

D06E02.02
Board of Public Works – PAYGO
Interagency Committee on School Construction

Public School Construction Program (Statewide)

GO Bonds	\$99,200,000	Recommendation: Approve
PAYGO SF	\$2,400,000	

Bill Text: Provide funds to construct public school buildings and public school capital improvements in accordance with Sections 5-301 through 5-305 of the Education Article.

Program Description: The State began providing incentive aid for school construction in 1947. In 1971, the State established the Public School Construction Program (PSCP). The program was established to provide State contributions toward school construction costs in an attempt to give property tax relief to local governments and equalize educational facilities across the State.

The Board of Public Works (BPW) created the Interagency Committee on School Construction (IAC) to oversee PSCP. IAC consists of the State Superintendent of Schools, who serves as the chairperson, the Secretary of the Department of General Services, and the Secretary of the Maryland Department of Planning. Each September, the Governor provides IAC with the proposed amount of funding for public school construction for the upcoming fiscal year. IAC then transmits this information to the local jurisdictions and requests their annual and five-year capital improvement programs (CIPs) by October 15.

In October and November, IAC staff reviews the CIPs and recommends to IAC which projects should be funded based on certain criteria. In December, IAC develops a list of eligible projects and decides which of those projects should be recommended to BPW for its approval. IAC typically recommends an initial allocation of 75.0% of the proposed school construction budget. In January, BPW listens to appeals from the local jurisdictions and votes on IAC recommendations. The list of projects approved by BPW and any supplemental requests made by the Governor become part of the State's proposed capital budget. The proposed budget is then submitted to the General Assembly for approval. In May, BPW allocates any remaining school construction funds to school construction projects recommended by IAC and the Governor.

Note: Numbers may not sum to total due to rounding.

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State and local governments share in the cost of school construction projects. **Exhibit 1** shows each local government's share of school construction costs. **Appendix 2** lists the total State allocation for public school construction between 1972 and the initial fiscal 2005 allocation. **Appendix 3** shows a summary of the proposed fiscal 2005 CIP by jurisdiction. **Appendix 4** shows the amount of capital program funds that local school systems have requested between fiscal 2005 and 2010 by jurisdiction.

Exhibit 1
State/Local Shared Cost Formula for Public School Construction

<u>50/50</u>	<u>55/45</u>	<u>65/35</u>	<u>70/30</u>	<u>75/25</u>	<u>80/20</u>	<u>90/10</u>
Anne Arundel	Calvert	Carroll	Cecil	Allegany	Somerset	Baltimore City**
Baltimore Co.	Queen Anne's	Charles	Dorchester	Prince George's*		
Howard		Frederick	Garrett			
Kent		Harford	St. Mary's			
Montgomery		Washington	Wicomico			
Talbot						
Worcester						

*The 75% State match exists through fiscal 2007 and only applies to the first \$35 million in State funding provided to Prince George's County. State funding in excess of \$35 million has a 65/35 State/local match. After fiscal 2007, the State share for Prince George's County reverts to 60%.

**The 90% State match exists through fiscal 2005 and only applies to the first \$20 million in State funding provided to Baltimore City. State funding in excess of \$20 million has a 75/25 State/local match. After fiscal 2005, the Baltimore City share reverts to 75%.

Year Program Began: 1971

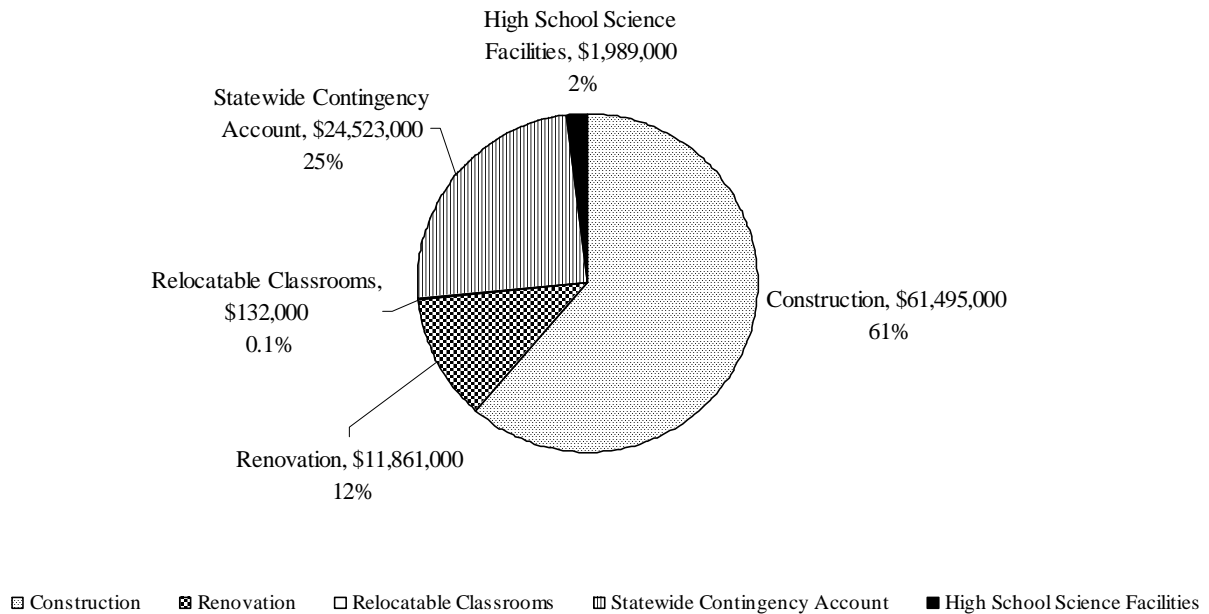
Comments:

Proposed Allocation and Distribution for Fiscal 2005

The fiscal 2005 budget for school construction as introduced contains \$101.6 million, consisting of \$99.2 million in general obligation (GO) bonds and \$2.4 million in special fund PAYGO. This total includes \$1.6 million in GO bonds for the Aging Schools Program, which in the past has been fully funded in the operating budget with general funds. The remaining \$100.0 million is for the traditional public school construction program. Of the \$100.0 million, \$75.5 million is allocated towards specific projects and the remaining \$24.5 million in the statewide contingency account.

Exhibit 2 shows the IAC’s proposed distribution of the \$100.0 million. The recommendations include 46 construction projects at \$61.5 million, or 61% of the proposed budget; 30 systemic renovation projects at \$11.9 million, or 12% of the proposed budget; two renovated high school science laboratory projects at \$2.0 million, or 2% of the proposed budget; and moving costs for four relocatable classrooms at \$132,000, or 0.1% of the proposed budget. The remainder of the proposed budget consists of \$24.5 million, or 25% of the proposed budget in the statewide contingency account.

Exhibit 2
Proposed Fiscal 2005 Allocation of Public School Construction – \$1 Million



Source: Interagency Committee on School Construction

Funds in the Statewide Contingency Account

The PSCP’s contingency account includes \$24.5 million in new funds that have not been allocated to specific projects. There is also \$8.9 million from previously authorized projects that came in under budget. The \$8.9 million includes \$1.6 million reverted from Technology in Maryland Schools (TIMS) projects that came in under budget. This \$1.6 million can only be used on additional funding for TIMS projects. Approximately \$273,000 of the statewide contingency account is reserved for repairs to the State-owned relocatable classrooms. The remaining \$7.0 million and the \$24.5 million in new funds will likely be reallocated to specific projects in May.

Fund Data

Prior Program Activity – All Fund Sources*
(\$ in Millions)

	<i>FY 2000</i>	<i>FY 2001</i>	<i>FY 2002</i>	<i>FY 2003</i>	<i>FY 2004</i>
Encumbrances	\$249.4	\$250.3	\$307.2	\$123.7	\$68.6
Expenditures	\$219.1	\$235.2	\$220.3	\$231.1	\$74.1

*As of 11/03. Fiscal 2000 through 2002 figures do not include the PAYGO funds that were replaced with an \$89.0 million GO fund authorization in fiscal 2003. Fiscal 2003 figures do include the \$89.0 million.

Authorization Summary*
(\$ in Millions)

<i>Fiscal Year</i>	<i>Authorization</i>	<i>Funds</i>		<i>Balances</i>	
		<i>Encumbered</i>	<i>Expended</i>	<i>To Be Encumbered</i>	<i>To Be Expended</i>
Prior Years	\$2,733.351	\$2,730.769	\$2,728.340	\$2.582	\$5.011
2000	252.272	247.145	245.010	5.127	7.262
2001	223.468	214.990	213.557	8.478	9.911
2002	196.644	175.833	164.983	20.811	31.661
2003	240.036	208.202	157.566	31.834	82.470
2004	106.322	42.680	15.361	63.642	90.961
Total**	\$3,752.093	\$3,619.618	\$3,524.817	\$132.475	\$227.276

*As of 11/03. Fiscal 2000 through 2002 figures do not include the PAYGO funds that were replaced with an \$89.0 million GO fund authorization in fiscal 2003. Fiscal 2003 figures do include the \$89.0 million.

**Does not include funds received under the master lease purchasing agreement for the wiring of public schools for technology.

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Authorization Request*
(\$ in Millions)

<i>Description</i>	<i>2003 Approp.</i>	<i>2004 Approp.</i>	<i>2005 Request</i>	<i>2006 Estimate</i>	<i>2007 Estimate</i>	<i>2008 Estimate</i>	<i>2009 Estimate</i>
PAYGO GF	\$3.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
PAYGO SF	2.400	2.400	2.400	2.400	2.400	2.400	2.400
PAYGO FF	10.536	0.000	0.000	0.000	0.000	0.000	0.000
Go Bonds	224.100	103.872	99.200	97.600	97.600	97.600	97.600
Total	\$240.036	\$106.272	\$101.600	\$100.000	\$100.000	\$100.000	\$100.000

* As of 11/03. Fiscal 2003 figure does include the \$89.0 million in GO bond authorization transferred from prior year PAYGO appropriations.

Note: Numbers may not sum to total due to rounding.

Issues

1. Task Force to Study Public School Facilities Concludes Work, Expected to Release Final Report, Introduce Recommended Legislation Shortly

The Bridge to Excellence in Public Schools Act charged the Task Force to Study Public School Facilities with examining the adequacy and equity of school construction in the State, the continuation of the Aging Schools Program, and any other matters relevant to the adequacy and equity of the State's school construction program. The task force was originally scheduled to submit its final report on December 31, 2002. However, due to the enormity of its charge, the task force requested and received an extension through December 31, 2003, via Chapter 388, Acts of 2003. The task force received permission from the Governor and Presiding Officers in December to submit the final report in February 2004.

Task Force Undertakes Statewide Survey of Condition of School Facilities

One of the major undertakings of the task force in the 2003 interim was a statewide survey of the condition of public school facilities statewide. The survey assessed schools against 31 current standards for new construction of public schools. The standards ranged from air quality and student capacity to physical education and health services facilities. Data were collected directly from local school systems through the local facilities planners. PSCP emphasizes that not meeting the standards does not represent a hazard to human safety, and that all buildings met all standards in place at the time that they were built. PSCP also emphasizes that the list of standards, while comprehensive, is not exhaustive, and that school systems may also have other needs and priorities. The results of this

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survey should be considered a “snapshot in time” of school facilities needs with the understanding that future projects will remedy these needs while others may arise.

The survey identified schools that did not meet the standard for each of the 31 standards. Two of the standards with the largest percentage of schools not meeting the standard, health services (84%) and air quality (63%), have recently been updated. Unless schools or systems have been renovated since the standard changed, it is unlikely that they would meet the standard. Significant percentages of schools also did not meet current standards for fine arts (48%); pre-kindergarten and kindergarten classrooms (42%); student capacity¹ (35%); human comfort² (34%); and accessibility of programs and services to students, faculty, and parents with disabilities (33%).

The survey also revealed that facilities needs vary greatly statewide. Some systems met almost all the standards systemwide, others had only a few of their schools meet certain standards, and still others had problems meeting many of the standards in many of their schools.

The facilities survey also provided a cost estimate to bring all facilities up to current standards. This total was approximately \$3.85 billion in State and local funds. A rough estimate of the total State cost is \$1.9 billion. The survey grouped the various standards into four categories: building and site factors, student capacity, education programs, and support services. Perhaps not surprisingly, student capacity needs were the largest portion of the estimated costs, at \$1.54 billion, or 40% of the total. Building and site factors, including such items as human comfort, acoustics, and air quality, were estimated at \$1.33 billion, or 34% of the total estimated costs. Education program needs were estimated at \$765 million, or 20% of the total, and support services were estimated at \$215 million, or 6% of the total costs. Appendix 5 provides county by county estimates of total needs. The full results of the survey and cost estimates can be found on the Department of Legislative Services’ web site under the Task Force to Study Public School Facilities.

Task Force Finalizes Recommendations

The task force held its final meeting on February 2, 2004. At that meeting, the task force decided on its final recommendations regarding the adequacy, equity, and other miscellaneous components of the State’s school construction program. The recommendations were as follows:

¹ This standard was defined as having sufficient permanent classroom space to meet at least 95% of projected student enrollment in the 2007-2008 school year at current State or local standards of occupancy, even considering available capacity at adjacent schools.

² This standard was defined as providing adequate temperature and humidity levels for student learning at least 90% of the time that students are in learning and health spaces. This standard primarily reflects schools without air conditioning systems.

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Adequacy

- Require that IAC consider the standards identified in the Facilities Assessment Survey among the criteria used to evaluate the requests for State planning approval in the LEAs' annual CIPs.
- Continue to require school systems to identify facilities needs as part of their Bridge to Excellence Master Plans, clarify instructions to school systems regarding these submissions, and require IAC to consider projects' alignment with facilities master plans among the criteria used to evaluate requests for State planning approval in the LEAs' annual CIPs.
- Request that the Maryland State Department of Education (MSDE) conduct a survey to determine the availability of kindergarten and pre-kindergarten space at qualified vendor sites and request that MSDE and PSCP provide technical assistance to local school systems to address the need for kindergarten and pre-kindergarten space.
- Request that IAC participate in funding for relocatable classrooms for a limited period of time and establish State standards for relocatables for which the State provides funding.
- Request that IAC reduce the State-rated capacity for grades one through five from 25 to 23 students per classroom, request PSCP to study the current State funded maximum gross area allowances and make recommendations on altering these allowances, and to monitor actual class size trends and research on the impact of class size on student learning for periodic recommendations on formula adjustments.
- Require IAC to consult with LEAs to confirm the findings of the Facilities Assessment Survey and assure that any deficiencies that pose an immediate threat to health or safety are addressed.
- Recommend that the General Assembly consider establishing an Emergency Repair Fund, separate from the ongoing public school construction program, in order to address any critical health and safety needs identified in the further scrutiny of the survey results.
- Recommend that the Governor and the General Assembly increase annual State funding for school construction and renovation to a level that will address, at a minimum, the \$1.9 billion in State funding necessary to address the findings of the Facilities Assessment Survey by fiscal 2013, and recommend that the Governor and the General Assembly pursue potential revenue sources to be dedicated to school construction funding.

Equity

- Alter the State-local cost share formula to be based on the actual State share of the foundation program and include adjustments for the Guaranteed Tax Base program, the percentage of students in the district qualifying for free and reduced price meals, distressed county factors, five-year enrollment growth above the State average, and a measure of prior local effort towards

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school construction, maintaining a minimum 50% State share (**Appendix 6** shows the revised cost-share calculations).

- Retain the higher of the new formula or the special shares for Baltimore City and Prince George’s County until the laws creating the special shares expire.
- Revise the allocation of the Aging Schools Program to be based on the current percentage of pre-1970 square footage, retaining the \$65,000 and \$85,000 minimum allocations beginning in fiscal 2006.

Other Provisions

- Recommend authorizing legislation allowing LEAs to pursue various alternative financing mechanisms for public school facilities.
- Support enabling legislation to authorize all local governments to issue debt for school construction and implement transfer and excise taxes for the funding of the local share of school construction without obtaining General Assembly approval.
- Codify or place into regulation certain practices and procedures of IAC and BPW, including making regulations adopted by BPW relating to PSCP subject to the Administrative Procedures Act, and make certain technical changes to the statute governing school construction.
- Support legislation that would remove public school construction projects from the applicability of the prevailing wage law.
- Oppose the merger of IAC with the Maryland Stadium Authority (MSA) as suggested by the Commission on the Structure and Efficiency of State Government but encourage IAC staff to discuss with MSA how MSA could lend its construction expertise to local management of school construction projects.
- Direct PSCP and MSDE to encourage the reuse of school designs where educationally appropriate, provide financial incentives to projects that include innovative building technologies or cost-effective life cycle elements, and provide technical assistance on achieving high standards in architecture and engineering.

The task force is expected to publish its final report and introduce legislation to implement its recommendations shortly.

IAC should be prepared to discuss the impacts of the task force’s recommendations on the public school construction program.

Recommended Actions

1. Concur with Governor's allowance.

Fiscal 2005 Proposed Projects

See the Fiscal 2005 Public School Construction *Capital Improvement Program* for a complete listing.

**Fiscal Summary
Public School Construction – PAYGO**

<u>Unit/Program</u>	<u>FY03 Actual</u>	<u>FY04 Legislative Appropriation</u>	<u>FY04 Working Appropriation</u>	<u>FY03 - FY04 % Change</u>	<u>FY05 Allowance</u>	<u>FY04 - FY05 % Change</u>
02 Public School Capital Appropriation	\$ 15,936,000	\$ 2,400,000	\$ 2,400,000	-84.9%	\$ 2,400,000	0%
Total Expenditures	\$ 15,936,000	\$ 2,400,000	\$ 2,400,000	-84.9%	\$ 2,400,000	0%
General Fund	\$ 3,000,000	\$ 0	\$ 0	-100.0%	\$ 0	0.0%
Special Fund	2,400,000	2,400,000	2,400,000	0%	2,400,000	0%
Federal Fund	10,536,000	0	0	-100.0%	0	0.0%
Total Appropriations	\$ 15,936,000	\$ 2,400,000	\$ 2,400,000	-84.9%	\$ 2,400,000	0%

Note: The fiscal 2004 appropriation does not include deficiencies and the fiscal 2005 allowance does not reflect contingent reductions.

**Total State Allocation for Public School Construction
Fiscal 1972 through Initial 2005 Allocation**

<u>LEA</u>	<u>Allocation</u>	<u>% of Subtotal</u>
Allegany	\$65,640,871	1.7%
Anne Arundel	310,217,850	8.0%
Baltimore City	480,221,976	12.4%
Baltimore County	328,476,340	8.5%
Calvert	102,278,225	2.7%
Caroline	39,408,713	1.0%
Carroll	145,413,085	3.8%
Cecil	94,099,508	2.4%
Charles	142,823,838	3.7%
Dorchester	53,318,467	1.4%
Frederick	211,296,362	5.5%
Garrett	37,805,620	1.0%
Harford	180,737,989	4.7%
Howard	244,222,830	6.3%
Kent	12,694,353	0.3%
Montgomery	575,791,206	14.9%
Prince George's	408,457,986	10.6%
Queen Anne's	42,247,098	1.1%
St. Mary's	114,988,305	3.0%
Somerset	29,516,742	0.8%
Talbot	21,739,584	0.6%
Washington	87,548,227	2.3%
Wicomico	75,390,003	2.0%
Worcester	39,592,043	1.0%
State Projects	14,448,169	0.4%
Subtotal	\$3,858,375,390	100.0%
Statewide Contingency	33,430,610	
Total	\$3,891,806,000	

Source: Fiscal 2005 Public School Construction *Capital Improvement Program*

**Summary of Fiscal 2005 CIP
December 31, 2003
(Appeals Heard on January 28, 2004)
(\$ in Thousands)**

<u>LEA</u>	<u>FY 2005 Budget Request</u>	<u>FY 2005 Allocation</u>	<u>% of Request Funded</u>	<u># of Projects Requested*</u>	<u># of Projects Approved*</u>	<u>% of Requested Projects Approved</u>
Allegany	\$125	\$125	100.0%	2	2	100.0%
Anne Arundel	20,090	4,237	21.1%	28	5	17.9%
Baltimore City	38,239	7,721	20.2%	45	13	28.9%
Baltimore County	30,688	5,150	16.8%	12	4	33.3%
Calvert	7,423	3,127	42.1%	6	4	66.7%
Caroline	269	269	100.0%	1	1	100.0%
Carroll	13,055	3,968	30.4%	10	8	80.0%
Cecil	8,246	8,246	100.0%	14	12	85.7%
Charles	12,545	3,423	27.3%	5	3	60.0%
Dorchester	991	991	100.0%	4	4	100.0%
Frederick	47,056	6,057	12.9%	22	8	36.4%
Garrett	1,640	598	36.5%	3	2	66.7%
Harford	18,847	2,437	12.9%	9	6	66.7%
Howard	52,604	4,300	8.2%	47	15	31.9%
Kent	555	555	100.0%	1	1	100.0%
Montgomery	59,741	6,310	10.6%	49	9	18.4%
Prince George's	33,293	6,474	19.4%	20	8	40.0%
Queen Anne's	359	338	94.2%	2	2	100.0%
St. Mary's	8,317	2,683	32.3%	5	3	60.0%
Somerset	7,600	600	7.9%	5	4	80.0%
Talbot	0	0	N/A	2	2	100.0%
Washington	4,369	2,375	54.4%	3	3	100.0%
Wicomico	7,413	3,993	53.9%	5	5	100.0%
Worcester	4,788	1,500	31.3%	4	1	25.0%
Total	\$378,253	\$75,477	20.0%	304	125	41.1%

*Includes both planning and funding requests

Source: Fiscal 2005 Public School Construction *Capital Improvement Program*

Summary of Capital Program Requests
Fiscal 2005 – 2010
(\$ in Thousands)

<u>LEA</u>	<u>Fiscal 2005</u>	<u>Fiscal 2006</u>	<u>Fiscal 2007</u>	<u>Fiscal 2008</u>	<u>Fiscal 2009</u>	<u>Fiscal 2010</u>	<u>Total</u>	<u>% of Total</u>
Allegany	\$125	\$14,000	\$5,594	\$4,953	\$0	\$0	\$24,672	1.2%
Anne Arundel	20,090	19,411	9,763	15,020	11,414	15,593	91,291	4.6%
Baltimore City	38,239	100,982	109,904	45,974	63,686	58,021	416,806	20.9%
Baltimore County	30,688	20,000	20,000	22,516	22,516	25,000	140,720	7.0%
Calvert	7,423	449	9,565	7,948	16,510	14,951	56,846	2.8%
Caroline	269	7,243	145	4,474	8,663	6,626	27,420	1.4%
Carroll	13,055	1,404	24,771	22,441	4,748	339	66,758	3.3%
Cecil	8,246	474	6,414	5,633	14,786	10,829	46,382	2.3%
Charles	12,545	9,149	10,831	17,078	733	38,038	88,374	4.4%
Dorchester	991	612	11,969	9,065	326	455	23,418	1.2%
Frederick	47,056	7,623	39,208	12,967	40,916	25,659	173,429	8.7%
Garrett	1,640	753	375	3,200	5,228	3,790	14,986	0.8%
Harford	18,847	13,804	11,382	15,113	18,165	11,439	88,750	4.4%
Howard	52,604	14,607	2,963	846	0	0	71,020	3.6%
Kent	555	2,430	2,025	380	850	730	6,970	0.3%
Montgomery	59,741	53,809	36,103	27,831	19,844	31,003	228,331	11.4%
Prince George's	33,293	27,237	26,080	52,273	41,258	31,181	211,322	10.6%
Queen Anne's	359	9,547	5,325	5,083	4,574	0	24,888	1.2%
St. Mary's	8,317	7,034	0	0	22,553	8,064	45,968	2.3%
Somerset	7,600	13,275	640	544	0	0	22,059	1.1%
Talbot	0	3,000	3,000	2,444	0	0	8,444	0.4%
Washington	4,369	3,589	3,000	4,426	6,112	5,830	27,326	1.4%
Wicomico	7,413	8,098	13,744	21,079	12,732	4,797	67,863	3.4%
Worcester	4,788	8,813	3,378	64	58	6,625	23,726	1.2%
Total	\$378,253	\$347,343	\$356,179	\$301,352	\$315,672	\$298,970	\$1,997,768	100.0%
Total Adjusted	\$397,166	\$364,710	\$373,987	\$316,420	\$331,456	\$313,919	\$2,097,657	

Note: The adjustment for inflation is set at 5.0% per year compounded from July 2004.
Numbers may not sum to total due to rounding.
Source: Fiscal 2005 Public School Construction Program *Capital Improvement Program*

**Cost Estimates to Bring Facilities Up to Current
Standards for New Construction***
(\$ in Thousands)

<u>School System</u>	<u>Estimated Cost</u>
Allegany	\$71,426
Anne Arundel	336,458
Baltimore City	570,599
Baltimore County	408,845
Calvert	102,911
Caroline	5,435
Carroll	135,297
Cecil	46,873
Charles	178,419
Dorchester	33,816
Frederick	203,625
Garrett	20,142
Harford	204,666
Howard	168,727
Kent	1,180
Montgomery	279,307
Prince George's	778,225
Queen Anne's	9,666
St. Mary's	52,530
Somerset	9,030
Talbot	18,989
Washington	93,827
Wicomico	69,993
Worcester	54,122
 Total Cost**	 \$3,854,108

* Costs reported by local school systems in July 2004 dollars.

** Includes both State and local costs.

Source: Public School Construction Program

**Revised Cost Share Formula Approved by Task Force to Study Public School Facilities
(\$ in Thousands)**

<u>County</u>	<u>FY 2004 State Share Foundation</u>	<u>Guaranteed Tax Base Add-On*</u>	<u>20% of FRPM% Above State Avg</u>	<u>Distressed County Add-On</u>	<u>Enrollment Growth 97-02 Beyond State Avg</u>	<u>FY 2001 Local Debt Above 1% of Local Wealth</u>	<u>Percent State Share with Add-ons</u>	<u>Percent Local Share with Add-ons</u>
Allegany	69.6%	7.7%	3.0%	10.0%	0.0%	0.0%	90%	10%
Anne Arundel	39.6%	0.0%	0.0%	0.0%	0.0%	0.0%	50%	50%
Baltimore City	73.6%	10.2%	7.6%	5.0%	0.0%	0.0%	96%	4%
Baltimore	45.4%	0.0%	0.0%	0.0%	0.0%	0.0%	50%	50%
Calvert	57.2%	0.0%	0.0%	0.0%	11.6%	0.0%	69%	31%
Caroline	71.0%	5.5%	2.7%	5.0%	0.0%	4.4%	89%	11%
Carroll	57.3%	0.0%	0.0%	0.0%	1.5%	3.1%	62%	38%
Cecil	62.7%	2.3%	0.0%	0.0%	1.3%	1.8%	68%	32%
Charles	59.8%	0.0%	0.0%	0.0%	10.3%	0.0%	70%	30%
Dorchester	62.0%	1.3%	3.4%	10.0%	0.0%	0.0%	77%	23%
Frederick	56.1%	0.0%	0.0%	0.0%	7.3%	7.7%	71%	29%
Garrett	57.2%	0.0%	2.4%	10.0%	0.0%	0.0%	70%	30%
Harford	58.0%	0.0%	0.0%	0.0%	0.0%	0.0%	58%	42%
Howard	41.8%	0.0%	0.0%	0.0%	12.1%	4.3%	58%	42%
Kent	39.5%	0.0%	1.7%	0.0%	0.0%	0.0%	50%	50%
Montgomery	25.0%	0.0%	0.0%	0.0%	7.0%	1.7%	50%	50%
Prince George's	62.3%	2.2%	2.9%	0.0%	1.1%	0.0%	69%	31%
Queen Anne's	46.2%	0.0%	0.0%	0.0%	9.5%	13.5%	69%	31%
St. Mary's	59.7%	0.0%	0.0%	0.0%	4.9%	6.6%	71%	29%
Somerset	69.8%	11.2%	6.3%	10.0%	0.0%	0.0%	97%	3%
Talbot	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	50%	50%
Washington	58.9%	0.0%	0.1%	0.0%	0.0%	0.0%	59%	41%
Wicomico	65.8%	5.6%	1.7%	0.0%	0.0%	7.8%	81%	19%
Worcester	25.0%	0.0%	0.7%	5.0%	0.0%	0.0%	50%	50%

*This analysis assumes the add-on would be based on the additional aid that counties would receive if the guaranteed tax base program was fully implemented in fiscal 2004. The program is scheduled to start in fiscal 2005 and be fully implemented by fiscal 2008.