

Department of Legislative Services
 Maryland General Assembly
 2000 Session

FISCAL NOTE
Revised

House Bill 1247 (The Speaker. *et al.*)
 (Administration)

Ways and Means

Governor's Teacher Salary Challenge Program - Public School Funding Enhancement

This Administration bill establishes the Governor's Teacher Salary Challenge Program which provides local boards of education with incentives to increase teachers' salaries. Local boards must provide at least a 4% cost-of-living adjustment to teachers in fiscal 2001 and 2002 to qualify for a portion of the State funding (percentage and wealth-adjusted components). In addition, the bill provides for a personal property wealth base adjustment, includes funding for academic intervention services for students demonstrating deficiencies in reading and mathematics, and provides an additional \$8 million for the Baltimore City Partnership.

Fiscal Summary

State Effect: State special fund expenditures increase by \$72.6 million in FY 2001, of which \$55 million is included in the FY 2001 State budget. The remaining \$17.6 million is not included in the FY 2001 State budget and therefore may not be available to local school systems. \$35 million included in the FY 2001 State budget to pay for the Governor's Teacher Salary Challenge Program is from the Cigarette Restitution Fund and is contingent upon the enactment of SB 810/HB 1247. General fund revenues decrease by \$39.5 million in FY 2001 and special fund revenues increase by \$39.5 million in FY 2001.

(in millions)	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
GF Revenues	(\$39.5)	(\$23.0)	\$0.0	\$0.0	\$0.0
SF Revenues	39.5	23.0	0.0	0.0	0.0
GF Expenditures	0.0	0.0	2.6	5.5	5.5
SF Expenditures	72.6	100.6	0.0	0.0	0.0
Net Effect	(\$72.6)	(\$100.6)	(\$2.6)	(\$5.5)	(\$5.5)

Note: () = decrease; GF = general funds; SF = special funds; - = indeterminate effect

Local Effect: State aid to local school systems could increase in FY 2001 by approximately

\$72.6 million. \$29.7 million is contingent upon local school systems providing a 4% cost-of-living increase to teachers. Local school systems are not required by this bill to provide a salary enhancement to public school employees.

Small Business Effect: A small business impact statement was not provided by the Administration in time for inclusion in this fiscal note.

Analysis

Current Law: Salary enhancements for public school employees are typically decided and funded at the local level. The State does provide considerable financial support to local school systems, with most of the funding having little if any restrictions. Public schools in Maryland receive on average about 42% of their funding from the State, with less affluent school systems receiving a greater share of funding from the State and wealthier school systems receiving a lower share.

In fiscal 2001, State funding for public schools will total \$2.3 billion which reflects a \$105 million or 4.8% increase over the prior year. State funding under the current expense formula, the State's major education aid program, will increase by \$54 million in fiscal 2001. Since this program has virtually no restrictions on how the local school system can use the aid, the increased State funding could be used for salary enhancements.

Background: During the 1999 legislative session, the General Assembly passed the Quality Teacher Incentive Act which included a series of provisions to enhance Maryland's ability to recruit and retain public school teachers (HB 9 - Chapter 600). The legislation provides several salary enhancements for teachers including: (1) a salary supplement for teachers obtaining national certification equal to the incentive grant provided by the local school system up to a maximum of \$2,000; (2) a \$1,000 signing bonus for teachers graduating in the top 10% of their class; and (3) a \$2,000 stipend for a teacher with an advanced professional certificate who teaches at a reconstitution, reconstitution eligible, or challenge school.

In addition, the legislation provides up to \$5 million in competitive grants to local boards of education to develop and expand mentoring programs and enables a public school teacher who has a standard professional certificate or an advanced professional certificate to claim a credit against the State income tax for up to \$1,500 of tuition paid by the individual for graduate level courses required for maintaining certification. The fiscal 2001 State budget includes \$11.8 million to fund the legislation.

Collective bargaining rights are extended to certificated public school employees in all local school systems and to noncertificated public school employees in 15 local school systems.

The nine counties on the Eastern Shore are not required to enter into collective bargaining agreements with their noncertificated public school employees. Certificated employees include teachers and other professional school employees. Noncertificated employees include custodians, school bus drivers, maintenance workers, instructional aides, and nonprofessional school employees.

State Fiscal Effect: This legislation establishes the Governor's Teacher Salary Challenge Program; provides for a personal property wealth base adjustment; and establishes a special transitional reimbursement fund for education.

Governor's Teacher Salary Challenge Program

The Governor's Teacher Salary Challenge Program provides an incentive to local boards of education to increase teachers' salaries in fiscal 2001 and 2002. Funding under the challenge program consists of five components: (1) percentage component; (2) wealth-adjusted component; (3) targeted component; (4) hold harmless component; and (5) transitional component. The program terminates after fiscal 2002.

Percentage Component

For fiscal 2001, the percentage component equals 1% of a local school system's teacher salary base. For fiscal 2002, the amount equals 2% of the teacher salary base if the local board meets the local match requirement in both fiscal 2001 and 2002. The percentage component in fiscal 2002, however, would equal 1% of the teacher salary base if: (1) the local board satisfied the local match requirement in fiscal 2001 but fails to meet the local match requirement in fiscal 2002; or (2) the local board satisfies the local match requirement in fiscal 2002 but failed to meet the local match requirement in fiscal 2001.

The teacher salary base under this program is the total salaries and wages of certificated employees employed by a local board of education for the prior fiscal year.

Wealth-Adjusted Component

The wealth-adjusted component is provided to local school systems with below average wealth.

Targeted Component

The targeted component is provided to local school systems with wealth per pupil below 75% of the State average. Funding for this component totals \$5.3 million in fiscal 2001 and \$10.6 million in fiscal 2002. A local board of education is eligible to receive the targeted component regardless of whether it meets the local match requirement.

Hold Harmless Component

The hold harmless component ensures that a local school system's current expense aid equals at least the amount received in the prior year. A local board of education is eligible to receive the hold harmless component regardless of whether it meets the local match requirement.

Transitional Component

The transitional component provides \$9 million in funding to local school systems in fiscal 2001 based on each county's proportionate share of retirement contributions made to the State in fiscal 2000. A local board of education is eligible to receive the transitional component regardless of whether it meets the local match requirement. The bill requires that the \$9 million transitional component be funded in fiscal 2002 if not funded in fiscal 2001.

Program Qualifications

On or before June 1, 2000 and June 1, 2001, local boards of education may submit an application to the Department of Budget and Management and to the State Superintendent of Schools for the percentage and wealth-adjusted components of the Governor's Teacher Salary Challenge Program. To qualify for a portion of the funding under the challenge program (percentage and wealth-adjusted components), local boards of education must provide (1) at least a 4% cost-of-living adjustment to teachers; or (2) a negotiated and funded adjustment to the teacher salary schedules that has an aggregate cost that is at least equivalent to the cost of providing a 4% cost-of-living adjustment to teachers. The percentage component must be used to provide an additional 1% cost-of-living adjustment for teachers.

Personal Property Wealth Base Adjustment

The bill excludes manufacturing personal property subject to a tax credit from a county's assessable base for purposes of calculating State education aid. Under current law, for purposes of calculating State aid, the value of tax exempt property is excluded from a county's assessable base; however, the value of property to which a tax credit applies is included in the assessable base. Since both the current expense and compensatory aid

formulas are partly based on local wealth, retaining the personal property that is subject to a tax credit within a county's wealth base makes that county relatively more wealthier than it otherwise would be if the personal property was subject to an exemption and was removed from the base.

Under State law, personal property used in manufacturing is 100% exempt from property taxes, except in five counties (Allegany, Garrett, Somerset, Wicomico, and Worcester). However, Garrett, Wicomico, and Worcester counties provide a property tax credit against personal property used in manufacturing and Allegany County provides both a tax credit and a 25% exemption. The bill would treat tax credits and exemptions for manufacturing personal property in the same manner for purposes of calculating State education aid which would result in a reallocation of State funding under the current expense and compensatory aid formulas.

Baltimore City Partnership Funding

Under the terms of the 1996 consent decree between the city school system and the State, the city school board may request additional funds after the completion of the interim evaluation required under the decree and subsequent city school legislation (Chapter 105, Acts of 1997). The interim evaluation, performed by Metis Associates of New York City and completed in February 2000, concluded that the city school system had made reasonable progress in implementing reform and improving student achievement. The evaluation determined that overall financial resources available to the school system were not adequate and additional funding of \$2,698 per pupil would be necessary to achieve adequacy. In December the city school system submitted a remedy plan totaling \$49.7 million for instructional programs and \$40 million for capital.

The bill requires the Governor to include at least \$8 million in additional funding in the fiscal 2001 and 2002 State budget for the Baltimore City Partnership. This \$8 million as well as the salary challenge funds partially fund elements of the remedy plan. This amount is consistent with the additional \$8 million for the Baltimore City Partnership in the fiscal 2001 State budget. The Governor is authorized to use Cigarette Restitution Funds for this enhancement.

Academic Intervention

Local school systems provide a variety of programs to supplement academic services for low-performing students, including before- and after-school sessions, school community centers, and recreational programs. Even with such services, thousands of children across Maryland lack the basic skills that are needed in today's challenging labor market. Approximately 58% (78,500) of students in first and second grade and 55% (111,000) of students in grades five through seven have been identified by the Maryland State Department of Education (MSDE)

as needing academic intervention based on the student's reading skill.

The bill provides \$19.5 million for academic intervention strategies to improve the outcomes for students by providing programs for students who are not performing at grade level. The Governor has included only \$12 million in the fiscal 2001 State budget for this initiative, including \$400,000 for MSDE administrative costs. The remaining funds could be provided through a budget amendment or in the fiscal 2002 State budget. The academic intervention grants shown in **Exhibit 1** and **Exhibit 2** are allocated according to MSDE's projection of the number of students needing services and a \$70,000 start-up grant for each local school system.

Increased State Funding

The Governor's Teacher Salary Challenge Program - Public School Funding Enhancement potentially provides an additional \$72.6 million to local school systems in fiscal 2001, of which \$55 million is included in the fiscal 2001 State budget. An additional \$17.6 million is not included in the fiscal 2001 State budget and therefore may not be available to local school systems. However, the Governor could fund the enhancements through a budget amendment. Under the legislation, the Governor is authorized to use money from the Cigarette Restitution Fund to finance the teacher salary increases, the academic intervention and support program, and the Baltimore City remedy obligations.

Transitional Education Fund

The bill establishes a Transitional Education Fund for the purpose of retaining the retirement reimbursement contributions from local school systems associated with positions funded from federal or State categorical programs for fiscal 2000, 2001, and 2002 (i.e., reimbursements made by the local school system to the State after June 30, 1999, but before July 1, 2002). The special fund would total approximately \$16.5 million of fiscal 2000 reimbursements and all reimbursements for each of fiscal 2001 and 2002. The annual fiscal 2001 and 2002 reimbursements are estimated to be \$23 million. The Transitional Education Fund will be used to implement the salary challenge program. The fund terminates at the end of fiscal 2002, and any fund balance at that time reverts to the general fund.

Teachers Retirement Cost

The State is responsible for paying the teachers' retirement costs for certain school employees. Since the State payments for teachers' retirement costs are based on the teachers' salary base in the second prior year, State expenditures will not increase until fiscal 2003. Based on an increased teacher salary base of \$26.1 million in fiscal 2001 and \$54.9 million in fiscal 2002 (which reflects the State portion of the salary base increase) and a 9.95%

employer contribution rate, State expenditures would increase by \$2.6 million in fiscal 2003 and \$5.5 million annually thereafter for the State portion of the salary base increase. In addition, to the extent that this bill results in local boards of education granting higher cost-of-living adjustments to teachers, State teacher retirement payments would increase.

Exhibit 1 shows the level of funding for each local school system in fiscal 2001. In fiscal 2001, \$29.7 million of the additional aid is contingent upon local school systems providing a 4% COLA to teachers. This funding includes the amounts provided under the percentage and wealth-adjusted components. In total, local school systems must provide teachers with a 5% COLA in both fiscal 2001 and fiscal 2002. **Exhibit 2** shows the amount of the additional funding that is included in the fiscal 2001 State budget.

The cost of providing a 5% COLA to certificated employees totals approximately \$130 million. The State share of these costs range from 20% to 30% depending upon the wealth of a jurisdiction. **Exhibit 3** shows the percent of the 5% COLA that is funded by the State through the percentage and wealth-adjusted components.

Exhibit 4 shows the increases in the salary schedule for each local school system for fiscal 1996 through 2000. Over a four-year period, the cumulative salary schedule increase averaged 9.5%.

Additional Information

Prior Introductions: None.

Cross File: SB 810 (The President, *et al.*) - Budget and Taxation and Economic and Environmental Affairs.

Information Source(s): Department of Budget and Management, Maryland State Department of Education, Maryland Association of Boards of Education, Department of Legislative Services

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Exhibit 1
Governor's Teacher Salary Challenge Program - Public School Funding Enhancement (SB 810/HB 1247)
Potential Funding Enhancements in Fiscal 2001

<u>County</u>	<u>Percentage Component</u>	<u>Wealth-Adjusted Component</u>	<u>Targeted Component</u>	<u>Hold Harmless Component</u>	<u>Transitional Component</u>	<u>Subtotal</u>	<u>Personal Property Adjustment</u>	<u>Baltimore City Remedy</u>	<u>Academic Intervention</u>	<u>Total Funding</u>	<u>Per Pupil Funding</u>
Allegany	\$292,338	\$92,228	\$364,610	\$0	\$175,139	\$924,315	\$2,130,387	\$0	\$259,319	\$3,314,021	\$329
Anne Arundel	2,214,801	0	0	0	621,727	2,836,528	(242,006)	0	1,486,749	4,081,271	57
Baltimore City	2,908,552	1,412,816	3,464,489	129,232	2,581,914	10,497,003	(389,758)	8,000,000	3,374,748	21,481,993	225
Baltimore	3,367,598	0	0	0	1,244,053	4,611,652	(337,733)	0	2,033,327	6,307,245	63
Calvert	449,726	37,454	0	0	115,061	602,241	(41,410)	0	341,821	902,652	60
Caroline	149,686	67,479	188,848	0	100,986	506,998	(12,416)	0	181,642	676,224	130
Carroll	793,431	149,167	0	0	120,946	1,063,543	(64,601)	0	520,967	1,519,910	58
Cecil	455,710	123,269	530,711	0	161,271	1,270,961	(37,053)	0	354,630	1,588,538	108
Charles	593,810	109,970	0	0	161,571	865,350	(55,852)	0	526,116	1,335,614	63
Dorchester	152,405	42,910	170,420	0	96,946	462,680	(14,069)	0	179,397	628,009	133
Frederick	1,041,035	156,661	0	0	152,444	1,350,140	(88,630)	0	682,758	1,944,268	57
Garrett	143,275	31,870	0	173,416	119,223	467,783	12,371	0	169,851	650,006	135
Harford	1,062,234	193,380	0	0	180,247	1,435,862	(95,344)	0	697,316	2,037,833	55
Howard	1,483,593	0	0	0	157,541	1,641,134	(138,979)	0	761,191	2,263,346	54
Kent	88,641	0	0	0	49,211	137,852	(9,066)	0	105,629	234,415	89
Montgomery	5,149,634	0	0	0	1,188,395	6,338,030	(554,336)	0	2,224,454	8,008,148	65
Prince George's	3,685,605	832,279	0	0	818,020	5,335,904	(315,728)	0	3,364,698	8,384,874	68
Queen Anne's	191,454	0	0	0	79,764	271,218	(20,996)	0	193,946	444,169	68
St. Mary's	431,901	82,692	0	0	133,330	647,922	(39,112)	0	329,385	938,195	67
Somerset	95,679	39,750	103,293	0	93,479	332,201	(8,989)	0	143,618	466,831	164
Talbot	130,610	0	0	493,607	42,500	666,716	(21,396)	0	166,405	811,725	193
Washington	598,146	113,309	0	179,789	245,043	1,136,287	(53,287)	0	424,509	1,507,508	80
Wicomico	423,934	130,253	477,629	0	263,039	1,294,854	359,494	0	375,718	2,030,065	154
Worcester	218,717	0	0	45,766	98,150	362,634	43,536	0	201,803	607,973	93
Unallocated	0	0	0	0	0	0	0	0	400,000	400,000	
Total	\$26,122,513	\$3,615,484	\$5,300,000	\$1,021,810	\$9,000,000	\$45,059,807	\$5,025	\$8,000,000	\$19,500,000	\$72,564,832	\$91

Note: The percentage and wealth-adjusted components are contingent upon local school systems providing teachers with a 4% cost-of-living increase.

Hold harmless component ensures that a local school system's current expense aid equals at least the amount received in the prior year.

Transitional component is based on each county's proportionate share of retirement contribution reimbursement to the State.

Academic intervention grants are allocated according to MSDE's projection on the number of students needing services and a \$70,000 start-up grant per local school system.

Numbers may not total due to rounding.

Prepared by the Department of Legislative Services, April 2000

Exhibit 2

Governor's Teacher Salary Challenge Program - Public School Funding Enhancement (SB 810/HB 1247)

County	Funded in the Fiscal 2001 State Budget					Not Funded in the Fiscal 2001 State Budget				Total Funding Enhancements	Per Pupil Funding
	Teacher Salary Challenge	Personal Property Adjustment	Academic Intervention	Baltimore City Remedy	Sub Total	Hold Harmless Component	Transitional Component	Academic Intervention	Sub Total		
Allegany	\$749,176	\$2,130,387	\$177,810	\$0	\$3,057,373	\$0	\$175,139	\$81,509	\$256,648	\$3,314,021	\$329
Anne Arundel	2,214,801	(242,006)	876,782	0	2,849,577	0	621,727	609,967	1,231,694	4,081,271	57
Baltimore City	7,785,857	(389,758)	1,951,923	8,000,000	17,348,022	129,232	2,581,914	1,422,825	4,133,970	21,481,993	225
Baltimore	3,367,598	(337,733)	1,188,037	0	4,217,902	0	1,244,053	845,290	2,089,343	6,307,245	63
Calvert	487,180	(41,410)	224,792	0	670,562	0	115,061	117,030	232,091	902,652	60
Caroline	406,012	(12,416)	133,576	0	527,172	0	100,986	48,066	149,052	676,224	130
Carroll	942,597	(64,601)	326,808	0	1,204,804	0	120,946	194,159	315,106	1,519,910	58
Cecil	1,109,690	(37,053)	232,086	0	1,304,722	0	161,271	122,545	283,816	1,588,538	108
Charles	703,779	(55,852)	329,740	0	977,667	0	161,571	196,376	357,947	1,335,614	63
Dorchester	365,734	(14,069)	132,297	0	483,963	0	96,946	47,100	144,046	628,009	133
Frederick	1,197,696	(88,630)	418,941	0	1,528,007	0	152,444	263,817	416,260	1,944,268	57
Garrett	175,145	12,371	126,861	0	314,377	173,416	119,223	42,990	335,629	650,006	135
Harford	1,255,614	(95,344)	427,231	0	1,587,502	0	180,247	270,084	450,331	2,037,833	55
Howard	1,483,593	(138,979)	463,606	0	1,808,220	0	157,541	297,585	455,126	2,263,346	54
Kent	88,641	(9,066)	90,289	0	169,865	0	49,211	15,340	64,550	234,415	89
Montgomery	5,149,634	(554,336)	1,296,876	0	5,892,175	0	1,188,395	927,578	2,115,973	8,008,148	65
Prince George's	4,517,884	(315,728)	1,946,200	0	6,148,356	0	818,020	1,418,498	2,236,518	8,384,874	68
Queen Anne's	191,454	(20,996)	140,583	0	311,040	0	79,764	53,364	133,128	444,169	68
St. Mary's	514,592	(39,112)	217,710	0	693,190	0	133,330	111,676	245,005	938,195	67
Somerset	238,722	(8,989)	111,922	0	341,656	0	93,479	31,695	125,175	466,831	164
Talbot	130,610	(21,396)	124,899	0	234,112	493,607	42,500	41,506	577,613	811,725	193
Washington	711,455	(53,287)	271,879	0	930,046	179,789	245,043	152,630	577,462	1,507,508	80
Wicomico	1,031,815	359,494	244,094	0	1,635,403	0	263,039	131,624	394,662	2,030,065	154
Worcester	218,717	43,536	145,057	0	407,310	45,766	98,150	56,747	200,663	607,973	93
Unallocated	0	0	400,000	0	400,000	0	0	0	0	400,000	
Total	\$35,037,997	\$5,025	\$12,000,000	\$8,000,000	\$55,043,022	\$1,021,810	\$9,000,000	\$7,500,000	\$17,521,810	\$72,564,832	\$91

Note: A portion of the Teacher Salary Challenge funding is contingent upon local school systems providing teachers with a 4% cost-of-living increase.

*Hold harmless component ensures that a local school system's current expense aid equals at least the amount received in the prior year.

*Transitional component is based on each county's proportionate share of retirement contribution reimbursement to the State.

*Academic intervention grants are allocated according to MSDE's projection on the number of students needing services and a \$70,000 start-up grant per local school system.

*\$17.5 million not included in the fiscal 2001 State budget could be funded through a budget amendment.

Numbers may not total due to rounding.

Exhibit 3
Projected Local Cost for 5% COLA for Certificated Employees
Fiscal 2001

<u>County</u>	<u>Certificated Salary Base</u>	<u>Cost of 5% COLA</u>	<u>State Share</u>	<u>Percent State Funded</u>
Allegany	\$29,233,845	\$1,461,692	\$384,566	26.3%
Anne Arundel	221,480,081	11,074,004	2,214,801	20.0%
Baltimore City	290,855,227	14,542,761	4,321,368	29.7%
Baltimore	336,759,826	16,837,991	3,367,598	20.0%
Calvert	44,972,611	2,248,631	487,180	21.7%
Caroline	14,968,562	748,428	217,164	29.0%
Carroll	79,343,051	3,967,153	942,597	23.8%
Cecil	45,570,996	2,278,550	578,979	25.4%
Charles	59,380,953	2,969,048	703,779	23.7%
Dorchester	15,240,487	762,024	195,314	25.6%
Frederick	104,103,496	5,205,175	1,197,696	23.0%
Garrett	14,327,473	716,374	175,145	25.4%
Harford	106,223,412	5,311,171	1,255,614	23.6%
Howard	148,359,257	7,417,963	1,483,593	20.0%
Kent	8,864,120	443,206	88,641	20.0%
Montgomery	514,963,440	25,748,172	5,149,634	20.0%
Prince George's	368,560,465	18,428,023	4,517,885	24.5%
Queen Anne's	19,145,408	957,270	191,454	20.0%
St. Mary's	43,190,057	2,159,503	514,592	23.8%
Somerset	9,567,862	478,393	135,429	28.3%
Talbot	13,060,960	653,048	130,610	20.0%
Washington	59,814,578	2,990,729	711,455	23.8%
Wicomico	42,393,368	2,119,668	554,186	26.1%
Worcester	21,871,748	1,093,587	218,717	20.0%
Statewide	\$2,612,251,283	\$130,612,564	\$29,737,997	22.8%

Prepared by the Department of Legislative Services, May 2000.

Exhibit 4
Salary Schedule Increases by School Year

School System	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000
Allegany	3%	0%	3%	3%	0%
Anne Arundel	0%	0.5%	2.5%	0%	3%
Baltimore City	5%	0%	2%	3%	4%
Baltimore	0%	1.5%	3.25%	3%	4%
Calvert	3%	1%	4%	3%	2%
Caroline	3%	2%	3%	2%	2%
Carroll	3%	0%	2%	2%	3%
Cecil	2.1%	2%	3%	4%	3%
Charles	3%	0%	1.5%	2%	3%
Dorchester	1%	4.75%	4%	2.5%	2%
Frederick	1%	0.1%	0.25%	4%	3%
Garrett	4%	2%	2%	2%	3%
Harford	0%	3%	2%	2%	5%
Howard	4%	0%	2%	2.5%	3.5%
Kent	1%	2.5%	2.5%	1%	3.25%
Montgomery	2.7%	2%	2.6%	2.6%	3%
Prince George's	0%	0%	1%	3%	3%
Queen Anne's	0%	2.45%	2.7%	1.7%	4%
St. Mary's	2.5%	2.5%	2%	2.5%	2.5%
Somerset	3%	0%	3%	2%	3%
Talbot	0%	5.05%	2%	2%	3%
Washington	0%	0%	2%	4%	4%
Wicomico	0.5%	1.5%	1.5%	3%	1%
Worcester	2.5%	1.5%	3%	3.3%	1%

Source: Maryland Association of Boards of Education