

5-109.

(D) (1) AT THE REQUEST OF THE COUNTY GOVERNING BODY MADE IN WRITING AT LEAST 30 DAYS BEFORE THE REPORTING DEADLINE, THE COUNTY BOARD OR SUPERINTENDENT SHALL REPORT TO THE COUNTY GOVERNING BODY ON OR BEFORE NOVEMBER 1 AND MARCH 1 OF EACH FISCAL YEAR ON THE SCHOOL SYSTEM'S OPERATIONS, INCLUDING ANY ADJUSTMENT MADE TO THE APPROVED ANNUAL BUDGET.

(2) A REPORT UNDER THIS SUBSECTION SHALL BE MADE AVAILABLE TO ALL INTERESTED PERSONS.

(E) (1) AT THE REQUEST OF THE COUNTY BOARD MADE IN WRITING AT LEAST 30 DAYS BEFORE THE REPORTING DEADLINE THE COUNTY GOVERNING BODY SHALL REPORT TO THE COUNTY BOARD ON OR BEFORE NOVEMBER 1 AND MARCH 1 OF EACH FISCAL YEAR ON THE COUNTY'S FISCAL STATUS FOR THE IMMEDIATE FISCAL YEAR AND THE SUBSEQUENT FISCAL YEAR.

(2) A REPORT UNDER THIS SUBSECTION SHALL BE MADE AVAILABLE TO ALL INTERESTED PERSONS.

5-111.

(A) A COUNTY GOVERNING BODY MAY NOTIFY THE DEPARTMENT THAT A LOCAL BOARD HAS NOT COMPLIED WITH ONE OR MORE REPORTING REQUIREMENTS UNDER THIS SUBTITLE OR ONE OF THE EXPENDITURE LIMITATIONS OF § 5-105 OF THIS SUBTITLE.

(B) THE DEPARTMENT SHALL INVESTIGATE A COMPLAINT FILED UNDER THIS SECTION. IF THE STATE SUPERINTENDENT DETERMINES, AFTER TAKING INTO ACCOUNT AGGRAVATING AND MITIGATING CIRCUMSTANCES, THAT A VIOLATION HAS OCCURRED WITHOUT REASONABLE JUSTIFICATION, FOR THE NEXT FISCAL YEAR FOLLOWING THE FINAL DETERMINATION OF A VIOLATION, THE COUNTY BOARD MAY NOT MAKE A CATEGORY EXPENDITURE, AS DEFINED BY THE MARYLAND BOARD OF EDUCATION REPORTING MANUAL, IN EXCESS OF THE CATEGORY EXPENDITURE IN THE OPERATING BUDGET APPROVED BY THE COUNTY GOVERNING BODY WITHOUT THE PRIOR APPROVAL OF THE COUNTY GOVERNING BODY. IF THE COUNTY GOVERNING BODY FAILS TO TAKE ACTION ON A REQUEST FOR APPROVAL WITHIN 30 DAYS AFTER THE RECEIPT OF A WRITTEN REQUEST, THE FAILURE TO TAKE ACTION CONSTITUTES APPROVAL.

5-202.

(b) (3) (I) IN THIS PARAGRAPH, "ENROLLMENT" MEANS THE FULL-TIME EQUIVALENT ENROLLMENT USED IN CALCULATING THE CURRENT EXPENSE AID FOR A COUNTY.

(II) To be eligible to receive the State share of basic current expenses:

[(i)] 1. The county governing body shall levy an annual tax sufficient to provide an amount of revenue for elementary and secondary public education purposes equal to the product of the wealth of the county and a local contribution rate determined for each fiscal year; and