

(b) (3) To be eligible to receive the State share of basic current expenses:

(i) The county governing body shall levy an annual tax sufficient to provide an amount of revenue for elementary and secondary public education purposes equal to the product of the wealth of the county and a local contribution rate determined for each fiscal year; [and]

(ii) 1. The county governing body shall appropriate local funds to the school operating budget in an amount no less than the greater of the product of the full-time equivalent enrollment used in calculating the current expense aid for the current fiscal year and the local appropriation on a per pupil basis for the prior fiscal year or the highest local appropriation to the school operating budget in the prior fiscal year.

2. For purposes of this paragraph, the local appropriation on a per pupil basis for the prior fiscal year for a county is derived by dividing the county's highest local appropriation to its school operating budget for the prior fiscal year by the full-time equivalent enrollment used to calculate the current expense aid for the county for the prior fiscal year. For example, the calculation of the current expense aid for fiscal year 1985 shall be based on the highest local appropriation for the school operating budget for a county for fiscal year 1984. Program shifts between a county operating budget and a county school operating budget may not be used to artificially satisfy the requirements of this paragraph; AND

(III) 1. BEGINNING WITH THE 1987-1988 FOR THE 1987-1988 AND 1988-1989 SCHOOL YEAR YEARS, THE COUNTY GOVERNING BODY SHALL APPROPRIATE LOCAL FUNDS TO THE SCHOOL OPERATING BUDGETS OF FISCAL YEARS 1987, 1988, AND 1989 FOR THE 7 EXPENDITURE CLASSIFICATIONS SPECIFIED IN SECTION 5-401(A)(2) OF THIS TITLE THAT IN THE AGGREGATE EACH YEAR ARE NO LESS THAN THE AGGREGATE LOCAL APPROPRIATION TO THE SCHOOL OPERATING BUDGET FOR THE 7 EXPENDITURE CLASSIFICATIONS IN THE PRIOR FISCAL YEAR FUNDS TO THE SCHOOL OPERATING BUDGET WITHIN THE INSTRUCTIONAL SALARIES, INSTRUCTIONAL MATERIALS AND RELATED COSTS, SPECIAL EDUCATION AND FIXED CHARGES BUDGET CATEGORIES, AS SPECIFIED IN § 5-101 OF THIS TITLE, THAT IN THE AGGREGATE EACH YEAR ARE NO LESS THAN THE AGGREGATE APPROPRIATION TO THE SCHOOL OPERATING BUDGET WITHIN THESE 4 BUDGET CATEGORIES IN THE PRIOR FISCAL YEAR. FOR PURPOSES OF MEETING THE REQUIREMENTS OF THIS SUBPARAGRAPH, APPROPRIATIONS, IN THE AGGREGATE, TO THE SCHOOL OPERATING BUDGET WITHIN THESE 4 BUDGET CATEGORIES FOR THE PRIOR FISCAL YEAR MAY BE REDUCED BY THE AMOUNT BY WHICH FEDERAL FUNDS IN THESE 4 BUDGET CATEGORIES IN THE CURRENT FISCAL YEAR ARE LESS THAN THE FEDERAL FUNDS APPROPRIATED IN THESE 4 BUDGET CATEGORIES IN THE PRIOR FISCAL YEAR. ANY FUNDS DUE THE COUNTY FOR THE CURRENT FISCAL YEAR AS PROVIDED UNDER § 5-202 OF THIS ARTICLE, THAT EXCEED THE AMOUNT THAT THE COUNTY RECEIVED IN THE PRIOR FISCAL YEAR UNDER § 5-202, CANNOT BE USED TO MEET THE REQUIREMENTS OF THIS SUBPARAGRAPH.