

consolidated as a separate budget category, however, will cause all other categories to be understated, and therefore not give a true indication of the resources being committed to them. For example, if the salaries of teachers engaged in special education programs is removed from the category "Instructional Salaries" and placed instead in the category "Special Education", neither the county government nor the public will be able to determine easily the total amount of funds going for instructional salaries. The same is true for the other eleven categories.

If the desire is to have school budgets based upon program categories, rather than object categories, the whole of Article 77, Section 117 should be revised. The mixing of the two methods can only lead to confusion and misleading figures. The public would be better served, in my judgment, by accumulating and reporting the costs of special education in the State Financial Reporting Manual, rather than by a hybrid method of budgeting.

For these reasons, I have vetoed Senate Bill 557.

Sincerely,
Marvin Mandel
Governor

Senate Bill No. 599 - Baltimore County Tax Sales

AN ACT concerning

Baltimore County - Redemption of Tax Sale Property

FOR the purpose of requiring in Baltimore County that a person redeeming property after a tax sale pay a certain rate of interest or other rate fixed by the County Council; and clarifying language.

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 599.