

West's Annotated Code of Maryland

Education (Refs & Annos)

Division II. Elementary and Secondary Education [Titles 2-9.5] (Refs & Annos)

Title 5. Financing (Refs & Annos)

Subtitle 1. Budget and Reporting Requirements (Refs & Annos)

MD Code, Education, § 5-101

§ 5-101. Annual budget

Effective: June 1, 2012

Currentness

Preparation of annual budget

(a)(1) Subject to the rules and regulations of the State Board and with the advice of the county superintendent, each county board shall prepare an annual budget according to:

- (i) The major categories listed in this section; and
- (ii) Any other major category required by the State Board.

(2) In addition to the information required by this section, the county fiscal authorities may require the county board to provide details to the service areas and activities levels in the account structure within the "Financial Reporting Manual for Maryland Public Schools".

(3) With the annual budget, each county board shall provide:

- (i) The number of full-time equivalent positions included within each major category; and
- (ii) A description of any fund balances or other moneys held by any outside source, including an insurer, that are undesignated or unreserved and are under the direction and control of the county board.

Categories included in budget

(b) The budget shall be prepared to include the following categories:

Part I

(1) Current expense fund, estimated receipts:

(i) Revenue from local sources;

(ii) Revenue from State sources;

(iii) Revenue from federal sources;

(iv) Unliquidated surplus, the actual from the previous fiscal year and the estimated from the current fiscal year, whether accrued from revenues or expenditures; and

(v) Revenue from all other sources with identification of the source.

(2) Current expense fund, requested appropriations:

(i) Administration, which means those activities associated with the general regulations, direction, and control of the county board, including:

1. Executive administration;

2. Business support services; and

3. Centralized support services;

(ii) Mid-level administration, including:

1. The office of the school principal; and

2. Staff providing administration and supervision to the school instructional programs;

(iii) Instructional salaries, which means those activities which deal directly with teaching students, including:

1. Teachers;

2. Aides;

3. Psychological personnel;

4. Guidance counselors; and

5. Library personnel;

(iv) Textbooks and classroom instructional supplies;

(v) Other instructional costs;

(vi) Special education with subcategories and items budgeted in this category to be determined by the State Board with the advice of the county board;

(vii) Student personnel services;

(viii) Health services;

(ix) Student transportation;

(x) Operation of plant and equipment;

(xi) Maintenance of plant;

(xii) Fixed charges;

(xiii) Food services; and

(xiv) Capital outlay.

Part II

(3) School construction fund, estimated receipts:

(i) Revenue from local sources;

(ii) Sale of bonds;

(iii) State General Public School Construction Loan;

(iv) Revenue from State sources;

(v) Revenue from federal sources;

(vi) Unliquidated surplus, the actual from the previous fiscal year and the estimated for the current fiscal year, whether accrued from revenues or expenditures; and

(vii) Funds from all other sources, with identification of the source.

(4) School Construction Fund, requested appropriations:

(i) Land for school sites;

(ii) Buildings and the equipment that will be an integral part of a building by project;

(iii) School site improvement by project;

(iv) Remodeling by project;

(v) Additional equipment by project;

(vi) Debt service; and

(vii) An amount that is adequate to satisfy a final court judgment that, after exhaustion of the rights of appeal, is rendered against the county board of education or any of its officers or employees.

Montgomery County Board of Education requirements

(c) In addition to all other information required by this section, the Montgomery County Board of Education, on request of the County Executive and County Council, shall provide with the annual budget the program implications of recommendations for reductions to or increases in its annual budget, at whatever different levels of funding and accompanied by whatever reasonable supporting detail and analysis, as may be specified by the County Executive and County Council. Prior to the submission of the annual budget, similar information shall be submitted by the Superintendent of Schools upon request by the County Executive or County Council.

Addendum with estimated expenditures for special education

(d) The budget document shall contain an addendum showing estimated expenditures for special education as defined by the "Financial Reporting Manual for Maryland Public Schools".

Cecil County Board of Education requirements

(e) In addition to all other information required by this section, the Cecil County Board of Education, on request of the Cecil County Board of Estimates, shall provide with the annual budget separate information on the number of and costs associated with school-based noninstructional personnel.

Prince George's County Board of Education requirements

(f)(1) In addition to all other information required by this section, the Prince George's County Board of Education shall provide to the County Executive and County Council with the annual budget, information relating to each of the following categories:

(i) Instructional supplies and materials;

(ii) Additional equipment; and

(iii) Replacement equipment.

(2) For the categories specified in paragraph (1) of this subsection, the following information shall be provided for the public school system in the county:

(i) Proposed expenditures for the next school year based on the annual budget;

(ii) Estimated expenditures for the current school year; and

(iii) Actual expenditures for the prior school year.

Credits

Added by Acts 1978, c. 22, § 2, eff. July 1, 1978. Amended by Acts 1978, c. 692; Acts 1979, c. 743; Acts 1980, c. 472; Acts 1981, c. 2, § 3; Acts 1981, c. 537; Acts 1983, c. 551; Acts 1985, c. 10, § 3; Acts 1992, c. 472; Acts 1992, c. 565; Acts 1996, c. 175, §§ 1 to 3, eff. June 1, 1996; Acts 1999, c. 646, § 1, eff. Oct. 1, 1999; Acts 2001, c. 29, § 6, eff. April 10, 2001; Acts 2012, 1st Sp. Sess., c. 1, § 1, eff. June 1, 2012.

Formerly Art. 77, § 117.

Notes of Decisions (4)

MD Code, Education, § 5-101, MD EDUC § 5-101

Current through all legislation from the 2016 Regular Session of the General Assembly in effect through July 1, 2016

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MD Code, Education, § 5-102

§ 5-102. Budget process

Currentness

County council defined

(a) In this subtitle, “county council” means, in Baltimore City, the Mayor and City Council of Baltimore.

Submission of annual school budget

(b)(1) Each county board shall submit an annual school budget in writing to the county commissioners, county council, or the county executive.

(2) The budget shall be submitted not less than 45 days before the date for levying local taxes or on an earlier date on or after March 1 as may be requested by the county fiscal authority.

County executives and councils

(c)(1) This subsection applies only to a county that has a county governing body that consists of a county executive and county council.

(2) The county executive shall indicate in writing which major categories of the annual budget of the county board have been denied in whole or reduced in part and the reason for the denial or reduction.

(3) The county council may restore any denial or reduction made by the county executive in the annual budget submitted by the county board.

(4) In Baltimore County, the County Council may not restore any denial or reduction made by the County Executive.

(5) This item applies to Baltimore County and supersedes item (4) of this subsection only if the voters of Baltimore County approve an amendment to the Baltimore County Charter that grants the County Council the authority to restore any denial or reduction made by the County Executive in the budget submitted by the county board. The Baltimore County Council may restore any denial or reduction made by the County Executive if it publicly states the amount the restoration represents in the county tax rate.

Baltimore City

(d)(1) In Baltimore City, the City Council may not restore any denial or reduction made by the Mayor.

(2)(i) This paragraph applies to Baltimore City and supersedes paragraph (1) of this subsection only if the voters of Baltimore City approve an amendment to the Baltimore City Charter that grants the City Council the authority to restore any denial or reduction made by the Mayor in the budget submitted by the county board.

(ii) The Baltimore City Council may restore any denial or reduction made by the Mayor if it publicly states the amount the restoration represents in the city tax rate.

Copies of budget available to public

(e)(1) Copies of the budget shall be made available to the public, on request, at the time it is submitted by the county board.

(2) A copy of the budget as approved by the county commissioners or county council shall be sent to the State Superintendent within 30 days after approval.

Credits

Added by Acts 1978, c. 22, § 2, eff. July 1, 1978. Amended by Acts 1985, c. 10, § 3; Acts 1986, c. 5, § 1; Acts 1997, c. 105, § 1, eff. June 1, 1997; Acts 1999, c. 464, § 1, eff. May 13, 1999; Acts 2013, c. 43, § 5.

Formerly Art. 77, § 117.

Notes of Decisions (2)

MD Code, Education, § 5-102, MD EDUC § 5-102

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MD Code, Education, § 5-105

§ 5-105. Revenues spent in accordance with major categories of budget

Effective: June 1, 2012

Currentness

Revenues spent in accordance with annual budget

(a) All revenues received by a county board shall be spent by the board in accordance with the major categories of its annual budget as provided under § 5-101 of this subtitle.

Transfers within major categories

(b)(1)(i) A transfer may be made within the major categories without recourse to the county commissioners or county council except that a report of the transfer shall be submitted to the county commissioners or county council within 15 days after the end of each month.

(ii) A report under subparagraph (i) of this paragraph shall include a narrative summary that clearly indicates each transfer.

(2) A transfer between major categories shall be made only with the approval of the county commissioners or county council.

(3) If the county commissioners or county council fail to take action on a request for transfer between major categories within 30 days after the receipt of a written request substantiating the transfer, the failure to take action constitutes approval.

(4) A county board shall submit to the county governing body a report within 15 days after the end of each month if during that month the county board takes any action that would commit the county board to spend more for the current fiscal year

in any major category than the amount approved in the annual budget for that category.

(5) A report under paragraph (4) of this subsection shall include a narrative explanation of the action taken, indicating any request for transfer between categories that may become necessary for the fiscal year as a result of the action.

Nonlocal funds received after adoption of annual budget

(c) Except as provided in subsection (d) of this section, nonlocal funds received by a county board after the adoption of the annual budget by the county fiscal authority may be spent by the county board if the county fiscal authority is notified and approves of:

(1) The source and amount of the funds; and

(2) The manner of spending the funds.

Funds received by county board after adoption of budget

(d)(1) Funds received by the county board under § 2-608(a)(1) of the Tax--General Article after the adoption of the annual budget by the county fiscal authority may be spent by the county board after approval by the county fiscal authority under paragraph (2) of this subsection.

(2) The county fiscal authority shall approve the amount of funds received by the county board under § 2-608(a)(1) of the Tax--General Article within 30 days after the Comptroller makes the distribution to the county board.

(3) If the county fiscal authority fails to take action within 30 days after the distribution by the Comptroller, the failure to take action constitutes approval.

Credits

Added by Acts 1978, c. 22, § 2, eff. July 1, 1978. Amended by Acts 1996, c. 175, § 1, eff. June 1, 1996; Acts 1996, c. 179, § 1, eff. Oct. 1, 1996; Acts 1997, c. 105, § 1, eff. June 1, 1997; Acts 1999, c. 464, § 1, eff. May 13, 1999; Acts 2012, 1st Sp. Sess., c. 1, § 2, eff. June 1, 2012.

Formerly Art. 77, § 117.

§ 5-105. Revenues spent in accordance with major categories..., MD EDUC § 5-105

MD Code, Education, § 5-105, MD EDUC § 5-105

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