

HOUSE BILL 1257

F3

6lr3343

By: **Delegates Stein, Ebersole, Forbes, and Pasteur**

Introduced and read first time: February 12, 2026

Assigned to: Ways and Means

A BILL ENTITLED

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:

21 **Article – Education**

22 5–101.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

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

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

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

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

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

17 Part I

18 (1) Current expense fund, estimated receipts:

19 (i) Revenue from local sources;

20 (ii) Revenue from State sources;

21 (iii) Revenue from federal sources;

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

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

26 (2) Current expense fund, requested appropriations:

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

29 1. Executive administration;

1 (3) Current funds held in reserve, including:

2 (i) Revenue to and expenditures from funds held in reserve in the
3 prior fiscal year; and

4 (ii) Appropriations planned in the upcoming fiscal year from funds
5 held in reserve.

6 (4) The amount of any federal funds received in the last fiscal year,
7 including:

8 (i) Expenditures of the federal funds in the prior fiscal year;

9 (ii) A description of whether the federal funds are committed for a
10 particular purpose; and

11 (iii) The anticipated timing to appropriate the federal funds in the
12 upcoming fiscal year.

13 (5) The amount of funds held in trust or otherwise dedicated toward
14 long-term obligations for retiree health care costs or other postemployment benefits, and
15 information used to calculate the county board's obligation for those costs.

16 Part II

17 (6) School construction fund, estimated receipts:

18 (i) Revenue from local sources;

19 (ii) Sale of bonds;

20 (iii) State General Public School Construction Loan;

21 (iv) Revenue from State sources;

22 (v) Revenue from federal sources;

23 (vi) Unliquidated surplus, the actual from the previous fiscal year
24 and the estimated for the current fiscal year, whether accrued from revenues or
25 expenditures; and

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

27 (7) School Construction Fund, requested appropriations:

28 (i) Land for school sites;

- 1 (ii) Buildings and the equipment that will be an integral part of a
2 building by project;
- 3 (iii) School site improvement by project;
- 4 (iv) Remodeling by project;
- 5 (v) Additional equipment by project;
- 6 (vi) Debt service; and
- 7 (vii) An amount that is adequate to satisfy a final court judgment
8 that, after exhaustion of the rights of appeal, is rendered against the county board of
9 education or any of its officers or employees.

10 **(G) (1) IN ADDITION TO ALL OTHER INFORMATION REQUIRED UNDER**
11 **THIS SECTION, THE BALTIMORE COUNTY BOARD OF EDUCATION SHALL PROVIDE**
12 **TO THE BALTIMORE COUNTY EXECUTIVE AND BALTIMORE COUNTY COUNCIL, WITH**
13 **THE ANNUAL BUDGET, INFORMATION RELATING TO EACH OF THE FOLLOWING:**

14 **(I) PERSONNEL DATA WITH FULL-TIME EQUIVALENT**
15 **POSITIONS BY JOB TITLE AND DEPARTMENT; AND**

16 **(II) EXPENDITURES DISAGGREGATED BY THE CATEGORIES**
17 **SPECIFIED IN SUBSECTION (B)(2) OF THIS SECTION.**

18 **(2) THE BALTIMORE COUNTY BOARD OF EDUCATION SHALL**
19 **PROVIDE, IN A PUBLICLY AVAILABLE ONLINE FORMAT, THE FOLLOWING**
20 **INFORMATION:**

21 **(I) HISTORICAL BUDGET DATA, VENDOR CONTRACT AWARDS,**
22 **AND SCHOOL-LEVEL ENROLLMENT DATA;**

23 **(II) QUARTERLY REPORTS WITH CURRENT MONTHLY**
24 **EXPENDITURES COMPARED TO THE ANNUAL BUDGET; AND**

25 **(III) THE STATUS OF ALL CAPITAL IMPROVEMENT PROJECTS,**
26 **CURRENT SPENDING, AND PROJECTED COMPLETION DATES.**

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
28 1, 2026.