Department of Legislative Services

Maryland General Assembly 2022 Session

FISCAL AND POLICY NOTE Enrolled - Revised

House Bill 1450

(Delegate McIntosh, et al.)

Appropriations

Budget and Taxation

Blueprint for Maryland's Future - Implementation Plans and Funds - Alterations

This bill alters the distribution of certain sales and use tax revenues to the Blueprint for Maryland's Future Fund (BMFF). By June 2023, the Comptroller must distribute \$800 million in income tax revenues to BMFF. For fiscal 2023, a county government must appropriate the greater of the local share of major education aid (accounting for relief provisions) and a specified maintenance of effort (MOE) for each county. The bill also alters the dates by which (1) the Accountability and Implementation Board (AIB) must adopt a Comprehensive Implementation Plan (CIP) for the Blueprint for Maryland's Future (Blueprint); (2) the Maryland State Department of Education (MSDE) must develop criteria for approval or disapproval of related local implementation plans; and (3) State and local government units must submit those implementation plans. **The bill takes effect June 1, 2022.**

Fiscal Summary

State Effect: Special fund revenues decrease and general fund revenues increase by about \$46.9 million in FY 2022; however, annually thereafter, special fund revenues increase – by \$800 million in FY 2023 and approximately \$100 million annually beginning in FY 2024. General fund revenues decrease commensurately; most (\$700 million) of the FY 2023 general fund revenue loss is assumed in the FY 2023 budget. Accordingly, special fund expenditures on the Blueprint increase beginning in FY 2026, offsetting expected general fund expenditures. Guaranteed tax base (GTB) special fund expenditures increase by approximately \$158,200 in FY 2024. **This bill modifies mandated distributions beginning in FY 2022.**

(\$ in millions)	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
GF Revenue	\$46.9	(\$800.0)	(\$101.6)	(\$98.1)	(\$101.0)
SF Revenue	(\$46.9)	\$800.0	\$101.6	\$98.1	\$101.0
GF Expenditure	\$0	\$0	\$0	\$0	(\$260.0)
SF Expenditure	\$0	\$0	\$0.2	\$0	\$260.0
Net Effect	\$0.0	\$0.0	(\$0.2)	\$0.0	\$0.0

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

Local Effect: Local school system revenues and expenditures increase in FY 2023 due to increased local government funding of public schools in some counties. Allegany County receives increased GTB funding, in the amounts described above. The effect, if any, of provisions related to the withholding and release of State funds is indeterminate. **This bill increases a mandate on a unit of local government.**

Small Business Effect: None.

Analysis

Bill Summary: The bill alters the procedures and timeline for AIB to withhold and release specified funding for local school systems. MSDE must collect data regarding a certain poverty measure and report to the General Assembly and AIB. The bill also expands the permissible uses of certain concentration of poverty grant (CPG) funds.

Blueprint for Maryland's Future Fund and State Sales and Use Tax Revenues

After making certain other distributions, the Comptroller must pay to BMFF the following percentage of the remaining sales and use tax revenues:

- 9.2% for fiscal 2023:
- 11.0% for fiscal 2024:
- 11.3% for fiscal 2025:
- 11.7% for fiscal 2026; and
- 12.1% for fiscal 2027 and each subsequent fiscal year.

Current law payment of sales and use tax revenue by the Comptroller to BMFF from marketplace facilitators and certain out-of-state vendors is repealed. Also, sales and use tax revenues from the sale or use of specified digital products or digital codes are no longer distributed as revenues to BMFF.

Altering Implementation Plan and Other Due Dates

The date by which AIB must adopt the CIP is delayed from February 15, 2022, to December 1, 2022. The date by which MSDE must develop criteria to be used to recommend approval or disapproval of local school system implementation plans and release of certain funds is delayed from April 1, 2022, to September 1, 2022. The date by which State and local units of government must develop and submit plans to AIB is delayed from June 15, 2022, to March 15, 2023.

The requirement for local boards, in collaboration with community colleges, to develop and implement a program of study for students who have not met the College and Career Ready (CCR) Standard by the end of tenth grade is likewise delayed by a year – to the 2023-2024 school year.

Withholding and Release of State Major Education Aid Funds

The bill clarifies that, beginning in fiscal 2023, 25% of the increase in the State share of major education aid over the amount provided in the *prior* (as opposed to the "current" year under current law) fiscal year must be automatically withheld from a local school system for the next fiscal year. Also, for fiscal 2023, AIB must release withheld funds if AIB finds that a local school system has met the minimum guidelines for the submission of its initial implementation plan. Beginning in fiscal 2024 (as opposed to fiscal 2023 under current law) and ending in fiscal 2025, AIB must release funds withheld under this provision each year if AIB finds that a local school system or public school has developed and received initial approval for its initial implementation plan and for any subsequent modifications.

Sports Gaming Revenues

Any entity or program that receives a supplementary appropriation under Section 6 of Chapter 356 2021 (Gaming - Regulation of Fantasy Gaming Competitions and Implementation of Sports Wagering - Supplementary Appropriation) may retain any special funds received for the implementation of the Blueprint that are not spent in fiscal 2022.

Neighborhood Poverty Indicator and Concentration of Poverty Grants

By December 1, 2022, MSDE must (1) collect data necessary to implement the neighborhood poverty indicator methodology recommended by MSDE to calculate compensatory education formula and CPGs and (2) submit a report to the General Assembly, AIB, and the Department of Budget and Management.

Eligible schools may use excess funds from CPG personnel grants for purposes specified under current law (including fine arts) through fiscal 2025 (instead of fiscal 2022 in current law), and also to provide the requirements under State regulations for a range of subjects, including (but not limited to) programs for science, mathematics, social studies, career and technical education, English and world languages, and environmental education. CPG personnel *and* per pupil grants may be used for the programs related to these same subjects through fiscal 2027 (instead of fiscal 2025 in current law).

Current Law: House Bill 1300 of 2020 implemented the Blueprint for Maryland's Future, which was first established by Chapter 771 of 2019, substantially altering State aid and State policy for public schools. The bill, which incorporated policies and accountability recommendations of the Commission on Innovation and Excellence in Education, passed the General Assembly in March 2020, and was vetoed by the Governor for policy reasons. The veto was overridden in 2021, thus becoming Chapter 36 of 2021.

Compensatory Education and Concentration of Poverty Grants

Since fiscal 2004, the compensatory aid formula, providing additional State support for students with educational needs resulting from educationally or economically disadvantaged environments, has used the number of students eligible for free and reduced-price meals (FRPM). Children from families (1) with incomes at or below 130% of the federal poverty level (FPL) are eligible for free meals and (2) with incomes no greater than 185% of FPL are eligible for reduced-price meals. The State compensatory aid formula applies a per pupil cost to the FRPM student count. Chapter 291 of 2015, which altered the compensatory enrollment count for local education authorities that participate, in whole or in part, in the U.S. Department of Agriculture Community Eligibility Provision (CEP) such that it is the greater of:

• the sum of:

- the number of students in CEP participating schools identified by direct certification for the prior fiscal year;
- the number of students identified by the income information provided by the family to the school system on an alternative form developed by MSDE for the prior fiscal year; and
- the number of students eligible for FRPM from any schools not participating in CEP for the prior fiscal year; or

• the sum of:

- the number of students eligible for FRPM from any schools not participating in CEP for the prior fiscal year; and
- for schools participating in CEP, the result of multiplying the prior fiscal year total enrollment by the percentage of FRPM-eligible students as compared to total enrollment in the year prior to participating in CEP. However, for the purpose of this calculation, schools participating in CEP in the pilot year may use the percentage of FRPM-eligible students during the pilot year.

Under Chapter 55 of 2021, this provision of the State law is in effect through fiscal 2026.

CPGs have two components. First, each qualifying school receives a personnel grant to employ a community school coordinator with specified qualifications and provide full-time coverage by at least one health care practitioner. A county that provides health coverage or community school services with funds other than the personnel grant must continue to provide those services through fiscal 2030. Second, per pupil grants are provided for each qualifying school following the completion of a specified needs assessment. The personnel grant is a State-funded categorical amount that increases with inflation. Per pupil grants are only wealth equalized for districts that receive the minimum State funding (40%) under the compensatory education formula; for all other districts, the State pays the full amount. The local funding percentage is based on the compensatory education wealth equalization formula.

School concentration percentages are based on a three-year average of compensatory education enrollment in each public school. Under Chapter 55 of 2021, the three-year enrollment count excludes the 2020-2021 school year. A percentage increment of per pupil funding for each of six years of eligibility, culminating in 100% funding by the seventh year, is specified in statute.

If the personnel grant provided to an eligible school exceeds the cost to employ the positions and provide required coverage, the eligible school may only use the excess funds to (1) provide wraparound services to the students enrolled in the eligible school; (2) complete a specified needs assessment; and (3) in fiscal 2021 and 2022, meet public school fine arts *requirements* as specified in State regulations. The personnel and per pupil grant may be used through fiscal 2025 to provide the public school fine arts *programs* required under State regulations.

Blueprint for Maryland's Future Fund and State Sales and Use Tax Revenues

BMFF is a special nonlapsing fund that may be used only to assist in providing adequate funding for early childhood education and primary and secondary education based on the recommendations of the Commission on Innovation and Excellence in Education, including revised education funding formulas. Except as otherwise specified, the State sales and use tax is 6% and revenues accrue to the general fund. Chapter 735 of 2019 required a marketplace facilitator and a marketplace seller to collect and remit the State sales and use tax under specified circumstances. Chapter 735 also specified that the first \$100.0 million in sales taxes collected from marketplace facilitators and certain out-of-state vendors be distributed to the general fund and that revenues in excess of \$100.0 million from these sales and use taxes be distributed to BMFF.

Chapter 38 of 2021 imposes the State sales and use tax on specified digital products and codes. All sales and use tax revenue received from the sale of digital products and codes must be distributed to BMFF.

Accountability and Implementation Board, Comprehensive Implementation Plan, and Related Plans

AIB is an independent unit of State government designed to hold other units of government accountable for implementing the Blueprint for Maryland's Future and evaluating the outcomes of the Blueprint during the implementation period. It must strive to provide equal access to a high-quality education with equitable outcomes for each Maryland student. It exists beginning in fiscal 2021 through 2031. Among its other responsibilities, AIB must review the use of school-level expenditures, including CPGs and special education funding, and monitor school system compliance with minimum school funding requirements through reports submitted by MSDE by January 1 of each year through 2031.

AIB must develop a CIP to implement the Blueprint for Maryland's Future, considering any input provided by interested stakeholders in the State. The CIP must include a timeline for implementation of the Blueprint, with key milestones to be achieved by State and local government units for each year of the implementation period. The CIP must include the intended outcomes the Blueprint will achieve and must be adopted by February 15, 2022. MSDE must develop criteria to be used to recommend approval or disapproval of local school system implementation plans and release of certain funds by April 1, 2022; State and local units of government must develop and submit plans to AIB by June 15, 2022.

Annually, 25% of the increase for the next fiscal year in the State's share of major education aid over the amount provided in the current fiscal year is automatically withheld from a school system or public school for the next fiscal year. For fiscal 2023 through 2025, AIB must release these funds if a local school system has adopted an approved implementation plan. Beginning in fiscal 2026, AIB must consider releasing withheld funds if the board receives a recommendation to release the funds from MSDE, the Career and Technology Education (CTE) Committee, or an Expert Review Team, or may do so in the board's judgment. AIB may also withhold additional funds if it finds appropriate steps to improve student progress or implement the Blueprint have not been taken. AIB must issue warnings to public schools or local school systems on or before December 1 that funds may not be released in the coming year and must make a final decision by February 1 on whether to release funds. A public school or local school system may appeal this decision in an appeals process developed by AIB.

College and Career Ready Standard

Beginning with the 2021-2022 school year, each student must be assessed no later than the tenth grade by a method adopted by the State Board of Education to determine whether the student meets the CCR standard. Meeting the CCR standard must initially require a student to achieve the equivalent of a score of 4 or 5 in the mathematics and English portions of

the Partnership for Assessment of Readiness for College and Career grade 10 assessments or Maryland Comprehensive Assessment Program grade 10 assessments or any successor assessments. After a mandated empirical study is complete, the CCR standard must reflect the results of that study.

By school year 2022-2023, each local school board, in collaboration with community colleges, must develop and implement a program of study for students who have not met the CCR standard by the end of the tenth grade.

Sports Gaming Revenues

For fiscal 2022 only, and from only those additional revenues resulting from Chapter 356 of 2021 that are credited to BMFF for fiscal 2022, the amounts specified below are appropriated and authorized to be disbursed to the following programs and entities authorized by Chapter 36, in the following priority order from as much of those additional revenues as are received by the State:

- AIB \$4.8 million;
- model curriculum and instructional materials \$2.5 million;
- expert review teams \$1.3 million;
- CTE Committee \$700,000;
- Blueprint training \$2.0 million;
- MSDE financial system \$2.5 million; and
- a State-aided educational institution that received funding under the Funding for Educational Organizations Other Institutions (R00A03.03) in fiscal 2020 but not in fiscal 2021 or 2022 \$500,000.

Maintenance of Effort and Local Share

Each year, the county government (including Baltimore City) is required to appropriate funds to the local board of education equivalent to at least the same per pupil level as in the prior year (*i.e.*, MOE), or its required local share – whichever is greater. Beginning with the fiscal 2022 appropriation, the per pupil MOE level each year is based upon the greater of (1) the prior year full-time equivalent (FTE) enrollment and (2) the three-year moving average of FTE enrollment.

For fiscal 2023, the MOE calculation will use the fiscal 2021 local appropriation (instead of fiscal 2022) except for counties whose required fiscal 2022 MOE was adjusted by the escalator provision. Further, September 2019 FTE enrollment must be used to determine per pupil wealth for purposes of the escalator provision used to determine required fiscal 2022 and 2023 MOE. The enrollment count used in MOE excludes the

2020-2021 school year, which affects the calculation in fiscal 2022 through 2024. Also, county governments may, to the extent authorized under federal law, use federal funds received for COVID-19 relief to meet MOE requirements. Beginning in fiscal 2024, the requirement that a county that is below the statewide five-year moving average education effort level must increase its per pupil MOE amount by the lesser of (1) the increase in local wealth per pupil; (2) the statewide average increase in local wealth per pupil; or (3) 2.5% (*i.e.*, MOE escalator) is repealed.

Beginning in fiscal 2023, local governments must fund the greater of MOE or the local share of all wealth-equalized formulas (instead of only the foundation formula). This includes the local share of the compensatory education, English language learner, special education, comparable wage index (CWI), beginning in fiscal 2024), full-day prekindergarten, CCR, transitional supplemental instruction (through fiscal 2026), and career ladder grant programs. Also, counties that benefit from the compensatory education State funding floor are required to fund the local share of CPG. However, for some counties, the combined local share across these several programs is subject to adjustments described below.

Education Effort Adjustment to Local Share Requirement

Local governments are required to fund the local share of the foundation program and the required local shares for several existing and new funding formula programs. Effective in fiscal 2022, the law also includes a mechanism for establishing a maximum local share that a county must fund each year. This involves "local education effort," which is determined for each county by dividing the county's local share of major education aid by the county's wealth. An "education effort index," which is the local education effort divided by the "State average education effort" is then determined. A "maximum local share" is calculated for each county, which is the county's local wealth multiplied by the State average education effort.

Each county with an education effort above 1.0 for two consecutive years receives relief based upon its "education effort adjustment," which is the amount by which that calculated local share exceeds the maximum local share. This relief (which results in increases to State aid) is provided to counties within one of three tiers, based on whether the education effort is (1) greater than 1.0 but less than 1.15; (2) at least 1.15 but less than 1.27; or (3) at least 1.27. State relief for the first tier is phased up from 10% of the education effort adjustment in fiscal 2022 to 50% by fiscal 2030. State relief for the second tier is phased up from 20% of the education effort adjustment in fiscal 2022 to 100% by fiscal 2030. State relief for the third tier is 100% beginning in fiscal 2022. However, the education effort adjustment for a county is only allowed to the degree that per pupil MOE is met each year.

Additional Reductions to Local Share

A county may be eligible for a reduction in the required local share of major aid formulas in three additional ways: (1) if a county receives State funds from the GTB program, the local share may be reduced by the amount of GTB funds, except that for Baltimore City only the amount above \$10 million may be reduced from the local share; (2) if a county receives State funds to support the minimum funding floors of 15% for the foundation and 40% for the targeted programs; and (3) if a county has a CWI index of at least 0.13, the local share of CWI may be reduced by 50%. However, in all of these cases, the local share may not be reduced below the required per pupil MOE amount.

Guaranteed Tax Base Program

The GTB program provides additional State education aid to counties that have less than 80% of the statewide average wealth per pupil and provide local education funding above the minimum local share required by the foundation program. The program uses local education tax effort and wealth to determine State aid amounts for each eligible school system. GTB funding in a given fiscal year depends upon the level of local appropriations for the immediate prior fiscal year.

State Fiscal Effect: The bill modifies the current distribution for specified sales and use tax revenues such that they accrue to the general fund rather than BMFF for the month of June 2022. Accordingly, special fund revenues for BMFF decrease by approximately \$46.9 million in fiscal 2022, and general fund revenues increase commensurately. This change does not affect current year spending, as that amount would have been carried over as fund balance to expend in future years.

The fiscal 2023 rate of 9.2% specified by the bill is consistent with projected funding levels under current law and, therefore, has no fiscal effect. However, beginning in fiscal 2024, the rates specified under the bill for the amount of specified State sales and use tax revenues paid into BMFF are anticipated to result in increases in such revenues to BMFF. Special fund revenues are assumed to increase by \$800 million in fiscal 2023 due to the distribution of income tax revenues to BMFF, which must occur by the end of fiscal 2023. Special fund revenues increase by approximately \$100 million annually beginning in fiscal 2024. General fund revenues decrease commensurately. **Exhibit 1** shows BMFF anticipated revenues for fiscal 2023 through 2027 under current law and under the bill, as well as the increase in revenues under the bill for these years.

Exhibit 1 Increase in Blueprint Fund Revenues under the Bill Fiscal 2023-2027 (\$ in Millions)

Fiscal Year	Current Law	<u>Bill</u>	Difference
2023	\$589.1	\$1,389.1	\$800.0
2024	620.4	722.0	101.6
2025	662.5	760.6	98.1
2026	709.1	810.1	101.0
2027	757.4	858.5	101.1
Cumulative	\$3,338.5	\$4,540.4	\$1,201.9

Note: Numbers may not sum to total due to rounding.

Source: Comptroller's Office; Department of Legislative Services

Even with the loss of \$46.9 million in funding for June 2022 (not reflected in Exhibit 1 above), BMFF revenues are projected to be sufficient to cover mandated annual increases in expenditures for the Blueprint through fiscal 2025. However, current projections indicate that, under current law, revenues in BMFF, including prior-year fund balances, will be less than the required increases to annual expenditures under the Blueprint legislation beginning in fiscal 2026. Specifically, under current law, \$260 million in general fund expenditures in fiscal 2026 are anticipated to be required to supplement BMFF expenditures to cover mandated increases under the Blueprint and \$770 million in general fund expenditures will be required for this purpose in fiscal 2027. The bill increases BMFF funding by more than \$1.15 billion cumulatively (which also accounts for the offset of June 2022 monies of approximately \$46.9 million) by fiscal 2027, thus eliminating the need for general funds to cover Blueprint expenditure increases in fiscal 2026 and 2027 (and still leaving a substantial BMFF fund balance for use in fiscal 2028).

The effect on expenditures related to authorization for specified programs and entities to retain any special funds received for the implementation of the Blueprint that are not spent in fiscal 2022 will depend upon actual spending in the current fiscal year. A precise estimate cannot be made at this time.

The bill's changes to certain due dates related to the CIP and implementation plans likely result in delays to the release of some funds to local and State entities under the Blueprint

framework. However, they are assumed to be consistent with what is practicable given the delayed implementation of House Bill 1300 following the Governor's veto. Thus, these provisions have no practical effect on State or local finances.

Also, special fund (Blueprint for Maryland's Future Fund) expenditures increase by approximately \$158,200 in fiscal 2024, in the form of increased GTB funding. This increase, which amounts to considerably less than a 1% increase in GTB compared to the current law estimate, results from anticipated increased local funding effort made by Allegany County under the bill, in fiscal 2023, as further discussed below.

Provisions related to the use of CPG funding do not impact State finances.

Local Fiscal Effect: For fiscal 2023, the bill requires local governments to appropriate local funds to the public school operating budget in an amount that is the greater of the local share of major education aid (accounting for relief provisions) and a specified MOE enumerated in the bill for each county.

As shown in **Exhibit 2**, the minimum required local appropriation will be higher in 14 jurisdictions, amounting to approximately \$159.5 million statewide.

Since several local governments consistently fund their local school system above the minimum requirement, the projected impact on local appropriations will be considerably less than the amount shown in Exhibit 2. Based on current projections of local appropriations to public schools, of the 14 jurisdictions with a higher minimum required local appropriation, 4 counties (Calvert, Carroll, Charles, and Frederick) are projected to exceed the new minimum required funding level and 5 counties (Baltimore, Harford, Howard, Kent, and St. Mary's) are projected to partially cover the new minimum required funding level. Only 5 of the 14 jurisdictions (Allegany, Anne Arundel, Garrett, Montgomery, and Queen Anne's) are not projected to provide any additional funding over the new minimum required funding level established by the bill. As shown in **Exhibit 3**, the anticipated statewide impact of the new minimum required funding level will total \$88.4 million in fiscal 2023. Though the new minimum required funding levels result in increased per pupil appropriations in fiscal 2024, Accordingly, no changes to estimated local appropriations in fiscal 2024 or subsequent years are anticipated.

Exhibit 2 **Fiscal 2023 Local Effort** (\$ in Millions)

Current Law Under the Bill

County	Maintenance of Effort	Local <u>Share¹</u>	Minimum Required Local <u>Appropriation</u>	Minimum Required Maintenance <u>of Effort²</u>	Change in Minimum <u>Appropriation</u>
Allegany	\$31.5	\$21.1	\$31.5	\$31.9	\$0.4
Anne Arundel	774.4	600.3	774.4	784.7	10.3
Baltimore City	274.4	313.3	313.3	275.5	0.0
Baltimore	846.6	714.3	846.6	888.3	41.7
Calvert	132.6	74.2	132.6	134.7	2.1
Caroline	16.1	15.1	16.1	16.1	0.0
Carroll	197.1	126.8	197.1	204.6	7.5
Cecil	89.2	75.2	89.2	89.2	0.0
Charles	193.6	127.2	193.6	200.7	7.1
Dorchester	20.9	20.7	20.9	20.9	0.0
Frederick	307.3	227.4	307.3	316.3	9.1
Garrett	28.4	25.6	28.4	28.7	0.3
Harford	274.3	203.3	274.3	293.8	19.5
Howard	604.8	359.6	604.8	628.3	23.5
Kent	18.1	16.6	18.1	18.6	0.5
Montgomery	1,721.7	1,320.3	1,721.7	1,752.7	31.0
Prince George's	720.5	797.0	797.0	766.8	0.0
Queen Anne's	62.2	48.2	62.2	62.6	0.4
St. Mary's	108.4	81.9	108.4	114.5	6.1
Somerset	10.5	8.6	10.5	10.5	0.0
Talbot	43.2	45.9	45.9	43.9	0.0
Washington	106.8	86.8	106.8	106.8	0.0
Wicomico	49.1	42.3	49.1	49.1	0.0
Worcester	97.1	63.1	97.1	97.1	0.0
Total	\$6,728.7	\$5,414.8	\$6,846.8	\$6,936.3	\$159.5

¹ Excludes local retirement costs. Reflects local share relief provisions. ² As enumerated within the bill.

Source: Department of Legislative Services

Exhibit 3
Estimated Increase in Local Appropriations under the Bill (\$ in Millions)

County	Fiscal 2023		
Allegany	\$0.4		
Anne Arundel	10.3		
Baltimore City	0.0		
Baltimore	29.5		
Calvert	0.0		
Caroline	0.0		
Carroll	0.0		
Cecil	0.0		
Charles	0.0		
Dorchester	0.0		
Frederick	0.0		
Garrett	0.3		
Harford	7.2		
Howard	5.7		
Kent	0.1		
Montgomery	31.0		
Prince George's	0.0		
Queen Anne's	0.4		
St. Mary's	3.5		
Somerset	0.0		
Talbot	0.0		
Washington	0.0		
Wicomico	0.0		
Worcester	0.0		
Total	\$88.4		

Source: Department of Legislative Services

Additional Information

Prior Introductions: None.

Designated Cross File: None.

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Information Source(s): Prince George's County Public Schools; Comptroller's Office; Maryland State Department of Education; Department of Budget and Management; Department of Legislative Services

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