



**FREDERICK COUNTY GOVERNMENT**  
**OFFICE OF THE COUNTY EXECUTIVE**

Jessica Fitzwater  
County Executive

**SB 1026 – County Boards of Education - Budgets - Notice (Transparency in Education Spending Act)**

**DATE:** March 26, 2024  
**COMMITTEE:** House Appropriations Committee  
**POSITION:** Favorable  
**FROM:** The Office of Frederick County Executive Jessica Fitzwater

As the County Executive of Frederick County, I urge the committee to give SB 1026 – County Board of Education – Budgets – Notice (Transparency in Education Spending Act) a favorable report.

This bill requires that local boards of education adopt a process for uniform and timely reporting of budget information to their county government. It also requires this information to be easily accessible to the public.

As local governments, we are expected to be good stewards of public funds and have a duty to ensure that our residents are aware of how tax dollars are being spent. In Frederick County we take pride in having an open budget process that incorporates public input and displays information in accessible and transparent ways. We do this by hosting budget town halls throughout the County, providing regular budget updates, and providing our residents with an opportunity to provide feedback through a budget survey. After our budget is adopted, expenditures and adjustments to the budget are all publicly available through our budget journal process and audits. We believe that this transparency is important to maintain the trust of our constituents and uphold the integrity of local government. Because education is consistently the largest component of our budget, and of high importance to our community, county Boards of Education should be held to a similar standard of transparency.

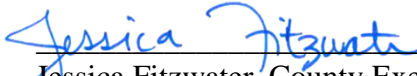
SB 1026 will provide a framework and pathway for securing this transparency in education spending. This bill will help to ensure that local governing bodies and our residents are aware of how public dollars are being spent in schools. This transparency and information sharing is more vital now than ever as we navigate a challenging budget process for FY25 and beyond. Uniform reporting for boards of education is important for all counties to have the tools to anticipate education costs and the information necessary for responsible budgeting.

Another important component of SB 1026 is the requirement to report receipt and expenditure of federal funds. The influx of rescue and relief funding from the federal government during COVID has complicated the picture of education budgets for local governments and sharing timely information will be crucial to avoid fiscal cliffs as these funds are exhausted.

Frederick County Government (FCG) has a strong and reliable relationship with Frederick County Public Schools (FCPS). Our teams work together to provide the best education possible to our community. Much of the transparency and information sharing outlined in this bill is already occurring in Frederick County not because it is a statutory requirement, but due to the strong

partnership between FCG and FCPS. Establishing these requirements will ensure that all school systems are providing this information to their local governments regardless of politics, personalities, or established partnerships. This is in the best interest of our community, taxpayers, and students.

Thank you for your consideration of SB 1026, I urge you to advance this bill with a favorable report.

  
\_\_\_\_\_  
Jessica Fitzwater, County Executive  
Frederick County, MD