

## Chapter 580

**(House Bill 1176)**

AN ACT concerning

**Howard County – Board of Education Budget – Minimum Funding Percentage of County General Fund Revenue****Ho. Co. 10-26**

FOR the purpose of ~~prohibiting the County Executive of Howard County from submitting and the Howard County Council from approving a budget that appropriates less than a certain amount of funding to the Howard County Board of Education, subject to a certain contingency~~ requiring, in the submission of the annual budget to the Howard County Council, the Howard County Executive to include the percentage of the county's general fund revenue, excluding one-time expenses, that is allocated to the operating budget of the Howard County Board of Education and operating costs associated with the Howard County public school system; requiring a copy of the budget of the Howard County Board of Education as approved by the Howard County Council to include the percentage of the county's general fund revenue, excluding one-time expenses, that is appropriated to the operating budget of the county board and operating costs associated with the school system; and generally relating to the Howard County Board of Education budget.

BY repealing and reenacting, without amendments,  
 Article – Education  
 Section 1-101(a) and (d)  
 Annotated Code of Maryland  
 (2025 Replacement Volume and 2025 Supplement)

BY repealing and reenacting, with amendments,  
 Article – Education  
 Section ~~5-103~~ 5-102  
 Annotated Code of Maryland  
 (2025 Replacement Volume and 2025 Supplement)

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

**Article – Education**

1-101.

(a) In this article, unless the context requires otherwise, the following words have the meanings indicated.

(d) “County board” means the board of education of a county and includes the Baltimore City Board of School Commissioners.

~~5-103.~~

~~(a) The amount requested in the annual budget of each county board 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(d)(1)(i) of this title.~~

~~(b) The county commissioners or county council may provide funds that are more than the amount required by § 5-202(d)(1)(i) of this title to support improved and additional programs.~~

~~(c) If a county council or board of county commissioners does not approve the amount requested in the budget that is more than the amount required by § 5-202(d)(1)(i) of this title:~~

~~(1) The county council or board of county commissioners:~~

~~(i) May not reduce the amount requested in the budget that is dedicated to satisfying a final court judgment; and~~

~~(ii) Shall indicate in writing, within 15 days after the adoption of the budget, which major categories of the annual budget have been reduced and the reason for the reduction; and~~

~~(2) The county board shall submit to the county governing body, within 30 days after the adoption of the budget, a report indicating how the alterations to the budget will be implemented, accompanied by reasonable supporting detail and analysis.~~

~~**(D) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, THE COUNTY EXECUTIVE OF HOWARD COUNTY MAY NOT SUBMIT AND THE HOWARD COUNTY COUNCIL MAY NOT APPROVE AN ANNUAL BUDGET THAT APPROPRIATES FUNDING TO THE HOWARD COUNTY BOARD OF EDUCATION IN AN AMOUNT THAT IS LESS THAN 58% OF THE GENERAL FUND REVENUE OF THE COUNTY FOR THE FISCAL YEAR.**~~

~~**(2) IF THE HOWARD COUNTY BOARD REQUESTS AN AMOUNT IN THE ANNUAL BUDGET THAT IS LESS THAN 58% OF THE GENERAL FUND REVENUE OF THE COUNTY FOR THE FISCAL YEAR, THE COUNTY EXECUTIVE OF HOWARD COUNTY SHALL SUBMIT AND THE HOWARD COUNTY COUNCIL SHALL APPROVE AN ANNUAL BUDGET THAT APPROPRIATES FUNDING TO THE HOWARD COUNTY BOARD IN THE AMOUNT REQUESTED.**~~

5-102.

(a) In this subtitle, “county council” means, in Baltimore City, the Mayor and City Council of Baltimore.

(b) (1) Each county board shall submit an annual school budget in writing to the county commissioners, county council, or county executive.

(2) The budget shall be submitted not less than 45 days before the date for levying local taxes or on an earlier date on or after March 1 as may be requested by the county fiscal authority.

(c) (1) This subsection applies only to a county that has a county governing body that consists of a county executive and county council.

(2) (I) The county executive shall indicate in writing which major categories of the annual budget of the county board have been denied in whole or reduced in part and the reason for the denial or reduction.

**(II) IN HOWARD COUNTY, IN ADDITION TO THE INFORMATION REQUIRED UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH, IN THE SUBMISSION OF THE ANNUAL BUDGET TO THE COUNTY COUNCIL, THE COUNTY EXECUTIVE SHALL INDICATE IN WRITING THE PERCENTAGE OF THE COUNTY’S GENERAL FUND REVENUE, EXCLUDING ONE-TIME EXPENSES, THAT IS ALLOCATED TO THE OPERATING BUDGET OF THE BOARD OF EDUCATION AND OPERATING COSTS ASSOCIATED WITH THE HOWARD COUNTY PUBLIC SCHOOL SYSTEM, INCLUDING:**

- 1. PENSION OBLIGATIONS;**
- 2. EMPLOYEE AND RETIREE BENEFITS;**
- 3. DEBT SERVICE;**
- 4. SCHOOL AND STUDENT SAFETY; AND**
- 5. TRANSPORTATION.**

(3) The county council may restore any denial or reduction made by the county executive in the annual budget submitted by the county board.

(4) In Baltimore County, the County Council may not restore any denial or reduction made by the County Executive.

(5) This paragraph applies to Baltimore County and supersedes paragraph (4) of this subsection only if the voters of Baltimore County approve an amendment to the

Baltimore County Charter that grants the County Council the authority to restore any denial or reduction made by the County Executive in the budget submitted by the county board. The Baltimore County Council may restore any denial or reduction made by the County Executive if it publicly states the amount the restoration represents in the county tax rate.

(d) (1) In Baltimore City, the City Council may not restore any denial or reduction made by the Mayor.

(2) (i) This paragraph applies to Baltimore City and supersedes paragraph (1) of this subsection only if the voters of Baltimore City approve an amendment to the Baltimore City Charter that grants the City Council the authority to restore any denial or reduction made by the Mayor in the budget submitted by the county board.

(ii) The Baltimore City Council may restore any denial or reduction made by the Mayor if it publicly states the amount the restoration represents in the city tax rate.

(e) (1) Copies of the budget shall be made available to the public, on request, at the time it is submitted by the county board.

(2) (I) A copy of the budget as approved by the county commissioners or county council shall be sent to the State Superintendent within 30 days after approval and posted on the county board's public-facing website, in an easily identifiable location.

**(II) IN HOWARD COUNTY, A COPY OF THE BUDGET AS APPROVED BY THE COUNTY COUNCIL SHALL INCLUDE, IN WRITING, THE PERCENTAGE OF THE COUNTY'S GENERAL FUND REVENUE, EXCLUDING ONE-TIME EXPENSES, THAT IS APPROPRIATED TO THE OPERATING BUDGET OF THE HOWARD COUNTY BOARD OF EDUCATION AND OPERATING COSTS ASSOCIATED WITH THE HOWARD COUNTY PUBLIC SCHOOL SYSTEM, INCLUDING:**

- 1. PENSION OBLIGATIONS;**
- 2. EMPLOYEE AND RETIREE BENEFITS;**
- 3. DEBT SERVICE;**
- 4. SCHOOL AND STUDENT SAFETY; AND**
- 5. TRANSPORTATION.**

(3) A copy of the budget submitted under subsection (b)(1) of this section shall be placed on the county board's public-facing website, in an easily identifiable location.

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

**Approved by the Governor, May 12, 2026.**