

COMPARISON OF SCHOOL DISTRICT EMPLOYEE BENEFITS COSTS

FY 2010 APPROVED BUDGET

February 4, 2010

<u>District</u>	<u>FY 2010 Budget</u>	<u>Employee Benefits Category 12 Fixed Charges</u>	<u>Percent of Budget for Employee Benefits</u>
Montgomery County Public Schools	\$2,200,577,000	\$447,319,098	20.3%
Anne Arundel Public Schools	936,277,500	163,737,700	17.5%
Charles County Public Schools	295,239,800	47,773,987	16.2%
Fairfax County Public Schools *	2,273,148,760	508,664,860	22.4%
Frederick County Public Schools	497,178,717	82,157,290	16.5%
Howard County Public Schools	656,694,110	104,753,230	16.0%

Notes: 1. Category 12 includes a small amount of other insurances not related to employee benefits, but that amount does not significantly change the comparison between districts.

2. Treatment of OPEB expenditures varies between districts.

3. * Fairfax County PS does not use Maryland state categories, but reports expenditures using a similar breakdown.

4. Unlike Maryland districts, Fairfax County PS benefits includes payments by the school system to the state retirement system.

Just Benefits

\$418,386,272

163,625,700

47,773,987

104,308,230