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Appropriations Committee

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Capital Budget

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Committee

THE MARYLAND HOUSE OF DELEGATES
ANNAPOLIS, MARYLAND 21401

Transparency in Education Spending Act – HB 1115

March 5th, 2024
Appropriations Committee

Chairman Barnes, Vice Chair Chang, and Respected Colleagues,

Thank you for the opportunity to present today on HB 1115, the Transparency in Education Spending Act, which will provide much needed transparency for the county school budget process.

The implementation of The Blueprint for Maryland’s Future, coupled with an influx of federal relief and rescue funding, has compounded the concern of “black box” spending in public education. The Blueprint calls for additional reporting, a series of inputs to the Blueprint’s oversight committee, and a pending new budget-tracking software for school systems. These present opportunities to instill clarity and accountability in school spending, and counties, as fiduciary partners in public education, should have access to the pending new data. Doing so will better prepare county governments to responsibly budget and prepare for school costs. Marylanders also deserve to know how their taxpayer dollars are being spent, and this bill helps provide transparency and accessibility.

What the bill does NOT do:

- Give counties authority or decision-making control over school budgets.
- Mandate new or more extensive reporting than already required by law.

What the bill DOES:

- Local education agencies (LEAs) must publish online easily locatable copies of the local proposed budget, the approved budget request to the county, and the final, county-approved budget.
- The State Department of Education shall develop a process for the uniform reporting of the school system expenses and financial information to share in a timely manner with county governments.
- LEAs must submit major category (the 14 educational reporting categories) changes of more than 1% of the total funding in a major category prior to revising spending in the most reasonable time practicable. This can be waived if the approval process would result in the loss of federal funding or grants because of time constraints and deadlines.

- LEAs must disclose the amount of, and intended spending from, reserves.
- LEAs must disclose the status of assets available in trust toward other post-employment benefits (OPEB) liabilities.
- Gives counties access to more complete and timely education spending information using existing reporting requirements and systems.
- Provides counties with the tools to anticipate education costs and budget responsibly.
- Makes uniform financial reporting standards and expectations for all school systems and county governments.
- Empowers Maryland taxpayers and families to know how their public dollars are spent in schools and on their kids' education.

I urge a favorable report on HB 1115 and thank you for your consideration.