

Department of Legislative Services  
Maryland General Assembly  
2026 Session

FISCAL AND POLICY NOTE  
First Reader

House Bill 1257  
Appropriations

(Delegate Stein, *et al.*)

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**Baltimore County Board of Education - Financial Reporting Requirements**

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This bill requires the Baltimore County Board of Education to provide to the Baltimore County Executive and County Council, with its annual budget, personnel data on full-time equivalent positions by job title and department, as well as expenditures disaggregated by specified categories. The bill also requires the board of education to provide, in a publicly available online format, (1) historical budget data, vendor contract awards, and school-level enrollment data; (2) quarterly reports with current monthly expenditures compared to the annual budget; and (3) the status of all capital improvement projects, current spending, and project competition dates. **The bill takes effect July 1, 2026.**

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**Fiscal Summary**

**State Effect:** None.

**Local Effect:** None. Baltimore County Public Schools can handle the bill's requirements with existing resources. No effect on revenues.

**Small Business Effect:** None.

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**Analysis**

**Current Law:** Each county board of education must prepare an annual budget according to the major categories listed in § 5-101 of the Education Article as well as any other major categories required by the State Board of Education. The annual budget for each local school system must include certain revenue and expenditure categories for the current expense fund and school construction fund. Expenditure categories for the current expense fund include:

- administration;

- mid-level administration;
- instructional salaries;
- textbooks and classroom instructional supplies;
- other instructional costs;
- special education;
- student personnel services;
- health services;
- student transportation;
- operation of plant and equipment;
- maintenance of plant;
- fixed charges;
- food services; and
- capital outlay.

County boards must also prepare their annual budget to include as major categories (1) specified current funds held in reserve; (2) the amount of any federal funds received in the last fiscal year; and (3) the amount of funds held in trust or otherwise dedicated toward long-term obligations for retiree health care costs or other postemployment benefits, and information used to calculate the county board's obligation for those costs.

The annual school budget must be submitted in writing to the county commissioners, county council, or the county executive. The budget must 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. Copies of the budget as proposed and the budget as approved by the county commissioners or county council must be posted on the county board's public-facing website in an easily identifiable location.

**Local Fiscal Effect:** Baltimore County government indicates that the bill will not have a material impact on county operations but would increase reporting requirements on the public school system. Baltimore County Public Schools should be able to handle the additional reporting requirements with existing resources, not having received information from the school system indicating otherwise.

Funding the public school system is the largest component of the Baltimore County government's annual budget accounting for 37% of general fund revenues in fiscal 2026 as shown in **Exhibit 1**.

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**Exhibit 1**  
**Baltimore County Local School Appropriations**  
**(\$ in Millions)**

	<b><u>FY 2022</u></b>	<b><u>FY 2023</u></b>	<b><u>FY 2024</u></b>	<b><u>FY 2025</u></b>	<b><u>FY 2026</u></b>
<b>Local Appropriation</b>	\$889.3	\$918.0	\$953.9	\$979.7	\$1,016.1
<b>County GF Revenue<sup>1</sup></b>	2,476.6	2,601.9	2,663.0	2,750.8	2,755.4
<b>Appropriation % of GF Revenue</b>	36%	35%	36%	36%	37%

<sup>1</sup> FY 2026 amounts are as approved in the operating budget, FY 2025 represents estimated revenues, FY 2024 and earlier are actuals.

Sources: Baltimore County; Department of Legislative Services

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*State and Local Funding for Public Schools*

Total per pupil State and local funding for public schools in fiscal 2026 averaged \$21,814 statewide, ranging from \$18,569 in Carroll County to \$24,705 in Baltimore City. In Baltimore County, State and local per pupil funding totaled \$20,464. Of this amount, State funding totaled \$10,845 per pupil and local funding totaled \$9,619 per pupil. The State and local [per pupil funding amounts](#) for fiscal 2026 for each public school system is available on the Department of Legislative Services [website](#).

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**Additional Information**

**Recent Prior Introductions:** Similar legislation has not been introduced within the last three years.

**Designated Cross File:** None.

**Information Source(s):** Baltimore County; Department of Legislative Services

**Fiscal Note History:** First Reader - March 18, 2026  
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Analysis by: Andrew Stover

Direct Inquiries to:  
 (410) 946-5510  
 (301) 970-5510