

# HOUSE BILL 1257

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By: ~~Delegates Stein, Ebersole, Forbes, and Pasteur~~ Baltimore County Delegation

Introduced and read first time: February 12, 2026

Assigned to: Ways and Means

Reassigned: Appropriations, February 16, 2026

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 8, 2026

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

### 2 **Baltimore County Board of Education – Financial Reporting Requirements**

3 FOR the purpose of ~~requiring the Baltimore County Board of Education to provide certain~~  
4 ~~information to the Baltimore County Executive and Baltimore County Council with~~  
5 ~~the annual budget~~; requiring the Baltimore County Board of Education to provide  
6 certain budget, enrollment, and capital project information in a publicly available  
7 online format; and generally relating to financial reporting requirements for the  
8 Baltimore County Board of Education.

9 ~~BY repealing and reenacting, without amendments,~~  
10 ~~Article – Education~~  
11 ~~Section 5–101(a) and (b)~~  
12 ~~Annotated Code of Maryland~~  
13 ~~(2025 Replacement Volume and 2025 Supplement)~~

14 BY adding to  
15 Article – Education  
16 Section 5–101(g)  
17 Annotated Code of Maryland  
18 (2025 Replacement Volume and 2025 Supplement)

19 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
20 That the Laws of Maryland read as follows:

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



## Article – Education

5–101.

~~(a) (1) Subject to the rules and regulations of the State Board and with the advice of the county superintendent, each county board shall prepare an annual budget according to:~~

~~(i) The major categories listed in this section; and~~

~~(ii) Any other major category required by the State Board.~~

~~(2) In addition to the information required by this section, the county fiscal authorities may require the county board to provide details to the service areas and activities levels in the account structure within the “Financial Reporting Manual for Maryland Public Schools”.~~

~~(3) With the annual budget, each county board shall provide:~~

~~(i) The number of full-time equivalent positions included within each major category; and~~

~~(ii) A description of any fund balances or other money held by any outside source, including an insurer, that are undesignated or unreserved and are under the direction and control of the county board.~~

~~(4) The State Board shall adopt a process for the uniform reporting of the information in subsection (b) of this section to timely share the information provided by a county board in subsection (b) of this section to a county governing body.~~

~~(b) The budget shall be prepared to include the following categories:~~

~~Part I~~

~~(1) Current expense fund, estimated receipts:~~

~~(i) Revenue from local sources;~~

~~(ii) Revenue from State sources;~~

~~(iii) Revenue from federal sources;~~

~~(iv) Unliquidated surplus, the actual from the previous fiscal year and the estimated from the current fiscal year, whether accrued from revenues or expenditures; and~~

~~(v) Revenue from all other sources with identification of the source.~~

1           ~~(2) Current expense fund, requested appropriations:~~

2                   ~~(i) Administration, which means those activities associated with the~~  
3 ~~general regulations, direction, and control of the county board, including:~~

4                           ~~1. Executive administration;~~

5                           ~~2. Business support services; and~~

6                           ~~3. Centralized support services;~~

7                   ~~(ii) Mid-level administration, including:~~

8                           ~~1. The office of the school principal; and~~

9                           ~~2. Staff providing administration and supervision to the~~  
10 ~~school instructional programs;~~

11                   ~~(iii) Instructional salaries, which means those activities which deal~~  
12 ~~directly with teaching students, including:~~

13                           ~~1. Teachers;~~

14                           ~~2. Aides;~~

15                           ~~3. Psychological personnel;~~

16                           ~~4. Guidance counselors; and~~

17                           ~~5. Library personnel;~~

18                   ~~(iv) Textbooks and classroom instructional supplies;~~

19                   ~~(v) Other instructional costs;~~

20                   ~~(vi) Special education with subcategories and items budgeted in this~~  
21 ~~category to be determined by the State Board with the advice of the county board;~~

22                   ~~(vii) Student personnel services;~~

23                   ~~(viii) Health services;~~

24                   ~~(ix) Student transportation;~~

25                   ~~(x) Operation of plant and equipment;~~

- 1                   ~~(xi) Maintenance of plant;~~
- 2                   ~~(xii) Fixed charges;~~
- 3                   ~~(xiii) Food services; and~~
- 4                   ~~(xiv) Capital outlay.~~
- 5                   ~~(3) Current funds held in reserve, including:~~
- 6                   ~~(i) Revenue to and expenditures from funds held in reserve in the~~  
7 ~~prior fiscal year; and~~
- 8                   ~~(ii) Appropriations planned in the upcoming fiscal year from funds~~  
9 ~~held in reserve.~~
- 10                  ~~(4) The amount of any federal funds received in the last fiscal year,~~  
11 ~~including:~~
- 12                  ~~(i) Expenditures of the federal funds in the prior fiscal year;~~
- 13                  ~~(ii) A description of whether the federal funds are committed for a~~  
14 ~~particular purpose; and~~
- 15                  ~~(iii) The anticipated timing to appropriate the federal funds in the~~  
16 ~~upcoming fiscal year.~~
- 17                  ~~(5) The amount of funds held in trust or otherwise dedicated toward~~  
18 ~~long-term obligations for retiree health care costs or other postemployment benefits, and~~  
19 ~~information used to calculate the county board's obligation for those costs.~~
- 20 ~~Part II~~
- 21                  ~~(6) School construction fund, estimated receipts:~~
- 22                  ~~(i) Revenue from local sources;~~
- 23                  ~~(ii) Sale of bonds;~~
- 24                  ~~(iii) State General Public School Construction Loan;~~
- 25                  ~~(iv) Revenue from State sources;~~
- 26                  ~~(v) Revenue from federal sources;~~

1                   ~~(vi) Unliquidated surplus, the actual from the previous fiscal year~~  
 2 ~~and the estimated for the current fiscal year, whether accrued from revenues or~~  
 3 ~~expenditures; and~~

4                   ~~(vii) Funds from all other sources, with identification of the source.~~

5           ~~(7) School Construction Fund, requested appropriations:~~

6                   ~~(i) Land for school sites;~~

7                   ~~(ii) Buildings and the equipment that will be an integral part of a~~  
 8 ~~building by project;~~

9                   ~~(iii) School site improvement by project;~~

10                  ~~(iv) Remodeling by project;~~

11                  ~~(v) Additional equipment by project;~~

12                  ~~(vi) Debt service; and~~

13                  ~~(vii) An amount that is adequate to satisfy a final court judgment~~  
 14 ~~that, after exhaustion of the rights of appeal, is rendered against the county board of~~  
 15 ~~education or any of its officers or employees.~~

16           ~~(G) (1) IN ADDITION TO ALL OTHER INFORMATION REQUIRED UNDER~~  
 17 ~~THIS SECTION, THE BALTIMORE COUNTY BOARD OF EDUCATION SHALL PROVIDE~~  
 18 ~~TO THE BALTIMORE COUNTY EXECUTIVE AND BALTIMORE COUNTY COUNCIL, WITH~~  
 19 ~~THE ANNUAL BUDGET, INFORMATION RELATING TO EACH OF THE FOLLOWING:~~

20                   ~~(I) PERSONNEL DATA WITH FULL TIME EQUIVALENT~~  
 21 ~~POSITIONS BY JOB TITLE AND DEPARTMENT; AND~~

22                   ~~(II) EXPENDITURES DISAGGREGATED BY THE CATEGORIES~~  
 23 ~~SPECIFIED IN SUBSECTION (B)(2) OF THIS SECTION.~~

24           ~~(2) THE BALTIMORE COUNTY BOARD OF EDUCATION SHALL~~  
 25 ~~PROVIDE, IN A PUBLICLY AVAILABLE ONLINE FORMAT, THE FOLLOWING~~  
 26 ~~INFORMATION:~~

27                   ~~(I) HISTORICAL BUDGET DATA, VENDOR CONTRACT AWARDS,~~  
 28 ~~AND SCHOOL LEVEL ENROLLMENT DATA;~~

29           ~~(1) (I) HISTORICAL BUDGET DATA FROM THE THREE PREVIOUS~~  
 30 ~~FISCAL YEARS;~~

1                    **(II) VENDOR CONTRACT AWARDS FOR THE CURRENT FISCAL**  
2 **YEAR AND THE PREVIOUS FISCAL YEAR; AND**

3                    **(III) SCHOOL-LEVEL ENROLLMENT DATA FOR THE CURRENT**  
4 **FISCAL YEAR;**

5                    ~~**(H) (2)**~~        **QUARTERLY REPORTS WITH CURRENT MONTHLY**  
6 **EXPENDITURES COMPARED TO THE ANNUAL BUDGET; AND**

7                    ~~**(H) (3)**~~        **THE STATUS OF ALL CAPITAL IMPROVEMENT**  
8 **PROJECTS, CURRENT SPENDING, AND PROJECTED COMPLETION DATES.**

9                    SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
10 1, 2026.

Approved:

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Governor.

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Speaker of the House of Delegates.

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President of the Senate.