

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. For the 1987-1988 and 1988-1989 school years, the county governing body shall appropriate 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 this section, that exceed the amount that the county received in the prior fiscal year under this section, cannot be used to meet the requirements of this subparagraph.

2. The State Superintendent shall establish procedures for determining if the county governing bodies are complying with provisions of this paragraph[].

(4) The local contribution rate is calculated as follows:

(i) Multiply the full-time equivalent enrollment by \$624, and multiply this product by 0.45.

(ii) Multiply the full-time equivalent enrollment by the amount that the per pupil basic current expense figure[, as determined in paragraph (2) of this subsection,] exceeds \$624, and multiply this product by 0.50.

(iii) Add the two products arrived at in subparagraphs (i) and (ii) of this paragraph, and divide the resulting sum by the sum of the wealth of all of the counties in this State.

(iv) The resulting quotient, rounded to 7 decimal places, and expressed as a percent with 5 decimal places, is the local contribution rate.

(5) (i) Except as provided in subparagraph (ii) of this paragraph, the State share of basic current expenses for each county is the difference between the county share calculated under paragraph (3) of this subsection and the basic current expense to be shared, as indicated in paragraph (2) of this subsection.