252.98	\$268.31	\$281.54	\$68.02	\$73.04	\$67.19	\$16.37	\$24.29	\$23.78
Allegany	284.10	267.80	281.38	103.04	24.98	10.89	1.46	9.24	9.31
Anne Arundel	266.54	210.37	230.01	100.81	15.39	29.08	12.99	13.06	21.73
Baltimore City	357.21	296.91	343.45	148.12	158.68	150.10	0.00	0.03	0.22
Baltimore	249.49	243.38	269.90	45.26	46.02	91.72	20.79	36.58	15.03
Calvert	193.24	189.69	206.59	49.96	57.68	75.15	14.74	14.15	11.62
Caroline	175.98	212.07	252.82	13.26	49.98	72.73	17.32	15.15	16.76
Carroll	313.20	307.68	288.44	83.42	47.47	64.34	16.40	50.04	15.42
Cecil	193.89	193.24	203.81	57.39	51.54	43.81	9.95	10.15	12.67
Charles	332.72	349.04	418.26	80.43	56.85	74.65	21.34	19.66	21.61
Dorchester	315.79	310.85	364.35	70.21	105.82	100.33	5.31	7.48	3.85
Frederick	197.81	262.98	273.74	66.76	74.96	64.00	19.73	18.02	18.17
Garrett	196.25	229.29	254.65	65.10	95.14	118.97	13.43	11.28	13.87
Harford	178.81	246.21	291.10	60.91	74.67	75.41	18.96	26.37	41.87
Howard	227.90	272.14	210.44	11.02	60.08	71.09	17.62	29.51	20.37
Kent	222.74	258.30	315.55	47.29	50.84	98.09	0.00	4.00	2.50
Mongtomery	235.50	271.16	295.28	61.66	74.65	68.37	19.26	32.47	37.03
Prince George's	202.24	286.11	254.35	39.03	95.05	11.33	20.61	32.08	41.62
Queen Anne's	241.14	230.47	264.41	50.81	30.72	57.31	15.25	13.14	12.68
St. Mary's	268.31	225.32	226.35	41.78	40.82	43.46	26.51	17.65	17.78
Somerset	391.22	411.26	472.76	77.73	60.93	89.19	16.11	15.31	0.00
Talbot	207.98	267.14	279.17	60.12	76.58	85.13	9.29	7.85	23.33
Washington	395.00	358.91	399.84	111.64	73.05	80.67	20.65	19.63	19.70
Wicomico	235.50	272.65	303.88	68.93	81.33	88.56	16.67	16.63	16.64
Worcester	410.46	392.22	460.16	90.18	75.71	63.73	16.25	18.49	28.34

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

** Includes textbooks, library materials and other instructional and special education supplies and materials.

NOTE: Excludes expenditures for adult education.

Table 8

Percent Distribution of Current Expenses by Category*: Maryland Public Schools: 2006 - 2007

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	2.83%	6.60%	41.46%	12.50%	0.61%	0.54%	4.76%	6.67%	2.06%	21.49%	0.17%	0.30%
Allegany	1.88	5.75	41.10	12.81	0.55	0.48	4.93	7.55	1.28	23.49	-	0.17
Anne Arundel	3.19	6.73	41.91	11.59	0.43	-	4.39	7.06	1.59	22.74	0.02	0.36
Baltimore City	4.91	6.25	38.84	17.51	1.14	0.35	3.39	6.88	1.77	18.57	0.05	0.35
Baltimore	2.97	5.91	39.56	12.54	0.62	1.05	3.94	6.61	2.28	24.06	0.07	0.38
Calvert	2.45	5.91	43.31	10.96	0.63	0.55	5.66	7.69	1.67	20.16	0.63	0.38
Caroline	2.54	7.48	43.70	9.68	1.49	1.01	6.14	5.63	1.12	20.70	0.01	0.49
Carroll	1.71	7.42	42.61	11.03	0.42	0.87	5.93	7.42	2.48	19.76	0.10	0.26
Cecil	2.51	7.51	41.48	13.18	0.46	0.93	5.12	6.63	2.50	19.41	0.15	0.11
Charles	2.60	6.86	43.56	9.48	0.90	0.76	6.75	7.14	2.19	17.60	0.69	1.47
Dorchester	2.66	7.71	43.56	9.44	0.87	0.75	5.56	6.94	1.71	20.51	-	0.30
Frederick	1.82	7.55	43.71	9.35	0.64	1.07	4.38	7.15	2.44	21.18	0.20	0.50
Garrett	2.19	5.15	44.06	8.13	1.27	0.79	7.64	7.30	1.64	20.91	0.47	0.45
Harford	2.45	5.82	42.92	10.86	0.37	0.74	5.47	6.30	2.39	22.30	0.11	0.28
Howard	1.53	7.46	41.31	13.69	0.40	0.76	4.91	6.08	2.67	20.23	0.82	0.14
Kent	4.56	6.95	42.00	9.64	0.66	0.38	5.93	7.58	2.13	19.41	0.17	0.61
Montgomery	2.01	6.29	43.05	11.92	0.54	0.00	4.25	5.68	1.63	24.53	0.11	-
Prince George's	3.53	7.13	39.17	13.64	0.44	0.79	5.92	7.15	2.40	19.67	0.15	0.01
Queen Anne's	2.23	5.51	43.76	9.79	0.59	0.67	7.15	7.08	1.94	21.16	0.12	-
St. Mary's	2.07	7.01	41.06	11.03	0.69	0.93	7.05	7.12	1.92	20.44	0.09	0.61
Somerset	2.08	6.09	46.56	7.48	2.88	0.84	6.02	6.03	2.93	17.40	-	1.69
Talbot	2.89	7.38	44.44	7.60	0.38	-	4.62	7.91	2.50	22.22	0.06	-
Washington	2.88	6.80	45.51	9.89	0.44	0.09	3.90	8.05	3.10	18.94	0.10	0.31
Wicomico	2.54	6.67	43.87	9.35	0.99	0.73	4.31	6.03	1.42	20.77	0.17	3.17
Worcester	1.55	6.64	47.76	9.56	0.31	0.81	5.28	7.04	1.02	19.22	0.07	0.73

* State share of Teachers' retirement and equipment are not included.

** Includes Instructional Salaries and Wages, Textbooks and Instructional Supplies, and Other Instructional Costs.

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

Table 9

Percent Distribution of Day School Current Expenses: Maryland Public Schools: 2006 - 2007

Local Education Agency	Administration	Mid-level Administration	Instructional Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education	Pupil Personnel Services	Health Services	Student Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges
Total State	2.80%	6.84%	38.78%	2.30%	1.53%	10.51%	0.64%	0.52%	4.75%	6.87%	2.05%	22.40%
Allegany	1.88	6.02	38.25	2.35	0.98	11.18	0.58	0.50	5.00	7.31	1.26	24.68
Anne Arundel	3.23	6.87	39.56	1.96	1.55	9.53	0.44	-	4.53	7.22	1.62	23.50
Baltimore City	4.81	6.72	32.91	2.70	5.08	13.84	1.23	-	3.36	7.41	1.90	20.04
Baltimore	2.97	6.12	37.37	2.31	1.00	10.42	0.65	1.10	3.76	6.88	2.26	25.16
Calvert	2.34	6.10	41.80	1.88	0.45	10.13	0.64	0.56	5.79	7.80	1.68	20.83
Caroline	2.51	7.60	39.96	2.34	1.85	8.77	1.53	1.03	6.21	5.75	1.10	21.34
Carroll	1.76	7.65	40.25	2.71	0.60	9.12	0.44	0.91	6.16	7.68	2.19	20.53
Cecil	2.44	7.72	39.18	1.95	1.07	11.38	0.48	0.93	5.27	6.78	2.50	20.29
Charles	2.70	7.11	40.11	3.98	0.72	8.77	0.94	0.79	6.96	7.41	2.20	18.32
Dorchester	2.58	7.89	38.77	2.98	1.63	9.49	0.89	0.76	5.54	7.04	1.55	20.89
Frederick	1.83	7.62	41.59	2.60	0.47	8.55	0.66	1.09	4.17	7.23	2.43	21.78
Garrett	2.10	5.28	41.44	2.29	0.99	7.50	1.31	0.77	7.85	7.42	1.56	21.50
Harford	2.44	6.01	40.78	2.70	0.48	8.90	0.38	0.72	5.68	6.34	2.43	23.15
Howard	1.57	7.64	40.20	1.54	0.58	12.73	0.41	0.78	4.98	6.18	2.62	20.77
Kent	4.69	7.17	38.32	2.50	1.08	9.43	0.68	0.16	6.11	7.79	2.10	19.96
Montgomery	2.00	6.46	41.19	2.00	0.86	10.44	0.56	0.00	3.88	5.78	1.61	25.22
Prince George's	3.53	7.45	36.44	1.96	2.03	10.47	0.47	0.81	6.25	7.47	2.37	20.76
Queen Anne's	2.24	5.62	40.52	2.57	1.15	8.90	0.60	0.68	7.09	7.20	1.91	21.52
St. Mary's	2.06	7.20	38.83	2.19	0.88	9.86	0.70	0.95	7.14	7.25	1.97	20.97
Somerset	2.11	6.40	40.44	3.76	1.81	7.89	2.94	0.89	6.35	6.12	2.95	18.33
Talbot	2.99	7.64	39.96	2.56	1.26	7.59	0.39	-	4.27	8.19	2.14	23.03
Washington	2.58	7.13	42.10	3.98	1.04	8.11	0.46	0.09	3.56	7.96	3.12	19.87
Wicomico	2.58	6.97	41.56	2.74	1.01	9.46	1.03	0.76	4.48	6.21	1.46	21.73
Worcester	1.58	6.71	42.64	3.16	1.88	9.75	0.32	0.82	5.31	7.11	1.02	19.70

*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

Expenditures by Category* for Maryland Public Schools: 2006- 2007

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	Student Personnel Services	Health Services	Student Transpor-tation	Operation of Plant	Mainte-nance of Plant	** Fixed Charges	State Share of Teachers' Retirement
Total State	\$9,074,162,221	\$266,501,545	\$651,259,840	\$3,691,791,193	\$218,845,805	\$145,732,821	\$1,001,010,078	\$60,754,731	\$49,431,346	\$452,483,591	\$654,467,372	\$195,005,787	\$2,133,020,412	446,142,300
Allegany	98,758,522	1,951,799	6,238,399	39,620,450	2,433,513	1,018,006	11,585,626	599,984	521,766	5,180,326	7,566,756	1,303,991	25,561,713	4,823,807
Anne Arundel	742,310,008	25,085,177	53,407,777	307,613,663	15,238,546	12,022,449	74,098,956	3,456,191	-	35,215,001	56,137,146	12,561,961	182,684,407	35,211,266
Baltimore City	978,614,045	49,171,404	68,673,666	336,067,648	27,596,510	51,853,389	141,375,855	12,541,131	-	34,268,980	75,635,856	19,421,121	204,636,513	42,628,028
Baltimore	1,086,590,418	33,873,687	69,809,093	426,615,700	26,420,265	11,373,579	118,907,162	7,431,949	12,574,238	42,897,370	78,559,212	25,784,098	287,239,895	54,895,831
Calvert	165,391,873	4,077,874	10,647,118	72,965,360	3,278,014	782,073	17,690,937	1,119,805	982,860	10,102,012	13,611,800	2,939,853	36,361,702	9,167,534
Caroline	50,900,648	1,346,672	4,071,064	21,406,228	1,253,443	993,253	4,698,904	819,510	553,306	3,326,566	3,077,470	588,456	11,428,882	2,663,107
Carroll	268,787,513	4,974,374	21,579,944	113,591,184	7,660,210	1,699,253	25,744,486	1,232,228	2,555,587	17,382,555	21,669,860	6,179,570	57,954,450	13,436,187
Cecil	150,582,582	3,874,819	12,244,103	62,111,692	3,095,297	1,692,555	18,036,464	757,159	1,480,862	8,351,109	10,754,183	3,966,215	32,157,081	7,938,956
Charles	255,069,658	7,198,299	18,978,161	107,031,302	10,606,159	1,910,949	23,388,933	2,496,967	2,113,136	18,567,941	19,776,900	5,857,004	48,886,058	11,742,152
Dorchester	47,480,772	1,286,907	3,934,466	19,343,527	1,486,952	814,611	4,734,529	443,287	380,259	2,765,781	3,512,156	771,897	10,420,975	2,414,577
Frederick	379,208,846	7,260,290	30,298,207	165,384,738	10,328,102	1,850,930	34,015,679	2,605,157	4,330,429	16,597,451	28,746,961	9,666,452	86,597,848	18,473,398
Garrett	46,539,816	1,028,686	2,588,119	20,295,326	1,120,845	483,548	3,671,375	640,798	376,317	3,844,004	3,635,997	761,965	10,532,969	2,440,131
Harford	380,893,260	9,727,362	23,955,266	162,553,126	10,749,756	1,906,655	35,489,310	1,499,083	2,887,140	22,627,637	25,255,483	9,692,280	92,302,019	17,751,856
Howard	552,378,803	9,144,583	44,468,292	234,008,530	8,979,454	3,369,678	74,112,482	2,398,659	4,528,925	28,991,203	35,955,637	15,253,233	120,884,123	29,715,994
Kent	26,614,979	1,312,839	2,006,889	10,724,202	699,378	302,850	2,640,337	191,176	45,050	1,711,190	2,178,748	588,317	5,584,635	1,370,631
Montgomery	1,752,336,819	36,867,321	119,129,466	759,586,489	36,876,376	15,799,758	192,531,221	10,264,500	44,821	71,528,821	106,646,893	29,667,175	465,034,297	91,640,319
Prince George's	1,376,814,220	50,859,406	107,294,411	524,836,413	28,267,528	29,185,118	150,876,181	6,754,337	11,717,663	89,952,754	107,541,753	34,079,967	299,001,453	63,552,764
Queen Anne's	69,796,460	1,642,561	4,120,255	29,729,633	1,888,609	846,157	6,527,111	437,196	499,352	5,203,042	5,279,086	1,404,450	15,792,732	3,573,724
St. Mary's	150,477,818	3,256,747	11,393,865	61,428,109	3,463,305	1,387,595	15,597,789	1,112,801	1,510,833	11,303,239	11,464,619	3,116,365	33,171,800	7,729,249
Somerset	32,667,114	720,510	2,189,432	13,826,169	1,286,881	618,293	2,698,787	1,006,211	304,433	2,172,239	2,091,229	1,008,785	6,268,660	1,524,515
Talbot	42,257,459	1,330,914	3,399,988	17,779,967	1,137,562	559,230	3,377,424	172,335	-	1,899,274	3,642,572	952,013	10,247,611	2,241,430
Washington	194,577,675	5,259,113	14,554,539	85,964,138	8,133,485	2,116,481	16,569,353	947,094	177,675	7,277,468	16,251,628	6,366,538	40,574,138	9,613,975
Wicomico	143,073,927	3,890,106	10,494,853	62,572,599	4,125,553	1,523,695	14,240,688	1,553,996	1,143,225	6,745,065	9,346,178	2,193,905	32,722,046	7,477,982
Worcester	82,038,984	1,360,096	5,782,465	36,735,002	2,720,062	1,622,716	8,400,490	273,177	703,470	4,572,565	6,129,247	880,178	16,974,404	4,114,887

* Excludes Food Service, Community Services, Capital Outlay, Adult Education, equipment, State-paid retirement, and transfers.

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

Table 11

Full-time Equivalent Average Number Belonging and Average Daily Attendance*
Maryland Public Schools: 2006 - 2007

Local Education Agency	Average Daily Membership	Average Daily Attendance
Total State	835,227.2	784,872.5
Allegany	9,238.3	8,710.7
Anne Arundel	71,682.5	67,541.1
Baltimore City	81,426.0	72,813.1
Baltimore	103,409.9	97,476.9
Calvert	17,419.6	16,630.7
Caroline	5,430.3	5,106.0
Carroll	27,921.8	26,686.6
Cecil	16,066.3	14,926.9
Charles	26,063.1	24,623.7
Dorchester	4,522.9	4,142.7
Frederick	39,635.5	37,460.8
Garrett	4,586.7	4,353.0
Harford	38,901.8	36,873.9
Howard	48,749.8	46,427.3
Kent	2,280.2	2,117.5
Montgomery	136,227.3	129,854.8
Prince George's	128,731.4	120,381.5
Queen Anne's	7,593.7	7,059.3
St. Mary's	16,192.3	15,132.5
Somerset	2,821.8	2,635.5
Talbot	4,293.7	4,083.6
Washington	21,200.2	20,269.0
Wicomico	14,187.9	13,324.8
Worcester	6,644.4	6,240.9

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

Data Supporting the Calculation in Table 8

Expenditures for All Purposes*: Maryland Public Schools: 2006 - 2007

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	\$ 11,130,529,824	\$ 9,929,668,516	\$280,548,686	\$655,588,406	\$ 4,116,776,615	\$ 1,241,478,105	\$60,923,809	\$53,879,759	\$473,128,211	\$662,520,467
Allegany	137,500,422	108,900,680	2,048,157	6,267,042	44,759,335	13,949,506	599,984	522,537	5,373,567	8,225,104
Anne Arundel	925,021,396	803,676,340	25,624,311	54,113,332	336,806,457	93,109,337	3,464,669	-	35,279,828	56,737,969
Baltimore City	1,246,573,455	1,101,846,139	54,154,811	68,812,160	427,918,501	192,949,263	12,551,088	3,806,668	37,325,944	75,862,098
Baltimore	1,240,716,360	1,194,033,159	35,506,638	70,514,844	472,346,380	149,739,785	7,439,413	12,576,158	47,078,775	78,982,089
Calvert	187,648,358	180,564,762	4,430,869	10,665,428	78,211,453	19,790,147	1,139,090	985,455	10,214,992	13,887,252
Caroline	57,740,708	55,206,039	1,402,430	4,130,259	24,126,024	5,341,977	820,526	559,379	3,390,841	3,110,241
Carroll	337,690,404	293,707,943	5,024,404	21,785,058	125,138,312	32,395,263	1,247,828	2,555,587	17,416,044	21,783,256
Cecil	211,822,780	165,640,055	4,159,751	12,447,326	68,706,666	21,837,451	757,159	1,540,252	8,482,576	10,979,716
Charles	314,359,825	278,280,608	7,224,086	19,090,408	121,220,133	26,375,589	2,496,967	2,115,154	18,776,435	19,882,029
Dorchester	56,137,886	51,036,874	1,355,243	3,934,466	22,233,943	4,816,737	443,287	380,259	2,836,509	3,541,718
Frederick	468,038,610	409,384,394	7,439,334	30,910,054	178,939,718	38,292,519	2,628,983	4,389,319	17,947,270	29,283,700
Garrett	53,821,355	50,375,976	1,103,189	2,595,495	22,194,780	4,095,489	640,798	397,525	3,846,434	3,679,829
Harford	478,472,666	413,859,943	10,128,389	24,069,732	177,649,225	44,934,173	1,522,541	3,049,125	22,636,418	26,054,591
Howard	708,544,796	597,416,784	9,148,059	44,558,109	246,770,172	81,815,591	2,398,659	4,528,925	29,361,855	36,294,199
Kent	34,500,418	28,885,561	1,316,435	2,006,889	12,131,195	2,783,495	191,176	109,054	1,713,190	2,188,918
Montgomery	2,144,973,295	1,895,860,817	38,150,355	119,223,743	816,133,160	225,898,273	10,264,500	44,821	80,507,290	107,686,598
Prince George's	1,663,485,827	1,520,688,408	53,676,558	108,377,260	595,629,544	207,479,581	6,763,045	11,952,539	90,003,561	108,663,341
Queen Anne's	96,872,831	74,774,912	1,669,499	4,120,255	32,719,038	7,323,128	437,467	503,427	5,346,289	5,290,383
St. Mary's	183,901,838	162,550,860	3,361,574	11,393,865	66,742,470	17,926,253	1,114,565	1,510,833	11,455,653	11,565,856
Somerset	37,620,780	36,109,981	750,168	2,197,471	16,813,489	2,701,041	1,039,450	304,433	2,173,637	2,178,371
Talbot	48,761,397	46,110,965	1,331,164	3,401,290	20,492,326	3,503,793	177,481	-	2,130,132	3,649,067
Washington	236,894,685	214,168,204	6,162,841	14,556,876	97,461,260	21,182,253	947,094	184,434	8,347,460	17,234,642
Wicomico	166,108,342	157,995,794	4,009,648	10,533,203	69,320,627	14,766,710	1,564,861	1,147,294	6,802,449	9,519,396
Worcester	93,321,390	88,593,319	1,370,774	5,883,842	42,312,407	8,470,753	273,177	716,581	4,681,061	6,240,104

* Interfund transfers, Indirect Cost Recovery net transfers, and transfers between Maryland local education agencies are not shown on this table.

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

Source: Fiscal Year 2007 Selected Financial Data Part 2 - Table 1

Data Supporting the Calculation in Table 8 (continued)

Expenditures for All Purposes*: Maryland Public Schools: 2006- 2007

Local Education Agency	Current Expense Fund (continued)								
	Maintenance of Plant	Fixed Charges	Community Services	Current Capital Outlay	Food Service Fund	School Construction Fund	Debt Service Fund		
							Interest	Principal	Other
Total State	\$ 204,103,038	\$ 2,133,773,203	\$ 16,777,644	\$30,170,574	\$ 288,350,501	\$782,879,848	\$ 125,898,750	\$199,651,656	\$3,732,210
Allegany	1,391,348	25,578,506	-	185,593	5,485,211	22,788,899	325,631	1,202,025	-
Anne Arundel	12,744,633	182,719,776	195,833	2,880,196	19,729,180	91,553,846	10,062,030	18,600,542	-
Baltimore City	19,511,541	204,636,513	513,119	3,804,433	31,144,605	110,577,716	3,004,995	4,545,000	-
Baltimore	27,222,302	287,265,578	812,282	4,548,914	33,989,581	-	12,693,620	12,000,000	-
Calvert	3,019,946	36,400,933	1,138,480	680,716	5,576,605	-	1,506,991	3,783,905	-
Caroline	620,162	11,428,882	6,264	269,053	2,156,743	4,050	373,876	687,863	-
Carroll	7,292,039	58,039,965	279,392	750,794	6,536,122	34,752,358	2,693,981	6,574,801	-
Cecil	4,136,867	32,157,081	247,512	187,697	5,689,117	36,501,584	3,992,024	2,322,944	-
Charles	6,091,691	48,972,103	1,932,802	4,103,211	9,551,403	25,423,894	1,103,921	3,241,397	-
Dorchester	871,172	10,469,736	-	153,804	2,246,366	2,427,992	426,654	1,184,506	-
Frederick	9,999,235	86,695,578	807,637	2,051,048	11,131,295	38,346,929	9,175,992	12,946,515	-
Garrett	825,475	10,532,969	237,749	226,245	2,552,014	804,427	88,939	155,196	-
Harford	9,894,531	92,302,019	455,147	1,164,052	13,547,123	48,069,687	2,995,913	4,895,166	-
Howard	15,933,411	120,884,123	4,878,978	844,704	11,374,869	86,669,488	13,083,655	21,262,599	-
Kent	614,774	5,607,259	47,787	175,389	1,123,739	4,491,118	-	-	-
Montgomery	30,822,376	465,034,297	2,095,402	-	41,586,008	170,716,237	33,078,023	63,198,718	3,732,210
Prince George's	36,549,482	299,051,290	2,324,270	217,938	57,452,822	64,413,570	20,931,027	22,953,831	-
Queen Anne's	1,453,900	15,821,834	89,692	-	2,405,510	17,842,491	1,849,919	2,924,243	-
St. Mary's	3,116,365	33,225,887	141,955	995,585	5,280,205	13,643,543	2,427,230	4,135,020	-
Somerset	1,057,006	6,282,890	-	612,026	1,335,425	-	175,374	1,909,848	-
Talbot	1,150,889	10,247,611	27,212	-	1,484,552	172,708	993,172	1,022,568	-
Washington	6,642,126	40,574,138	211,729	663,351	8,563,787	12,561,379	1,601,315	3,174,121	-
Wicomico	2,237,026	32,813,305	268,082	5,013,194	5,968,749	-	2,143,799	4,701,664	-
Worcester	904,740	17,030,931	66,319	642,629	2,439,471	1,117,932	1,170,668	2,229,184	-

* Interfund transfers, Indirect Cost Recovery net transfers, and transfers between Maryland local education agencies are not shown on this table.

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

Source: Fiscal Year 2007 Selected Financial Data Part 2 - Table 1

Table 5a

Expenditures* for Calculating Cost per Pupil Belonging from Federal Funds: Maryland Public Schools: 2006 - 2007

Local Education Agency	Total Federal	Adminis- tration	Mid-level Adminis- tration	Instructional Expenditures				Student Personnel Services
				Salaries and Wages	Textbooks and Instructional Supplies	Other Instructional Costs	Special Education	
Total State	\$507,752,987	\$ 17,437,664.96	\$ 14,022,185.92	\$ 162,776,985.63	\$ 24,640,467.04	\$ 38,955,324.32	\$ 147,957,626.60	\$ 4,463,854.12
Allegany	8,490,706.83	-	134,910.55	3,135,778.39	528,860.28	398,902.56	2,437,884.05	-
Anne Arundel	35,599,866.41	1,016,655.60	1,238,953.74	9,445,618.03	935,255.58	1,358,821.96	13,520,272.56	218,171.76
Baltimore City	108,405,343.54	7,523,100.10	3,029,708.25	39,004,746.86	7,594,627.88	13,356,686.36	20,199,283.16	633,082.59
Baltimore	67,013,290.00	3,804,897.09	874,242.63	19,151,594.65	2,063,983.70	3,752,656.17	20,736,569.60	1,297,287.09
Calvert	5,540,324.75	113,748.47	65,947.44	1,417,768.73	137,703.34	126,762.61	2,381,860.00	-
Caroline	4,112,384.08	93,468.37	142,803.28	918,261.63	242,655.61	564,327.74	1,224,831.90	66,566.21
Carroll	9,640,681.19	206,483.81	507,790.56	1,893,597.53	243,665.14	261,017.54	4,777,970.02	1,017.06
Cecil	7,094,467.75	164,619.00	107,148.56	1,992,709.34	223,821.04	81,347.28	2,945,759.44	444.40
Charles	8,562,474.92	106,678.58	80,985.11	2,123,307.29	1,237,868.14	245,067.26	3,305,649.78	-
Dorchester	4,690,658.33	187,347.06	41,119.21	1,605,683.18	296,795.06	250,168.44	1,597,413.02	-
Frederick	13,763,904.93	102,122.93	241,266.75	3,638,580.72	204,088.35	405,319.61	6,089,553.22	15,710.13
Garrett	3,455,806.13	73,369.56	67,304.76	1,555,027.63	197,299.01	120,719.36	732,152.30	1,029.00
Harford	16,689,547.88	316,253.05	465,716.94	3,760,312.04	432,200.43	930,918.51	7,077,127.85	-
Howard	14,137,578.13	821,058.17	199,667.18	2,874,895.10	374,549.79	953,200.62	6,553,501.99	97,732.16
Kent	2,423,287.22	30,783.59	91,136.42	935,153.77	198,497.69	102,148.74	730,117.91	-
Montgomery	73,523,479.27	357,771.34	2,453,897.58	27,436,334.88	2,869,768.71	3,305,622.66	21,166,600.50	744,418.28
Prince George's	76,343,281.23	1,528,327.96	3,097,657.96	25,489,241.68	4,021,093.18	9,893,042.52	18,678,263.29	561,060.99
Queen Anne's	4,310,807.87	73,272.80	89,950.20	1,462,601.88	265,843.32	143,022.68	1,404,783.08	-
St. Mary's	7,981,135.27	197,233.25	172,813.83	2,117,878.95	329,002.12	577,381.18	2,761,437.40	40,338.14
Somerset	4,714,502.92	27,111.61	139,241.61	1,536,390.52	589,363.95	306,035.41	648,918.39	728,924.33
Talbot	2,160,848.54	50,576.40	82,336.71	747,324.72	85,785.41	105,908.48	784,399.93	17,000.00
Washington	11,799,897.13	302,560.19	420,096.49	4,093,803.18	705,884.79	504,801.24	3,624,195.59	40,790.44
Wicomico	10,899,536.97	263,823.32	152,406.49	3,993,237.99	427,286.48	600,093.56	2,984,387.45	281.54
Worcester	6,399,175.96	76,402.71	125,083.67	2,447,136.94	434,568.04	611,351.83	1,594,694.17	-

*Excluded Adult Education Expenditures

Table 5a (continued)

Expenditures* for Calculating Cost per Pupil Belonging from Federal Funds: Maryland Public Schools: 2006 - 2007

Local Education Agency	Health Services	Student Transportation	Operation of Plant	Maintenance of Plant	Fixed Charges (A-B-C)	(A) Fixed Charges with Adult Education and	(B) Federal Adult Ed Fixed Charges	(C) Federal Community Services Fixed Charges
Total State	\$ 2,063,786.09	\$ 6,051,944.90	\$ 532,793.96	\$ 36,300.48	\$ 88,814,053.23	\$ 89,402,825.27	\$ 247,176.36	\$ 341,595.68
Allegany	-	60,859.61	5,363.45	-	1,788,147.94	1,794,280.19	6,132.25	-
Anne Arundel	-	148,245.78	96,429.14	-	7,621,442.26	7,627,079.03	3,472.10	2,164.67
Baltimore City	-	1,520,589.60	67,480.00	-	15,476,038.74	15,516,826.81	-	40,788.07
Baltimore	1,211,926	1,207,466.09	153,600.00	-	12,759,067.48	12,912,016.97	2,137.69	150,811.80
Calvert	131,131	44,961.60	982.80	-	1,119,458.27	1,163,206.21	21,678.89	22,069.05
Caroline	145,245	85,077.11	8,400.00	-	620,746.74	621,128.76	-	382.02
Carroll	41,266	98,159.06	-	-	1,609,714.56	1,637,687.02	27,972.46	-
Cecil	39,890	110,428.37	189.50	-	1,428,110.82	1,428,110.82	-	-
Charles	-	90,007.95	70.54	-	1,372,840.27	1,397,883.39	17,749.66	7,293.46
Dorchester	28,175	30,495.33	9,467.89	-	643,994.14	667,839.69	23,845.55	-
Frederick	-	46,835.53	6,530.54	23,860.46	2,990,036.69	3,027,831.85	37,795.16	-
Garrett	125	7,572.37	78.50	-	701,128.64	702,014.29	-	885.65
Harford	20,657	14,336.67	-	-	3,672,025.46	3,672,025.46	-	-
Howard	4,835	125,162.53	-	-	2,132,975.59	2,132,975.59	-	-
Kent	2,996	112,573.79	765.60	-	219,114.20	226,684.58	7,570.38	-
Montgomery	-	144,251.74	104,087.38	-	14,940,726.20	14,957,653.11	-	16,926.91
Prince George's	205,662	1,515,218.56	62,442.13	12,440.02	11,278,831.41	11,361,353.12	24,589.12	57,932.59
Queen Anne's	3,803	138,459.27	1,688.04	-	727,384.10	764,414.59	15,322.72	21,707.77
St. Mary's	188,588	134,351.79	-	-	1,462,110.39	1,499,001.10	16,818.30	20,072.41
Somerset	8,874	35,745.06	5,229.50	-	688,668.34	693,585.09	4,916.75	-
Talbot	-	16,509.76	-	-	271,007.13	271,007.13	-	-
Washington	2,475	45,891.75	-	-	2,059,398.46	2,059,959.74	-	561.28
Wicomico	2,722	219,552.40	6,176.64	-	2,249,569.40	2,271,070.99	21,501.59	-
Worcester	25,417	99,193.18	3,812.31	-	981,516.00	997,189.74	15,673.74	-