

# Executive Summary

## I. Charge and Overview

The Commission on Education Finance, Equity, and Excellence was established in the fall of 1999 pursuant to legislation enacted during the 1999 session. The 27-member commission was charged with reviewing the State's current school finance system and accountability measures and making recommendations: (1) for ensuring adequacy of funding for students in public schools; (2) for ensuring equity in funding for students in public schools; (3) for ensuring excellence in school systems and student performance; (4) that provide for a smooth transition when current educational funding initiatives sunset at the end of fiscal 2002; (5) regarding the issue of whether it is more effective to provide additional State aid in the form of targeted grants or by increasing funding through the base formula; and (6) for ensuring that local property tax policies do not affect the equitable allocation of funding for students in public schools.

The legislation that established the Commission required that a final report be submitted to the Governor and General Assembly by October 15, 2000. However, during the 2000 interim, the Commission determined that many of the most significant issues relating to Maryland's school finance system could not be resolved properly until the Commission had thoroughly explored the issue of whether Maryland's schools are being adequately funded. The Commission obtained permission from the Governor and Presiding Officers to submit interim findings and recommendations in December 2000 and to continue its work during the 2001 interim. To facilitate the Commission's evaluation of issues relating to adequacy of education

funding, the Commission contracted with Augenblick & Myers, Inc. (A&M) in November 2000 to complete an adequacy study using two different methodologies by the spring of 2001.

The Commission's Interim Report, issued in December 2000, included recommendations that would have resulted in \$133.4 million in new education funding for fiscal 2002. The Interim Report also recommended that the termination provisions for 23 education programs (providing approximately \$250 million in State aid) be extended for one year while the Commission continued its appraisal of the State's school finance structure. The Commission's interim recommendations were subsequently included in legislation that was introduced during the 2001 Session. The final version of the bill that was passed by the General Assembly extended the termination dates for the 23 programs until the end of fiscal 2003 and mandated that funding for several other existing programs (providing approximately \$90 million in State aid) continue in fiscal 2003. However, the final legislation did not include the new education funding recommended by the Commission.

This report outlines the Commission's work in 2001, highlights the Commission's findings, discusses the principles that guided the Commission's work, and recommends enhancements and revisions to Maryland's school finance and accountability systems.

## II. Summary of the Commission's Work in 2001

After submitting its Interim Report to the Governor and General Assembly in December 2000, the Commission continued to

work diligently to implement its broad statutory charge. In total, the Commission held eight work sessions and five regional public hearings before issuing a draft of its findings and recommendations on November 9, 2001. The draft report outlined the Commission's recommendations for enhancing Maryland's school finance system and provided a brief summary of the guiding principals reflected in the Commission's recommendations. The Commission held a sixth public hearing in Annapolis on November 19, 2001, for the purpose of receiving input from the public on its proposed recommendations. The vast majority of speakers who testified at the hearing expressed support for the Commission's recommendations. Based on information received at three work sessions held after the issuance of the Commission's draft report and input received from the public at the November 19 hearing, the Commission adopted a proposal that would result in an increase in State aid of approximately \$1.1 billion over the next five years.

### **III. Defining and Measuring Adequate Funding**

Much of the Commission's work during the 2001 interim focused on measuring "adequate" funding and developing a school finance structure that is based on adequacy. According to A&M, "[w]hen most policy makers say that they want to study education 'adequacy' what they mean is that they want to set the parameters in a state aid formula so that school districts are assured that they have enough money -- where enough money means a sufficient amount to provide a specific set of 'inputs' to accomplish a particular set of 'outcomes.'"<sup>1</sup> Based on this definition,

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<sup>1</sup>See Document 1 (page 1) in the Technical Supplement to this report.

schools are being adequately funded when the amount of funding provided is sufficient to allow students, schools, and school systems to meet prescribed State performance standards.

The Commission contracted with A&M to conduct a two pronged adequacy study for Maryland using the "professional judgement" and the "successful schools" approaches. Both methods work under the theory that adequacy has two components: (1) a base cost per pupil common to all districts (the parameter that could be used to establish the per student aid amount that is distributed under Maryland's foundation program); and (2) a series of adjustments to the base to reflect the cost pressures associated with different pupils, different programs, or different characteristics of school districts. The professional judgement approach uses multiple panels of educators to determine the kinds of resources needed to achieve a particular set of objectives in prototypical elementary, middle, and high schools. The resources identified by the panels are then "priced out" based on salary levels and other factors to determine the per pupil costs. The successful schools approach examines the basic spending of schools that meet performance objectives established by the state, where basic spending excludes transportation and services provided specifically to students with special needs.

On June 7, 2001, A&M presented the preliminary results of its adequacy studies to the Commission. On the same date, the Commission received a briefing on the results of an adequacy study that was conducted by Management Analysis and Planning, Inc. (MAP) on behalf of the New Maryland Education Coalition. Based on these studies, the Commission estimated that there is a gap, ranging from \$377 million to \$2.7 billion, between the resources currently available to

school systems and “adequate” resources. The Commission spent most of the remainder of the interim analyzing the results of the A&M and MAP adequacy studies and determining how to use these results to enhance Maryland’s school finance system.

Both of the A&M studies produced a base per pupil cost -- an estimate of what it costs to adequately educate a student who has no special needs. The base funding level identified by the Professional Judgement Study is \$6,612 per pupil, and the Successful Schools Study estimated an adequate base cost of \$5,969. The A&M report states that these base cost figures “should be viewed as reasonable estimates rather than precise calculations” and estimates that the figures are “within plus or minus 10 percent of being correct.”<sup>2</sup>

In addition to the base cost estimate, the Professional Judgement Study also developed estimates of the costs associated with adequately educating students with special needs -- i.e., special education students, economically disadvantaged students, and students with limited English proficiency. The professional judgement panels designed programs, resources, and services for prototype schools that included statewide average proportions of students with special needs. Based on the work of the panels, A&M separated the programs and resources designed to serve special needs students from the basic resources needed to serve the general student population. The full per pupil cost of the prototypes schools was estimated at \$10,631. The additional costs associated with special needs students were related to the professional judgement base cost of \$6,612 to develop “per pupil weights” for each category

of special needs students. A&M calculated per pupil weights of 1.17 for special education students and 1.39 for economically disadvantaged students. A&M also assumed a per pupil weight of 1.00 for students with limited English proficiency. To account for the fact that 21 percent of economically disadvantaged students also fall into one of the other special needs categories, the Commission reduced the weight for economically disadvantaged students by 21 percent, from 1.39 to 1.10.

In addition to reviewing the results of the adequacy studies conducted by A&M, the Commission reviewed the Professional Judgement Study conducted by MAP on behalf of the New Maryland Education Coalition. The MAP study used a methodology that was very similar to the methodology used in the A&M Professional Judgement Study. The main differences between the studies relate to the manner in which they reported results. The MAP study did not separate the costs of programs and resources designated for all students from the costs of programs and resources designated for special needs students. Total per pupil costs were given for the MAP prototype schools, but no attempt was made to identify a base cost or the specific costs associated with categories of special needs students. Also, the recommendations of the three panels were not merged, so three separate estimates of total per pupil adequacy costs -- \$7,461, \$9,215, and \$9,313 -- were reported. Although an exact parallel between the MAP and A&M results cannot be drawn, the per pupil costs identified in the MAP study can most reasonably be compared to the total per pupil cost figure of \$10,631 calculated for the A&M Professional Judgement Study. The differences between the A&M and MAP results indicate that there is a range of reasonable estimates of the funds needed to

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<sup>2</sup>See Document 24 (page 11) of the Technical Supplement.

allow all schools to meet the State's performance standards.

#### **IV. Findings**

Using the two base cost estimates derived from A&M's Professional Judgement and Successful Schools studies and the per pupil weights for special needs students derived from the A&M Professional Judgement Study, the Commission assessed the extent to which budgeted fiscal 2002 education resources meet or approach adequacy targets. In general, the Commission found that the school systems furthest from the per pupil adequacy targets derived from the adequacy studies were those with low wealth and/or high proportions of special needs students. The Commission also found that school systems with the largest differences between adequate funding and fiscal 2002 funding generally had the lowest test scores on the Maryland School Performance Assessment Program (MSPAP) in 2000. These findings suggest that there is a need to target a greater share of State aid to school systems with low wealth and/or high proportions of special needs students.

The Commission operated under the assumption that funding for public education in Maryland is a shared responsibility of State and local governments. In order to evaluate properly the role of local governments in the State's school finance system, the Commission reviewed recent trends in local education funding. The Commission learned that, statewide, per pupil local appropriations increased between fiscal 1997 and 2002 at a faster rate than per pupil wealth, indicating an overall increase in local education tax effort as measured on a per pupil basis. However, the Commission also learned that local support for education is not consistent across the 24 local school systems. Some jurisdictions have not significantly enhanced their education aid

in recent years. The Commission believes that this is due to a variety of factors, including the existence of local tax and revenue restrictions, declining local effort, and declining local wealth.

In order to address issues relating to accountability in the State's school finance system, the Commission reviewed the theory of State and local obligations that is inherent in the adequacy studies conducted by A&M. The theory underlying the adequacy studies is that the primary obligations of the State in a standards-based education system are to: (1) establish performance standards for students, schools, and school systems; (2) ensure that schools and school systems have adequate funding necessary to meet the State's performance standards; and (3) hold schools and school systems accountable for making progress toward, and ultimately meeting, the State's performance standards. Accountability, under this theory, is based primarily on educational outputs. This view of accountability is in conflict with various provisions of current law, for which accountability is based on mandated educational inputs, such as the implementation of specific programs, the reduction of class sizes, or increases to teacher salaries. In light of the existence of Maryland's nationally recognized performance standards and the State's demonstrated efforts to evaluate and improve these standards, the Commission determined that the State should move towards developing a finance and accountability system that properly reflects the roles of State and local governments in a standards-based education system.

## V. The Commission's Proposal

### Guiding Principles

The Commission's recommendations are based on empirical data derived from the A&M and MAP adequacy studies and four major principles discussed below that the Commission used to guide its decisions and to arrive at a proposal for enhancing Maryland's school finance system.

**Adequacy:** The Commission believes there should be a direct link between what is expected of school systems and the level of funding that school systems receive. A proper model for funding school systems should be based on the projected costs associated with meeting State performance standards, including the additional costs associated with providing services to students with special needs.

**Equity:** The Commission believes that educational opportunities should not depend on a jurisdiction's relative ability to raise revenue from local sources. Accordingly, the Commission worked under the premise that, to the extent practicable, funding for education should be wealth-equalized so that per pupil State aid in less wealthy jurisdictions is greater than per pupil State aid in more wealthy jurisdictions.

**Simplicity:** Many of the approximately 50 State aid programs that exist under current law were created in recent years in order to enhance State aid for education beyond the annual mandated increases provided under the State's larger funding programs (e.g., the Basic Current Expense formula). The Commission believes that the State's school finance system should be simplified and that the majority of State aid should be funneled through four State aid formulas -- i.e., the

foundation program and one aid formula for each of the three special needs populations.

**Flexibility:** Most existing State aid programs contain mandates on how funding from the program must be spent. The Commission believes that many of these mandates are unnecessarily restrictive. Since local boards of education and superintendents are generally in the best position to make decisions about the types of resources that are needed in their jurisdictions, the Commission believes that most State aid should be distributed in the form of flexible block grants.

### Enhancement of Maryland's School Finance System

**Base Cost:** The Commission recommends that State funding for its foundation program -- the Basic Current Expense formula -- be increased to reflect the base cost calculated in the A&M Successful Schools Study. The Commission chose the successful schools base cost because: (1) it was derived using a methodology that establishes a rational link between the State's performance standards and the amount of State aid provided for education; (2) it was based on actual spending in schools that are meeting State performance standards; (3) it represents a middle ground between the least and most expensive estimates of Maryland's adequacy needs; and (4) the methodology used to derive this figure has been upheld by the courts in at least one other state as a sound basis for calculating adequate education funding.

**Students with Special Needs:** The Commission recommends that the State provide supplemental funding above the base cost level for students with special needs. Specifically, the Commission recommends using the weights developed in the A&M Professional Judgement Study to set the

funding levels for three categorical programs -- one based on special education enrollment, one based on the enrollment of students who are eligible for free and reduced price meals, and one based on enrollment of students with limited English proficiency. The Commission estimates that funding provided on the basis of special needs would increase from 19 percent of total State aid in fiscal 2002 to 28 percent of total State aid in fiscal 2007.

***Cost of Education:*** The Commission believes that there is a need to adjust State aid to reflect differences in the cost of providing educational services in different jurisdictions. Although it is somewhat out-dated, the Commission used the Geographic Cost of Education Index (GCEI) prepared for the National Center for Education Statistics as the best existing estimate of these differences. The GCEI is a “hedonic” cost index that estimates the different costs of hiring personnel in different geographic areas based on cost of living differences as well as the desirability of intangible factors present in the region that may influence employment decisions, such as crime rate and weather. However, the GCEI was developed using 1993 data and may not reflect present economic or hedonic realities. Other cost of living indices were considered by the Commission but rejected as inappropriate measures of education costs. In order to ensure that education funding accurately reflects differences in cost of education, the Commission recommends that a Maryland-specific geographic cost of education index be developed and used to adjust State education aid beginning in fiscal 2005.

***Guaranteed Tax Base:*** The Commission recommends that the State establish a Guaranteed Tax Base (GTB) program to provide local governments in low wealth jurisdictions with a financial incentive to fund

public schools. Funding for the GTB program would be distributed based on local wealth and local education tax effort.

***Student Transportation:*** The Commission’s proposal includes additional State aid for student transportation. Fifteen school systems that experienced enrollment growth between 1981 and 1996 would receive a funding enhancement to be added to their base transportation grant. In addition, all school systems would received additional funding for disabled students who require special transportation services.

***Consolidation:*** The Commission recommends that the majority of the approximately 50 existing State aid programs be eliminated. Under the Commission’s proposal, funding that would have flowed through the eliminated programs is used to enhance the funding provided through the foundation formula or through one of the three formulas for special needs students.

***Wealth Equalization of Categorical Funding:*** Based on its examination of the relationship between adequate funding and wealth, the Commission recommends that a greater percentage of State aid be wealth equalized so that the per pupil State aid provided to each school system is inversely related to its per pupil wealth. Under the Commission’s proposal, it is estimated that the proportion of State aid that is wealth equalized would increase from 65 percent in fiscal 2002 to 80 percent in fiscal 2007.

***State/Local Shares:*** The Commission recommends that the State move towards providing a greater share of total education spending. By fiscal 2007, the Commission’s proposal includes a 50 percent State share of funding for special needs students and a 45 percent State share of growth in the per pupil foundation level. Under the Commission’s

proposal, it is estimated that the State share of total education funding would increase from 41 percent in fiscal 2002 to 49 percent in fiscal 2007.

**Phase-in Period:** The Commission is proposing a five-year phase in of its proposal, beginning in fiscal 2003. In recognition of the State's current fiscal condition and the need to identify new revenues to pay for the full recommendation, the Commission's proposal begins with lower funding increases in fiscal 2003 and 2004, followed by more substantial increases in fiscal 2005 through 2007.

**Revenue Sources:** The Commission urges the Governor and the General Assembly to reprioritize appropriations in the State budget as necessary to begin implementing the Commission's recommendations in fiscal 2003. The Commission recommends that the Governor and General Assembly consider establishing new revenue sources to provide additional funds to assist in implementing the Commission's recommendations in subsequent years.

### **State Aid Under the Commission's Proposal**

An overview of the characteristics of the school finance model recommended by the Commission is shown in **Exhibit ES.1**. The exhibit shows estimates of total State funding for fiscal 2002 through 2007 and estimated increases in State education funding between fiscal 2003 and 2007, above those that would occur if current law did not change. Under the model, State funding increases by \$1.8 billion between fiscal 2002 and 2007, from a total of \$2.9 billion in fiscal 2002 to a total of \$4.7 billion in fiscal 2007. Approximately \$700 million of this \$1.8 billion increase would occur even if current law governing Maryland's school finance system did not

change. Thus, the new model calls for an increase in funding of approximately \$1.1 billion by fiscal 2007. State education aid estimated on a per pupil basis would increase from approximately \$3,500 in fiscal 2002 to more than \$5,600 in fiscal 2007.

Estimated annual increases in State aid under the Commission's proposal are shown in **Exhibit ES.2**. The exhibit reveals that annual Statewide increases begin at approximately \$274 million in fiscal 2003 and increase each year during the five-year implementation period to a high of \$446 million in fiscal 2007. In total, State aid would increase by an estimated 63 percent from fiscal 2002 to 2007, with increases for local school systems ranging from 31 percent to 90 percent. Five local school systems in which low wealth and high needs intersect (Allegany, Caroline, Prince George's, Somerset, and Wicomico counties) would receive increases of more than 70 percent.

### **Other Policy Recommendations Reflected in the Commission's Proposal**

The Commission's proposal includes several policy recommendations that would facilitate the State's efforts to move towards a standards-based accountability approach, allow for a smooth transition as existing education programs terminate, and ensure that school systems continue to make strides towards providing an excellent education to all students. These recommendations are discussed briefly below.

**Local Funding:** The Commission recommends that local governments interpret the local maintenance of effort requirement as the minimum level of support for their schools. Achieving adequate funding will demand that counties continue to display the

level of commitment to public education that the majority of counties have repeatedly demonstrated in recent years. To assist jurisdictions whose charters include local tax rate or revenue restrictions, the Commission recommends that the State give local governments the authority to override these restrictions in order to increase funding for education.

***Linking Education Funding and Accountability:*** The Commission recommends that each local school system be required to develop a comprehensive master plan that outlines the steps that are being taken to improve student achievement in every segment of the student population. The master plans should link funding from federal, State, and local sources to strategies for student improvement. The plans should address, in a coordinated manner, how each school system plans to meet the needs of special education students, students with limited English proficiency, and students at risk of failing in school, as well as the general student population. The master plan should also address certain programmatic elements, including services for pre-kindergarten and kindergarten students, career technology students, and gifted and talented students.

***Early Education:*** Although flexible funding for local school systems is a primary component of the Commission's proposal, the Commission feels very strongly that two programs, both supported by extensive research, should be mandatory by the time its funding recommendations are fully implemented. The first of these programs is full-day kindergarten, which the Commission recommends mandating for all students by the 2006-2007 school year. Consistent with this recommendation, the Commission's proposal increases State aid for kindergarten students incrementally during the five-year phase-in

period so that by fiscal 2007 each student is counted as 1.0 full-time equivalent (FTE) for the purpose of State aid calculations. Under current law, kindergarten students are counted as 0.5 FTE in all school systems except Garrett County. The second early education program supported by the Commission is pre-kindergarten. The Commission recommends that publicly funded pre-kindergarten programs be available to all economically disadvantaged four-year-old children by the beginning of the 2006-2007 school year.

***Gifted and Talented Students:*** The Commission recommends that each school system provide services for gifted and talented students and that the Maryland State Department of Education (MSDE) establish standards to measure the effectiveness of these services. It is anticipated that each school system will be able to meet these standards with the additional resources provided under the Commission's proposal. The Commission believes that funding to support gifted and talented students is present in the funding distributed under the proposed foundation program.

***Locally Paid Retirement Costs:*** Under current law, local school systems are required to reimburse the State for retirement costs associated with positions that are funded with State categorical aid. The Commission recommends that the State pay the retirement costs for all positions funded with State aid, including positions that are funded through a State categorical program. Local school systems would continue to pay retirement costs for positions funded with federal aid.

***Enrollment Counts:*** The Commission is concerned that the enrollment counts used to calculate State aid do not accurately reflect current enrollments. A second concern is that declining enrollments will have a negative

impact on funding once the Commission's proposal, which is heavily influenced by enrollment, is fully implemented. To mediate these concerns, the Commission recommends that MSDE form a workgroup to evaluate the issues relating to enrollment counts and submit recommendations prior to the development of the fiscal 2005 State budget.

***Future Evaluations of the Commission's Proposal:*** The Commission recommends that the State conduct new adequacy studies in future years and evaluate the impact of the Commission's proposal on a continuing basis. The development of good public policy relies on continuous evaluation of existing and newly adopted policies.

***School Facilities:*** The Commission's charge, as set forth in the legislation that created the Commission, did not include an evaluation of the State's needs in the area of school facilities. Consistent with the Commission's charge, the A&M adequacy study was designed to focus on the amount of funds necessary to support operating costs. However, in light of public feedback regarding problems associated with school facilities, the Commission recommends that a new commission be established to examine the adequacy and equity of the State's school construction and Aging Schools programs during the 2002 interim.

***Programs That Terminate at the End of Fiscal 2003:*** Most of the State aid programs that are currently scheduled to sunset are addressed by the Commission's funding proposal. There are, however, several other programs that are scheduled to sunset at the end of fiscal 2003 but are not addressed in the funding proposal. The first of these is the Prince George's County Management Oversight Panel (MOP), which is monitoring the implementation of audit recommendations

for improving the county's public school system. The Commission recommends that the termination date for the MOP be extended until the audit recommendations have been fully implemented. The other programs that are subject to termination are the State/local school construction cost shares for the Baltimore City and Prince George's County school systems and the Aging Schools program. The Commission recommends that the termination dates for these programs be extended through fiscal 2004 so that the new commission that would be appointed to review school facilities can make recommendations regarding these programs.

***Baltimore City-State Partnership:*** The Commission recommends the continuation of the Baltimore City/State partnership for the Baltimore City public school system, including the requirement that the State Board of Education submit a list of candidates for the New Baltimore City Board of School Commissioners from which the Governor and the Mayor appoint new members. Under current law, this provision is scheduled to terminate on June 30, 2002.

## Exhibit ES.1 The Commission Recommendation

### Current Expense

- Adjusted successful schools foundation level phased-in
- 50% State share for first \$4,124
- 45% State share for growth in foundation level
- 1.0 FTE for kindergarten students phased-in

### Retirement

- Separate State-paid program

### Special Student Populations

- Spec Ed:* 1.17 overall weight  
50% State share of adjusted weight phased-in  
Wealth equalized
- FRPM:* 1.10 overall weight  
50% State share of adjusted weight phased-in  
Wealth equalized
- LEP:* 1.00 overall weight  
50% State share of adjusted weight phased-in  
Per pupil funding increases wealth equalized

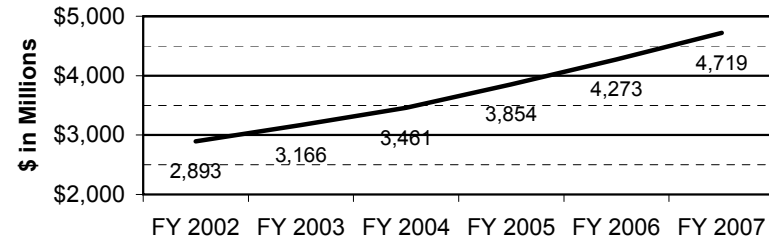
### Additional Programs and Adjustments

- Cost of education adjustment beginning in FY 2005
- 80% guaranteed tax base phased-in

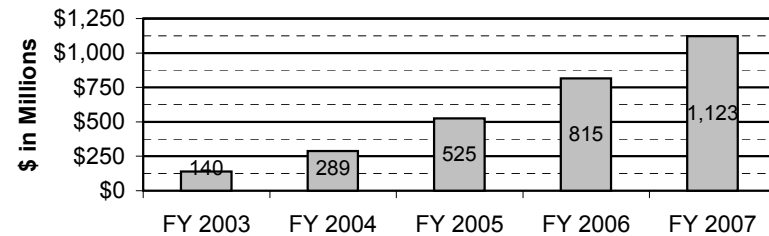
### Transportation

- \$1,000 per disabled rider phased-in
- Add-on for 1980-1995 enrollment increases in FY 2003

**Estimated State Education Aid**



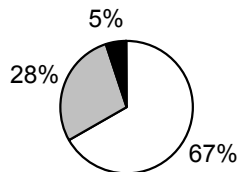
**Estimated Increases Over Current Law**



XVIII

### State Aid Targeting

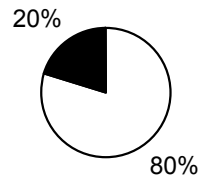
FY 2007 Estimate



□ General Ed   □ Special Populations   ■ Other

### State Aid Wealth Equalization

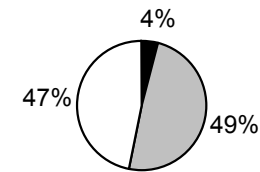
FY 2007 Estimate



□ Equalized   ■ Not Equalized

### Federal-State-Local Shares

FY 2007 Estimate



■ Federal   □ State   □ Local

**Exhibit ES.2**  
**The Commission Recommendation**  
**Estimated Annual Increases in State Education Aid**  
**FY 2003 to 2007**  
**(\$ in Millions)**

County	Funding FY 2002	Increase Over Prior Year Funding					Change FY02 to FY07	
		FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	Dollars	Percent
Allegany	\$48.1	\$5.2	\$5.9	\$7.3	\$8.4	\$8.9	\$35.7	74.1
Anne Arundel	202.5	10.4	13.6	20.3	19.9	18.6	82.7	40.8
Baltimore City	587.0	52.2	51.3	67.5	92.5	107.1	370.7	63.1
Baltimore	306.3	22.7	28.2	38.1	38.4	39.0	166.5	54.3
Calvert	48.9	5.3	5.2	6.0	4.9	4.3	25.6	52.4
Caroline	24.4	3.8	2.9	3.3	3.9	4.0	18.0	73.6
Carroll	88.7	7.6	8.1	9.4	9.6	9.1	43.8	49.3
Cecil	56.9	4.9	5.7	6.4	7.4	7.3	31.7	55.7
Charles	81.1	8.6	9.3	10.8	11.9	13.5	54.1	66.6
Dorchester	20.1	1.5	2.1	2.1	1.8	2.5	10.1	50.1
Frederick	113.7	11.6	12.3	15.6	15.9	16.7	72.1	63.5
Garrett	19.8	1.1	1.5	1.9	2.2	2.2	8.9	45.1
Harford	127.6	11.3	11.7	15.2	14.5	14.4	67.1	52.6
Howard	115.9	11.7	11.6	17.1	14.2	14.1	68.8	59.3
Kent	9.1	0.2	0.6	0.5	0.9	0.7	2.9	31.4
Montgomery	271.4	24.0	28.0	41.9	36.3	39.6	169.9	62.6
Prince George's	516.9	74.6	73.8	103.6	104.7	109.3	465.8	90.1
Queen Anne's	21.2	1.1	2.0	1.9	2.1	2.5	9.4	44.6
St. Mary's	52.1	3.0	4.3	4.6	5.8	4.6	22.3	42.9
Somerset	14.0	1.8	1.9	2.2	2.6	2.9	11.4	81.3
Talbot	7.2	1.0	0.2	0.4	0.4	0.9	2.9	40.8
Washington	69.9	5.7	6.4	8.0	8.8	9.0	38.0	54.4
Wicomico	54.1	6.1	6.7	7.8	10.0	12.6	43.2	79.9
Worcester	10.8	1.6	0.8	1.0	1.3	1.5	6.3	58.1
Unallocated	25.0	(3.5)	0.7	0.2	0.6	0.6	(1.5)	-6.0
<b>Total</b>	<b>\$2,892.7</b>	<b>\$273.5</b>	<b>\$294.9</b>	<b>\$393.0</b>	<b>\$419.0</b>	<b>\$445.8</b>	<b>\$1,826.2</b>	<b>63.1</b>
<b><i>Increase Over Current Law</i></b>		<b>\$139.7</b>	<b>\$289.1</b>	<b>\$525.2</b>	<b>\$814.6</b>	<b>\$1,123.3</b>		