

Department of Legislative Services
 Maryland General Assembly
 2017 Session

FISCAL AND POLICY NOTE
 Third Reader - Revised

Senate Bill 1024

(Senators McFadden and Ready)

Budget and Taxation

Appropriations

Education - State Grants for Education Aid

This bill provides enrollment-based and prekindergarten supplemental grants to eligible local boards of education for fiscal 2018 through 2020; prekindergarten supplemental grant award amounts are phased in over a three-year period. A local board is eligible for an enrollment-based supplemental grant if the county’s most recent prior three-year moving average full-time equivalent enrollment (FTE) is greater than the FTE in the previous school year. A local board is eligible for a prekindergarten grant if the local board offers a full-day program for all four-year-olds who are enrolled in public prekindergarten. In order for Baltimore City Public Schools to receive additional State funds under the bill, Baltimore City must increase its local contribution by specified amounts each year. The bill imposes additional requirements on the Baltimore City Board of School Commissioners (school board) and Baltimore City.

The bill takes effect June 1, 2017.

Fiscal Summary

State Effect: General fund expenditures increase by \$28.2 million in FY 2018, \$31.2 million in FY 2019, and \$35.0 million in FY 2020. The FY 2018 State budget includes \$28.2 million for the bill’s purposes. In addition, general fund expenditures increase by \$1.8 million in FY 2021 and by \$1.7 million in FY 2022 due to increased State funding under the guaranteed tax base program. Expenditures may increase further, as discussed below. **This bill establishes a mandated appropriation in FY 2019 and 2020.**

(\$ in millions)	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Revenues	\$0	\$0	\$0	\$0	\$0
GF Expenditure	28.2	31.2	35.0	1.8	1.7
Net Effect	(\$28.2)	(\$31.2)	(\$35.0)	(\$1.8)	(\$1.7)

Note:() = decrease; GF = general funds; FF = federal funds; SF = special funds; - = indeterminate increase; (-) = indeterminate decrease

Local Effect: State education aid to local school systems increases by \$28.2 million in FY 2018, \$31.2 million in FY 2019, and \$35.0 million in FY 2020. Local expenditures increase by equal amounts. Education aid to Baltimore City increases by an additional \$1.8 million in FY 2021 and by \$1.7 million in FY 2022. These estimates assume Baltimore City makes the required contributions necessary to receive State support through the bill, which also rebases its required maintenance of effort (MOE) payments upwards by \$10.0 million beginning in FY 2019. **This bill imposes a mandate on a unit of local government.**

Small Business Effect: None.

Analysis

Bill Summary: The State must distribute the supplemental grants at the same time the State distributes other State aid to local boards.

Enrollment-based Supplemental Grants

A local board is eligible for a supplemental grant if the county's most recent prior three-year moving average FTE is greater than the FTE in the previous school year. For each of fiscal 2018 through 2020, the supplemental grant to an eligible local board is (1) the amount by which the three-year moving average exceeds the FTE in the prior year (2) multiplied by "total direct education aid" per FTE. The bill defines "total direct education aid" as the total financial assistance provided by the State to a local board of education for the following:

- the foundation program, including funds for the geographic cost of education;
- transportation;
- compensatory education;
- students with limited English proficiency;
- special education students; and
- the guaranteed tax base program.

Prekindergarten Supplemental Grants

A local board is eligible for a prekindergarten grant if the local board offers a full-day public prekindergarten program for all children who are four years old on September 1 of the school year and whose parents enroll them in public prekindergarten.

For each of fiscal 2018 through 2020, the supplemental prekindergarten grant for each eligible local board equals the State share of the per pupil foundation amount multiplied by the number of FTE eligible children enrolled in a public full-day prekindergarten program on September 30 of the previous school year. However, the grant program phases in, beginning with a 50% supplemental grant in fiscal 2018, a 75% supplemental grant in fiscal 2019, and a 100% supplemental grant in fiscal 2020. “State share of the per pupil foundation amount” is the State share of the foundation program for a county divided by the county’s FTE (not including prekindergarten FTE).

Baltimore City Public Schools Funding

State funds provided to Baltimore City Public Schools (BCPS) under the bill may not be distributed until Baltimore City provides a local contribution in fiscal 2018 that is \$22.0 million above the local appropriation provided in fiscal 2017, and in each of fiscal 2019 and 2020, a local contribution that is \$20.0 million above the local appropriation provided in fiscal 2017. Local contribution means the Baltimore City appropriation to BCPS and services provided by the city for the benefit of BCPS.

For fiscal 2019, the MOE amount for Baltimore City must include \$10.0 million of the additional \$22.0 million in local contributions required in fiscal 2018.

BCPS must disburse any additional revenue appropriated by Baltimore City and the State to BCPS under the bill to public charter schools in amounts that are commensurate with the amounts disbursed to other public schools in Baltimore City.

Other Baltimore City Provisions

By December 31, 2017, the Baltimore City school board must contract with an independent certified public accountant to conduct an independent, comprehensive audit of BCPS. The Baltimore City school board must consult with the Secretary of Budget and Management on the scope of the audit. The final audit results and any findings and recommendations must be submitted by December 31, 2019, to the Secretary of Budget and Management, the State Board of Education, the General Assembly, the Senate Budget and Taxation Committee, the House Appropriations Committee, the Mayor of Baltimore City, and the Baltimore City School Board.

To receive supplemental grant funding under the bill, the Baltimore City school board must develop a financial recovery plan that addresses all repeat findings from the Office of Legislative Audits and includes specified steps to achieve greater efficiencies, balance the BCPS budget, and eliminate the BCPS structural deficit by fiscal 2020. By August 1, 2017, the school board must submit the financial recovery plan to the Mayor of Baltimore City, the Secretary of Budget and Management, the Senate Budget and Taxation Committee, and

the House Appropriations Committee. The school board must also report quarterly beginning November 1, 2017, on the progress of the financial recovery plan to the same individuals and entities.

Also by August 1, 2017, the Mayor of Baltimore City and the Baltimore City Council must develop a plan to sell, lease, convey, assign, or dispose of surplus school system assets and submit the plan to the Secretary of Budget and Management, the Senate Budget and Taxation Committee, and the House Appropriations Committee.

Current Law/Background: State financing of public schools changed considerably in fiscal 2004 with the implementation of new funding formulas established by Chapter 288 of 2002, the Bridge to Excellence in Public Schools Act. The financing structure established by the Act is based on the concept of “adequacy” – an empirical estimate of the amount of funding needed by schools and local school systems to obtain the resources needed to reasonably expect that students can meet the State’s academic performance standards. State education aid formulas incorporate the adequacy concept by ensuring a minimum per pupil funding level, providing additional funding based on enrollments of at-risk students, and granting additional aid to local school systems with higher educational resource costs.

Initiatives to Address State Aid Decreases

Chapter 397 of 2011 provided that for fiscal 2012 only, the State must make grants to limit fiscal 2011 to 2012 decreases in direct education aid to 6.5%. This resulted in a \$779,300 grant to Allegany County and a \$640,600 grant to Garrett County for fiscal 2012.

Chapter 1 of the first special session of 2012 required the State to provide a grant to a local board of education to ensure that “total direct education aid” for fiscal 2013 decreases by no more than 5% below the fiscal 2012 aid amount, a threshold exceeded by Garrett County. The calculated grant to Garrett County totaled \$1.2 million.

Chapter 425 of 2013 provided that for fiscal 2014 only, if a local board of education’s total direct education aid in the current fiscal year is less than the prior year by more than 1%, the State must provide a grant to the local board of education equal to 25% of the decrease in total direct education aid from the prior fiscal year to the current fiscal year. While this resulted in a calculated grant of \$2.1 million to be shared by Carroll, Garrett, Harford, and Kent counties, funding for this grant was not mandatory. Even though the General Assembly restricted funds in the State budget, the Governor did not transfer the funds. The fiscal 2015 budget included a negative deficiency to revert the funds to the general fund.

Chapters 515 and 516 of 2014 required the State to provide a grant in fiscal 2015 through 2017 to a local board of education if (1) FTE enrollment is less than 5,000; (2) FTE enrollment in the current fiscal year is less than the prior fiscal year; and (3) “total direct education aid” in the current fiscal year is less than the prior fiscal year by more than 1%. The grant must equal 50% of the decrease in total direct education aid. Chapters 515 and 516 expressed the intent of the General Assembly that the Governor transfer funds for the fiscal 2015 grant to a county if funds are restricted for this purpose in the fiscal 2015 budget bill. Further, if the funds are restricted but not transferred in fiscal 2015, then the county must receive that funding in fiscal 2016 (in addition to any fiscal 2016 grant the county may qualify to receive). Chapters 515 and 516 resulted in grants to Kent County of \$86,321 in fiscal 2016 and \$64,973 in fiscal 2017.

The fiscal 2017 budget proposed by the Governor initially included \$5.6 million to provide aid to local school systems that have declining enrollment. This entailed \$4.0 million for Carroll County, \$1.3 million for Garrett County, and \$300,000 for Kent County (in addition to the \$64,973 mentioned above). Working with the General Assembly, the Governor added, through Supplemental Budget No. 3, \$12.7 million to Baltimore City and \$1.1 million to Calvert County for having declining enrollment and a decrease in State education aid in fiscal 2016 or 2017. In total, the fiscal 2017 budget includes \$19.4 million for these Foundation Special Grants.

Chapter 288 of 2002 required the State to contract with a consultant to conduct a follow-up study of the adequacy of education funding in the State approximately 10 years after its enactment. The concept of adequacy is based on determining the level of resources that is adequate for all public school students to have the opportunity to achieve academic proficiency standards. Legislation in 2011 and 2012 delayed the beginning of the study and required additional reports to be included in the study, such as a cost-benefit analysis of prekindergarten expansion. Work on the adequacy study began in June 2014, when a contract was awarded to Augenblick, Palaich, and Associates (APA) and its team of researchers that included Picus Odden and Associates and the Maryland Equity Project.

Chapters 515 and 516 of 2014 expressed the intent of the General Assembly that the impact of declining enrollment on small school districts be reviewed as part of the adequacy study. The review must include an evaluation of using a small-size factor in the calculation of State education aid and of transportation costs in a county that has small enrollment but is geographically large. Also, the adequacy study must include a review of the definition of wealth that is used to calculate State education aid, with a focus on geographically large counties with small populations and that have a greater proportion of their wealth from property assessments than other counties. These items have in fact been incorporated in the adequacy study, and the final report on declining and increasing enrollment was submitted in June 2015.

The report found that as of December 2014, 16 states, including Maryland, have no provisions in their funding formulas to accommodate declining enrollment. The states that do address the funding consequences of school enrollment declines take a number of different approaches, and, for Maryland, the study team recommended changing the student count used in the foundation formula calculations to a multi-year moving average of the FTE count currently used. The moving average, which would average a system's FTE enrollment count over two to four years, would temporarily reduce the funding impact of declining enrollment. Using the higher of the two numbers prevents school systems that are experiencing enrollment growth from being penalized. The final adequacy study report, submitted by the study team in December 2016, recommended using a three-year moving average.

Publicly Funded Prekindergarten

Chapter 288 of 2002, the Bridge to Excellence in Public Schools Act, required each local school system to make publicly funded prekindergarten available to economically disadvantaged four-year-old children in the State. To qualify as economically disadvantaged, a child must be from a family whose income is at or below 185% of federal poverty guidelines. If vacancies remain after economically disadvantaged children have been enrolled, local school systems may make prekindergarten available to other children that exhibit a lack of readiness for school. The State provides funding to school systems to support the program through the State compensatory education formula.

Chapter 2 of 2014 expanded prekindergarten services to additional eligible four-year-old children from families whose income is at or below 300% of federal poverty guidelines by establishing a competitive grant program to provide funding to qualified public and private prekindergarten providers. Under Chapter 2, Prekindergarten Expansion Grants may be used to expand prekindergarten services, including (1) establishing or expanding existing half-day prekindergarten for additional eligible children (*i.e.*, whose family income is at or below 300% of FPG); (2) establishing or expanding existing full-day prekindergarten for eligible children (*i.e.*, whose family income is at or below 185% of FPG) or additional eligible children; (3) establishing or expanding existing Judy Centers for the families of eligible children or additional eligible children who are located in Title I school attendance areas; and (4) expanding existing half-day prekindergarten programs into full-day prekindergarten programs for eligible children or additional eligible children.

Since fiscal 2015, the State budget has included \$4.3 million for the expansion program. In 2014, Maryland was also awarded a federal grant that provides \$15 million annually through fiscal 2019 to continue the expansion of public prekindergarten. In its grant application, the State committed to matching funds of \$3,672,000 in fiscal 2018 and \$7,344,000 in fiscal 2019 to provide access to high-quality prekindergarten to families with incomes between 200% and 300% of federal poverty guidelines. Pursuant to Chapters 683

and 684 of 2016, the Governor must include an appropriation in the budget for the amount that the State committed to fund as the State match to the federal grant in addition to the amount required under current law for the State Prekindergarten Expansion Grant Program. The proposed fiscal 2018 budget contains a total of \$16.0 million in federal funds and \$8.0 million in State funds to support public prekindergarten expansion.

APA's report on prekindergarten expansion in the State was finalized in January 2016. The report recommended that the State offer universal, full-day prekindergarten for four-year-olds in Maryland, by providing funding for 80% of Maryland's four-year-olds to attend either a public prekindergarten program or a private program that has received a rating of Level 5 in Maryland EXCELS (the State's tiered Quality Rating Improvement System for licensed child care centers, family child care providers, and public prekindergarten programs) or has national or state accreditation. The report noted that the 80% target is at the higher end of what is considered "universal," when comparing with other states that have implemented universal prekindergarten. However, after considering the importance of prekindergarten, as evidenced by the literature review included in the report, and an analysis of the return on investment, the report concluded that increased investment in quality prekindergarten is justified.

Chapter 701 of 2016 established the Commission on Innovation and Excellence in Education to review APA's adequacy study and related reports and, among other charges, make recommendations on expanding prekindergarten, including special education prekindergarten. The commission must make recommendations to the Governor and the General Assembly by December 2017.

School System Audits and Baltimore City Public Schools Budget Deficit

Every six years, the Office of Legislative Audits (OLA) must conduct an audit of each local school system to evaluate the effectiveness and efficiency of the financial management practices of the local school system. OLA must provide information regarding the audit process to the local school system before the audit is conducted. The legislative auditor must review each local school system's response to OLA's audit and advise the local school system of the results of the review. The legislative auditor must advise the Joint Audit Committee when a local school system:

- does not make a response to a recommendation;
- does not indicate action to be taken in response to a recommendation;
- has not taken the action the local school system indicated in its response to a recommendation; or
- responds in a manner that is not considered appropriate to carry out the recommendation.

The Executive Director of the Department of Legislative Services or the Joint Audit Committee may direct the legislative auditor to undertake a review to determine the extent to which action has been taken by a local school system to implement a report recommendation. With respect to findings and recommendations made to a local school system, the Joint Audit Committee may make recommendations to the Governor, the State Superintendent of Schools, the local school governing board, or local school officials after reviewing a local school system's response to a recommended action. The employees or authorized representatives of OLA must have access to and may inspect the records, including those that are confidential by law, of any local school system that has a deficit or structural deficit in accordance with a request for information.

The Chief Executive Officer (CEO) of BCPS has announced that BCPS faces a budget deficit of nearly \$130 million for the upcoming school year. The CEO has indicated that certain steps to address the deficit may be taken, including withdrawals from the BCPS fund balance, spending and hiring restrictions, and up to \$30 million in district office reductions.

State Fiscal Effect: As shown in **Exhibit 1**, general fund expenditures increase by \$28.2 million in fiscal 2018, including \$17.2 million for enrollment-based supplemental grants and \$10.9 million for prekindergarten grants. Supplemental Budget No. 2 of the fiscal 2018 State budget includes \$17.2 million to provide grants to local school systems with declining enrollment and \$10.9 million to provide grants to local school systems that provide full-day public prekindergarten.

In fiscal 2019, general fund expenditures increase by \$31.2 million: \$12.6 million for enrollment-based supplemental grants and \$16.4 million for prekindergarten supplemental grants, as well as \$2.1 million in increased guaranteed tax base program (GTB) grants to Baltimore City.

General fund expenditures increase by \$35.0 million in fiscal 2020: \$9.0 million for enrollment-based supplemental grants; \$24.0 million for prekindergarten grants; and \$2.0 million for GTB grants to Baltimore City. Further, GTB grants for Baltimore City increase by \$1.8 million in fiscal 2021 and by \$1.7 million in fiscal 2022. In addition, assuming a substantial portion of additional State aid is spent on teacher salaries, State retirement costs increase in fiscal 2020 through 2022. Increases in GTB expenditures are based on the assumption that Baltimore City local appropriations for public schools increase by \$10.0 million annually beginning in fiscal 2018. The assumptions used to calculate supplemental grants under the bill are discussed below.

Exhibit 1
Estimated Change in Direct State Education Aid
(\$ in Thousands)

County	Supplemental PreK Grants ¹			Supplemental Enrollment Grants			Total Change under the Bill		
	50% FY 2018	75% FY 2019	100% FY 2020	FY 2018	FY 2019	FY 2020	FY 2018	FY 2019	FY 2020
Allegany	\$0	\$0	\$0	\$793	\$0	\$262	\$793	\$0	\$262
Anne Arundel	0	0	0	0	0	0	0	0	0
Baltimore City	10,174	15,261	22,370	13,546	10,043	5,809	23,719	25,305	28,179
Baltimore	0	0	0	0	0	0	0	0	0
Calvert	0	0	0	240	310	321	240	310	321
Caroline	0	0	0	0	0	0	0	0	0
Carroll	0	0	0	1,606	1,492	1,622	1,606	1,492	1,622
Cecil	0	0	0	190	0	0	190	0	0
Charles	0	0	0	0	0	0	0	0	0
Dorchester	0	0	0	0	0	0	0	0	0
Frederick	0	0	0	0	0	0	0	0	0
Garrett	248	372	504	209	154	112	457	526	616
Harford	0	0	0	356	532	727	356	533	727
Howard	0	0	0	0	0	0	0	0	0
Kent	73	117	169	142	0	0	215	117	169
Montgomery	0	0	0	0	0	0	0	0	0
Prince George's	0	0	0	0	0	0	0	0	0
Queen Anne's	0	0	0	22	0	0	22	0	0
St. Mary's	0	0	0	0	0	0	0	0	0
Somerset	455	695	956	0	0	0	455	695	956
Talbot	0	0	0	133	64	31	133	64	31
Washington	0	0	0	0	0	0	0	0	0
Wicomico	0	0	0	0	0	160	0	0	160
Worcester	0	0	0	0	0	0	0	0	0
Total ¹	\$10,949	\$16,446	\$23,999	\$17,237	\$12,595	\$9,044	\$28,186	\$29,041	\$33,042

¹To the extent that the bill provides sufficient incentive for local school systems that do not presently offer universal full-day prekindergarten, the effect beginning in fiscal 2019 may be substantially larger.

Enrollment-based Supplemental Grants

A local school system is eligible for enrollment-based supplemental grants if its three-year moving average FTE exceeds the prior year FTE. For each of the 10 eligible local school systems in fiscal 2018, **Exhibit 2** shows the amount by which the three-year moving average FTE exceeds the prior year FTE for purposes of State aid in fiscal 2018 as well as the per FTE “total direct education aid,” as defined by the bill. Exhibit 2 also shows the result of multiplying the two, which determines enrollment-based supplemental grant funding under the bill totaling \$17.2 million in fiscal 2018.

Exhibit 2
Enrollment-based Supplemental Grants under the Bill
Fiscal 2018

<u>County</u>	<u>Three-year Over Prior Year FTE</u>	<u>Direct Aid Per Pupil</u>	<u>Supplemental Grant</u>
Allegany	84.0	\$9,446	\$793,500
Baltimore City	1,276.2	10,614	13,545,500
Calvert	46.6	5,147	239,800
Carroll	315.3	5,093	1,606,000
Cecil	26.9	7,057	189,900
Garrett	38.7	5,402	208,900
Harford	65.1	5,475	356,300
Kent	31.7	4,490	142,200
Queen Anne’s	4.8	4,529	21,900
Talbot	44.2	3,010	133,000
Total			\$17,236,900

FTE: full-time equivalent

Based on the Department of Legislative Services’ (DLS) current projections for enrollment and State education aid for fiscal 2019 and 2020, State expenditures for enrollment-based supplemental grants total \$12.6 million in fiscal 2019 and \$9.0 million in fiscal 2020. To the extent that actual enrollments or direct aid per pupil varies from the DLS projections, expenditure increases are different.

Prekindergarten Supplemental Grants

General fund expenditures for prekindergarten supplemental grants total \$10.9 million in fiscal 2018, increasing to \$24.0 million by fiscal 2020 based on assumed enrollment growth and projected per pupil foundation amounts (as defined by the bill) for qualifying counties, as well as the phased-in grant funding from 50% in fiscal 2018 to 100% in fiscal 2020. As shown in **Exhibit 3**, according to MSDE data, Baltimore City, and Garrett, Kent, and Somerset counties provide full-day public prekindergarten to four-year-olds during the 2016-2017 school year. This analysis assumes that these four local school systems will qualify for grants under the bill. Given the limited three-year time period for the grants, and that most other school systems offer far less than 100% of their prekindergarten program slots as full day (as also shown in Exhibit 3), it is assumed that few if any other school systems will qualify for prekindergarten supplemental grants under the bill. (The short-term gain in supplemental grants is not expected to incentivize what would amount to long-term investment in universal prekindergarten.). State funding to local school systems varies considerably by county, as shown in Exhibits 1 and 3, due to variation in the State share of the per pupil foundation amount and in the number of four-year-olds enrolled in prekindergarten.

Exhibit 3
Fiscal 2018 Prekindergarten Supplemental Grants
(\$ in Thousands)

<u>County</u>	<u>% of Public PreK Four-year-olds in Full-day</u>	<u>Prior Year Number of Public PreK Four-year-olds in Full-day</u>	<u>Supplemental PreK Grants</u>
Allegany	0%	0	
Anne Arundel	33%	691	
Baltimore City	100%	4,279	\$10,174
Baltimore	5%	171	
Calvert	0%	0	
Caroline	53%	156	
Carroll	12%	39	
Cecil	6%	33	
Charles	34%	275	
Dorchester	68%	172	
Frederick	0%	0	
Garrett	100%	178	248
Harford	20%	149	
Howard	26%	240	
Kent	100%	109	73
Montgomery	0%	0	
Prince George's	58%	2,719	
Queen Anne's	0%	0	
St. Mary's	15%	115	
Somerset	100%	179	455
Talbot	0%	0	
Washington	39%	246	
Wicomico	52%	288	
Worcester	3%	9	
Total	37%	10,048	\$10,949

Local Fiscal Effect: For reasons discussed above, local school revenues increase by \$28.2 million in fiscal 2018, \$31.2 million in fiscal 2019, and \$35.0 million in fiscal 2020. These revenues in fiscal 2019 to 2020 include assumed increased GTB grants to Baltimore City, which also increase by \$1.8 million in fiscal 2021 and by \$1.7 million in fiscal 2022.

As shown in Exhibits 1 and 2, 10 local school systems receive enrollment-based supplemental grants in fiscal 2018, ranging from \$21,900 for Queen Anne's County to \$13.5 million for Baltimore City. Local revenue for enrollment-based supplemental grants total \$12.6 million in fiscal 2019 and \$9.0 million in fiscal 2020. As shown in Exhibits 1

and 3, Baltimore City as well as Garrett, Kent, and Somerset counties receive prekindergarten supplemental grants totaling \$10.9 million in fiscal 2018, ranging from \$73,000 for Kent County to \$10.2 million for Baltimore City. Local school system prekindergarten supplemental grant revenues increase to \$24.0 million by fiscal 2020.

Statewide, local expenditures increase by at least as much as the equivalent of increased State aid provided under the bill. Local teacher retirement costs increase in fiscal 2020 through 2022, assuming that a substantial portion of new funding will be used for teacher salaries.

Assuming that Baltimore City provides the additional \$22.0 million in fiscal 2018 that is required for BCPS to receive funding under the bill, \$10.0 million of this additional amount will be folded into the base amount of per pupil MOE for Baltimore City beginning in fiscal 2019. BCPS expenditures increase in fiscal 2018 and 2019 to meet requirements for conducting an audit, and likely increase further to develop and implement a financial recovery plan. Baltimore City expenditures may increase in fiscal 2018 to develop a plan regarding the disposition of surplus school property.

Additional Information

Prior Introductions: None.

Cross File: HB 684 (Delegate Krebs, *et al.*) - Appropriations.

Information Source(s): Baltimore City Public Schools; Maryland State Department of Education; Department of Budget and Management; Department of Legislative Services

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