

Article - Education

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§5–101.

(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 money held by any outside source, including an insurer, that are undesignated or unreserved and are under the direction and control of the county board.

(4) The State Board shall adopt a process for the uniform reporting of the information in subsection (b) of this section to timely share the information provided by a county board in subsection (b) of this section to a county governing body.

(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.

(3) Current funds held in reserve, including:

(i) Revenue to and expenditures from funds held in reserve in the prior fiscal year; and

(ii) Appropriations planned in the upcoming fiscal year from funds held in reserve.

(4) The amount of any federal funds received in the last fiscal year, including:

(i) Expenditures of the federal funds in the prior fiscal year;

(ii) A description of whether the federal funds are committed for a particular purpose; and

(iii) The anticipated timing to appropriate the federal funds in the upcoming fiscal year.

(5) The amount of funds held in trust or otherwise dedicated toward long-term obligations for retiree health care costs or other postemployment benefits, and information used to calculate the county board's obligation for those costs.

Part II

(6) 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.

(7) 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.

(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.

(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”.

(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.

(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;

(iii) Replacement equipment; and

(iv) Availability payments related to any public-private partnership agreement entered into under §§ 4-126 and 4-126.1 of this article.

(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.

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