school year 1963-64 as certified to the State Department of Education, the amount of State aid for current expenses for the school year 1964-65 shall be increased by this difference. As to any subdivision for which & SUCH State payment is required for each year thereafter as long as required, an adjustment shall be calculated on the same basis except that the amount of (2) above shall remain constant and for the amount in (4) shall be substituted an amount equal to the calculated local tax rate for current expenses for the school year 1963-64 applied to the local taxable basis taxed at full rate for county purposes for the school year for which the adjustment is being made. The calculated local tax rate is determined by dividing the total appropriation for current expenses for the school year 1963-64 by the total taxable basis taxed at full rate for county purposes for that year.

221.

The board of education of each county and the mayor and city council of Baltimore shall be entitled to, and shall be paid, each year in the manner and subject to the limitations hereinafter provided, forty dollars (\$40.00) a year multiplied by the number of pupils enrolled in all public schools in said counties and the City of Baltimore. For the purpose of this section, the phrase "number of pupils enrolled" shall mean the average number of pupils enrolled in public schools in the month having the highest average pupil enrollment in the current year in which the payments provided for herein are to be made. Provided, however, that the financial assistance herein authorized shall not be available or given to any county or to Baltimore City wherein any teacher receives a salary lower than that established by Section 106 of this Article.

The State Superintendent of Schools shall certify to the Comptroller, on or before the last day of July and September, the tenth day of December, the last day of January, March and May, one sixth of the annual sum due the county board of education of each county and the mayor and city council of Baltimore hereunder, and thereupon the Comptroller shall within five days of the above said dates draw his warrant on the Treasurer of the State of Maryland for the respective amounts due to the said boards of education, and the City of Baltimore and the Treasurer of the State of Maryland upon receipt of said warrants shall immediately pay the amount due on said dates to said respective boards of education and the City of Baltimore.

For the school year 1964-65 and thereafter, the board of education of each county and the Mayor and City Council of Baltimore shall be paid each year, in the manner and subject to the limitations hereinafter provided, an amount to be known as "Current Expense Incentive Aid," which shall be calculated as follows for each county and the City of Baltimore:

- (1) Any excess in the total number of professional staff members employed, over the number allowed in Section 159 calculated to the nearest whole position, shall be multiplied by \$6,200. No payment shall be made with respect to any professional staff member in excess of a ratio of fifty to 1,000 pupils.
- (2) The State percentage share of current expenses shall be determined by dividing the State Share of Current Expenses calculated under Section 220(b)(5) by the total adjusted expenditure for current expenses as determined in Section 220(b)(1), (2), and (3).
 - (3) The Current Expense Incentive Aid to be paid to each county