



**TESTIMONY TO THE SENATE BUDGET & TAXATION and EDUCATION,
ENERGY, AND THE ENVIRONMENT COMMITTEES**

**SB 712 - Primary and Secondary Education – Funding Accuracy and Full-Time
Equivalent Enrollment Count – Alterations and Report 3 (Education Funding
Accuracy Act)**

POSITION: Unfavorable

BY: Linda T. Kohn, President

Date: March 3, 2026

The League of Women Voters of Maryland (LWVMD) is a nonpartisan organization that supports policies that provide an equitable, adequate, and quality education for all children. LWVMD recognizes that the primary responsibility for funding public elementary and secondary education lies with the state. It supports a foundation program based on a weighted per pupil formula that is supported from general state revenues at a level high enough to eliminate inequities.

LWVMD opposes SB 712 – Education Funding Accuracy Act – because it would unnecessarily shift how Maryland counts enrollment by changing the definition of “full-time equivalent enrollment” to the “average” number of students enrolled on September 30 and May 31 of the prior school year. This change in the method used to calculate enrollment would reduce state funding for education.

Per-pupil funding is calculated in part based on full-time equivalent enrollment (FTE), which currently is the number of students enrolled on September 30 of the prior year. By changing how students are counted, SB712 is likely to reduce enrollment counts, which will then impact the state’s total obligation to fund public education. This leaves districts with fewer resources to provide interventions, such as those designed to prevent, reduce, or respond to chronic absenteeism.

SB 712 would also add to the administrative workload of both state and local education agencies and complicate reporting requirements without any apparent benefit. The additional resources required by the local education agencies and the state to implement the change would be redirected from other core activities. The change in methodology would adversely impact the enrollment comparisons from years prior to the change.

LWVMD recommends an unfavorable report on SB 712.