- [(ii) 1.] 2. [The] SUBJECT TO THE PROVISIONS OF § 5-205 OF THIS SUBTITLE, 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.
- [(ii) 1.] 2. 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.] (III) 1. [For] EXCEPT AS PROVIDED IN SUB-SUBPARAGRAPH 2 OF THIS SUBPARAGRAPH, 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.
- 2. FOR PURPOSES OF THIS PARAGRAPH, FOR FISCAL YEAR 1997 AND EACH SUBSEQUENT FISCAL YEAR, THE CALCULATION OF THE COUNTY'S HIGHEST LOCAL APPROPRIATION TO ITS SCHOOL OPERATING BUDGET FOR THE PRIOR FISCAL YEAR SHALL EXCLUDE:
- A NONRECURRING COST THAT IS SUPPLEMENTAL TO THE REGULAR SCHOOL OPERATING BUDGET, IF THE EXCLUSION HAS BEEN APPROVED BY THE STATE SUPERINTENDENT IN ACCORDANCE WITH QUALIFIES UNDER REGULATIONS ADOPTED BY THE STATE BOARD; AND
- B. A COST OF A PROGRAM THAT HAS BEEN SHIFTED FROM THE COUNTY SCHOOL OPERATING BUDGET TO THE COUNTY OPERATING BUDGET.
- 3. THE COUNTY BOARD MUST PRESENT SATISFACTORY EVIDENCE TO THE COUNTY GOVERNMENT THAT ANY APPROPRIATION UNDER SUB-SUBPARAGRAPH 2 A OF THIS SUBPARAGRAPH IS USED ONLY FOR THE PURPOSE DESIGNATED BY THE COUNTY GOVERNMENT IN ITS REQUEST FOR APPROVAL.
- 4. ANY APPROPRIATION THAT IS NOT EXCLUDED UNDER SUB-SUBPARAGRAPH 2 A OF THIS SUBPARAGRAPH AS A QUALIFYING NONRECURRING COST SHALL BE INCLUDED IN CALCULATING THE COUNTY'S HIGHEST LOCAL APPROPRIATION TO ITS SCHOOL OPERATING BUDGET.
- 5. QUALIFYING NONRECURRING COSTS, AS DEFINED IN REGULATIONS ADOPTED BY THE STATE BOARD, SHALL INCLUDE BUT ARE NOT LIMITED TO: