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§5–103.

(a) The amount requested in the annual budget of each county board for current expenses for the next school year and that is to be raised by revenue from local sources may not be less than the minimum amount required to be levied under § 5–202(d)(1)(i) of this title.

(b) The county commissioners or county council may provide funds that are more than the amount required by § 5–202(d)(1)(i) of this title to support improved and additional programs.

(c) If a county council or board of county commissioners does not approve the amount requested in the budget that is more than the amount required by § 5–202(d)(1)(i) of this title:

(1) The county council or board of county commissioners:

(i) May not reduce the amount requested in the budget that is dedicated to satisfying a final court judgment; and

(ii) Shall indicate in writing, within 15 days after the adoption of the budget, which major categories of the annual budget have been reduced and the reason for the reduction; and

(2) The county board shall submit to the county governing body, within 30 days after the adoption of the budget, a report indicating how the alterations to the budget will be implemented, accompanied by reasonable supporting detail and analysis.

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