

(5) A report under paragraph (4) of this subsection shall include a narrative explanation of the action taken, indicating any request for transfer between categories that may become necessary for the fiscal year as a result of the action.

[(d)] (C) Nonlocal funds received by a county board after the adoption of the annual budget by the county fiscal authority may be spent by the county board if the county fiscal authority is notified and approves of:

- (1) The source and amount of the funds; and
- (2) The manner of spending the funds.

5-106.

On or before November 1 and March 1 of each fiscal year, the Anne Arundel County Board shall submit to the Anne Arundel County Council, AND THE NEW BALTIMORE CITY BOARD OF SCHOOL COMMISSIONERS SHALL SUBMIT TO THE MAYOR AND CITY COUNCIL OF BALTIMORE AND TO THE BALTIMORE CITY BOARD OF ESTIMATES a report detailing all expenditures within the major categories of its annual budget. The report also shall detail any action of the County Board that would commit the County Board to spend more in any major category in the annual budget for the current fiscal year than the amount approved in the annual budget for that category.

5-107.

(a) [This section does not apply to Baltimore City.

(b) If the county commissioners or county council does not appropriate the amount requested by the county board for capital projects, it shall indicate in writing which projects have been reduced, deferred, or eliminated and the reason for the reduction, deferral, or elimination.

[(c)] (B) (1) The expenditure for school building construction shall be made in accordance with the cost approved by the county commissioners or county council for each project.

(2) A transfer between major categories or of unexpended project balances is subject to the approval of the county commissioners or county council.

(3) If the county commissioners or county council does not take action on a transfer within 30 days after the receipt of a written request substantiating the transfer, the failure to take action constitutes approval.

[5-108.

(a) A copy of the budget as approved by the Mayor and City Council of Baltimore City shall be submitted to the State Superintendent within 30 days after approval.

(b) (1) The amount requested in the annual budget of the Board of School Commissioners of Baltimore City for current expenses for the next school year and that is to be raised by revenue from local sources may not be less than the minimum amount required to be levied under § 5-202 of this title.