

**2012 Teachers' Retirement Cost Shift  
Local Board of Education & Local Government Costs**

<b>LOCAL EMPLOYER</b>	<b>FISCAL YEAR 2013</b>	<b>FISCAL YEAR 2014</b>	<b>FISCAL YEAR 2015</b>	<b>FISCAL YEAR 2016</b>
ALLEGANY	1,487,742	1,885,754	2,412,465	2,773,677
ANNE ARUNDEL	11,493,684	14,568,567	18,637,716	21,428,297
BALTIMORE CITY	12,922,862	16,380,092	20,955,217	24,092,793
BALTIMORE	15,755,802	19,970,922	25,549,002	29,374,395
CALVERT	2,835,938	3,594,631	4,598,648	5,287,193
CAROLINE	793,934	1,006,334	1,287,413	1,480,175
CARROLL	4,005,782	5,077,441	6,495,621	7,468,196
CECIL	2,459,819	3,117,889	3,988,747	4,585,973
CHARLES	3,936,516	4,989,645	6,383,304	7,339,061
DORCHESTER	656,543	832,186	1,064,625	1,224,028
FREDERICK	5,893,461	7,470,128	9,556,610	10,987,499
GARRETT	664,714	842,544	1,077,874	1,239,262
HARFORD	5,529,741	7,009,102	8,966,815	10,309,396
HOWARD	9,821,066	12,448,477	15,925,463	18,309,945
KENT	366,147	464,102	593,730	682,628
MONTGOMERY	27,227,553	34,511,689	44,151,153	50,761,802
PRINCE GEORGE'S	19,554,579	24,785,979	31,708,954	36,456,662
QUEEN ANNE'S	1,105,527	1,401,286	1,792,679	2,061,093
ST. MARY'S	2,485,697	3,150,691	4,030,711	4,634,220
SOMERSET	480,124	608,570	778,550	895,121
TALBOT	628,456	796,586	1,019,080	1,171,665
WASHINGTON	3,094,113	3,921,875	5,017,294	5,768,522
WICOMICO	2,173,593	2,755,091	3,524,616	4,052,348
WORCESTER	1,271,561	1,611,739	2,061,914	2,370,640

Senate Bill 1301 (First Special Session, Chapter 1, 2012 Laws of Maryland) includes the table reprinted above to specify the amounts to be charged by the State Retirement Agency to local boards of education for fiscal years 2013 through 2016 (See Section 21-304(b)(4)(ii), pg. 33).

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Local Board of Education & Local Government Costs**

County	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
Allegany	1,487,742	1,885,754	1,847,253	2,202,813
Anne Arundel	11,493,684	14,568,567	15,930,477	18,693,986
Baltimore City	12,922,862	16,380,092	14,824,485	17,900,753
Baltimore	15,755,802	19,970,922	21,062,639	24,843,168
Calvert	2,835,938	3,594,631	4,071,110	4,754,380
Caroline	793,934	1,006,334	991,831	1,181,637
Carroll	4,005,782	5,077,441	5,736,837	6,701,824
Cecil	2,459,819	3,117,889	3,352,878	3,943,745
Charles	3,936,516	4,989,645	5,642,346	6,590,694
Dorchester	656,543	832,186	775,810	932,325
Frederick	5,893,461	7,470,128	8,438,605	9,858,314
Garrett	664,714	842,544	796,082	954,652
Harford	5,529,741	7,009,102	7,475,675	8,803,344
Howard	9,821,066	12,448,477	14,909,225	17,283,545
Kent	366,147	464,102	445,130	532,542
Montgomery	27,227,553	34,511,689	37,809,551	44,356,785
Prince George's	19,554,579	24,785,979	24,951,664	29,631,799
Queen Anne's	1,105,527	1,401,286	1,497,849	1,763,314
St. Mary's	2,485,697	3,150,691	3,417,429	4,014,805
Somerset	480,124	608,570	495,932	609,676
Talbot	628,456	796,586	792,752	943,073
Washington	3,094,113	3,921,875	4,099,702	4,841,754
Wicomico	2,173,593	2,755,091	2,719,329	3,239,009
Worcester	1,271,561	1,611,739	1,647,903	1,952,488

Senate Bill 1301 (First Special Session, Chapter 1, 2012 Laws of Maryland) includes the table reprinted above to specify the amounts to be appropriated by county governments, including Baltimore City, to the local board of education for fiscal years 2013 through 2016 (See uncodified Section 18, pg. 46).