

## Article – Education

5-235

### Local Share of Major Education Aid

(a) (1) (i) Subject to subsection (o) of this section and beginning in fiscal year 2023, the county governing body shall levy and appropriate an annual tax sufficient to provide an amount of revenue for elementary and secondary public education purposes equal to the local share of major education aid as adjusted under § 5–239 of this subtitle.

(ii) For the purposes of calculating the local share of major education aid and regardless of the source of the funds, all funds that a county board, including the Baltimore City Board of School Commissioners, is authorized to expend for schools may be considered as levied by the county council, board of county commissioners, or the Mayor and City Council of Baltimore except for:

1. State appropriations;
2. Federal education aid payments; and
3. The amount of the expenditure authorized for debt service and capital outlay.

**MOE** (2) (i) Subject to subsection (o) of this section and except as provided in subparagraphs (ii), (iii), and (iv) of this paragraph, the county governing body shall appropriate local funds to the school operating budget in an amount no less than the product of the county's enrollment count for the current fiscal year and the local appropriation on a per pupil basis for the prior fiscal year using enrollment count.

**Step 1**

**SB640 only adjusts MOE amount. The adjustment to MOE under SB640 reflects the greater of 1) the fiscal 2022 local appropriation or 2) the fiscal 2023 MOE calculation (reflecting the General Assembly intent of applying the escalator one time).**

**Step 2**

**Because current law requires greater of 1) local share of major education aid or 2) MOE. To reach the amount a county government must provide to the school systems in fiscal 2023 you then compare the “winner” of step 1 to the local share of major education and the higher of those is required.**

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	Step 1			Result of Step 1	Step 2	Final Result for fiscal 2023
	Fiscal 2022 local approp	fiscal 2023 MOE	Result		fiscal 2023 local share*	
Allegany	\$31.9	\$31.5	\$31.9	\$31.9	\$21.1	\$31.9
Anne Arundel	784.7	774.4	784.7	784.7	600.3	784.7
Balt City	275.5	274.4	275.5	275.5	313.3	313.3
Balt County	888.3	846.6	888.3	888.3	714.3	888.3
Calvert	134.7	132.6	134.7	134.7	74.2	134.7
Caroline	16.0	16.1	16.1	16.1	15.1	16.1
Carroll	204.6	197.1	204.6	204.6	126.8	204.6
Cecil	88.5	89.2	89.2	89.2	75.2	89.2
Charles	200.7	193.6	200.7	200.7	127.2	200.7
Dorchester	20.8	20.9	20.9	20.9	20.7	20.9
Frederick	316.3	307.3	316.3	316.3	227.4	316.3
Garrett	28.7	28.4	28.7	28.7	25.6	28.7
Harford	293.8	274.3	293.8	293.8	203.3	293.8
Howard	628.3	604.8	628.3	628.3	359.6	628.3
Kent	18.6	18.1	18.6	18.6	16.6	18.6
Montgomery	1,752.7	1,721.7	1,752.7	1,752.7	1,320.3	1,752.7
Prince George's	766.8	720.5	766.8	766.8	797.0	797.0
Queen Annes	62.6	62.2	62.6	62.6	48.2	62.6
St. Mary's	114.5	108.4	114.5	114.5	81.9	114.5
Somerset	10.4	10.5	10.5	10.5	8.6	10.5
Talbot	43.9	43.2	43.9	43.9	45.9	45.9
Washington	105.8	106.8	106.8	106.8	86.8	106.8
Wicomico	48.9	49.1	49.1	49.1	42.3	49.1
Worcester	96.3	97.1	97.1	97.1	63.1	97.1
	\$6,933.3	\$6,728.7	\$6,936.3	\$6,936.3	\$5,414.8	\$7,006.3

\* Updated through supplemental budget number 4 and revised GTB calculation for Baltimore City

