

# SENATE BILL 440

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5lr2580

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By: **Senator Pinsky**

Introduced and read first time: February 6, 2015

Assigned to: Education, Health, and Environmental Affairs

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## A BILL ENTITLED

1 AN ACT concerning

2 **Education – Expenditures of Revenues – Reporting by County Boards of**  
3 **Education**

4 FOR the purpose of requiring certain expenditures to be reported by certain county boards  
5 of education to the State Department of Education at both the school level and the  
6 local education agency level; and generally relating to the reporting of expenditures  
7 of revenues by county boards to the State Department of Education.

8 BY repealing and reenacting, without amendments,

9 Article – Education

10 Section 5–101(b)(2)

11 Annotated Code of Maryland

12 (2014 Replacement Volume and 2014 Supplement)

13 BY repealing and reenacting, with amendments,

14 Article – Education

15 Section 5–105(a)

16 Annotated Code of Maryland

17 (2014 Replacement Volume and 2014 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

19 That the Laws of Maryland read as follows:

20 **Article – Education**

21 5–101.

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

23 (2) Current expense fund, requested appropriations:

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

- 3 1. Executive administration;
- 4 2. Business support services; and
- 5 3. Centralized support services;

6 (ii) Mid-level administration, including:

- 7 1. The office of the school principal; and
- 8 2. Staff providing administration and supervision to the  
9 school instructional programs;

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

- 12 1. Teachers;
- 13 2. Aides;
- 14 3. Psychological personnel;
- 15 4. Guidance counselors; and
- 16 5. Library personnel;

17 (iv) Textbooks and classroom instructional supplies;

18 (v) Other instructional costs;

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

21 (vii) Student personnel services;

22 (viii) Health services;

23 (ix) Student transportation;

24 (x) Operation of plant and equipment;

25 (xi) Maintenance of plant;

26 (xii) Fixed charges;

1 (xiii) Food services; and

2 (xiv) Capital outlay.

3 5–105.

4 (a) **(1)** All revenues received by a county board shall be spent by the board in  
5 accordance with the major categories of its annual budget as provided under § 5–101 of this  
6 subtitle.

7 **(2) ALL EXPENDITURES OF REVENUES IN THE MAJOR CATEGORIES**  
8 **LISTED IN § 5–101(B)(2) OF THIS SUBTITLE SHALL BE REPORTED BY A COUNTY**  
9 **BOARD TO THE DEPARTMENT AT BOTH THE SCHOOL LEVEL AND THE LOCAL**  
10 **EDUCATION AGENCY LEVEL.**

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
12 October 1, 2015.