

2022 Maryland Statutes

Education

Division II - Elementary and Secondary Education

Title 5 - Financing

Subtitle 1 - Budget and Reporting Requirements

Section 5-101 - Annual School Budget

Universal Citation: [MD. Education Code Ann. § 5-101 \(2020\)](#)

(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.

(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.