

**Department of Fiscal Services**  
Maryland General Assembly

**FISCAL NOTE**

Senate Bill 535 (Senator McFadden)  
Budget and Taxation and Economic and Environmental Affairs

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**Education - Board of School Commissioners of Baltimore City - Spending and Reporting Requirements**

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This bill requires the Baltimore City Board of School Commissioners to submit a report listing in detail all school expenditures within the major categories of its annual budget to the Baltimore City Council on or before November 1 and March 1 of each fiscal year. The report must include any action of the Board of School Commissioners that would commit the Baltimore City Council to spend more in a major category for the current fiscal year than the amount approved in the school system's annual budget. This bill also requires the Board of School Commissioners to expend funds in accordance with the major categories of its annual budget. This requirement currently applies to the State's other 23 school districts.

This bill takes effect July 1, 1997.

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**Fiscal Summary**

**State Effect:** None.

**Local Effect:** Establishing certain financial reporting requirements for the Baltimore City Board of School Commissioners would not directly affect Baltimore City's finances.

**Small Business Effect:** None. Small businesses are not directly affected.

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**Information Source(s):** Baltimore City

**Fiscal Note History:** First Reader - February 24, 1997

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