

§ 4-104. Portion of funds to homeowners' association.

- (a) (1) The County Commissioners may grant a portion or all of the funds received from the special tax to the homeowners' association that petitioned for the creation of the special taxing district.
- (2) The homeowners' association may use the funds granted under Paragraph (1) of this subsection only for the benefit of its members in accordance with the stated purpose and nature of the special taxing district.
- (b) To ensure the intent of this section is carried out, the County Commissioners may:
 - (1) Inspect and audit the records of a homeowners' association receiving funds from the special tax to the extent necessary to adequately account for the disposition and expenditure of the funds; and
 - (2) Enter into an agreement with a homeowners' association governing the use and administration of any funds to be received from a special tax.

**TITLE 5
BUDGET AND FINANCE**

ANNOTATED CODE OF MARYLAND REFERENCES

Fiscal year — See Art. 24, § 1-102 and Art. 19, § 35.	Annual audit of county accounts, records, etc. — See Art. 19, §§ 40 and 41.
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PUBLIC LOCAL LAW REFERENCES

County Treasurer — See Title 3.	Agricultural land preservation program — See Title 12.
Contracts and purchasing — See Title 6.	

**Subtitle 1
Budget**

§ 5-101. Composition; contents. [1985, ch. 715, § 2]

- (a) Composition. The county budget shall consist of the current expense budget, the capital program and capital budget, and the budget message.
- (b) Contents of current expense budget. The proposed current expense budget shall contain not less than the following information:
 - (1) A detailed statement of all revenue estimated to be received by the county during the next fiscal year, showing all funds and sources of income;

- (2) A statement of the bonded and other indebtedness of the county and all debt service requirements;
 - (3) A statement of the estimated cash surplus available for expenditures;
 - (4) Estimates of the amounts necessary for conducting the business of the county in the next fiscal year to be financed from the estimated revenue, classified by department, program, services, and project, together with a comparative statement of authorized expenditures and revenues from the fiscal year then ending; and
 - (5) Any other material that the Commissioners require.
- (c) Contents of capital program. The proposed capital program shall list and describe the proposed capital projects to be undertaken in the next fiscal year (including those previously authorized) and in each of the next five fiscal years, the proposed means of financing them, and the relative priority of each project in each fiscal year.
- (d) Contents of capital budget. The proposed capital budget shall include:
- (1) A statement of anticipated revenues for the next fiscal year from all borrowing and other sources, and
 - (2) The amount proposed to be spent on each project in the next fiscal year, including those previously authorized, considering the priorities set out in the capital program.
- (e) Contents of budget message. The budget message shall explain through a narrative and summary tables the current budgets and capital program. It shall at least describe all important features of the budgets and capital program and indicate any significant changes in programs, projects, fiscal policies, and expenditures compared to the fiscal year then ending.

§ 5-102. Budget requests; hearings, availability of copies. [Code 1981, §§ 4-201, 4-202; 1985, ch. 715, § 2; 2015, Ch. 162, § 1]

- (a)
- (1) On or before a date set by the County Commissioners, each County department, agency, or board receiving County funds shall submit to the County Commissioners and to the Director of Finance and Budget, or the Director's designee, an itemized budget request for all funds requested for the next fiscal year for compilation into the staff-recommended budget.
 - (2)
 - (i) The County Commissioners shall conduct a public hearing on the staff-recommended budget and publish notice of the time and place of this hearing in at least two County newspapers for at least two weeks before the hearing is held.

- (ii) At least one of the newspapers shall be a newspaper of general circulation in the County.
 - (3) At the hearing on the staff-recommended budget, County citizens may present their views on budget requests and funding levels.
- (b)
- (1) After the hearing on the staff-recommended budget and before taking final action to adopt a budget, the County Commissioners shall conduct a second public hearing to permit County residents to comment on the County Commissioners' budget.
 - (2)
 - (i) The County Commissioners shall publish notice of the time and place of the hearing on the County Commissioners' budget in at least two County newspapers for at least two weeks before the hearing is held.
 - (ii) At least one of the newspapers shall be a newspaper of general circulation in the County.
 - (3) After holding the record open for at least 10 days after the hearing on the County Commissioners' budget, the final County budget shall be adopted by a resolution approved by the County Commissioners.
- (c)
- (1) At least one week before each public hearing on a proposed County budget under this section, the proposed County budget shall be filed with the clerk of the County Commissioners and be available for public inspection on the County's web site.
 - (2) One copy of each proposed County budget shall be supplied to each newspaper of general circulation in the county and to each branch of the County library and copies shall be made available to the public at or below cost.

§ 5-103. Subsequent budget changes. [1985, ch. 715, § 2; 1996, ch. 49, § 1]

- (a) The County Commissioners may change an adopted budget in accordance with this section, the Maryland Constitution, state laws or public local laws. Changes may not be subdivided to alter the applicability of the requirements of this section. **[Amended 2018, ch. 114]**
- (b) The County Commissioners by resolution may establish procedures for the administrative transfer of appropriations between general classifications of expenditures in the current expense budget within the same office or department, transfers between departments, agencies, boards or commissions, interproject transfers of appropriations between capital projects in the capital budget, and the addition, of new budget items.

- (c) Any change involving funds totaling more than \$150,000 may be made only by resolution approved by the Commissioners after compliance with the publication and hearing requirements applicable to the original proposed budget. **[Amended 2001, ch. 237; 2018, ch. 114]**
- (d) To meet a public emergency affecting life, health, or property, the Commissioners by resolution may make emergency appropriations from contingent or surplus funds.

Subtitle 2
Permitted Appropriations

§ 5-201. Compliance with budget provisions. [1985, ch. 715, § 2]

All appropriations made under this subtitle shall comply with the provisions of Subtitle 1 of this title.

§ 5-202. Calvert Memorial Hospital. [Code 1981, § 4-401; 1985, ch. 715, § 2]

The County Commissioners may appropriate a sum in an amount to be determined by them to the Calvert Memorial Hospital.

§ 5-203. Fair Board.¹ [Code 1981, § 4-402; 1985, ch. 715, § 2; 1991, ch. 225.; 1992, ch. 22, § 1]

- (a) The County Commissioners shall appropriate annually not less than \$5,000 to the Fair Board of Calvert County.
- (b) The County Commissioners may loan monetary aid to the Fair Board.

§ 5-204. Preservation of historic sites, museums, etc. [Code 1981, § 4-403; 1985, ch. 715, § 2]

The County Commissioners may appropriate a sum in an amount to be determined by them for the benefit of the hemlock stand on Hellen Creek, the Chesapeake Beach Railway Museum, and the Jefferson Patterson Park and Museum.

¹ Editor's Note: Section 2, Ch. 225 of 1991, provides, in part, that subsection (b) of this section "shall remain effective until December 31, 1994 and at the end of December 31, 1994, and with no further action required by the General Assembly, [subsection (b) of this section] shall be abrogated and of no further force and effect."

Subtitle 3
Audits

§ 5-301. Appointment, duties, removal, etc., of auditor. [Code 1981, § 1-101; 1985, ch. 715, § 2]

The County Commissioners shall appoint and pay an auditor who annually shall audit the books, records, vouchers, and accounts of all persons, offices, boards, and commissions that collect, handle, or disburse funds of the county. The Commissioners may remove the auditor in their discretion, and shall fill all vacancies immediately. All audits shall be conducted by certified public accountants.

§ 5-302. Duties of officials; powers of auditor. [Code 1981, § 1-102; 1985, ch. 715, § 2]

The officials whose finances are being audited shall produce, upon request of the auditor, any and all books, vouchers, accounts, and other records and papers in any way pertaining to the funds or an audit of them. The auditor may summon, with or without directions to produce books and records, and examine under oath or affirmation, which the auditor may administer, officials whose affairs are being audited or any other person deemed necessary on the matters pertaining to the county funds or relating to the matters being audited. For these purposes the auditors shall have the power to issue process compelling the attendance of a witness and the production of the records and papers of a witness. Any person who refuses or neglects to produce any books, vouchers, accounts, or other records and papers, as required, or refuses to respond to the summons or to be sworn or affirmed, or being sworn or affirmed, to answer the questions of the auditor relating to the funds or the matters and finances to be audited, is guilty of a misdemeanor, and on conviction shall be fined not more than \$500 for each offense. The auditor, whenever possible, shall require the production or the attendance and testimony at the office or place where the books and records are kept or where the official duties of the official whose finances are being audited are principally carried on.

§ 5-303. Auditor's report. [Code 1981, § 1-103; 1985, ch. 715, § 2]

The auditor shall submit to the County Commissioners each year by the date set by them, a management letter and a report on the revenues and disbursements of county funds for that fiscal year. The report shall contain the information required by the Commissioners and be executed in a manner that gives the citizens of the county an intelligent understanding of the revenues and expenditures of the county. The management letter and report shall be available for public inspection and copies shall be made available to the public at or below cost. The auditors shall prepare a summary of the report which shall be published in at least 1 county newspaper within a month after the report is received by the Commissioners.

§ 5-304. Accounting system. [Code 1981, § 1-104; 1985, ch. 715, § 2]

Upon recommendation by the auditor, the County Commissioners may require the use of any system of bookkeeping or accounting by the officials subject to an audit under this subtitle.