

[[Education]] Education [[- salaries and other instructional costs]]" to the requested appropriation expense fund in budget requests for boards of education, and generally relating to the category of "Special Education".

May 17, 1976.

Honorable Steny H. Hoyer
President of the Senate
State House
Annapolis, Maryland 21404

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed Senate Bill 557.

This bill requires the county boards of education to include requested appropriations for special education as a separate category in their annual budgets. The purpose of this requirement is apparently to isolate and identify special education costs and appropriations from others in the school budgets.

The law now requires county school operating budgets to be subdivided into categories based upon type of expenditure, rather than by program. There are, at present, twelve such categories - Administration, Instructional Salaries, Other Instructional Costs, Pupil Personnel Services, Health Services, Pupil Transportation, Operation of Plant and Equipment, Maintenance of Plant, Fixed Charges, Food Services, Capital Outlay, and Debt Service. Each of these categories will contain funds designed to support special education programs.

I am in full accord with the intent of the Legislature that the resources committed to special education programs be identified so that the county governments, the State, and the public can be informed as to their magnitude and their relative priority. However, there is a better way to accomplish this objective than by mixing program and object budgeting.

The State Department of Education, after considerable study and effort, has proposed major revisions in its Financial Reporting Manual that should accomplish the objective of making uniform and specific the reporting of funds expended for special education programs. Implementation of these revisions will allow the public to see what each county is spending for special education.

To require all costs of special education to be