staff members allowed under § 68 (c). Any positive difference between this amount and the product of 45 staff members per 1,000 pupils enrolled, multiplied by \$6,645, shall be added to the product of current expense cost calculated under paragraph (1) above for that subdivision and any negative difference shall be subtracted.

In calculating the total amount of required prescribed salaries for subdivisions which employ more professional staff members than the allowed number, the number of allowed staff members shall be multiplied by the average prescribed salary for the total number of professional staff members employed. Further, in calculating the total amount of required prescribed salaries for all subdivisions, no adjustments shall be made for salary changes due to turnover in allowed positions after October 31 of any school year, and no adjustments shall be made for allowed staff members added or eliminated after March 1 of any school year.

- (4) Local Share. To be eligible to receive the State share of current expenses, the board of county commissioners of each of the several counties and the mayor and city council of Baltimore shall levy an annual tax for public schools sufficient to provide an amount equal to 1.228 percent of the sum of the adjusted assessed valuation of real property and net taxable income for each of the several counties and Baltimore City, exclusive of the amount levied for debt service or capital outlay for public schools. For each year the State percentage share of current expenses shall be calculated for the counties and Baltimore City which are not affected by the provisions of paragraph (6) of this subsection, by dividing the sum of the State share of current expenses as calculated under paragraph (5) of this subsection by the total adjusted expenditure for current expenses as determined in paragraphs (1), (2), and (3) of this subsection. In any year after 1967-68 if the State percentage share in the aggregate for all such counties and Baltimore City is less than the State percentage share for the aggregate of the same counties and Baltimore City as calculated for the year 1967-68 by 0.5 or more the annual levy required in this paragraph shall be reduced by that percent of the sum of the adjusted assessed valuation of real property and net taxable income necessary to restore for the current year the State percentage share of current expenses calculated for the year 1967-68.
- (5) Amount of State Share. The State share of current expenses shall be the difference between the local share calculated in (4) and the adjusted expenditure for current expenses as calculated in (1), (2), and (3) all these references being to paragraphs in this subsection.
- (5-1) Same—Densely Populated Subdivisions. For any county or Baltimore City with a population density exceeding 8,000 per square mile, as determined by the State Department of Health, an amount equivalent to \$50.00 per pupil enrolled on September 30 of the school year for which the calculation is made shall be added to the State share of current expenses as defined in paragraph (5) of this subsection; such amount shall be used to provide compensatory programs for students with special educational needs resulting from educationally or economically disadvantaged environments. The Superintendent of Schools for any county or the Superintendent of of Public Instruction of Baltimore City qualifying for the additional amount provided herein shall submit plans to the State Super-