

BALTIMORE CITY
PUBLIC SCHOOLS

2026-27

ADOPTED OPERATING

BUDGET

Approved by the
Board of School Commissioners
on May 5, 2026

Baltimore City Public Schools
Administrative Headquarters

B

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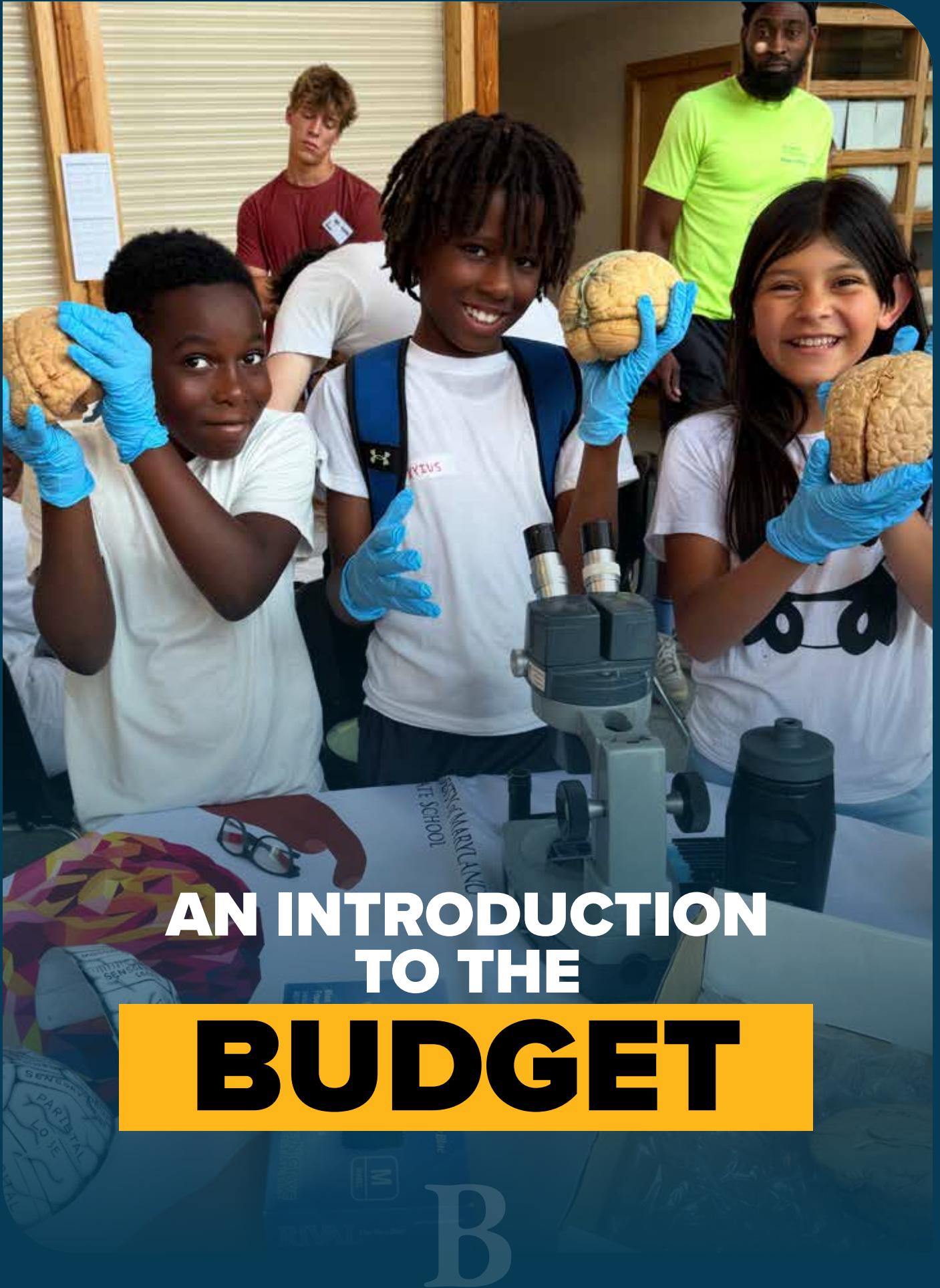
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**AN INTRODUCTION
TO THE**

BUDGET

B

Dear City Schools Community,

As we present the FY27 budget—my final budget with City Schools—I am filled with deep appreciation for the progress we have made together and the shared commitment that has guided our work over the years. This budget reflects the sustained focus and intentional investments that have shaped our path and strengthened outcomes for our students.

Throughout my tenure, our work has been guided first by our Blueprint for Success and more recently by our Portrait of a Graduate, providing a shared vision for what our students need to achieve to their fullest potential and be on a pathway to success. This vision has anchored our efforts to ensure students are prepared not only academically, but also as critical thinkers, effective communicators, and engaged members of their communities. It has shaped how we invest in support of our schools and the success of our students.

My time as CEO coincided with the enactment of the Blueprint for Maryland's Future, landmark legislation that at long last is beginning to address the historical underfunding of City Schools. We also together navigated the COVID-19 pandemic. At times of both challenge and opportunity, we have endeavored to think differently about how we allocate our resources and how we measure the return on our investments. Key to this has been a comprehensive, all-funds approach—intentionally braiding local, state, and federal resources to maximize impact, accelerate progress, and ensure that short-term investments lead to long-term, sustainable improvements for our students.

There are some investments we have made of which I am particularly proud and which I know will continue to serve and support our students and communities well into the future. They include:

Modernizing School Facilities

City Schools has expanded access to high-quality school buildings that support teaching and learning, opening 31 new or renovated school buildings, with the majority of these located in historically disinvested neighborhoods (including three new zero net energy buildings). City Schools has launched full renovations for four of our most historic high schools; three of them among the largest high schools, providing more students with state-of-the-art facilities.

Expanding Early Learning Opportunities

City Schools recognized the importance of early learning to students' success long before it became a centerpiece of the Blueprint for Maryland's Future. We are the only district in the state to have a full day, high-quality pre-kindergarten seat for any four-year-old wishing to enroll, and we lead the state with 17 Judy Centers supporting families to give their young children a strong foundation for learning. As a result, over the last ten years, City Schools' pre-K students have been better prepared for kindergarten in literacy and math than students coming from prior care settings outside of City Schools.



Strengthening Instruction

City Schools has strengthened instruction by introducing literacy and math coaches in schools, with approximately 175 instructional coaches supporting teachers. Combined with significant investments in high-quality instructional materials, these efforts have produced measurable gains, including a 12.2% increase in literacy proficiency since the pandemic and an 11% rise in high school English proficiency over the past two years. According to the Education Recovery Scorecard, City Schools has achieved the second-largest reading gains among large urban districts nationwide and ranks second in overall growth across the state since 2022.

Supporting Multilingual Learners

With a significant population of multilingual students and families, City Schools has strengthened supports through targeted investments, including establishing an Office of Multilingual Learning and expanding services to over 10,000 students. These efforts are improving access to grade-level instruction and academic outcomes.


Investing in the Whole Child

City Schools has expanded supports for the whole child through investments including fine arts, athletics, and community schools. The district added a Director of Fine Arts and increased arts educators to more than 300 positions, expanding access to music, dance, and drama. Investments in athletics have expanded student opportunities, with more than 4,000 students in middle grades participating. At the high school level, graduation rates for student athletes has increased to 97.3%. All of our schools are now community schools, with funding to provide wraparound supports, enrichment opportunities, and extracurricular activities.

Expanding College & Career Readiness

In the last five years, outcomes in our Advanced Placement programs have grown considerably: enrollment has increased by 82%, participation by students of color increased 87%, and students achieving qualifying scores increased 4 percentage points to 42%. We've invested in On Track to Graduate efforts in schools to ensure more 9th-graders are prepared to meet college and career standards. These investments are improving long-term outcomes, and City Schools had more ninth graders on track to graduate (73% in 2025) than were on track prior to the COVID pandemic (58% in 2019).

The progress we have made together is meaningful and built to last. The FY27 budget continues to invest in the strategies and supports that are driving results, ensuring that this work will carry forward and continue to grow in the years ahead. While my time with City Schools is coming to a close, I am confident that the strong foundation we have built together will sustain this momentum and continue to expand opportunities for every student we serve.



Dr. Sonja B. Santelises
CEO of Baltimore City Public Schools



Building on a solid foundation and a shared commitment to the achievement of our students, City Schools is proud to present a budget for FY27 that focuses on sustaining what is working and what is most important to our students' success.

The FY27 budget reflects an anticipated overall 4% increase in Blueprint funding. With rising costs outpacing new revenue and new revenue largely coming from funding streams with restrictions on usage, this is a belt-tightening year. We have created a budget that aims to minimize the impact on schools and students.

At a time of time of transition for City Schools and continued uncertainty about the sustainability of the Blueprint and federal funding, the budget prioritizes continuing the investments that matter most to student outcomes.

INVESTMENT HIGHLIGHTS

In Spring 2026, the Board of School Commissioners introduced four focus areas that will become the new Board goals and inform the next Strategic Plan. The sections below highlight how FY27 investments are aligned with and advance each of the Board's focus areas. The highlights are key examples and not an exhaustive representation of investments in each area. Investments are listed only once, although many support multiple focus areas. The figures provided reflect our all funds approach, braiding general funds and grant funding, and also reflect central and school-level spending as applicable.

More High-Performing Schools

City Schools is focused on increasing the number of schools that are consistently performing at a high level and delivering strong academic outcomes and is committed to improving all schools by ensuring students have:

- strong foundations in all content areas;
- extended opportunities for learning;
- access to high-quality instructional staff, including dedicated roles to strengthen practice;
- coherent systems that support data-driven and student-centered decision making;
- and strategic supports for identified schools.



Key Investments:

Teaching and Learning

- Diagnostic and Curricular Assessments – \$1.29M
- Pre-K Curriculum – \$220,000
- K-8 Literacy and Science of Reading – \$384,000
- Secondary Literacy – \$310,000
- Mathematics High-Quality Instructional Materials – \$2.68M
- Science, STEM, Computer Science, and Robotics – \$700,000 + minimum \$5,000 per school
- Social Studies – \$130,000
- Summer Learning – \$5.4M

Secondary Success and Innovation

- 9th Grade On-Track and Center for High School Success – \$275,000
- Dual Enrollment – \$663,000
- PSAT/SAT – \$400,000

Effective Systems

- Student Learning Plans and Student Reading Improvement Plans – \$125,000
- MTSS Platform – \$412,000
- Library Circulation System – \$170,000

Professional Learning

- New Educator Induction and Supports – \$2.25M
- Summer Professional Learning CAO Institutes – \$900,000
- Systemic Professional Development – \$770,000
- Professional Learning for School Leaders – \$200,000
- Resident Principals and Emerging Leaders – \$1M

Aligned Support Roles

- Literacy Coaches – \$20M
- Math Coaches – \$11M
- Academic Intervention Lead – \$2.4M
- Instructional Practice Lead – \$2.2M
- OTG Coordinators – \$2.8M

Focus Forward Improvement Community

The Focus Forward Improvement Community (FFIC) approach is a school improvement strategy that concentrates resources, leadership support, and data-driven practices in identified schools to accelerate student outcomes.

For FY27, **City Schools is investing \$7 million in 25 FFIC schools** to support priority instructional, staffing, and programmatic needs beyond Fair Student Funding.

This investment is responsive to school needs, strategically providing support for Literacy Coaches; Math Coaches; Early Literacy Tutors; Instructional Practice Leads; Academic Intervention Leads; Intervention programming; high-impact tutoring; and professional learning for school teams.



School Portfolio Strategies

City Schools will be evaluating and refining its School Portfolio Strategy to ensure families have access to meaningful, high-quality school options that are the preferred choice for Baltimore students and families. This includes strengthening a diverse range of school models—including traditional, charter, and other specialized programs—while expanding pathways and opportunities within and across schools that align with student needs and aspirations.

Key Investments:

- Community Schools – All schools* receive CPG funding to operate Community School programming with \$17.5M towards community school coordinators and lead agency costs
- Charter and Contract Schools – 31 schools serving 14,706 students
- Centralized Charter Enrollment System – \$500,000
- Citywide Classroom Expansion – \$2.6M
- Early Learning Special Education Expansion – \$2.5M
- Early Learning Anchor Sites – \$1.2M
- Judy Centers – \$7.7M
- Work-Based Learning and CTE Expansion – \$875,000
- Vocational teachers (including CTE) – \$19.7M
- Re-Engagement Center – \$2.9M

**BRAVE is not currently eligible for CPG per-pupil funding.*



Students with Diverse Learning Needs

City Schools is committed to improving services and outcomes for students with disabilities and meeting the diverse learning needs of all students. Investments in this area focus on strengthening supports for students with IEPs and multilingual learners and expanding the supports accessible by all students as needed to support their progress and achievement.

Key Investments:

Accessible by ALL students as needed

- Tier II and III Math and Literacy Interventions – \$1M
- Gifted and Advanced Learning and Advanced Placement – \$840,000
- Credit Recovery – \$1.2M
- New 504 Platform – \$245,000
- Prevention and Intervention for Early Learners (PIEL) – \$1.2M

For Multilingual Learners

- Multilingual Learner Supports (MESL and School Success Liaisons) – \$2.25M
- Interpreters – \$2.25M

For Students with IEPs

- Extended School Year (ESY) – \$5.2M
- Secondary Transition – \$317,000
- Special Olympics – \$150,000
- 1:1 Aides/Adult Support – \$12M
- Non-Public School Placements – \$19M



FY27 Budget Priorities

Accelerating Student Achievement in Literacy and Math – Strengthening instruction through high-quality materials, targeted interventions, and coaching to support literacy and math growth for all learners.

Strengthening College and Career Readiness through Secondary Success and Innovation – Expanding pathways that prepare students for postsecondary success through strong high school experiences, including early college credits, career pathways, and work-based learning opportunities.

Improving Attendance and Re-engaging Students – Advancing prevention and intervention strategies to reduce absenteeism and reconnect students to school through coordinated supports, outreach, and re-engagement pathways.

Supporting Student Mental Health and Well-being – Expanding access to mental health services, behavioral supports, and crisis response to ensure students are safe, supported, and ready to learn.

These priorities have guided the development of the FY27 budget and are closely aligned with the Board of School Commissioners' focus areas, with the aim of ensuring investments are cohesive, strategic, and centered on improving outcomes for all students.

School Climate and Student Well-Being

City Schools continues to cultivate school environments that are safe, promote belonging, and nurture the whole child. Investments in this area ensure students are supported academically, socially, and emotionally so they are ready to learn and succeed.

Key Investments:

Enrichment & Engagement

- Fine Arts – \$41.4M in teaching positions + additional school spending
- Athletics – \$6.6M for athletic trainers, coaching stipends, and centrally coordinated costs + additional school spending
- Student Government Associations (SGAs) – \$362,480
- Centralized Graduation – \$478,000

Behavioral & Mental Health Support

- Social Workers & Psychologists – \$50.4M
- Counselors & Post-Secondary Advisors – \$24.3M
- Expanded School Behavioral Health – \$3.1M
- School Police – \$10.2M





BUILDING THE

BUDGET

B

JULY 1, 2026 – JUNE 30, 2027

OPERATING BUDGET DEVELOPMENT TIMELINE

OCTOBER – NOVEMBER

- District staff projects revenue, expenses, and student enrollment for the coming academic year
- School leaders meet with school communities to get input on priorities

DECEMBER – JANUARY

- School leaders review enrollment projections
- District staff meet with community stakeholders to get input on priorities

JANUARY – FEBRUARY

- Maryland State Department of Education calculates preliminary state and local funding for all school districts
- District gives school revenue and budget information based on revenue and enrollment to school leaders

MARCH – APRIL

- Schools finalize balanced budgets and share with school communities
- Maryland General Assembly votes on state budget and district allocation
- District budget staff make final adjustments to budget

FEBRUARY – MARCH

- Central offices develop budgets
- School leaders meet with school communities to share the draft budgets

MAY – JUNE

- The Board of School Commissioners votes on proposed budget at public meeting
- Budget adopted by Board is presented to Baltimore City Council

JULY – AUGUST

- Schools and district offices fill staff positions and make start-of-school purchases based on approved budgets

SEPTEMBER – OCTOBER

- School budgets are adjusted to reflect actual student enrollment or changes to district revenue

REVENUE

City Schools receives the majority of its annual revenue from the State of Maryland, with additional funds from the City of Baltimore, federal dollars, and other sources. The Blueprint for Maryland’s Future (Blueprint) is the major driver of how City Schools is funded by the State.

Funding from the Blueprint is spread across about a dozen different funding streams, with different formulas and requirements for how each is allocated to City Schools and in turn to individual schools. Overall Blueprint funding is scheduled to continue to increase over the next several years as the legislation is phased in, although those increases are subject to annual appropriations by the legislature.

Revenue City Schools receives is allocated into one of three categories based on the source of the funds and the requirements for how those funds are used:

- **General Fund:** the district’s main operating budget
- **Special Fund:** grants from varied sources that typically must be spent on a specific and defined need, project, or student group
- **Enterprise Fund:** revenue generated and used for food service

Enrollment Funding

Student enrollment is the principal factor in determining how much money the district receives. Blueprint funding is primarily allocated on a per-pupil basis based on specific student characteristics.

Aligned with Blueprint requirements for how funds must be allocated to schools, the district uses student enrollment and characteristics to determine each school’s total funding, which includes the centrally-provided resources (such as special education teachers) that each school will receive and how much money each school will have to create the school-based components of its budget.

State Funded K-12 Enrollment	
FY25	70,925
FY26	71,474
FY27	71,486

For FY27, City Schools received funding for 71,486 K–12 students. However, projected enrollment—the total number of students served by our schools—is 75,202 in grades pre-k-12.

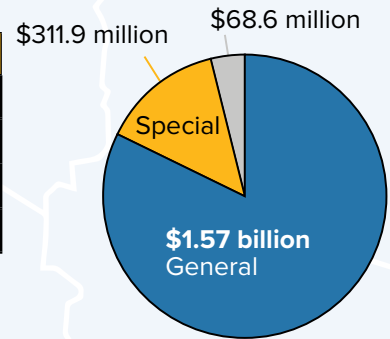
Understanding Enrollment Numbers

Different enrollment measures are used for different purposes across the district’s budgeting and funding processes.

- **Official 9/30 Enrollment** – Submitted to the state and used to determine the following year’s revenue
- **Projected Enrollment** – Used in the spring to develop initial school budgets
- **Funded 9/30 Enrollment** – Used in the fall to adjust and finalize school budgets

TOTAL REVENUE BY FUND

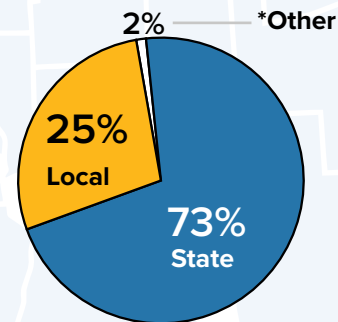
Fund	FY25 Actual	FY26 Adopted	FY27 Adopted
General	\$1,436,579,588	\$1,500,396,005	\$1,573,169,350
Special	\$276,340,821	\$299,298,297	\$311,937,504
Enterprise	\$73,463,953	\$71,384,020	\$68,643,882
Total	\$1,786,384,362	\$1,871,078,322	\$1,953,750,736



The General Fund is the largest pool of funds and is the source of most revenue supporting our schools. (The federal Title I grant and the Blueprint Concentrations of Poverty grant provide significant additional dollars for schools serving low-income populations. For more information about these and other grants, see the Special Fund section beginning on page X.) Other Blueprint revenue is allocated — and must be spent — according to defined categories and student characteristics.

FY27 GENERAL FUND REVENUE BY SOURCE

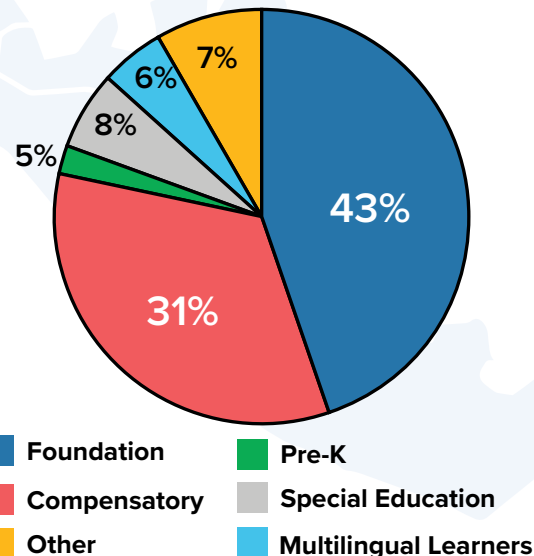
Source	Amount
State	\$1,144,134,058
Local	\$392,405,240
Federal	\$5,400,000
Other*	\$31,230,052
Total	\$1,573,169,350



*Includes investment revenue, nonresident tuition, and fees for renting school buildings.

FY27 GENERAL FUND REVENUE BY FUNDING STREAM

Category	Amount
Foundation	\$683,477,646
Compensatory	\$483,020,082
Pre-K	\$71,100,211
Special Education	\$130,156,900
Multilingual learners	\$95,130,052
Other*	\$110,284,459
Total	\$1,573,169,350



*Includes funds for college and career readiness, transportation, guaranteed tax base, regional cost differences, and contributions from fund balance

FY27 Blueprint Funding Streams

Funding Category	Description	FY27 Amount
Foundation	\$9,561 per student	\$683,477,646
Compensatory Education	\$7,786 per student eligible for free or reduced lunch or direct certification	\$483,020,082
Concentration of Poverty	Personnel grant of \$285,788 per eligible school plus inflation adjustment to provide community school coordinator and health care practitioner; sliding scale per pupil grant for schools with more than 55% poverty	\$195,047,198
Special Education	\$10,900 per student with disability	\$130,156,900
Multilingual Learners	\$9,148 per multilingual student	\$95,130,052
Pre-Kindergarten	\$19,950 per eligible pre-k student	\$71,100,211
Transportation	Base + per pupil which is adjusted based on number of students with disabilities requiring specialized transportation	\$26,733,833
Comparable Wage Index	46% of (total Foundation award x 0.066)	\$20,750,382
Transition Grant	Flat amount/no restricted uses	\$9,334,601
Guaranteed Tax Base	Uses 20% per pupil Foundation amount, unrestricted	\$10,000,000
College and Career Readiness	\$594 per student to support post CCR pathways	\$2,079,594
National Board Certification	Funding based on number of NBC teachers	\$2,515,000
Blueprint Coordinator	Funding for district Blueprint Coordinator	\$150,000
Total		\$1,729,495,499

By design, most of the funding provided under the Blueprint must be allocated directly to schools. While each funding stream has specific rules, most require that at least 75% of the funds received follow students to schools. This is known as the Blueprint's minimum school funding requirement.

Each Blueprint funding stream has its own methodology for allocating funds to the district and, in turn, for how City Schools distributes those funds to schools. Although the legislation specifies appropriations for each funding stream, the actual per-pupil amounts allocated to schools may differ because funding is awarded based on the previous year's enrollment but distributed using the current year's enrollment. This difference is expected each year.

The following sections describe the formulas used to allocate funds to schools for the largest funding streams. These formulas apply only to traditional schools. The methodology used for charter schools is described in the next section.

Foundation

The Foundation amount is the basic funding provided to every student in the state, regardless of student characteristics or need. This is the base amount for per-pupil funding and is the largest share of Blueprint funding. It includes state and local contributions, with the local share calculated to consider the relative wealth of each jurisdiction. It is also the most flexible in terms of how the funds can be used, since Foundation funds support all students and are not tied to a particular student demographic or need.

$$\text{(Total foundation amount / Total enrollment eligible for foundation)} \\ \times 75\% = \text{per-pupil foundation amount}$$

$$(\$683 \text{ million} / 71,515) \times 75\% = \$7,168 \text{ FY27 per-pupil foundation amount}$$

Compensatory

Recognizing that students living in poverty face challenges not experienced by their more affluent peers, the Blueprint provides additional funds based on eligibility for free and reduced-price meals (FARMS) or by “direct certification” of students who experience homelessness, are in foster care, or participate in other programs for low-income families. Because all City Schools students receive free meals through what is known as the Community Eligibility Provision (CEP), a federal authorization to provide school meals to all of our students regardless of family income, our poverty count is a pre-set percentage that is used every year. (Additional funds are provided to schools that serve communities where poverty is concentrated. Since this funding has restrictions on its usage we treat it a grant, and it is described in the Special Fund section on page 88.)

$$\text{(Total compensatory amount / Total enrollment eligible for compensatory)} \\ \times 75\% = \text{per-pupil compensatory amount}$$

$$(\$483 \text{ million} / 61,154) \times 75\% = \$5,924 \text{ FY27 per-pupil compensatory amount}$$

Pre-K

The Blueprint provides free full-day, pre-kindergarten for four-year-olds from low-income families. For City Schools, which has been providing full-day pre-k for over a decade, the Blueprint now provides a dedicated revenue stream. Partial funding is now phasing in for Tier 2 students, with families between 300 and 600% of the Federal Poverty Level (FPL). No funding is provided for students above 600% of FPL.

$$\text{(Total pre-K amount / Total enrollment eligible for pre-K)} \\ \times 75\% = \text{per-pupil pre-K amount}$$

$$(\$71 \text{ million} / 3,697) \times 75\% = \$14,424 \text{ FY27 per-pupil pre-K amount}$$

Students with Disabilities

Federal law mandates that students with disabilities attend school in the “least restrictive environment” possible — the setting where they can receive an appropriate education designed to meet their needs while alongside peers without disabilities to the maximum extent appropriate. This means that students with disabilities may spend instructional time with teachers and staff trained in providing specialized instruction and services, either in a general education classroom, a pull-out program, or a self-contained special education classroom. Students who need services beyond what can be provided in a typical school setting may attend dedicated special education programs, separate public day schools, or nonpublic educational environments. While the Blueprint provides increasing funds for students with disabilities, the amount we receive is still far less than the district’s actual expense in providing all required and appropriate services for students with disabilities.

**(Total students with disabilities amount /
Total enrollment eligible for students with disabilities)
x 75% = per-pupil students with disabilities amount**

(\$130 million / 11,355) X 75% = \$8,596 FY27 per-pupil students with disabilities amount

Multilingual Learners

Students from homes where English is not the primary language receive English language instruction at schools, and the Blueprint provides dedicated funding to help support these specific needs. With the multilingual population growing in Baltimore and across the state, the need for this specialized instruction — and the associated costs — are growing.

**(Total English learners amount / Total enrollment eligible for English learners)
x 75% = per-pupil English learners amount**

(\$95 million / 10,883) X 75% = \$6,556 FY27 per-pupil English learners amount





FUNDING SCHOOLS

Fifteen years ago, City Schools adopted a weighted student funding model that prioritizes student needs and the needs of school communities. This approach recognizes that each school community is unique and is in the best position to determine how to meet its students' needs.

With the enactment of the Blueprint, City Schools updated its Fair Student Funding model to fully align with Blueprint requirements and ensure that funds follow students based on student characteristics.

To determine individual school budgets for both charter and traditional schools, the district first estimates school enrollment with input from principals and then considers student demographic data as defined by the Blueprint. Budgets for each school are developed based on these individual enrollment and demographic projections. (Find an overview of school budgets beginning on page 27.)

Charter School Funding

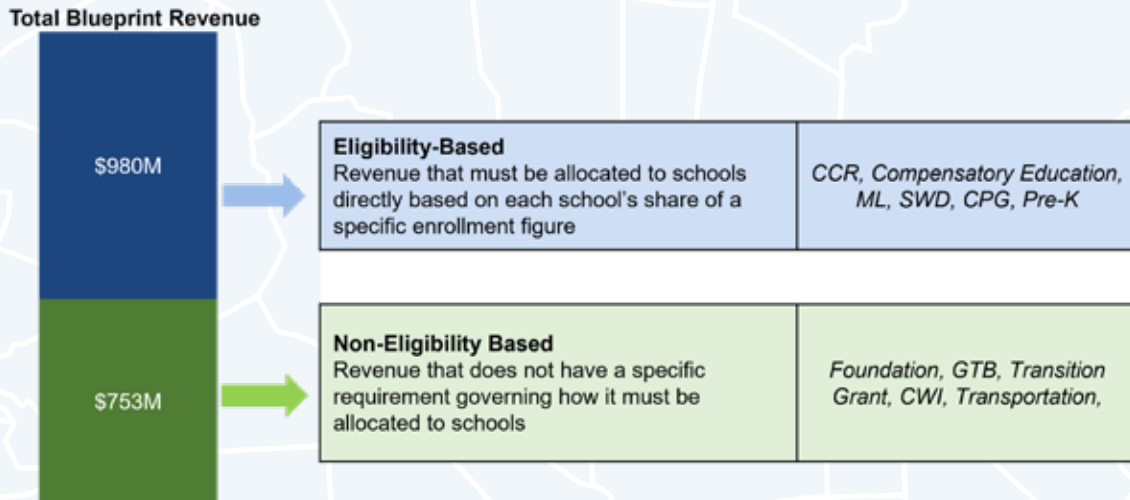
For FY27, City Schools has adhered to the Maryland State Board of Education's (MSBE) new methodology for determining charter school funding. The new methodology requires a fundamentally different approach to determining each charter school's allocation than the approach described in the previous section that is used for traditional schools.

MSBE's methodology can be summarized in five steps. Each step is described in detail in this section.

Methodology Overview

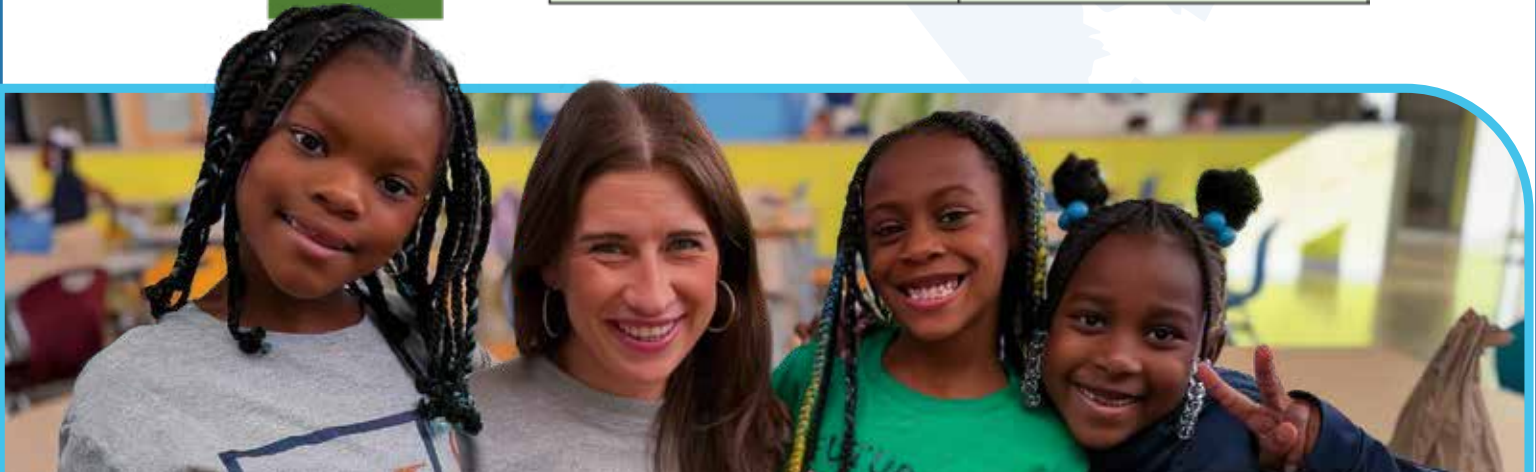
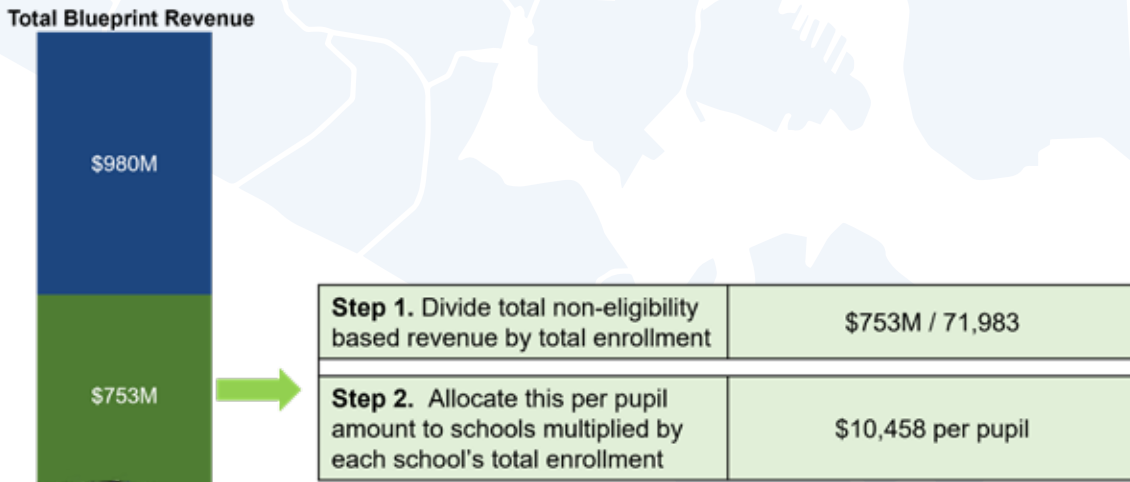
1. Allocate non-eligibility-based revenue based on each school's total enrollment
2. Allocate eligibility-based revenue (less Special Education) based on each school's relevant enrollment
3. Deduct shared costs by applying the shared cost deduction rate to each school's allocation
4. Allocate Special Education revenue based on each school's Special Education calculated Special Education costs
5. Deduct the administrative fee from each school's allocation

The charter methodology distinguishes Blueprint funding streams with eligibility requirements for which students receive them from those that do not have eligibility requirements. Total revenue is identified as either eligibility based or non-eligibility based.



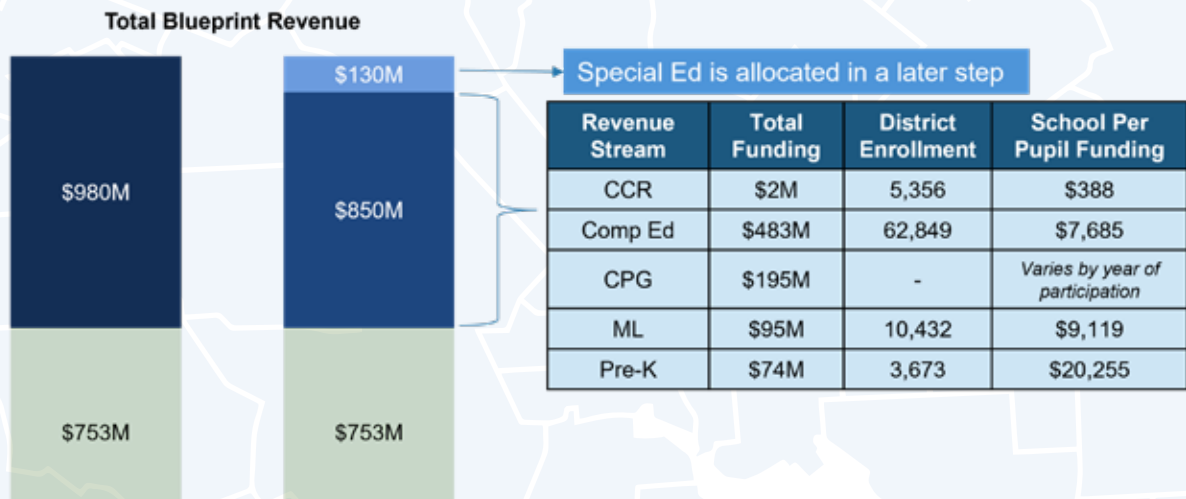
Step 1: Allocate Non-Eligibility Based Revenue

The first step allocates the non-eligibility based portion of the total revenue. A per pupil allocation of \$10,458 is calculated by dividing the total amount of non-eligibility based revenue by City Schools' total K-12 enrollment. Each school's non-eligibility based allocation is determined by multiplying its K-12 enrollment by \$10,458.



Step 2: Allocate Eligibility-Based Revenue (except Special Education)

The next step allocates funding streams that have eligibility requirements, with the exception of special education which is allocated in a separate, later step. As discussed in the general methodology section, by design, the Blueprint includes funding streams that are allocated only to students who meet the characteristics and requirements to receive that funding. Per pupil funding is determined based on the total projected enrollment number of City Schools' students eligible for each of these funding streams for SY26-27. As a result, these figures may differ from legislated figures, since the total funding received is based on prior year enrollment numbers.



School allocations are calculated by multiplying the per pupil figure above by the school's eligible enrollment for each funding stream.

Step 3: Deduct Shared Costs

The MSBE methodology identifies shared costs that are deducted from charter school allocations. For City Schools, the applicable shared costs are retiree benefits; special education adjustment, which is the excess cost of special education expenditures beyond dedicated revenue and which is capped at 10% of total revenue; and debt service, which may only be applied to charter schools located in a district building.

A shared cost deduction rate is calculated by adding the applicable shared costs and dividing the sum by total revenue.

Step 1. Determine the total amount of shared costs	Retiree Benefits: \$12.6M Special Education Adjustment: \$173.3M Debt Service: \$25.8M*
Total Shared Costs	\$211.6M
Step 2. Determine the shared cost deduction rate by dividing 'Total Shared Costs' by 'Total Blueprint Revenue'	\$211.6M / \$1.7B
Shared Cost Deduction Rate	0.12

For charter schools located in district schools, the shared cost deduction rate is 0.12; for charter schools not located in district schools, debt service is excluded, and the shared cost deduction rate is 0.11.

Calculating the Special Education Adjustment

The special education adjustment is calculated by comparing the difference between special education expenditures and dedicated revenue, as reported in the FY26 Budget Book. Revenue includes special education and transportation, and expenditures are classified as special education, transportation, and fixed costs. It is important to note that while the special education expenditure line includes the salaries of personnel who provide special education supports and services, the fringe benefits for these personnel are identified as fixed costs.

FY26 Special Education Revenue	\$111.4M
FY26 Transportation Revenue	\$26.2M
FY26 Total Revenue	\$137.6M
FY26 Special Education Expenditures	\$215.5M
FY26 Transportation Expenditures	\$53.5M
FY26 Special Education Fixed Costs	\$60.4M
FY26 Total Expenditures	\$329.4M
Overage	\$191.8M



Also including federal funds would add \$26.7 million to both the revenue and expenditure lines, resulting in the same overage

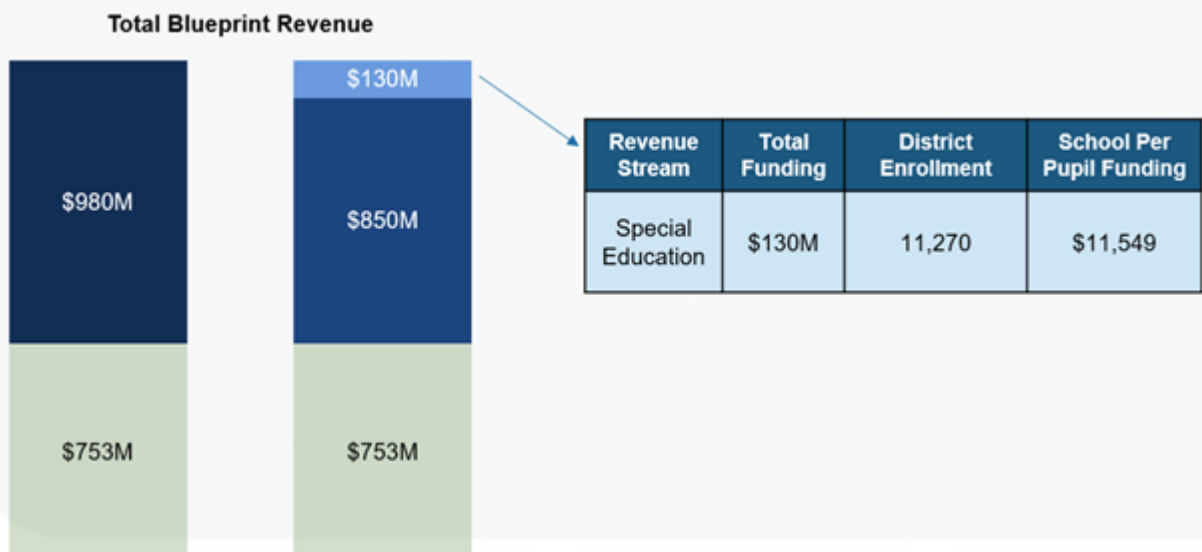
The MSBE methodology caps the charter share of the special education adjustment at 10% of total revenue, meaning that charters only contribute to the excess cost of these services up to the cap. As a result of the cap, only \$173.3 million of the overage is included as the special education adjustment in the calculation of the shared cost deduction rate.



The total non-eligibility based and eligibility based revenue allocated to a school is multiplied by the shared cost deduction rate to determine the amount deducted from the allocation to pay for these shared costs.

Step 4: Allocate Special Education Revenue

Special education revenue is allocated in this step in the same manner that the other non-eligibility based funding streams were allocated in Step 2. Per pupil funding is determined by dividing the total special education revenue by the district’s total special education enrollment. Beyond their per pupil allocation, charter schools also receive additional locked positions as needed to meet the needs of their enrolled students with disabilities.



Step 5: Deduct the Administrative Fee

The last step is the deduction of the administrative fee. The MSBE regulation allows an administrative fee of up to 5% for administrative costs and services in four categories: Implementation of 9-110, the charter school authorizing statute; Local Superintendent and Local Board Administration; Special Education and Student Services Administration; and Human Resources Administration.

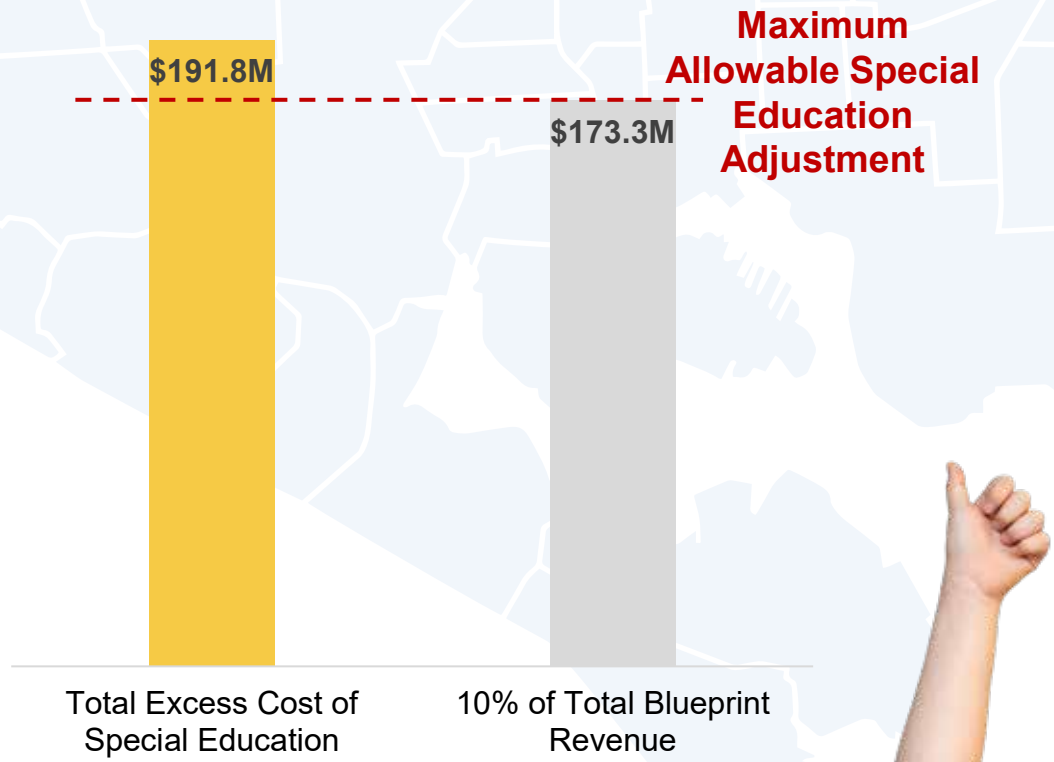
Across all charters, the maximum administrative fee for FY27 is \$14.4 million.

Total Charter Allocation (pre-Admin fee)	Administrative Fee Percentage	Total Charter Administrative Fee
\$288.5M	5%	\$14.4M

Administrative costs and services across the four categories totaling \$14.4 million are summarized below, and therefore, the administrative fee rate for FY27 is 5%. Additional details on the specific costs in each of these categories have been provided to charter schools.

	Total District Cost	Total Charter Share
Implementation of 9-110	\$7.1 million	\$2.6 million
Local Superintendent and Local Board Admin	\$35.4 million	\$7.0 million
Special Ed and Student Services Admin	\$11.2 million	\$2.2 million
Human Resources Admin	\$13.3 million	\$2.6 million
Total	\$67.0 million	\$14.4 million

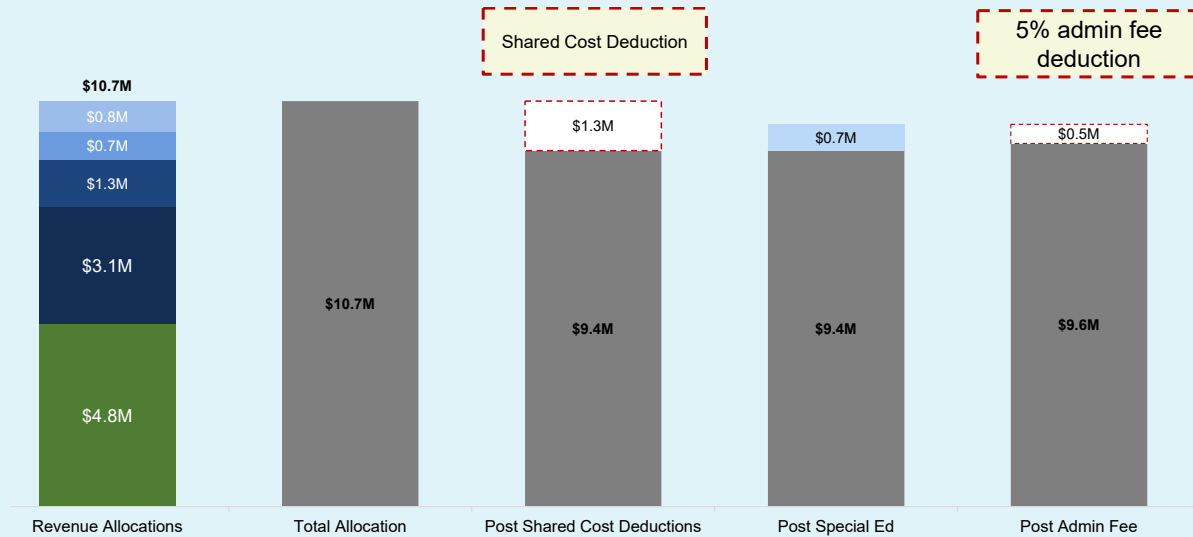
Each school's allocation is multiplied by 0.05 to determine its administrative fee, which is subtracted from the allocation. The result is the school's final allocation.



CHARTER SCHOOL METHODOLOGY EXAMPLE

The graphic below illustrates the methodology for an example school with the following student enrollment:

Enrollment	# of Students
Pre-K-12	500
K-12	460
Pre-K	40
Compensatory Education	400
Special Education	60
Multilingual Learners	80



The first bar shows the allocation of the non-eligibility based and eligibility based funding streams. The green section at the bottom is the non-eligibility based funding. The school's K-12 enrollment of 460 is multiplied by the per pupil of \$10,458 for an allocation of \$4.8 million. The blue sections show the allocations for, from top to bottom, Pre-K, Multilingual Learners, Concentrations of Poverty, and Compensatory Education, which are determined by multiplying the eligible enrollment for each funding stream by the per pupil amounts identified in Step 2. After the calculation of the allocation for each funding stream, the school's total allocation is \$10.7 million, as shown in the second bar in the graphic.

This allocation amount of \$10.7 is then multiplied by the shared cost deduction rate of 0.12 for a shared cost deduction of \$1.3 million. As shown in the third bar, the shared cost deduction is subtracted from the allocation, resulting in an allocation of \$9.4 million.

Special education revenue is calculated by multiplying the per pupil of \$11,549 by the school's special ed enrollment of 60. The fourth bar in the graphic shows the school's allocation accordingly increased by \$0.7 million, for a total of \$10.1 million.

In the final step, the administrative fee is calculated by multiplying \$10.1 million by 0.05. A fee of \$0.5 million is deducted, resulting in a final allocation for the example school of \$9.6 million.

ADDITIONAL EXPENSES

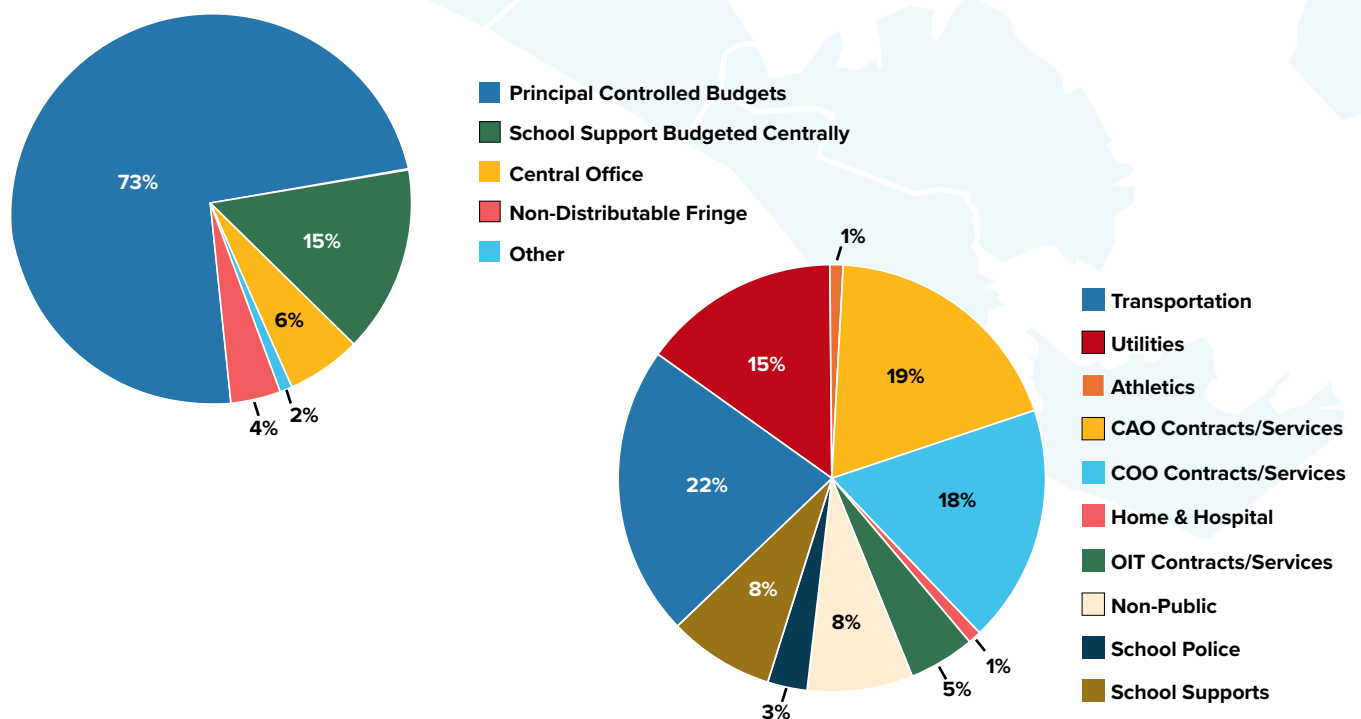
Centrally-Budgeted School Support

The district's top priority in allocating revenue is to ensure that students' needs are met as fully and equitably as possible. The Blueprint generally requires at least 75% of categorical and needs-based funding to follow students to the schools they attend. However, for students with disabilities, the cost of providing special education varies based on their unique situations and the services available to them. These costs range from a few hundred dollars more than the average in a general-education classroom to tens of thousands of dollars or more for nonpublic placement.

For City Schools, the amount of funding required to meet these students' needs and adhere to legal requirements is far more than the dedicated funding provided by the state and city in this category.

For example, the Blueprint provides \$157 million in FY27 for City Schools' students with disabilities, while the need — and the amount budgeted by the district — is more than \$330 million, including the funding and expenses related to specialized transportation. As a result, in FY27 and a time when costs are rapidly increasing, City Schools will continue to centrally allocate these funds for students with disabilities to support special education programs and services as needed in schools.

In addition, a variety of administrative and infrastructure functions are budgeted at the district level (e.g., debt service, retiree benefits). Some of these expenses are required by law (e.g., administering statewide tests, maintaining and submitting student- and school-level data to government agencies) or mandated as part of collective bargaining agreements. Other functions, such as coordinating student health, are budgeted centrally because this is the most efficient and economical approach.



21st Century School Buildings

For most school districts, school construction, maintenance, and upgrades (such as roof replacements and improvements to HVAC systems) are paid with capital rather than operating dollars. But given the extensive maintenance and restoration needs of our aging schools — including many of the oldest school buildings in the state — City Schools' capital needs far exceed the available capital dollars.

In 2013, legislation was passed to provide funding for the 21st Century School Buildings Program. Twenty-nine buildings, housing 31 schools, have been or will be systemically renovated through the 21st Century School Buildings Program. Funds for this program come from bond issues and are managed through a partnership between the district, the state, and the city. Between FY15 and FY26, City Schools invested more than \$250 million from operating dollars and more than \$125 million on building maintenance. For FY27, the district's 21st-century bond payment contribution is \$20 million, with an additional maintenance commitment of almost \$30 million.

Funding the District Office

Revenue that is not allocated to schools, including centrally-budgeted locked positions at schools, is allocated to departments in the district office. A significant portion of those funds are used for school-level supports, including transportation (approximately \$60 million for FY27) and facilities maintenance (approximately \$35 million for FY27).

For FY27, district office budgets — funds not allocated directly to schools — total \$89 million, or 6% of the General Fund. Detailed descriptions of district office spending begin on page 54.





SCHOOL

BUDGETS

B

In 2026-27, City Schools will include 157 schools and programs, which are funded differently according to type (as described in the preceding section).

- 106 traditional neighborhood schools, 2 transformation schools run by outside operators, 3 P-TECH programs, and 1 virtual school - all funded on a per-pupil basis that considers student demographics.
- 29 charter schools and 2 contract schools run by outside operators and funded on a per-pupil basis that considers student demographics, with an additional per-pupil weight to provide capacity for these schools to implement their programming.
- 3 alternative schools, 5 separate public day schools (for students with disabilities whose needs cannot be met in a traditional or charter/contract school setting), and 6 alternative options programs (providing specialized support, primarily for students who have fallen behind on high school credits). These are funded centrally by the district because of their unique programs and student populations.

Traditional, transformation, charter, and contract schools receive their resources as a combination of dollars (revenue allocations) to spend at the school level and services delivered centrally through the district office. This combination of dollars and services differs based on the type of school, with charter/contract schools receiving more dollars but fewer services. Allocations for these schools follow, showing both General Fund revenue and Special Fund revenue from Title I and Concentrations of Poverty (CPG), since these three funding sources provide significant revenue for most schools.

Also provided is projected pre-k to 12 enrollment, on which per-pupil allocations are based. Funding allocations for FY27 will be adjusted after September 30, 2026, when official school enrollment has been determined; the comparative figures provided for FY26 reflect allocations adjusted after September 30, 2025.

For FY27, schools have a total of 10,269.93 full-time equivalent (FTE) positions.

An additional 564 FTEs are funded centrally. These FTEs will spend at least 80% of their time in schools or in the field. These positions are reflected in the district office budgets starting on page 54.

Notes for school budget tables:

- Schools in italics are charter or contract schools, funded according to the charter/contract school model.
- Totals listed at the end of this section do not include centrally funded schools and programs (alternative schools, separate public day schools, and alternative options programs) or Lakewood Elementary School, an early learning center, serving only pre-k students and kindergarten students with special needs.

School Name <i>(italics indicate charter schools)</i>		FY26 Adjusted	FY27 Adopted	Change
Abbottston Elementary School	PK-12 Enrollment	360	354	(6)
	General Fund (\$)	5,357,907	5,438,785	80,878
	Title I / CPG (\$)	770,847	802,751	31,904
	Total Funds (\$)	6,128,754	6,241,536	112,782
Academy for College and Career Exploration	PK-12 Enrollment	953	953	0
	General Fund (\$)	13,026,097	13,368,313	342,216
	Title I / CPG (\$)	2,273,098	2,480,384	207,286
	Total Funds (\$)	15,299,195	15,848,697	549,502
Arlington Elementary School	PK-12 Enrollment	537	537	0
	General Fund (\$)	7,170,848	7,333,840	162,992
	Title I / CPG (\$)	1,166,367	1,325,571	159,204
	Total Funds (\$)	8,337,215	8,659,411	322,196
Armistead Gardens Elementary/Middle School	PK-12 Enrollment	726	726	0
	General Fund (\$)	10,904,342	10,928,280	23,938
	Title I / CPG (\$)	1,240,572	1,625,963	385,391
	Total Funds (\$)	12,144,914	12,554,243	409,329
Arundel Elementary School	PK-12 Enrollment	430	430	0
	General Fund (\$)	6,693,524	6,816,358	122,834
	Title I / CPG (\$)	946,178	1,187,887	241,709
	Total Funds (\$)	7,639,702	8,004,245	364,543
Augusta Fells Savage Institute of Visual Arts	PK-12 Enrollment	292	298	6
	General Fund (\$)	4,327,172	4,460,364	133,192
	Title I / CPG (\$)	805,386	958,120	152,734
	Total Funds (\$)	5,132,558	5,418,484	285,926
Baltimore City College	PK-12 Enrollment	1,456	1,485	29
	General Fund (\$)	13,035,362	12,847,491	(187,871)
	Title I / CPG (\$)	817,567	1,290,775	473,208
	Total Funds (\$)	13,852,929	14,138,266	285,337
Baltimore Design School	PK-12 Enrollment	516	514	(2)
	General Fund (\$)	6,226,683	6,124,064	(102,619)
	Title I / CPG (\$)	1,316,275	1,380,206	63,931
	Total Funds (\$)	7,542,958	7,504,270	(38,688)
<i>Baltimore International Academy</i>	PK-12 Enrollment	689	664	(25)
	General Fund (\$)	9,265,229	10,301,962	1,036,733
	Title I / CPG (\$)	1,399,353	1,844,545	445,192
	Total Funds (\$)	10,664,582	12,146,507	1,481,925

School Name <i>(italics indicate charter schools)</i>		FY26 Adjusted	FY27 Adopted	Change
<i>Baltimore International Academy West</i>	PK-12 Enrollment	248	274	26
	General Fund (\$)	3,399,497	4,361,631	962,134
	Title I / CPG (\$)	716,459	856,912	140,453
	Total Funds (\$)	4,115,956	5,218,543	1,102,587
<i>Baltimore Leadership School for Young Women</i>	PK-12 Enrollment	354	354	0
	General Fund (\$)	5,124,682	5,831,694	707,012
	Title I / CPG (\$)	1,484,572	1,503,352	18,780
	Total Funds (\$)	6,609,254	7,335,046	725,792
<i>Baltimore Montessori Public Charter School</i>	PK-12 Enrollment	596	595	(1)
	General Fund (\$)	7,334,429	8,800,426	1,465,996
	Title I / CPG (\$)	997,959	951,525	(46,434)
	Total Funds (\$)	8,332,388	9,751,951	1,419,562
Baltimore Polytechnic Institute	PK-12 Enrollment	1,656	1,640	(16)
	General Fund (\$)	14,600,702	13,984,956	(615,746)
	Title I / CPG (\$)	926,123	1,391,850	465,727
	Total Funds (\$)	15,526,825	15,376,806	(150,019)
Baltimore Revolutionary Academy for Virtual Education	PK-12 Enrollment	441	441	0
	General Fund (\$)	5,400,732	5,473,824	73,092
	Title I / CPG (\$)	398,670	356,581	(42,089)
	Total Funds (\$)	5,799,402	5,830,405	31,003
Baltimore School for the Arts	PK-12 Enrollment	441	444	3
	General Fund (\$)	6,537,574	6,616,751	79,177
	Title I / CPG (\$)	375,236	381,086	5,850
	Total Funds (\$)	6,912,810	6,997,837	85,027
Barclay Elementary/ Middle School	PK-12 Enrollment	385	393	8
	General Fund (\$)	5,080,058	5,372,778	292,720
	Title I / CPG (\$)	1,018,690	1,105,293	86,603
	Total Funds (\$)	6,098,748	6,478,071	379,323
Bard High School Early College Baltimore *	PK-12 Enrollment	415	414	(1)
	General Fund (\$)	5,194,674	5,874,424	679,749
	Title I / CPG (\$)	616,422	662,101	45,679
	Total Funds (\$)	5,811,096	6,536,525	725,428
Bay-Brook Elementary/ Middle School	PK-12 Enrollment	714	716	2
	General Fund (\$)	10,119,767	10,357,100	237,333
	Title I / CPG (\$)	1,773,177	2,125,003	351,826
	Total Funds (\$)	11,892,944	12,482,103	589,159

School Name <i>(italics indicate charter schools)</i>		FY26 Adjusted	FY27 Adopted	Change
Beechfield Elementary/ Middle School	PK-12 Enrollment	470	469	(1)
	General Fund (\$)	6,809,245	7,024,370	215,125
	Title I / CPG (\$)	1,504,897	1,589,901	85,004
	Total Funds (\$)	8,314,142	8,614,271	300,129
<i>The Belair-Edison School</i>	PK-12 Enrollment	913	910	(3)
	General Fund (\$)	14,072,430	16,443,927	2,371,497
	Title I / CPG (\$)	2,804,417	3,076,067	271,650
	Total Funds (\$)	16,876,847	19,519,994	2,643,147
Belmont Elementary School	PK-12 Enrollment	168	172	4
	General Fund (\$)	2,320,929	2,343,580	22,651
	Title I / CPG (\$)	455,960	531,491	75,531
	Total Funds (\$)	2,776,889	2,875,071	98,182
Benjamin Franklin High School at Masonville Cove	PK-12 Enrollment	608	594	(14)
	General Fund (\$)	9,553,084	9,333,764	(219,320)
	Title I / CPG (\$)	618,359	1,002,120	383,761
	Total Funds (\$)	10,171,443	10,335,884	164,441
Billie Holiday Elementary School	PK-12 Enrollment	216	217	1
	General Fund (\$)	5,013,158	5,075,550	62,392
	Title I / CPG (\$)	455,100	502,950	47,850
	Total Funds (\$)	5,468,258	5,578,500	110,242
Booker T. Washington Middle School	PK-12 Enrollment	178	182	4
	General Fund (\$)	4,033,283	4,094,293	61,010
	Title I / CPG (\$)	523,565	636,184	112,619
	Total Funds (\$)	4,556,848	4,730,477	173,629
Callaway Elementary School	PK-12 Enrollment	211	216	5
	General Fund (\$)	4,499,070	4,763,695	264,625
	Title I / CPG (\$)	545,292	600,497	55,205
	Total Funds (\$)	5,044,362	5,364,192	319,830
Calvin M. Rodwell Elementary/Middle School	PK-12 Enrollment	862	864	2
	General Fund (\$)	10,425,196	10,863,269	438,073
	Title I / CPG (\$)	2,291,814	2,267,608	(24,206)
	Total Funds (\$)	12,717,010	13,130,877	413,867
Carver Vocational- Technical High School	PK-12 Enrollment	1,028	998	(30)
	General Fund (\$)	12,718,507	12,669,973	(48,534)
	Title I / CPG (\$)	2,586,260	2,832,736	246,476
	Total Funds (\$)	15,304,767	15,502,709	197,942

School Name <i>(italics indicate charter schools)</i>		FY26 Adjusted	FY27 Adopted	Change
Cecil Elementary School	PK-12 Enrollment	349	352	3
	General Fund (\$)	4,785,720	4,911,244	125,524
	Title I / CPG (\$)	865,155	1,032,299	167,144
	Total Funds (\$)	5,650,875	5,943,543	292,668
Charles Carroll Barrister Elementary School	PK-12 Enrollment	217	216	(1)
	General Fund (\$)	3,255,905	3,372,957	117,052
	Title I / CPG (\$)	759,334	758,778	(556)
	Total Funds (\$)	4,015,239	4,131,735	116,496
The Historic Cherry Hill Elementary/Middle School	PK-12 Enrollment	511	518	7
	General Fund (\$)	6,416,274	6,636,093	219,819
	Title I / CPG (\$)	1,476,895	1,710,135	233,240
	Total Funds (\$)	7,893,169	8,346,228	453,059
<i>City Neighbors Charter School</i>	PK-12 Enrollment	233	232	(1)
	General Fund (\$)	3,127,968	3,645,617	517,649
	Title I / CPG (\$)	464,946	497,907	32,961
	Total Funds (\$)	3,592,914	4,143,524	550,610
<i>City Neighbors Hamilton</i>	PK-12 Enrollment	249	250	1
	General Fund (\$)	3,075,141	3,592,009	516,868
	Title I / CPG (\$)	362,276	406,851	44,575
	Total Funds (\$)	3,437,417	3,998,860	561,443
<i>City Neighbors High School</i>	PK-12 Enrollment	415	417	2
	General Fund (\$)	6,591,532	7,303,169	711,637
	Title I / CPG (\$)	723,325	984,451	261,126
	Total Funds (\$)	7,314,857	8,287,620	972,763
<i>City Springs Elementary/Middle School</i>	PK-12 Enrollment	496	500	4
	General Fund (\$)	7,407,696	8,655,379	1,247,683
	Title I / CPG (\$)	1,605,345	1,922,262	316,917
	Total Funds (\$)	9,013,041	10,577,641	1,564,600
<i>Clay Hill Public Charter School</i>	PK-12 Enrollment	402	450	48
	General Fund (\$)	6,379,919	8,443,867	2,063,948
	Title I / CPG (\$)	598,817	722,098	123,281
	Total Funds (\$)	6,978,736	9,165,965	2,187,229
Collington Square Elementary/Middle School	PK-12 Enrollment	263	256	(7)
	General Fund (\$)	4,577,992	4,353,572	(224,420)
	Title I / CPG (\$)	510,602	616,615	106,013
	Total Funds (\$)	5,088,594	4,970,187	(118,407)

School Name <i>(italics indicate charter schools)</i>		FY26 Adjusted	FY27 Adopted	Change
Commodore John Rodgers Elementary/ Middle School	PK-12 Enrollment	783	810	27
	General Fund (\$)	10,617,402	11,217,610	600,208
	Title I / CPG (\$)	1,747,762	2,009,199	261,437
	Total Funds (\$)	12,365,164	13,226,809	861,645
<i>ConneXions: A Community Based Arts School</i>	PK-12 Enrollment	522	525	3
	General Fund (\$)	9,147,902	10,327,844	1,179,943
	Title I / CPG (\$)	1,667,841	1,891,969	224,128
	Total Funds (\$)	10,815,743	12,219,813	1,404,071
<i>Coppin Academy</i>	PK-12 Enrollment	464	465	1
	General Fund (\$)	6,399,269	7,601,359	1,202,090
	Title I / CPG (\$)	1,166,805	1,079,972	(86,833)
	Total Funds (\$)	7,566,074	8,681,331	1,115,257
<i>Creative City Public Charter School</i>	PK-12 Enrollment	176	177	1
	General Fund (\$)	2,593,472	2,986,315	392,844
	Title I / CPG (\$)	925,009	890,513	(34,496)
	Total Funds (\$)	3,518,481	3,876,828	358,348
Cross Country Elementary/Middle School	PK-12 Enrollment	742	746	4
	General Fund (\$)	9,163,322	9,121,566	(41,756)
	Title I / CPG (\$)	1,062,538	1,543,935	481,397
	Total Funds (\$)	10,225,860	10,665,501	439,641
<i>The Crossroads School</i>	PK-12 Enrollment	161	162	1
	General Fund (\$)	2,365,715	2,683,003	317,288
	Title I / CPG (\$)	679,786	726,124	46,338
	Total Funds (\$)	3,045,501	3,409,127	363,626
Curtis Bay Elementary School	PK-12 Enrollment	467	476	9
	General Fund (\$)	6,537,195	6,825,233	288,038
	Title I / CPG (\$)	1,032,782	1,194,109	161,327
	Total Funds (\$)	7,569,977	8,019,342	449,365
Dallas F. Nicholas, Sr. Elementary School	PK-12 Enrollment	186	187	1
	General Fund (\$)	4,084,388	4,340,182	255,794
	Title I / CPG (\$)	456,431	497,412	40,981
	Total Funds (\$)	4,540,819	4,837,594	296,775
Dickey Hill Elementary/ Middle School	PK-12 Enrollment	265	261	(4)
	General Fund (\$)	4,665,521	4,557,102	(108,419)
	Title I / CPG (\$)	480,011	548,863	68,852
	Total Funds (\$)	5,145,532	5,105,965	(39,567)

School Name <i>(italics indicate charter schools)</i>		FY26 Adjusted	FY27 Adopted	Change
Digital Harbor High School	PK-12 Enrollment	1,347	1,347	0
	General Fund (\$)	17,363,809	18,029,679	665,870
	Title I / CPG (\$)	2,475,461	2,215,843	(259,618)
	Total Funds (\$)	19,839,270	20,245,522	406,252
Dorothy I. Height Elementary School	PK-12 Enrollment	424	435	11
	General Fund (\$)	6,962,138	7,320,034	357,896
	Title I / CPG (\$)	1,046,026	1,203,130	157,104
	Total Funds (\$)	8,008,164	8,523,164	515,000
Dr. Bernard Harris, Sr. Elementary School	PK-12 Enrollment	269	276	7
	General Fund (\$)	4,001,911	4,190,514	188,603
	Title I / CPG (\$)	783,131	912,956	129,825
	Total Funds (\$)	4,785,042	5,103,470	318,428
Dr. Nathan A. Pitts-Ashburton Elementary/ Middle School	PK-12 Enrollment	277	262	(15)
	General Fund (\$)	4,065,142	3,917,124	(148,018)
	Title I / CPG (\$)	768,910	832,144	63,234
	Total Funds (\$)	4,834,052	4,749,268	(84,784)
<i>Dream Academy</i>	PK-12 Enrollment	285	289	4
	General Fund (\$)	3,793,273	5,308,395	1,515,122
	Title I / CPG (\$)	620,483	1,074,702	454,219
	Total Funds (\$)	4,413,756	6,383,097	1,969,341
Edmondson-Westside High School	PK-12 Enrollment	861	845	(16)
	General Fund (\$)	11,654,208	11,743,267	89,059
	Title I / CPG (\$)	1,930,157	1,495,620	(434,537)
	Total Funds (\$)	13,584,365	13,238,887	(345,478)
Elmer A. Henderson: A Johns Hopkins Partnership School *	PK-12 Enrollment	641	645	4
	General Fund (\$)	9,118,748	10,929,068	1,810,320
	Title I / CPG (\$)	2,132,683	2,247,574	114,891
	Total Funds (\$)	11,251,431	13,176,642	1,925,211
<i>Empowerment Academy</i>	PK-12 Enrollment	351	354	3
	General Fund (\$)	4,881,825	5,812,087	930,262
	Title I / CPG (\$)	695,981	957,945	261,964
	Total Funds (\$)	5,577,806	6,770,032	1,192,226
Fallstaff Elementary/ Middle School	PK-12 Enrollment	617	626	9
	General Fund (\$)	8,910,054	9,282,470	372,416
	Title I / CPG (\$)	705,444	840,797	135,353
	Total Funds (\$)	9,615,498	10,123,267	507,769

School Name <i>(italics indicate charter schools)</i>		FY26 Adjusted	FY27 Adopted	Change
Federal Hill Preparatory Academy	PK-12 Enrollment	308	304	(4)
	General Fund (\$)	6,028,029	5,978,310	(49,719)
	Title I / CPG (\$)	367,712	386,887	19,175
	Total Funds (\$)	6,395,741	6,365,197	(30,544)
Forest Park High School	PK-12 Enrollment	1,053	1,015	(38)
	General Fund (\$)	12,786,504	12,464,583	(321,921)
	Title I / CPG (\$)	2,085,088	1,772,906	(312,182)
	Total Funds (\$)	14,871,592	14,237,489	(634,103)
Fort Worthington Elementary/Middle School	PK-12 Enrollment	703	712	9
	General Fund (\$)	9,881,585	10,083,573	201,988
	Title I / CPG (\$)	1,948,974	2,197,669	248,695
	Total Funds (\$)	11,830,559	12,281,242	450,683
Francis Scott Key Elementary/Middle School	PK-12 Enrollment	711	730	19
	General Fund (\$)	7,164,432	7,258,484	94,052
	Title I / CPG (\$)	538,131	852,658	314,527
	Total Funds (\$)	7,702,563	8,111,142	408,579
Franklin Square Elementary/Middle School	PK-12 Enrollment	464	472	8
	General Fund (\$)	6,241,227	6,479,107	237,880
	Title I / CPG (\$)	1,285,358	1,413,274	127,916
	Total Funds (\$)	7,526,585	7,892,381	365,796
Frederick Douglass High School	PK-12 Enrollment	476	436	(40)
	General Fund (\$)	7,023,947	7,268,316	244,369
	Title I / CPG (\$)	1,584,262	825,580	(758,682)
	Total Funds (\$)	8,608,209	8,093,896	(514,313)
<i>Frederick Elementary School</i>	PK-12 Enrollment	301	287	(14)
	General Fund (\$)	4,607,529	5,277,367	669,838
	Title I / CPG (\$)	1,176,440	1,273,745	97,305
	Total Funds (\$)	5,783,969	6,551,112	767,143
Furley Elementary School	PK-12 Enrollment	459	470	11
	General Fund (\$)	7,309,837	7,823,195	513,358
	Title I / CPG (\$)	973,234	1,028,370	55,136
	Total Funds (\$)	8,283,071	8,851,565	568,494
<i>Furman Templeton Preparatory Academy</i>	PK-12 Enrollment	422	428	6
	General Fund (\$)	6,838,704	7,748,756	910,052
	Title I / CPG (\$)	1,466,627	1,734,668	268,041
	Total Funds (\$)	8,305,331	9,483,424	1,178,093

School Name <i>(italics indicate charter schools)</i>		FY26 Adjusted	FY27 Adopted	Change
Gardenville Elementary School	PK-12 Enrollment	240	244	4
	General Fund (\$)	3,567,099	3,547,775	(19,324)
	Title I / CPG (\$)	530,799	621,717	90,918
	Total Funds (\$)	4,097,898	4,169,492	71,594
Garrett Heights Elementary/Middle School	PK-12 Enrollment	317	311	(6)
	General Fund (\$)	3,954,663	3,832,948	(121,715)
	Title I / CPG (\$)	819,245	852,607	33,362
	Total Funds (\$)	4,773,908	4,685,555	(88,353)
George Washington Elementary School	PK-12 Enrollment	144	147	3
	General Fund (\$)	2,421,618	2,532,732	111,114
	Title I / CPG (\$)	325,435	317,388	(8,047)
	Total Funds (\$)	2,747,053	2,850,120	103,067
Glenmount Elementary/ Middle School	PK-12 Enrollment	615	623	8
	General Fund (\$)	7,833,707	8,061,064	227,357
	Title I / CPG (\$)	1,337,715	1,545,458	207,743
	Total Funds (\$)	9,171,422	9,606,522	435,100
<i>Govans Elementary School</i>	PK-12 Enrollment	417	418	1
	General Fund (\$)	5,816,212	6,669,589	853,377
	Title I / CPG (\$)	1,132,111	1,226,585	94,474
	Total Funds (\$)	6,948,323	7,896,174	947,851
Graceland Park/ O'Donnell Heights Elementary/Middle School	PK-12 Enrollment	790	792	2
	General Fund (\$)	11,807,139	11,862,834	55,695
	Title I / CPG (\$)	1,237,327	1,637,174	399,847
	Total Funds (\$)	13,044,466	13,500,008	455,542
<i>The Green School of Baltimore</i>	PK-12 Enrollment	162	162	0
	General Fund (\$)	1,824,214	2,072,173	247,959
	Title I / CPG (\$)	286,884	300,736	13,852
	Total Funds (\$)	2,111,098	2,372,909	261,811
<i>Green Street Academy</i>	PK-12 Enrollment	821	830	9
	General Fund (\$)	12,451,554	14,395,309	1,943,755
	Title I / CPG (\$)	2,621,379	2,901,533	280,154
	Total Funds (\$)	15,072,933	17,296,842	2,223,909
Gwynns Falls Elementary School	PK-12 Enrollment	257	260	3
	General Fund (\$)	4,670,106	4,742,402	72,296
	Title I / CPG (\$)	582,576	542,941	(39,635)
	Total Funds (\$)	5,252,682	5,285,343	32,661

School Name <i>(italics indicate charter schools)</i>		FY26 Adjusted	FY27 Adopted	Change
Hamilton Elementary/ Middle School	PK-12 Enrollment	803	812	9
	General Fund (\$)	8,693,709	9,053,524	359,815
	Title I / CPG (\$)	1,151,585	1,221,764	70,179
	Total Funds (\$)	9,845,294	10,275,288	429,994
Hampden Elementary/ Middle School	PK-12 Enrollment	531	524	(7)
	General Fund (\$)	6,717,141	6,642,172	(74,969)
	Title I / CPG (\$)	608,601	505,718	(102,883)
	Total Funds (\$)	7,325,742	7,147,890	(177,852)
<i>Hampstead Hill Academy</i>	PK-12 Enrollment	930	934	4
	General Fund (\$)	11,493,682	13,170,476	1,676,794
	Title I / CPG (\$)	999,464	1,189,808	190,344
	Total Funds (\$)	12,493,146	14,360,284	1,867,138
Harford Heights Elementary School	PK-12 Enrollment	431	448	17
	General Fund (\$)	7,030,876	7,462,776	431,900
	Title I / CPG (\$)	1,049,692	1,243,104	193,412
	Total Funds (\$)	8,080,568	8,705,880	625,312
Harlem Park Elementary/Middle School	PK-12 Enrollment	422	413	(9)
	General Fund (\$)	4,938,579	4,973,220	34,641
	Title I / CPG (\$)	1,292,220	1,417,128	124,908
	Total Funds (\$)	6,230,799	6,390,348	159,549
Hazelwood Elementary/ Middle School	PK-12 Enrollment	552	553	1
	General Fund (\$)	7,230,085	7,354,074	123,989
	Title I / CPG (\$)	1,239,288	1,480,363	241,075
	Total Funds (\$)	8,469,373	8,834,437	365,064
Highlandtown Elementary/Middle School No. 215	PK-12 Enrollment	405	400	(5)
	General Fund (\$)	5,900,790	5,880,974	(19,816)
	Title I / CPG (\$)	658,047	821,393	163,346
	Total Funds (\$)	6,558,837	6,702,367	143,530
Highlandtown Elementary/Middle School No. 237	PK-12 Enrollment	894	893	(1)
	General Fund (\$)	14,253,974	14,638,421	384,447
	Title I / CPG (\$)	1,240,584	1,325,046	84,462
	Total Funds (\$)	15,494,558	15,963,467	468,909
Hilton Elementary School	PK-12 Enrollment	251	243	(8)
	General Fund (\$)	4,286,304	4,275,026	(11,278)
	Title I / CPG (\$)	645,983	681,838	35,855
	Total Funds (\$)	4,932,287	4,956,864	24,577

School Name <i>(italics indicate charter schools)</i>		FY26 Adjusted	FY27 Adopted	Change
Holabird Academy	PK-12 Enrollment	649	650	1
	General Fund (\$)	9,524,764	9,932,969	408,205
	Title I / CPG (\$)	1,145,603	1,512,199	366,596
	Total Funds (\$)	10,670,367	11,445,168	774,801
James McHenry Elementary/Middle School	PK-12 Enrollment	606	614	8
	General Fund (\$)	7,182,508	7,480,505	297,997
	Title I / CPG (\$)	1,701,657	1,850,599	148,942
	Total Funds (\$)	8,884,165	9,331,104	446,939
John Ruhrah Elementary/Middle School	PK-12 Enrollment	996	996	0
	General Fund (\$)	15,876,511	16,275,191	398,680
	Title I / CPG (\$)	1,156,671	1,224,989	68,318
	Total Funds (\$)	17,033,182	17,500,180	466,998
Johnston Square Elementary School	PK-12 Enrollment	244	251	7
	General Fund (\$)	3,646,331	3,808,110	161,779
	Title I / CPG (\$)	671,533	792,377	120,844
	Total Funds (\$)	4,317,864	4,600,487	282,623
Katherine Johnson Global Academy	PK-12 Enrollment	443	437	(6)
	General Fund (\$)	6,319,831	6,492,696	172,865
	Title I / CPG (\$)	1,455,472	1,427,270	(28,202)
	Total Funds (\$)	7,775,303	7,919,966	144,663
<i>KIPP Harmony Academy</i>	PK-12 Enrollment	1,430	1,409	(21)
	General Fund (\$)	20,547,067	23,894,278	3,347,211
	Title I / CPG (\$)	4,167,582	4,618,169	450,587
	Total Funds (\$)	24,714,649	28,512,447	3,797,798
Lakeland Elementary/ Middle School	PK-12 Enrollment	1,042	1,046	4
	General Fund (\$)	14,904,475	15,913,487	1,009,012
	Title I / CPG (\$)	1,333,147	1,497,445	164,298
	Total Funds (\$)	16,237,622	17,410,932	1,173,310
Leith Walk Elementary/ Middle School	PK-12 Enrollment	833	917	84
	General Fund (\$)	10,146,682	11,274,876	1,128,194
	Title I / CPG (\$)	1,632,728	2,086,052	453,324
	Total Funds (\$)	11,779,410	13,360,928	1,581,518
Liberty Elementary School	PK-12 Enrollment	315	315	0
	General Fund (\$)	4,290,992	4,329,773	38,781
	Title I / CPG (\$)	738,725	887,683	148,958
	Total Funds (\$)	5,029,717	5,217,456	187,739

School Name <i>(italics indicate charter schools)</i>		FY26 Adjusted	FY27 Adopted	Change
<i>Lillie May Carroll Jackson School</i>	PK-12 Enrollment	216	218	2
	General Fund (\$)	3,240,466	3,796,827	556,361
	Title I / CPG (\$)	630,391	782,889	152,498
	Total Funds (\$)	3,870,857	4,579,716	708,859
Maree G. Farring Elementary/Middle School	PK-12 Enrollment	704	686	(18)
	General Fund (\$)	10,454,951	10,426,015	(28,936)
	Title I / CPG (\$)	1,491,525	1,648,349	156,824
	Total Funds (\$)	11,946,476	12,074,364	127,888
Margaret Brent Elementary/Middle School	PK-12 Enrollment	232	228	(4)
	General Fund (\$)	3,108,468	3,126,032	17,564
	Title I / CPG (\$)	484,483	538,009	53,526
	Total Funds (\$)	3,592,951	3,664,041	71,090
Mary Ann Winterling Elementary School at Bentalou	PK-12 Enrollment	288	307	19
	General Fund (\$)	3,768,750	4,133,926	365,176
	Title I / CPG (\$)	905,589	1,021,833	116,244
	Total Funds (\$)	4,674,339	5,155,759	481,420
Mary E. Rodman Elementary School	PK-12 Enrollment	449	454	5
	General Fund (\$)	5,578,754	5,760,647	181,893
	Title I / CPG (\$)	1,106,821	1,268,193	161,372
	Total Funds (\$)	6,685,575	7,028,840	343,265
Matthew A. Henson Elementary School	PK-12 Enrollment	203	230	27
	General Fund (\$)	2,800,455	3,318,984	518,529
	Title I / CPG (\$)	512,281	574,451	62,170
	Total Funds (\$)	3,312,736	3,893,435	580,699
Medfield Heights Elementary School	PK-12 Enrollment	514	523	9
	General Fund (\$)	5,378,265	5,580,377	202,112
	Title I / CPG (\$)	371,731	590,148	218,417
	Total Funds (\$)	5,749,996	6,170,525	420,529
Mergenthaler Vocational-Technical High School	PK-12 Enrollment	1,766	1,700	(66)
	General Fund (\$)	23,276,967	22,686,068	(590,899)
	Title I / CPG (\$)	2,473,506	1,918,765	(554,741)
	Total Funds (\$)	25,750,473	24,604,833	(1,145,640)
<i>Midtown Academy</i>	PK-12 Enrollment	185	198	13
	General Fund (\$)	2,612,775	3,256,595	643,820
	Title I / CPG (\$)	560,311	678,525	118,214
	Total Funds (\$)	3,173,086	3,935,120	762,034

School Name <i>(italics indicate charter schools)</i>		FY26 Adjusted	FY27 Adopted	Change
Montebello Elementary/ Middle School	PK-12 Enrollment	552	555	3
	General Fund (\$)	6,784,392	6,947,806	163,414
	Title I / CPG (\$)	1,464,957	1,667,570	202,613
	Total Funds (\$)	8,249,349	8,615,376	366,027
Moravia Park Elementary School	PK-12 Enrollment	681	685	4
	General Fund (\$)	10,475,501	10,853,492	377,991
	Title I / CPG (\$)	1,510,381	1,712,197	201,816
	Total Funds (\$)	11,985,882	12,565,689	579,807
Morrell Park Elementary/ Middle School	PK-12 Enrollment	450	455	5
	General Fund (\$)	6,404,035	6,645,462	241,427
	Title I / CPG (\$)	1,058,250	1,197,641	139,391
	Total Funds (\$)	7,462,285	7,843,103	380,818
Mount Royal Elementary/Middle School	PK-12 Enrollment	785	794	9
	General Fund (\$)	8,153,496	8,225,581	72,085
	Title I / CPG (\$)	1,817,377	2,008,769	191,392
	Total Funds (\$)	9,970,873	10,234,350	263,477
The Mount Washington School	PK-12 Enrollment	527	532	5
	General Fund (\$)	5,241,381	5,140,638	(100,743)
	Title I / CPG (\$)	498,370	871,373	373,003
	Total Funds (\$)	5,739,751	6,012,011	272,260
National Academy Foundation	PK-12 Enrollment	726	839	113
	General Fund (\$)	11,731,890	13,575,346	1,843,456
	Title I / CPG (\$)	1,723,062	1,907,028	183,966
	Total Funds (\$)	13,454,952	15,482,374	2,027,422
North Bend Elementary/ Middle School	PK-12 Enrollment	481	480	(1)
	General Fund (\$)	6,101,397	6,157,839	56,442
	Title I / CPG (\$)	1,108,700	1,361,615	252,915
	Total Funds (\$)	7,210,097	7,519,454	309,357
Northwood Elementary School	PK-12 Enrollment	651	669	18
	General Fund (\$)	7,954,408	8,335,169	380,761
	Title I / CPG (\$)	1,504,530	1,754,882	250,352
	Total Funds (\$)	9,458,938	10,090,051	631,113
Park Heights Academy	PK-12 Enrollment	375	376	1
	General Fund (\$)	6,567,344	6,657,741	90,397
	Title I / CPG (\$)	1,033,250	1,288,413	255,163
	Total Funds (\$)	7,600,594	7,946,154	345,560

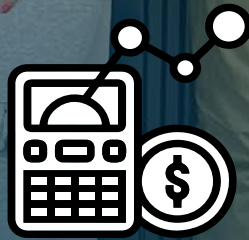
School Name <i>(italics indicate charter schools)</i>		FY26 Adjusted	FY27 Adopted	Change
Patterson High School	PK-12 Enrollment	1,333	1,351	18
	General Fund (\$)	19,593,310	19,397,015	(196,295)
	Title I / CPG (\$)	838,867	1,423,704	584,837
	Total Funds (\$)	20,432,177	20,820,719	388,542
<i>Patterson Park Public Charter School</i>	PK-12 Enrollment	739	715	(24)
	General Fund (\$)	11,118,712	12,498,698	1,379,986
	Title I / CPG (\$)	1,216,729	1,313,596	96,867
	Total Funds (\$)	12,335,441	13,812,294	1,476,853
Paul Laurence Dunbar High School	PK-12 Enrollment	1,109	1,087	(22)
	General Fund (\$)	13,634,019	13,001,952	(632,067)
	Title I / CPG (\$)	1,543,461	1,237,256	(306,205)
	Total Funds (\$)	15,177,480	14,239,208	(938,272)
<i>Pimlico Elementary/ Middle School</i>	PK-12 Enrollment	675	685	10
	General Fund (\$)	10,609,687	12,530,287	1,920,600
	Title I / CPG (\$)	2,344,746	2,541,633	196,887
	Total Funds (\$)	12,954,433	15,071,920	2,117,487
The Reach! Partnership School	PK-12 Enrollment	679	650	(29)
	General Fund (\$)	10,217,681	10,071,462	(146,219)
	Title I / CPG (\$)	1,868,437	1,298,377	(570,060)
	Total Funds (\$)	12,086,118	11,369,839	(716,279)
Reginald F. Lewis High School	PK-12 Enrollment	404	360	(44)
	General Fund (\$)	6,036,105	6,049,525	13,420
	Title I / CPG (\$)	892,173	649,289	(242,884)
	Total Funds (\$)	6,928,278	6,698,814	(229,464)
Renaissance Academy	PK-12 Enrollment	180	176	(4)
	General Fund (\$)	3,608,072	3,367,212	(240,860)
	Title I / CPG (\$)	370,752	532,474	161,722
	Total Funds (\$)	3,978,824	3,899,686	(79,138)
Robert W. Coleman Elementary School	PK-12 Enrollment	220	220	0
	General Fund (\$)	3,131,612	3,266,863	135,251
	Title I / CPG (\$)	616,594	676,552	59,958
	Total Funds (\$)	3,748,206	3,943,415	195,209
Roland Park Elementary/ Middle School	PK-12 Enrollment	1,345	1,375	30
	General Fund (\$)	12,004,722	11,751,881	(252,841)
	Title I / CPG (\$)	1,096,949	1,642,022	545,073
	Total Funds (\$)	13,101,671	13,393,903	292,232

School Name <i>(italics indicate charter schools)</i>		FY26 Adjusted	FY27 Adopted	Change
Rosemont Elementary/ Middle School	PK-12 Enrollment	322	321	(1)
	General Fund (\$)	4,912,673	4,952,983	40,310
	Title I / CPG (\$)	779,043	992,419	213,376
	Total Funds (\$)	5,691,716	5,945,402	253,686
The Historic Samuel Coleridge-Taylor Elementary School	PK-12 Enrollment	245	240	(5)
	General Fund (\$)	3,476,389	3,568,148	91,759
	Title I / CPG (\$)	743,336	840,846	97,510
	Total Funds (\$)	4,219,725	4,408,994	189,269
Sandtown-Winchester Achievement Academy	PK-12 Enrollment	321	420	99
	General Fund (\$)	4,176,973	5,546,511	1,369,538
	Title I / CPG (\$)	1,227,255	1,343,441	116,186
	Total Funds (\$)	5,404,228	6,889,952	1,485,724
Sinclair Lane Elementary School	PK-12 Enrollment	249	236	(13)
	General Fund (\$)	3,678,474	3,563,816	(114,658)
	Title I / CPG (\$)	723,824	760,262	36,438
	Total Funds (\$)	4,402,298	4,324,078	(78,220)
Southwest Baltimore Community School	PK-12 Enrollment	286	273	(13)
	General Fund (\$)	5,281,884	4,948,286	(333,598)
	Title I / CPG (\$)	995,937	1,009,014	13,077
	Total Funds (\$)	6,277,821	5,957,300	(320,521)
Stadium School	PK-12 Enrollment	214	223	9
	General Fund (\$)	3,468,509	3,640,421	171,912
	Title I / CPG (\$)	726,684	734,428	7,744
	Total Funds (\$)	4,195,193	4,374,849	179,656
Tench Tilghman Elementary/Middle School	PK-12 Enrollment	378	360	(18)
	General Fund (\$)	4,895,337	5,107,420	212,083
	Title I / CPG (\$)	978,727	1,095,762	117,035
	Total Funds (\$)	5,874,064	6,203,182	329,118
Thomas Johnson Elementary/Middle School	PK-12 Enrollment	538	548	10
	General Fund (\$)	5,601,758	5,730,627	128,869
	Title I / CPG (\$)	446,292	666,510	220,218
	Total Funds (\$)	6,048,050	6,397,137	349,087
<i>Tunbridge Public Charter School</i>	PK-12 Enrollment	501	494	(7)
	General Fund (\$)	6,067,787	7,109,734	1,041,948
	Title I / CPG (\$)	607,910	679,309	71,399
	Total Funds (\$)	6,675,697	7,789,043	1,113,347

School Name <i>(italics indicate charter schools)</i>		FY26 Adjusted	FY27 Adopted	Change
Vanguard Collegiate Middle School	PK-12 Enrollment	296	288	(8)
	General Fund (\$)	4,684,908	4,576,464	(108,444)
	Title I / CPG (\$)	870,399	941,421	71,022
	Total Funds (\$)	5,555,307	5,517,885	(37,422)
Violetville Elementary/ Middle School	PK-12 Enrollment	302	301	(1)
	General Fund (\$)	3,885,924	4,031,764	145,840
	Title I / CPG (\$)	848,480	825,915	(22,565)
	Total Funds (\$)	4,734,404	4,857,679	123,275
Vivien T. Thomas Medical Arts Academy	PK-12 Enrollment	364	333	(31)
	General Fund (\$)	4,853,181	4,298,700	(554,481)
	Title I / CPG (\$)	908,689	683,172	(225,517)
	Total Funds (\$)	5,761,870	4,981,872	(779,998)
Walter P. Carter Elementary/Middle School	PK-12 Enrollment	763	748	(15)
	General Fund (\$)	11,277,200	11,207,902	(69,298)
	Title I / CPG (\$)	2,118,517	2,442,069	323,552
	Total Funds (\$)	13,395,717	13,649,971	254,254
Waverly Elementary/ Middle School	PK-12 Enrollment	531	522	(9)
	General Fund (\$)	7,351,267	7,365,165	13,898
	Title I / CPG (\$)	1,407,089	1,595,510	188,421
	Total Funds (\$)	8,758,356	8,960,675	202,319
Western High School	PK-12 Enrollment	1,213	1,165	(48)
	General Fund (\$)	12,728,518	11,714,970	(1,013,548)
	Title I / CPG (\$)	1,056,989	1,857,757	800,768
	Total Funds (\$)	13,785,507	13,572,727	(212,780)
Westport Academy	PK-12 Enrollment	263	260	(3)
	General Fund (\$)	5,621,906	5,718,234	96,328
	Title I / CPG (\$)	728,806	797,529	68,723
	Total Funds (\$)	6,350,712	6,515,763	165,051
Wildwood Elementary/ Middle School	PK-12 Enrollment	700	692	(8)
	General Fund (\$)	8,395,875	8,439,540	43,665
	Title I / CPG (\$)	1,926,753	2,166,362	239,609
	Total Funds (\$)	10,322,628	10,605,902	283,274
William Paca Elementary School	PK-12 Enrollment	368	365	(3)
	General Fund (\$)	5,450,146	5,641,793	191,647
	Title I / CPG (\$)	937,281	902,826	(34,455)
	Total Funds (\$)	6,387,427	6,544,619	157,192

School Name <i>(italics indicate charter schools)</i>		FY26 Adjusted	FY27 Adopted	Change
Windsor Hills Elementary/Middle School	PK-12 Enrollment	284	284	0
	General Fund (\$)	5,605,156	5,705,194	100,038
	Title I / CPG (\$)	575,235	669,784	94,549
	Total Funds (\$)	6,180,391	6,374,978	194,587
<i>Wolfe Street Academy</i>	PK-12 Enrollment	248	251	3
	General Fund (\$)	4,440,837	5,170,819	729,981
	Title I / CPG (\$)	647,195	791,868	144,673
	Total Funds (\$)	5,088,032	5,962,687	874,654
Woodhome Elementary/Middle School	PK-12 Enrollment	498	505	7
	General Fund (\$)	6,039,070	6,337,835	298,765
	Title I / CPG (\$)	729,746	813,802	84,056
	Total Funds (\$)	6,768,816	7,151,637	382,821
Yorkwood Elementary School	PK-12 Enrollment	306	297	(9)
	General Fund (\$)	4,412,104	4,338,087	(74,017)
	Title I / CPG (\$)	552,726	676,880	124,154
	Total Funds (\$)	4,964,830	5,014,967	50,137
TOTAL SCHOOLS **	PK-12 Enrollment	73,932	74,103	171
	General Fund (\$)	1,011,293,521	1,060,237,138	48,943,617
	Title I / CPG (\$)	153,341,566	170,690,942	17,349,376
	Total Funds (\$)	1,164,635,087	1,230,928,080	66,292,993





BUDGET

TABLES

B

This section includes summaries and details of specific budget allocations for the General Fund, Special Funds, Enterprise Fund, Capital Improvement Program, and 21st Century School Buildings Program. Information about expenditures by district offices, grant-funded programs, food service activities, and building construction and maintenance is presented in tables that show comparisons across a three-year period.

For FY25, which ended on June 30, 2025, actual expenditures are provided; negative amounts may appear if funds were moved among line items within an individual office or program budget. FY26 amounts reflect the budget adopted by the Board of School Commissioners on May 13, 2025, as actual expenditures will not be available until after the fiscal year ends on June 30, 2026. Tables in this section present FY25 expenditures and FY26–FY27 allocations by “object” (type of expenditure) and “category” (use of funds), in accordance with Maryland State Department of Education reporting requirements.

Expenses by Object, All Funds: Year by year comparison

	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	\$964,944,627	\$1,040,131,838	\$1,058,637,526
Other Wages	\$82,813,487	\$46,682,521	\$37,316,527
Fringe-Other Wages	\$334,348,768	\$367,957,651	\$392,673,945
Contractual Services	\$407,437,623	\$210,514,476	\$261,770,661
Materials	\$92,268,814	\$59,886,606	\$60,893,108
Utilities	\$31,397,767	\$35,634,927	\$37,993,212
Other Charges	\$31,002,334	\$72,993,324	\$72,358,362
Equipment	\$3,730,568	\$2,847,492	\$3,001,520
Transfers	\$2,302,975	\$600,000	\$176,673
Structures & Improvements	\$29,603,839	\$21,543,407	\$21,063,355
Principal	\$-	\$5,786,080	\$-
Contingency Reserve	\$206,804	\$6,500,000	\$7,865,847
Total Operating	\$1,980,057,606	\$1,871,078,322	\$1,953,750,736

Key

- **Salaries and wages.** Payments to personnel on the payroll for services performed; a line item that includes the cost of full-time equivalent positions.
- **Contractual services.** Services rendered under legally binding agreements between authorized representatives of the Board/City Schools and non-employees including private firms or other governmental agencies (e.g., auditing services, independent bus contractors).
- **Fringe.** The cost of non-wage payments to employees for benefits (e.g., health insurance, pension programs).
- **Materials.** Payments for goods that lose their identity when used (e.g., paper, custodial supplies, computers).
- **Utilities and other charges.** The cost of maintaining the operation of the physical plant including heating, lighting, and ventilation systems.
- **Equipment.** Payments for items that have an expected useful life (e.g., furniture, cafeteria equipment, landscaping equipment).
- **Transfers.** Funds going from one program or fund to another program or fund (e.g., payments to the SEED School or other school districts).
- **Principal and interest.** The principal is the amount borrowed or the amount still owed on a loan or other indebtedness; interest is the charge paid to the lender for the privilege of borrowing the money.
- **Contingency reserve.** Reserves (funds) set aside to handle unexpected expenses.

Expenses by Category, All Funds: Year by year comparison

	FY25 Actual	FY26 Adopted	FY27 Adopted
Administration	\$87,420,530	\$83,820,576	\$110,280,286
Mid-Level Administration	\$141,816,992	\$123,731,254	\$131,123,930
Instruction	\$826,283,159	\$762,954,637	\$795,277,512
Special Education	\$234,774,928	\$236,409,851	\$238,543,913
Student Personnel Services	\$20,540,954	\$22,681,537	\$23,145,642
Student Health Services	\$12,348,439	\$2,507,331	\$3,970,434
Student Transportation Services	\$59,884,640	\$54,017,703	\$55,002,684
Operation of Plant	\$80,988,955	\$88,430,841	\$93,525,245
Maintenance of Plant	\$99,712,379	\$33,763,940	\$31,340,009
Fixed Charges	\$334,405,753	\$367,990,964	\$385,321,788
Food Services	\$55,441,596	\$60,737,520	\$57,665,907
Community Services	\$4,398,702	\$4,867,614	\$6,092,126
Capital Outlay	\$22,040,579	\$23,378,474	\$22,461,259
Debt Services	\$-	\$5,786,080	\$-
Total Expenditures	\$1,980,057,606	\$1,871,078,322	\$1,953,750,736

Key

- **Administration.** Activities associated with the district's general regulation, direction, and control, including establishing and administering operating policy; providing fiscal and internal services necessary for operating the district (e.g., salary for the Chief Financial Officer); and supporting services and programs and assisting the instructional staff with the content and process of providing learning (e.g., salary for the Chief Academic Officer).
- **Mid-level administration.** Administration and supervision of districtwide and school-level instructional programs and activities (e.g., principal salaries).
- **Instruction.** Costs associated with salaries and wages for staff whose responsibilities include working with students to deliver instruction and services related to general education instruction (e.g., teacher salaries); supplies and materials used to support instruction (e.g., textbooks, computers).
- **Special education.** Activities designed for students who, through appropriate assessment, have been determined to have temporary or long term special education needs (e.g., salaries for special education paraprofessionals).
- **Student services.** Providing students with appropriate health services (medical, dental, and nursing services to meet non- instructional physical and mental health needs, as well as directing and managing school health services); costs associated with activities to improve student attendance, including resolving challenges in the home, school, and community; personnel working in these areas (e.g., school social workers salaries); and activities including directing, managing, and supervising attendance and social work services.
- **Transportation.** Activities associated with transporting students between home, school, and school activities, including vehicle operation, monitoring, vehicle servicing and maintenance, and other pupil transportation services.
- **Plant:** Activities associated with maintenance (e.g., keeping up grounds, buildings, and fixtures through repair, scheduled and preventative maintenance, or replacement; Activities associated with building operations and keeping buildings open, comfortable, and safe for use (e.g., utilities and snow removal).
- **Fixed charges.** Staff benefits, tuition reimbursement, employee retirement, social security, medical benefits, and insurance.
- **Food services.** Providing food to students in schools.
- **Community Services.** Activities that are provided for the community or some segment of the community other than for public school activities and adult education program.
- **Capital.** Cost of directing and managing the acquisition, construction, and renovation of land, buildings, and equipment (e.g., 21st Century School Buildings Program bond payments).
- **Debt.** Principal and interest payments for bonds and leases.

GENERAL FUND

GENERAL FUND REVENUE BY SOURCE

	FY25 Actual	FY26 Adopted	FY27 Adopted
Local Sources			
Maintenance of Effort Grant	\$16,174,178	\$-	\$2,090,997
Retiree Health Benefits	\$7,587,046	\$-	\$-
Foundation	\$195,503,309	\$211,126,593	\$220,453,055
College and Career Readiness	\$114,119	\$817,527	\$495,880
Compensatory Education	\$146,211,794	\$156,604,932	\$152,903,911
English Learners	\$22,946,803	\$26,045,187	\$25,629,873
Special Education	\$27,960,240	\$31,612,542	\$36,180,706
Pre K	\$16,261,366	\$17,537,778	\$21,300,039
Local Adjustment	\$(31,540,127)	\$(30,498,882)	\$(42,728,541)
Education Effort Adjustment	\$(13,480,692)	\$(29,620,093)	\$(31,276,016)
Comparable Wage index	\$6,322,577	\$6,549,147	\$6,692,955
Teachers Salary	\$110,706	\$327,954	\$613,999
Other			\$48,382
Subtotal - Local Sources	\$394,171,319	\$390,502,686	\$392,405,240
State Sources			
Foundation Program	\$388,502,873	\$436,646,801	\$463,024,591
Compensatory Education	\$315,535,941	\$331,227,756	\$330,116,171
Special Education Model	\$71,667,413	\$79,753,115	\$93,976,194
Handicapped Children - Nonpublic Placement	\$9,693,790	\$-	\$-
Student Transportation	\$25,051,230	\$26,192,008	\$26,733,833
Limited English Proficiency	\$63,107,592	\$69,542,897	\$69,500,179
Guaranteed Tax Base	\$42,074,425	\$40,498,881	\$41,276,016
Comparable Wage Index	\$13,566,214	\$13,544,784	\$14,057,427
Pre-K Appropriation	\$28,956,581	\$34,099,941	\$49,800,172
Teacher Salary Incentive Grant	\$402,006	\$1,067,046	\$1,901,001
Debt Service	\$9,663,825	\$-	\$-
21st Century Building Contribution	\$20,000,000	\$-	\$-
Transition Grant	\$15,868,821	\$12,134,981	\$9,334,601
College and Career Readiness	\$433,828	\$2,299,665	\$1,583,714
Education Effort Adjustment	\$14,984,041	\$29,620,093	\$42,728,541
Other	\$276,916	\$101,111	\$101,618
Subtotal - State Sources	\$1,019,785,496	\$1,076,729,079	\$1,144,134,058

GENERAL FUND REVENUE BY SOURCE, Cont'd

	FY25 Actual	FY26 Adopted	FY27 Adopted
Federal Sources			
E-Rate	\$-	\$2,200,000	\$2,200,000
Impact Aid	\$157,992	\$-	\$-
United State Treasury Bond Subsidy Payment	\$-	\$3,000,000	\$3,000,000
ROTC Reimbursements	\$693,093	\$200,000	\$200,000
FEMA	\$9,137,060	\$-	\$-
Emergency Fund	\$8,348,990	\$-	\$-
Subtotal - Federal Sources	\$18,337,135	\$5,400,000	\$5,400,000
Other Sources			
Earnings on Investment	\$29,828,193	\$6,000,000	\$6,000,000
Intestate	\$92,301	\$350,000	\$350,000
Tuition - Nonresident	\$506,886	\$100,000	\$100,000
Reimbursable Agreements	\$583,634		\$-
Special Use of School Buildings	\$370,047	\$100,000	\$100,000
Maryland Stadium Authority Revenue	\$2,987,695	\$4,000,000	\$4,000,000
Other Sources	\$15,286,756	\$1,560,000	\$1,560,000
Subtotal - Other Sources	\$50,241,139	\$12,110,000	\$12,110,000
Contribution from Fund Balance	\$-	\$15,654,240	\$19,120,052
Total General Fund	\$1,482,535,089	\$1,500,396,005	\$1,573,169,350

General Fund Expenditures by Object

	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	\$805,377,940	\$867,405,097	\$880,428,351
Other Wages	\$48,200,735	\$31,241,120	\$27,537,218
Fringe-Other Wages	\$268,929,665	\$289,003,246	\$297,638,219
Contractual Services	\$245,797,621	\$196,725,834	\$221,628,811
Materials	\$30,692,498	\$20,336,449	\$24,795,447
Utilities	\$31,397,767	\$35,634,927	\$37,993,212
Other Charges	\$30,414,536	\$30,711,187	\$57,945,553
Equipment	\$3,547,704	\$2,787,492	\$3,001,520
Transfers	\$22,725,439	\$14,264,573	\$14,335,173
Principal	\$-	\$5,786,080	\$-
Contingency Reserve	\$206,804	\$6,500,000	\$7,865,847
Total Operating	\$1,487,290,708	\$1,500,396,005	\$1,573,169,350

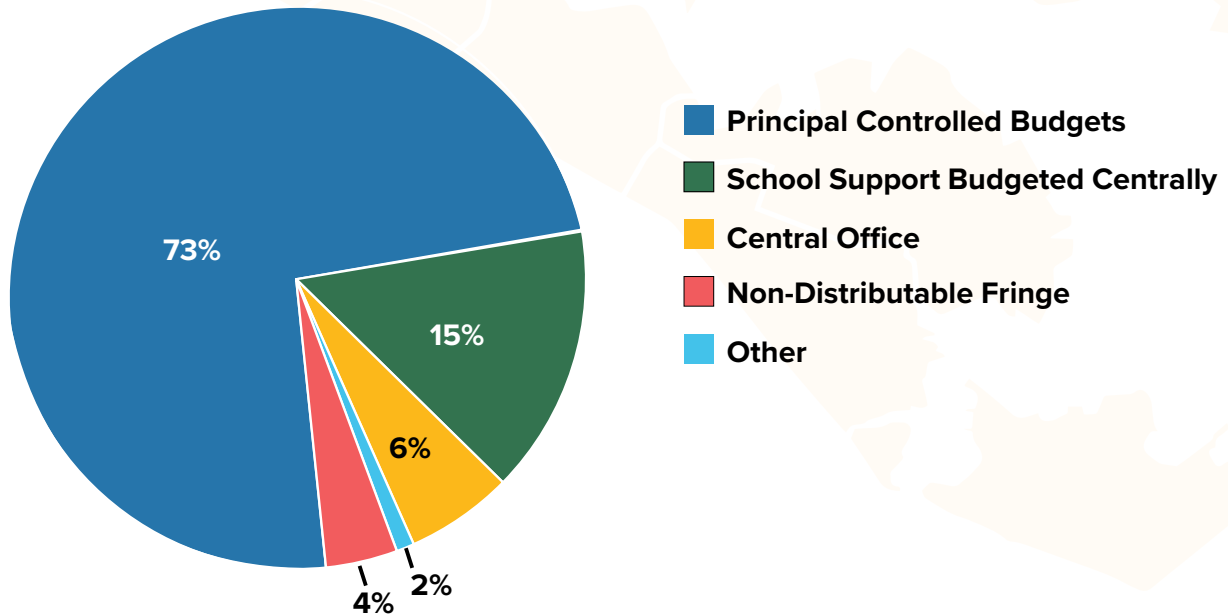
General Fund Expenditures by Category

	FY25 Actual	FY26 Adopted	FY27 Adopted
Administration	\$83,394,879	\$80,024,215	\$106,193,672
Mid-Level Administration	\$123,628,440	\$112,439,632	\$113,430,541
Instruction	\$589,612,055	\$581,903,298	\$617,995,403
Special Education	\$208,340,509	\$215,593,223	\$219,974,737
Student Personnel Services	\$14,222,984	\$16,505,540	\$16,475,300
Student Health Services	\$1,605,470	\$500	\$2,500
Student Transportation Services	\$59,423,406	\$53,533,703	\$54,297,108
Operation of Plant	\$77,587,189	\$88,430,841	\$93,525,245
Maintenance of Plant	\$38,632,898	\$33,763,940	\$31,340,009
Fixed Charges	\$268,972,155	\$289,036,559	\$297,473,576
Community Services	\$(169,855)	\$-	\$-
Capital Outlay	\$22,040,579	\$23,378,474	\$22,461,259
Debt Services	\$-	\$5,786,080	\$-
Total Expenditures	\$1,487,290,708	\$1,500,396,005	\$1,573,169,350

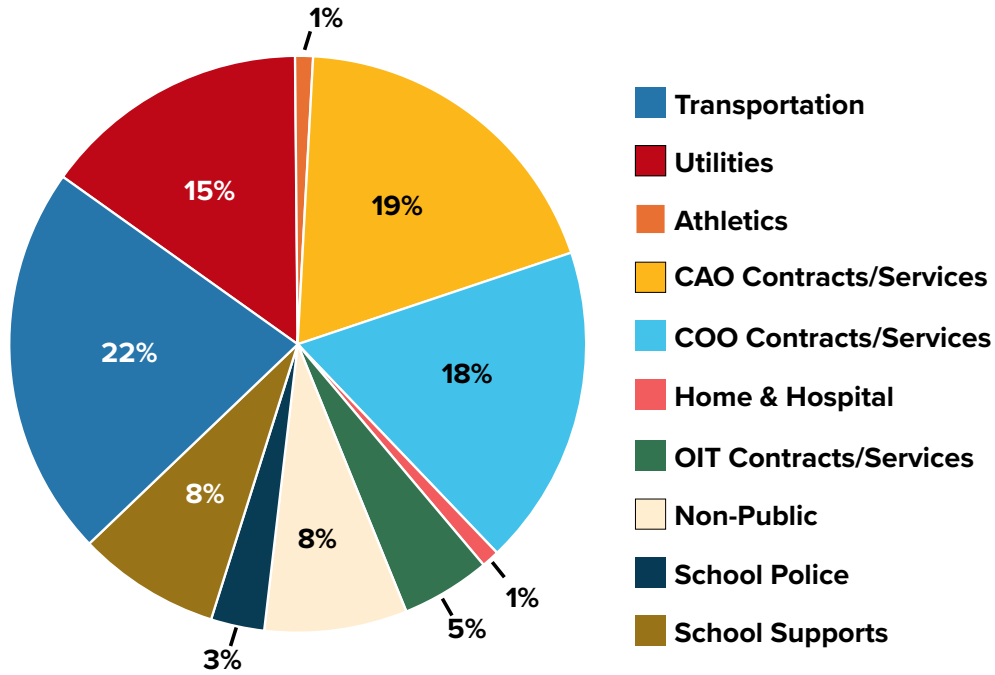
General Fund Budgets: Schools

Note: Budgets for individual schools, showing both General Fund and select Special Fund dollars, appear beginning on page 88.

Approximately 88% of the district’s general fund goes to schools or is budgeted centrally in support of schools, with 73% of those funds controlled by principals.



The 15% of general funds that are school support budgeted centrally are used for expenses such as utilities, certain FTEs (see page 54), transportation, operations contracts, and more. The breakout can be seen in this chart:



General Fund Expenditures for Schools: By Object

	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	\$682,025,135	\$737,275,424	\$738,716,294
Other Wages	\$38,872,197	\$18,682,242	\$14,271,920
Fringe-Other Wages	\$104,924,605	\$246,544,858	\$252,777,305
Contractual Services	\$107,032,285	\$74,673,143	\$104,430,813
Materials	\$24,491,105	\$14,783,113	\$19,971,182
Utilities	\$2,321,139	\$-	\$-
Other Charges	\$275,879	\$980,897	\$14,864,763
Equipment	\$475,253	\$125,649	\$363,677
Total General Fund	\$960,417,598	\$1,093,065,326	\$1,145,395,954

General Fund Expenditures for Schools: By Category

	FY25 Actual	FY26 Adopted	FY27 Adopted
<u>Administration</u>			
Permanent Salaries	\$600,194	\$126,918	\$1,025,250
Other Wages	\$10,044	\$-	\$-
Fringe-Other Wages	\$19,229	\$-	\$-
Contractual Services	\$-	\$250,000	\$-
Materials	\$(11,123)	\$-	\$-
Subtotal	\$618,344	\$376,918	\$1,025,250
<u>Mid-Level Administration</u>			
Permanent Salaries	\$97,026,954	\$88,071,749	\$89,713,840
Other Wages	\$1,465,029	\$386,811	\$192,487
Fringe-Other Wages	\$53,717	\$-	\$-
Contractual Services	\$1,575,651	\$1,812,718	\$2,410,787
Materials	\$3,375,194	\$1,381,803	\$1,546,948
Other Charges	\$304,122	\$412,121	\$360,927
Equipment	\$10,651	\$17,501	\$-
Subtotal	\$103,811,319	\$92,082,703	\$94,224,989
<u>Instruction</u>			
Permanent Salaries	\$424,426,232	\$464,333,395	\$457,603,310
Other Wages	\$34,359,583	\$17,416,987	\$12,728,088
Fringe-Other Wages	\$(76,668)	\$2,437	\$44,899
Contractual Services	\$93,280,882	\$61,424,073	\$90,923,309
Materials	\$19,461,669	\$12,066,846	\$16,774,982
Utilities	\$2,321,139	\$-	\$-
Other Charges	\$(29,241)	\$379,054	\$14,503,836
Equipment	\$261,046	\$30,500	\$297,175
Subtotal	\$574,004,642	\$555,653,292	\$592,875,599
<u>Special Education</u>			
Permanent Salaries	\$134,052,809	\$155,964,775	\$160,463,946
Other Wages	\$2,592,596	\$770,946	\$913,758
Fringe-Other Wages	\$(1)	\$-	\$-
Contractual Services	\$133,195	\$35,997	\$14,679
Materials	\$851,727	\$388,438	\$413,513
Other Charges	\$998	\$-	\$-
Equipment	\$-	\$16,538	\$-
Subtotal	\$137,631,324	\$157,176,694	\$161,805,896

General Fund Expenditures for Schools: By Category, Cont'd

	FY25 Actual	FY26 Adopted	FY27 Adopted
Student Personnel Services			
Permanent Salaries	\$13,927,659	\$16,168,651	\$16,475,300
Other Wages	\$362	\$-	\$-
Materials	\$1,196	\$-	\$-
Other Charges	\$-	\$71,869	\$-
Subtotal	\$13,929,217	\$16,240,520	\$16,475,300
Student Health Services			
Contractual Services	\$9,152	\$-	\$-
Materials	\$949	\$500	\$2,500
Subtotal	\$10,101	\$500	\$2,500
Student Transportation Services			
Permanent Salaries	\$52,658	\$-	\$-
Other Wages	\$1,177	\$-	\$-
Subtotal	\$53,836	\$-	\$-
Operation of Plant			
Permanent Salaries	\$11,910,326	\$12,609,936	\$13,434,648
Other Wages	\$442,968	\$88,498	\$437,587
Fringe-Other Wages	\$682	\$-	\$-
Contractual Services	\$12,033,405	\$11,150,355	\$11,082,038
Materials	\$811,494	\$945,526	\$1,228,239
Other Charges	\$-	\$117,853	\$-
Equipment	\$203,555	\$61,110	\$66,502
Subtotal	\$25,402,429	\$24,973,278	\$26,249,014
Maintenance of Plant			
Permanent Salaries	\$434	\$-	\$-
Subtotal	\$434	\$-	\$-
Fixed Charges			
Other Wages	\$-	\$19,000	\$-
Fringe-Other Wages	\$104,928,083	\$246,542,421	\$252,732,406
Materials	\$-	\$-	\$5,000
Subtotal	\$104,928,083	\$246,561,421	\$252,737,406
Community Services			
Permanent Salaries	\$(490)	\$-	\$-
Subtotal	\$(490)	\$-	\$-
Capital Outlay			
Permanent Salaries	\$28,358	\$-	\$-
Subtotal	\$28,358	\$-	\$-
Total	\$960,417,598	\$1,093,065,326	\$1,145,395,954

General Fund Budgets: District Office

City Schools’ district office provides planning, oversight, and direction along with programmatic, infrastructure, and administrative support to the schools, programs, and staff members who serve the district’s students and families. In addition to allocations for central administration, the district office budget includes resources for transportation, utilities, and other essential services that are delivered centrally to schools. Summaries of district office expenses and staffing appear below; office-by-office detail begins on page 54.

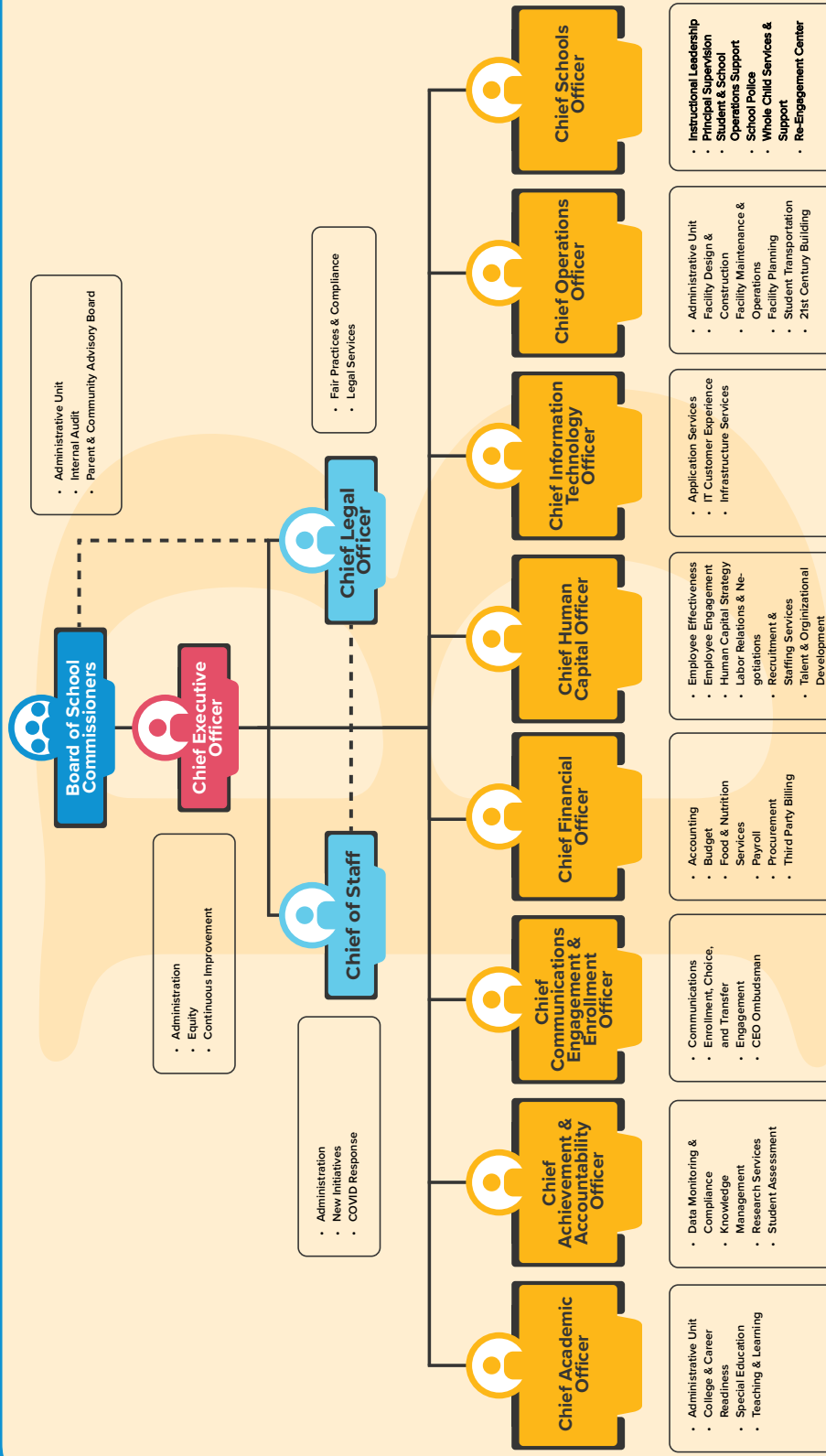
GENERAL FUND EXPENDITURES BY DISTRICT OFFICE			
	FY25 Actual	FY26 Adopted	FY27 Adopted
Board of School Commissioners	\$2,238,502	\$1,982,680	\$2,032,329
Executive	\$5,590,910	\$6,389,934	\$6,451,527
Academics	\$96,603,042	\$78,985,314	\$77,555,889
Achievement and Accountability	\$5,553,033	\$4,903,151	\$4,792,140
Communications, Engagement, and Enrollment	\$7,072,961	\$6,291,815	\$6,823,914
Finance	\$9,066,091	\$3,891,288	\$4,103,002
Human Capital	\$12,045,200	\$9,824,254	\$9,665,424
Information Technology	\$19,393,372	\$24,535,067	\$23,488,451
Legal	\$13,070,323	\$4,090,492	\$4,182,499
Operations	\$119,726,388	\$109,797,013	\$107,203,777
Schools	\$35,790,457	\$27,566,040	\$26,733,145
Total	\$326,150,279	\$278,257,048	\$273,032,097



Full-Time Equivalent Positions (FTEs)

The table below presents centrally funded FTEs by fund, including both district office and school support positions. In FY27, there are 1,593.0 centrally funded FTEs, including 564.0 positions that spend 80% to 100% of their time in schools or in the field. These school support roles include resident principals, school success liaisons, bus drivers and aides, maintenance workers, custodians, and school police.

Office	Fund	FY26 Adopted		FY27 Adopted	
		District Office FTE	Centrally Funded FTEs Supporting Schools	District Office FTE	Centrally Funded FTEs Supporting Schools*
Board of School Commissioners	General	11	-	11	-
	Total	11	0	11	0
Chief Executive	General	40.1	-	38	-
	Special	6.9	10	9	5
	Total	47	10	47	5
Academics	General	132.3	9.6	127.3	8
	Special	93.7	1	87.7	1
	Total	226	10.6	215	9
Achievement and Accountability	General	32.3	-	31.3	-
	Special	38.7	-	37.7	-
	Total	71	0	69	0
Communications, Engagement, & Enrollment	General	39.75	-	40.75	-
	Special	13.25	3	15.25	3
	Total	53	3	56	3
Finance	General	66.5	-	65.5	-
	Special	10	-	11	-
	Enterprise	36.5	28	34.5	33
	Total	113	28	111	33
Human Capital	General	69	-	71	-
	Special	16	-	14	-
	Enterprise	1	-	1	-
	Total	86	0	86	0
Information Technology	General	72	-	72	-
	Total	72	0	72	0
Legal Counsel	General	28	-	30	-
	Total	28	0	30	0
Operations	General	242	354	215	344
	Total	242	354	215	344
Schools Office	General	78	131	78	116
	Special	36	70	39	54
	Total	114	201	117	170
TOTAL	General	810.95	494.6	779.85	468
	Special	214.55	84	213.65	63
	Enterprise	37.5	28	35.5	33
	ALL FUNDS	1063	606.6	1029	564



Board of School Commissioners Office

The Board of School Commissioners Office supports the Board's governance and oversight responsibilities, including advancing student achievement and ensuring the efficient and effective management of district resources. The office provides administrative, operational, and policy support to enable the Board to carry out its legal mandates and oversee district performance.

Office structure

- Administrative Unit – Board coordination, communications, research, legislative agenda, and intergovernmental affairs
- External Audit – Financial audits, internal control review, and construction audit oversight
- Internal Audit – Operational reviews and performance reporting to support accountability and oversight
- Parent and Community Advisory Board (PCAB) – Policy advisement and family and community engagement

	FY25 Actual	FY26 Adopted	FY27 Adopted
Internal Audit	\$1,122,762	\$796,907	\$855,444
School Board	\$942,024	\$1,004,622	\$993,549
External Audit	\$140,775	\$150,000	\$150,000
Parent & Community Advisory Board	\$32,941	\$31,151	\$33,336
Total	\$2,238,502	\$1,982,680	\$2,032,329
By Object	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	\$1,346,699	\$1,367,271	\$1,474,735
Other Wages	\$23,741	\$20,000	\$22,030
Fringe-Other Wages	\$404,008	\$1,530	\$1,685
Contractual Services	\$312,444	\$428,306	\$368,306
Materials	\$43,619	\$38,823	\$38,823
Other Charges	\$107,992	\$126,750	\$126,750
Total General Fund	\$2,238,502	\$1,982,680	\$2,032,329
By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Administration			
Permanent Salaries	\$1,346,699	\$1,367,271	\$1,474,735
Other Wages	\$23,741	\$20,000	\$22,030
Fringe-Other Wages	\$(4,291)	\$-	\$-
Contractual Services	\$308,136	\$428,306	\$368,306
Materials	\$39,028	\$38,823	\$38,823
Other Charges	\$107,992	\$126,750	\$126,750
Subtotal	\$1,821,305	\$1,981,150	\$2,030,644
Mid-Level Administration			
Contractual Services	\$4,308	\$-	\$-
Materials	\$4,590	\$-	\$-
Subtotal	\$8,898	\$-	\$-
Fixed Charges			
Fringe-Other Wages	\$408,298	\$1,530	\$1,685
Subtotal	\$408,298	\$1,530	\$1,685
Total General Fund	\$2,238,502	\$1,982,680	\$2,032,329

Chief Executive Office

The Chief Executive Office leads the district’s strategic direction to advance equity and ensure all students have access to high-quality educational opportunities and strong outcomes. The office supports the CEO in implementing Board priorities, monitoring district performance, and embedding equity and continuous improvement across schools and central offices.

Office structure

- Administrative Unit – Strategic planning, Board coordination, and districtwide systems alignment
- Equity Unit – Equity policy implementation, training, and school-based equity support
- Continuous Improvement – Districtwide improvement strategy and performance monitoring
- New Initiatives – School portfolio management, new school development, and annual review

	FY25 Actual	FY26 Adopted	FY27 Adopted
Chief of Staff Admin	\$1,050,797	\$1,449,561	\$1,435,509
Chief Executive Officer	\$2,184,447	\$1,579,325	\$1,442,062
Office of New Initiatives	\$1,092,132	\$1,946,229	\$2,157,625
Equity Office	\$1,263,533	\$1,414,819	\$1,416,331
Total	\$5,590,910	\$6,389,934	\$6,451,527



Chief Executive Office cont'd

By Object	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	\$4,035,075	\$5,264,215	\$5,263,108
Other Wages	\$156,326	\$-	\$-
Fringe-Other Wages	\$633,845	\$-	\$-
Contractual Services	\$103,590	\$875,219	\$947,919
Materials	\$210,502	\$141,350	\$116,350
Other Charges	\$451,571	\$109,150	\$109,150
Equipment	\$-	\$-	\$15,000
Total General Fund	\$5,590,910	\$6,389,934	\$6,451,527
Budget by Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Administration			
Permanent Salaries	\$3,966,836	\$5,264,215	\$5,263,108
Other Wages	\$126,821	\$-	\$-
Fringe-Other Wages	\$(6,926)	\$-	\$-
Contractual Services	\$91,989	\$875,219	\$947,919
Materials	\$193,074	\$141,350	\$116,350
Other Charges	\$451,571	\$109,150	\$109,150
Equipment	\$-	\$-	\$15,000
Subtotal	\$4,823,366	\$6,389,934	\$6,451,527
Mid-Level Administration			
Permanent Salaries	\$(8,976)	\$-	\$-
Contractual Services	\$11,601	\$-	\$-
Materials	\$17,428	\$-	\$-
Subtotal	\$20,053	\$-	\$-
Instruction			
Other Wages	\$5,056	\$-	\$-
Subtotal	\$5,056	\$-	\$-
Student Transportation Services			
Permanent Salaries	\$77,215	\$-	\$-
Other Wages	\$24,449	\$-	\$-
Subtotal	\$101,664	\$-	\$-
Fixed Charges			
Fringe-Other Wages	\$640,770	\$-	\$-
Subtotal	\$640,770	\$-	\$-
Total	\$5,590,910	\$6,389,934	\$6,451,527

Chief Academics Office

The Chief Academics Office ensures all students receive rigorous, engaging instruction aligned to student needs, district priorities, and equity commitments. The office develops academic strategy, coordinates resources, develops teachers and leaders, and prepares students for postsecondary success.

Office Structure

- Chief Academic Office – Academic strategy, operations, and cross-office alignment in service of the district goals
- Early Learning – Birth–age 5 programming and early childhood development.
- Secondary Success & Innovation – Graduation pathways, CTE, and postsecondary readiness
- Special Education – Programs, placement, student supports, due process and accountability, related services, and IEP compliance, monitoring, implementation, and development
- Teaching & Learning – Curriculum and instructional materials, assessment, Multi-tiered Systems of Support (MTSS), summer and extended learning, and specially designed instruction

	FY25 Actual	FY26 Adopted	FY27 Adopted
Specialized Services	\$73,692,177	\$57,763,221	\$57,433,106
Strategy and Compliance	\$5,263,274	\$5,328,129	\$5,133,477
College and Career Readiness	\$4,794,337	\$3,291,718	\$3,011,808
Teaching and Learning	\$10,257,673	\$10,109,434	\$9,610,982
Early Learning	\$2,595,581	\$2,492,812	\$2,366,516
Total	\$96,603,042	\$78,985,314	\$77,555,889

By Object	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	\$19,279,384	\$19,027,471	\$19,302,241
Other Wages	\$1,761,164	\$2,182,356	\$2,278,463
Fringe-Other Wages	\$2,710,383	\$166,838	\$241,547
Contractual Services	\$45,135,695	\$36,456,815	\$35,099,954
Materials	\$1,435,228	\$1,372,644	\$1,088,921
Other Charges	\$242,835	\$754,190	\$434,764
Equipment	\$8,084	\$25,000	\$10,000
Transfers	\$26,030,268	\$19,000,000	\$19,100,000
Total General Fund	\$96,603,042	\$78,985,314	\$77,555,889

Chief Academics Office cont'd

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Administration			
Permanent Salaries	\$5,053,904	\$4,899,856	\$5,064,992
Other Wages	\$216,999	\$1,255,856	\$1,188,269
Fringe-Other Wages	\$(1,013)	\$-	\$68,226
Contractual Services	\$2,731,490	\$1,522,786	\$1,256,116
Materials	\$240,098	\$260,953	\$523,272
Other Charges	\$104,969	\$290,690	\$309,764
Subtotal	\$8,346,447	\$8,230,141	\$8,410,638
Mid-Level Administration			
Permanent Salaries	\$6,240,025	\$7,154,194	\$7,094,646
Other Wages	\$660,625	\$51,500	\$222,194
Fringe-Other Wages	\$(23,276)	\$-	\$-
Contractual Services	\$1,163,879	\$1,734,500	\$869,790
Materials	\$382,859	\$627,191	\$173,909
Other Charges	\$51,346	\$243,500	\$-
Subtotal	\$8,475,458	\$9,810,885	\$8,360,539
Instruction			
Permanent Salaries	\$3,433,922	\$2,615,086	\$2,522,180
Other Wages	\$137,934	\$50,000	\$83,000
Fringe-Other Wages	\$10,595	\$-	\$-
Contractual Services	\$23,626	\$388,500	\$664,500
Materials	\$33,796	\$12,500	\$10,740
Other Charges	\$4,711	\$9,000	\$15,000
Transfers	\$5,134,737	\$-	\$100,000
Subtotal	\$8,779,321	\$3,075,086	\$3,395,420
Special Education			
Permanent Salaries	\$4,551,711	\$4,358,335	\$4,620,423
Other Wages	\$756,538	\$825,000	\$785,000
Fringe-Other Wages	\$14,885	\$-	\$-
Contractual Services	\$41,346,796	\$32,661,029	\$32,309,548
Materials	\$787,152	\$472,000	\$381,000
Other Charges	\$81,810	\$211,000	\$110,000
Equipment	\$8,084	\$25,000	\$10,000
Transfers	\$20,895,531	\$19,000,000	\$19,000,000
Subtotal	\$68,442,507	\$57,552,364	\$57,215,971

Chief Academics Office cont'd

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Student Transportation Services			
Contractual Services	\$19,482	\$150,000	\$-
Subtotal	\$19,482	\$150,000	\$-
Fixed Charges			
Fringe-Other Wages	\$2,709,192	\$166,838	\$173,321
Subtotal	\$2,709,192	\$166,838	\$173,321
Community Services			
Permanent Salaries	\$(179)	\$-	\$-
Other Wages	\$(10,933)	\$-	\$-
Contractual Services	\$(149,577)	\$-	\$-
Materials	\$(8,677)	\$-	\$-
Subtotal	\$(169,365)	\$-	\$-
Total	\$96,603,042	\$78,985,314	\$77,555,889

Office of Special Education

	FY25 Actual	FY26 Adopted	FY27 Adopted
Special Ed Admin	\$911,530		\$1,144,384
Non Public Programs	\$26,886,977	\$21,533,003	\$21,817,650
Related Services	\$41,727,816	\$30,852,552	\$30,736,906
Special Populations	\$1,318,138	\$1,053,241	\$946,145
Special Education Due Process	\$2,198,477	\$2,911,305	\$1,762,834
Multiple Pathways	\$649,238	\$-	\$1,025,187
Total	\$73,692,177	\$56,350,101	\$57,433,106

By Object	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	\$4,059,369	\$3,966,079	\$4,054,919
Other Wages	\$754,538	\$825,000	\$848,000
Fringe-Other Wages	\$594,682	\$63,113	\$64,874
Contractual Services	\$41,365,955	\$33,195,529	\$32,844,548
Materials	\$791,210	\$477,500	\$385,765
Other Charges	\$88,072	\$211,000	\$125,000
Equipment	\$8,084	\$25,000	\$10,000
Transfers	\$26,030,268	\$19,000,000	\$19,100,000
Total General Fund	\$73,692,177	\$57,763,221	\$57,433,106

Chief Academics Office cont'd
Office of Special Education cont'd

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Administration			
Materials	\$2,176	\$-	\$-
Other Charges	\$7,362	\$-	\$-
Subtotal	\$9,538	\$-	\$-
Mid-Level Administration			
Permanent Salaries	\$80,371	\$-	\$-
Fringe-Other Wages	\$(4,024)	\$-	\$-
Subtotal	\$76,347	\$-	\$-
Instruction			
Permanent Salaries	\$421,305	\$416,670	\$437,311
Other Wages		\$-	\$63,000
Fringe-Other Wages	\$(201)	\$-	\$-
Contractual Services	\$(323)	\$384,500	\$535,000
Materials	\$1,881	\$5,500	\$4,765
Other Charges		\$-	\$15,000
Transfers	\$5,134,737	\$-	\$100,000
Subtotal	\$5,557,399	\$806,670	\$1,155,076
Special Education			
Permanent Salaries	\$3,557,693	\$3,549,409	\$3,617,608
Other Wages	\$754,538	\$825,000	\$785,000
Fringe-Other Wages	\$14,885	\$-	\$-
Contractual Services	\$41,346,796	\$32,661,029	\$32,309,548
Materials	\$787,152	\$472,000	\$381,000
Other Charges	\$80,710	\$211,000	\$110,000
Equipment	\$8,084	\$25,000	\$10,000
Transfers	\$20,895,531	\$19,000,000	\$19,000,000
Subtotal	\$67,445,389	\$56,743,438	\$56,213,156
Student Transportation Services			
Contractual Services	\$19,482	\$150,000	\$-
Subtotal	\$19,482	\$150,000	\$-
Fixed Charges			
Fringe-Other Wages	\$584,021	\$63,113	\$64,874
Subtotal	\$584,021	\$63,113	\$64,874
Total	\$73,692,177	\$57,763,221	\$57,433,106

Chief Academics Office cont'd

Strategy and Compliance

	FY25 Actual	FY26 Adopted	FY27 Adopted
School Transformation	\$8,182	\$2,359,009	\$255,500
Chief Academic Officer	\$3,449,123	\$1,427,930	\$2,080,553
Professional Development	\$417,456	\$341,339	\$1,473,160
Office Of Extended Learning	\$270,511	\$1,027,938	\$407,978
Instructional Technology	\$1,118,002	\$171,913	\$916,286
Total	\$5,263,274	\$5,328,129	\$5,133,477

By Object	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	\$3,552,095	\$3,234,294	\$3,115,022
Other Wages	\$189,321	\$924,340	\$1,026,840
Fringe-Other Wages	\$542,905	\$70,713	\$146,015
Contractual Services	\$786,098	\$855,000	\$700,000
Materials	\$138,192	\$92,782	\$92,600
Other Charges	\$54,661	\$151,000	\$53,000
Total General Fund	\$5,263,274	\$5,328,129	\$5,133,477

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Administration			
Permanent Salaries	\$2,622,805	\$2,340,554	\$2,606,083
Other Wages	\$118,104	\$924,340	\$891,840
Fringe-Other Wages	\$-	\$-	\$68,226
Contractual Services	\$802,950	\$655,000	\$575,000
Materials	\$122,943	\$92,782	\$92,600
Other Charges	\$54,661	\$141,000	\$53,000
Subtotal	\$3,721,462	\$4,153,676	\$4,286,749
Mid-Level Administration			
Permanent Salaries	\$885,638	\$893,740	\$508,939
Other Wages	\$51,383	\$-	\$135,000
Fringe-Other Wages	\$(3,871)	\$-	\$-
Contractual Services	\$405	\$200,000	\$125,000
Materials	\$15,250	\$-	\$-
Other Charges	\$-	\$10,000	\$-
Subtotal	\$948,805	\$1,103,740	\$768,939

Chief Academics Office cont'd

Strategy and Compliance cont'd

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Instruction			
Permanent Salaries	\$43,652	\$-	\$-
Other Wages	\$19,835	\$-	\$-
Fringe-Other Wages	\$3,871	\$-	\$-
Contractual Services	\$(17,257)	\$-	\$-
Subtotal	\$50,101	\$-	\$-
Fixed Charges			
Fringe-Other Wages	\$542,905	\$70,713	\$77,789
Subtotal	\$542,905	\$70,713	\$77,789
Total	\$5,263,274	\$5,328,129	\$5,133,477

College and Career Readiness

	FY25 Actual	FY26 Adopted	FY27 Adopted
Guidance and School Counseling		\$300,236	\$-
Learning to Work	\$1,087,842	\$914,388	\$1,154,925
College And Career Readiness Admin	\$3,706,494	\$2,077,094	\$1,856,883
Total	\$4,794,337	\$3,291,718	\$3,011,808

By Object	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	\$2,410,327	\$2,303,251	\$2,408,274
Other Wages	\$151,020	\$304,516	\$210,429
Fringe-Other Wages	\$341,459	\$23,296	\$16,098
Contractual Services	\$1,724,893	\$428,794	\$200,716
Materials	\$130,980	\$142,571	\$131,572
Other Charges	\$35,657	\$89,290	\$44,720
Total General Fund	\$4,794,337	\$3,291,718	\$3,011,808

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Administration			
Permanent Salaries	\$720,917	\$559,295	\$429,946
Other Wages	\$91,531	\$304,516	\$210,429
Fringe-Other Wages	\$(1,013)	\$-	\$-
Contractual Services	\$1,371,001	\$428,794	\$200,716
Materials	\$106,035	\$142,571	\$131,572
Other Charges	\$33,892	\$89,290	\$44,720
Subtotal	\$2,322,363	\$1,524,466	\$1,017,382

Chief Academics Office cont'd

College and Career Readiness cont'd

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Mid-Level Administration			
Permanent Salaries	\$1,269,847	\$1,462,706	\$1,245,585
Fringe-Other Wages	\$(535)	\$-	\$-
Contractual Services	\$318,015	\$-	\$-
Materials	\$15,245	\$-	\$-
Other Charges	\$650	\$-	\$-
Subtotal	\$1,603,221	\$1,462,706	\$1,245,585
Instruction			
Permanent Salaries	\$294,078	\$281,250	\$471,762
Other Wages	\$59,490	\$-	\$-
Fringe-Other Wages	\$1,595	\$-	\$-
Contractual Services	\$35,878	\$-	\$-
Materials	\$9,700	\$-	\$-
Other Charges	\$1,115	\$-	\$-
Subtotal	\$401,856	\$281,250	\$471,762
Special Education			
Permanent Salaries	\$125,485	\$-	\$260,981
Subtotal	\$125,485	\$-	\$260,981
Fixed Charges			
Fringe-Other Wages	\$341,412	\$23,296	\$16,098
Subtotal	\$341,412	\$23,296	\$16,098
Total	\$4,794,337	\$3,291,718	\$3,011,808

Teaching and Learning

	FY25 Actual	FY26 Adopted	FY27 Adopted
Teaching and Learning Admin	\$4,116,786	\$3,677,646	\$4,584,288
Literacy Languages and Culture	\$1,322,666	\$4,180,034	\$2,918,134
S.T.E.M.	\$3,761,443	\$1,343,316	\$1,133,259
School Transformation	\$1,056,778	\$908,438	\$975,301
Total	\$10,257,673	\$10,109,434	\$9,610,982

Chief Academics Office cont'd

Teaching and Learning cont'd

By Object	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	\$6,937,092	\$7,475,093	\$7,752,576
Other Wages	\$664,534	\$101,500	\$166,194
Fringe-Other Wages	\$905,836	\$7,650	\$12,494
Contractual Services	\$1,321,158	\$1,638,500	\$1,134,690
Materials	\$373,179	\$635,791	\$379,984
Other Charges	\$55,874	\$250,900	\$165,044
Total General Fund	\$10,257,673	\$10,109,434	\$9,610,982

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Administration			
Permanent Salaries	\$1,710,182	\$2,000,007	\$2,028,963
Other Wages	\$-	\$-	\$59,000
Contractual Services	\$470,371	\$100,000	\$260,400
Materials	\$4,616	\$1,600	\$200,100
Other Charges	\$1,628	\$8,400	\$165,044
Subtotal	\$2,186,798	\$2,110,007	\$2,713,507
Mid-Level Administration			
Permanent Salaries	\$3,749,896	\$4,137,648	\$4,625,677
Other Wages	\$609,242	\$51,500	\$87,194
Fringe-Other Wages	\$(14,847)	\$-	\$-
Contractual Services	\$845,459	\$1,534,500	\$744,790
Materials	\$346,348	\$627,191	\$173,909
Other Charges	\$50,650	\$233,500	\$-
Subtotal	\$5,586,749	\$6,584,339	\$5,631,570
Instruction			
Permanent Salaries	\$1,395,026	\$1,251,651	\$1,010,160
Other Wages	\$55,292	\$50,000	\$20,000
Fringe-Other Wages	\$5,331	\$-	\$-
Contractual Services	\$5,328	\$4,000	\$129,500
Materials	\$22,214	\$7,000	\$5,975
Other Charges	\$3,596	\$9,000	\$-
Subtotal	\$1,486,787	\$1,321,651	\$1,165,635
Special Education			
Permanent Salaries	\$81,988	\$85,787	\$87,776
Subtotal	\$81,988	\$85,787	\$87,776
Fixed Charges			
Fringe-Other Wages	\$915,353	\$7,650	\$12,494
Subtotal	\$915,353	\$7,650	\$12,494
Total	\$10,257,673	\$10,109,434	\$9,610,982

Chief Academics Office cont'd

Early Learning

	FY25 Actual	FY26 Adopted	FY27 Adopted
Early Childhood Services	\$2,595,581	\$2,492,812	\$2,366,516
Total	\$2,595,581	\$2,492,812	\$2,366,516

By Object	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	\$2,320,500	\$2,048,754	\$1,971,450
Other Wages	\$1,750	\$27,000	\$27,000
Fringe-Other Wages	\$325,501	\$2,066	\$2,066
Contractual Services	\$(62,409)	\$338,992	\$220,000
Materials	\$1,667	\$24,000	\$99,000
Other Charges	\$8,571	\$52,000	\$47,000
Total General Fund	\$2,595,581	\$2,492,812	\$2,366,516

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Administration			
Permanent Salaries	\$-	\$-	\$27,000
Other Wages	\$7,364	\$27,000	\$-
Contractual Services	\$87,168	\$338,992	\$220,000
Materials	\$4,328	\$24,000	\$99,000
Other Charges	\$7,427	\$52,000	\$47,000
Subtotal	\$106,287	\$441,992	\$393,000
Mid-Level Administration			
Permanent Salaries	\$254,274	\$660,100	\$714,445
Materials	\$6,017	\$-	\$-
Other Charges	\$45	\$-	\$-
Subtotal	\$260,335	\$660,100	\$714,445
Instruction			
Permanent Salaries	\$1,279,860	\$665,515	\$602,947
Other Wages	\$3,318	\$-	\$-
Subtotal	\$1,283,179	\$665,515	\$602,947
Special Education			
Permanent Salaries	\$786,545	\$723,139	\$654,058
Other Wages	\$2,000	\$-	\$-
Other Charges	\$1,100	\$-	\$-
Subtotal	\$789,645	\$723,139	\$654,058

Chief Academics Office cont'd

Early Learning cont'd

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Fixed Charges			
Fringe-Other Wages	\$325,501	\$2,066	\$2,066
Subtotal	\$325,501	\$2,066	\$2,066
Community Services			
Permanent Salaries	\$(179)	\$-	\$-
Other Wages	\$(10,933)	\$-	\$-
Contractual Services	\$(149,577)	\$-	\$-
Materials	\$(8,677)	\$-	\$-
Subtotal	\$(169,365)	\$-	\$-
Total	\$2,595,581	\$2,492,812	\$2,366,516

Achievement and Accountability Office

The Achievement and Accountability Office provides data, analysis, and evaluation to inform decision-making and improve student outcomes. The office ensures compliance, monitors grant funding, and safeguards responsible data use.

Office Structure

- Data Monitoring & Compliance – Grant oversight and strategic resource monitoring
- Knowledge Management – Data accuracy, reporting systems, and records management
- Research Services – Program evaluation and evidence-based analysis
- Student Assessment – State and district assessment administration and test integrity

	FY25 Actual	FY26 Adopted	FY27 Adopted
Achievement and Accountability Officer	\$677,960	\$545,276	\$565,998
Director of Assessments	\$1,031,981	\$787,234	\$827,694
Director Knowledge Management	\$1,962,222	\$2,357,593	\$2,356,726
Director Research Services	\$1,029,572	\$943,402	\$796,543
Data Monitoring and Compliance Admin	\$851,297	\$269,646	\$245,179
Total	\$5,553,033	\$4,903,151	\$4,792,140

By Object	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	\$3,688,062	\$3,871,854	\$3,816,343
Other Wages	\$96,370	\$80,000	\$80,000
Fringe-Other Wages	\$1,349,152	\$6,120	\$6,120
Contractual Services	\$392,802	\$875,234	\$808,234
Materials	\$21,074	\$50,000	\$60,000
Other Charges	\$5,572	\$19,943	\$21,443
Total General Fund	\$5,553,033	\$4,903,151	\$4,792,140



Achievement and Accountability Office cont'd

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Administration			
Permanent Salaries	\$3,445,528	\$3,601,400	\$3,690,391
Other Wages	\$96,012	\$80,000	\$80,000
Contractual Services	\$393,773	\$875,234	\$808,234
Materials	\$16,255	\$50,000	\$60,000
Other Charges	\$5,572	\$19,943	\$21,443
Subtotal	\$3,957,140	\$4,626,577	\$4,660,068
Mid-Level Administration			
Permanent Salaries	\$235,248	\$200,158	\$108,471
Other Wages	\$358	\$-	\$-
Contractual Services	\$442	\$-	\$-
Materials	\$4,819	\$-	\$-
Subtotal	\$240,867	\$200,158	\$108,471
Instruction			
Permanent Salaries	\$4,382	\$53,546	\$-
Contractual Services	\$(1,412)	\$-	\$-
Subtotal	\$2,970	\$53,546	\$-
Special Education			
Permanent Salaries	\$2,904	\$-	\$17,481
Subtotal	\$2,904	\$-	\$17,481
Fixed Charges			
Permanent Salaries	\$-	\$16,750	\$-
Fringe-Other Wages	\$1,349,152	\$6,120	\$6,120
Subtotal	\$1,349,152	\$22,870	\$6,120
Total	\$5,553,033	\$4,903,151	\$4,792,140

Communications, Engagement, and Enrollment Office

This office develops and cultivates effective school, family and community relationships and leverages those relationships as key resources in the success of students and schools, while ensuring that parents and families are deeply connected to the academic success of their children.

Office structure

- Communications – Corporate communications, media relations, and crisis communications
- Enrollment, Choice & Transfers – Student enrollment, school choice processes, and transfer management
- Family Engagement – Family partnerships and capacity-building initiatives
- Community Engagement – Community Schools, youth engagement, partnerships, volunteers, donations, and community outreach
- CEO Ombudsman – Responds to and resolves inquiries, concerns, complaints, and appeals on behalf of the CEO, and serves as liaison between City and State Government entities to resolve constituent concerns

	FY25 Actual	FY26 Adopted	FY27 Adopted
Communications & Community Engagement Officer	\$7,072,961	\$6,291,815	\$6,823,914
Total	\$7,072,961	\$6,291,815	\$6,823,914

By Object	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	\$4,345,467	\$4,465,686	\$4,799,599
Other Wages	\$110,953	\$60,800	\$103,065
Fringe-Other Wages	\$738,681	\$4,629	\$7,862
Contractual Services	\$1,637,197	\$1,533,000	\$1,676,208
Materials	\$190,265	\$141,450	\$156,110
Other Charges	\$50,399	\$86,250	\$81,070
Total General Fund	\$7,072,961	\$6,291,815	\$6,823,914

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Administration			
Permanent Salaries	\$3,475,415	\$3,634,965	\$3,804,531
Other Wages	\$80,149	\$60,800	\$103,065
Contractual Services	\$1,480,663	\$1,533,000	\$1,676,208
Materials	\$157,784	\$141,450	\$156,110
Other Charges	\$50,399	\$86,250	\$81,070
Subtotal	\$5,244,410	\$5,456,465	\$5,820,984

Communications, Engagement, and Enrollment Office cont'd

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Mid-Level Administration			
Permanent Salaries	\$870,052	\$830,721	\$995,068
Fringe-Other Wages	\$(1,828)	\$-	\$-
Contractual Services	\$156,534	\$-	\$-
Materials	\$32,481	\$-	\$-
Subtotal	\$1,057,238	\$830,721	\$995,068
Instruction			
Other Wages	\$30,804	\$-	\$-
Subtotal	\$30,804	\$-	\$-
Fixed Charges			
Fringe-Other Wages	\$740,509	\$4,629	\$7,862
Subtotal	\$740,509	\$4,629	\$7,862
Total	\$7,072,961	\$6,291,815	\$6,823,914

Finance Office

The Finance Office ensures responsible stewardship of district resources through sound financial management and oversight. It supports budgeting, procurement, payroll, and implementation of major funding initiatives.

Office structure

- Accounting – Financial reporting, cash management, and grants accounting
- Budget – School and office budget development and monitoring
- Food & Nutrition Services – Student meal programs and regulatory compliance
- Payroll – Employee compensation processing and compliance
- Procurement – Purchasing, vendor management, contract administration, and compliance

	FY25 Actual	FY26 Adopted	FY27 Adopted
Procurement	\$2,622,597	\$2,025,920	\$2,024,574
Payroll	\$1,394,967	\$1,108,657	\$1,143,404
Office of the Controller	\$(4,289)	\$(2,241,163)	\$(2,273,073)
CFO Admin	\$3,836,765	\$2,136,384	\$2,304,893
Office of Buidget	\$1,216,051	\$861,490	\$903,204
Total	\$9,066,091	\$3,891,288	\$ 4,103,002

Finance Office cont'd

By Object	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	\$6,013,891	\$7,538,006	\$7,889,529
Other Wages	\$244,673	\$89,000	\$-
Fringe-Other Wages	\$1,505,317	\$6,809	\$-
Contractual Services	\$690,623	\$675,000	\$654,500
Materials	\$1,777,459	\$72,000	\$51,500
Other Charges	\$2,183,561	\$275,300	\$272,300
Transfers	\$(3,349,433)	\$(4,764,827)	\$(4,764,827)
Total General Fund	\$9,066,091	\$3,891,288	\$4,103,002

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Administration			
Permanent Salaries	\$6,888,564	\$7,538,006	\$7,889,529
Other Wages	\$244,673	\$89,000	\$-
Contractual Services	\$2,292,351	\$675,000	\$654,500
Materials	\$122,236	\$72,000	\$51,500
Other Charges	\$2,181,893	\$275,300	\$272,300
Transfers	\$(3,349,433)	\$(4,764,827)	\$(4,764,827)
Subtotal	\$8,380,283	\$3,884,479	\$4,103,002
Mid-Level Administration			
Permanent Salaries	\$(295,906)	\$-	\$-
Contractual Services	\$271,211	\$-	\$-
Materials	\$1,668	\$-	\$-
Other Charges	\$1,668	\$-	\$-
Subtotal	\$(21,358)	\$-	\$-
Instruction			
Permanent Salaries	\$(293,994)	\$-	\$-
Contractual Services	\$(424,049)	\$-	\$-
Materials	\$1,347,084	\$-	\$-
Subtotal	\$629,041	\$-	\$-
Special Education			
Permanent Salaries	\$(146,918)	\$-	\$-
Subtotal	\$(146,918)	\$-	\$-
Student Personnel Services			
Permanent Salaries	\$(4,244)	\$-	\$-
Subtotal	\$(4,244)	\$-	\$-

Finance Office cont'd

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Student Transportation Services			
Permanent Salaries	\$(4,244)	\$-	\$-
Subtotal	\$(4,244)	\$-	\$-
Operation of Plant			
Permanent Salaries	\$(45,362)	\$-	\$-
Contractual Services	\$(1,098,260)	\$-	\$-
Materials	\$36,928	\$-	\$-
Subtotal	\$(1,106,694)	\$-	\$-
Maintenance of Plant			
Permanent Salaries	\$(74,554)	\$-	\$-
Contractual Services	\$(877,850)	\$-	\$-
Subtotal	\$(952,404)	\$-	\$-
Fixed Charges			
Fringe-Other Wages	\$1,505,317	\$6,809	\$-
Subtotal	\$1,505,317	\$6,809	\$-
Accounts Receivable Write off			
Contractual Services	\$818,021	\$-	\$-
Subtotal	\$818,021	\$-	\$-
Total	\$9,264,434	\$3,891,288	\$4,103,002



Human Capital Office

The Human Capital Office attracts, develops, supports, and retains high-quality staff across the district. It oversees recruitment, employee services, labor relations, evaluation systems, and workforce data.

Office structure

- Recruitment & Staffing – Hiring and talent pipeline development
- Employee Engagement – Employee services and benefits support
- System Learning & Development – Professional learning for non-instructional staff
- Labor Relations – Collective bargaining and labor-management relations
- Employee Effectiveness – Performance standards and evaluation systems
- Human Capital Systems & Strategy – Workforce data and HR systems modernization

	FY25 Actual	FY26 Adopted	FY27 Adopted
OHC Admin	\$1,626,330	\$847,429	\$970,903
Human Capital Strategy	\$1,224,480	\$1,057,503	\$1,094,410
Benefits	\$3,023,684	\$1,995,638	\$2,026,017
School Based Staffing	\$2,171,563	\$1,870,440	\$1,924,715
Recruitment and Selection	\$1,850,924	\$1,783,868	\$1,673,939
Labor Relations	\$950,317	\$846,840	\$720,762
Organizational Development	\$1,197,903	\$1,422,536	\$1,254,678
Total	\$12,045,200	\$9,824,254	\$9,665,424

By Object	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	\$7,580,587	\$7,596,062	\$8,218,308
Other Wages	\$157,592	\$182,970	\$96,815
Fringe-Other Wages	\$1,485,404	\$13,997	\$7,407
Contractual Services	\$2,554,195	\$1,576,725	\$1,011,394
Materials	\$171,190	\$165,000	\$122,000
Other Charges	\$40,108	\$269,500	\$199,500
Equipment	\$56,123	\$20,000	\$10,000
Total General Fund	\$12,045,200	\$9,824,254	\$9,665,424

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Administration			
Permanent Salaries	\$7,256,550	\$7,454,284	\$8,068,138
Other Wages	\$153,742	\$182,970	\$96,815
Fringe-Other Wages	\$(1,933)	\$-	\$-
Contractual Services	\$2,554,195	\$1,576,725	\$1,011,394
Materials	\$148,234	\$165,000	\$122,000
Other Charges	\$40,108	\$269,500	\$199,500
Equipment	\$56,123	\$20,000	\$10,000
Subtotal	\$10,207,020	\$9,668,479	\$9,507,847

Human Capital Office cont'd

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Mid-Level Administration			
Permanent Salaries	\$324,037	\$141,778	\$150,170
Other Wages	\$3,850	\$-	\$-
Fringe-Other Wages	\$(3,969)	\$-	\$-
Materials	\$22,956	\$-	\$-
Subtotal	\$346,874	\$141,778	\$150,170
Fixed Charges			
Fringe-Other Wages	\$1,491,306	\$13,997	\$7,407
Subtotal	\$1,491,306	\$13,997	\$7,407
Total	\$12,045,200	\$9,824,254	\$9,665,424

Office of Information Technology

The Office of Information Technology provides the infrastructure and systems that support teaching, learning, and district operations. It manages applications, devices, connectivity, cybersecurity, and data systems.

Office structure

- Application Development & Operations – Learning management systems, enterprise records planning, and student information systems management
- Technical Services & Customer Experience – Laptop services, audio visual services, technical support, call center, disposal services, mobile support
- Infrastructure & Cybersecurity – Network connectivity, data center and business support applications, and cybersecurity

	FY25 Actual	FY26 Adopted	FY27 Adopted
Administration	\$2,043,320	\$3,584,295	\$3,833,227
Customer Care	\$4,106,603	\$4,836,996	\$4,721,484
IT Support Systems	\$7,780,812	\$10,315,585	\$9,017,888
IT School Support	\$5,462,636	\$5,798,191	\$5,915,852
Total	\$19,393,372	\$24,535,067	\$23,488,451

Office of Information Technology cont'd

By Object	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	8,939,505	8,905,502	9,542,258
Other Wages	1,867,199	2,231,552	1,845,552
Fringe-Other Wages	2,178,648	170,714	141,185
Contractual Services	4,828,754	9,814,194	8,575,751
Materials	191,733	201,562	201,562
Other Charges	956,336	1,165,300	1,165,300
Equipment	386,592	2,016,843	2,016,843
Transfers	44,605	29,400	-
Total General Fund	\$19,393,372	\$24,535,067	\$23,488,451

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Administration			
Permanent Salaries	\$8,855,896	\$8,905,502	\$9,365,483
Other Wages	\$1,867,199	\$2,231,552	\$1,845,552
Contractual Services	\$4,828,754	\$9,814,194	\$8,575,751
Materials	\$161,214	\$201,562	\$201,562
Other Charges	\$956,336	\$1,165,300	\$1,165,300
Equipment	\$386,316	\$2,016,843	\$2,016,843
Transfers	\$44,605	\$29,400	\$-
Subtotal	\$17,100,319	\$24,364,353	\$23,170,491
Mid-Level Administration			
Materials	\$29,454	\$-	\$-
Equipment	\$277	\$-	\$-
Subtotal	\$29,730	\$-	\$-
Instruction			
Permanent Salaries	\$83,609	\$-	\$176,775
Subtotal	\$83,609	\$-	\$176,775
Maintenance of Plant			
Materials	\$1,065	\$-	\$-
Subtotal	\$1,065	\$-	\$-
Fixed Charges			
Fringe-Other Wages	\$2,178,648	\$170,714	\$141,185
Subtotal	\$2,178,648	\$170,714	\$141,185
Total	\$19,393,372	\$24,535,067	\$23,488,451

Office of Legal Counsel

The Office of Legal Counsel provides proactive legal guidance to ensure compliance, manage risk, and support strategic decision-making. It advises district leadership and represents the district in legal matters.

Office structure

- Fair Practices & Compliance – Policy compliance, investigations, EEO, and MWBE oversight
- Legal Services – Contracts, litigation, and regulatory counsel

	FY25 Actual	FY26 Adopted	FY27 Adopted
Office Of Legal Counsel	\$13,070,323	\$4,090,492	\$4,182,499
Total	\$13,070,323	\$4,090,492	\$4,182,499

By Object	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	\$2,916,693	\$3,454,146	\$3,866,913
Other Wages	\$164,111	\$40,000	\$-
Fringe-Other Wages	\$545,823	\$3,060	\$-
Contractual Services	\$9,419,198	\$555,000	\$287,300
Materials	\$19,036	\$19,286	\$14,286
Other Charges	\$261	\$14,000	\$14,000
Equipment	\$5,200	\$5,000	\$-
Total General Fund	\$13,070,323	\$4,090,492	\$4,182,499

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Administration			
Permanent Salaries	\$2,781,401	\$3,328,338	\$3,750,060
Other Wages	\$164,111	\$40,000	\$-
Fringe-Other Wages	\$(2,196)	\$-	\$-
Contractual Services	\$9,416,522	\$555,000	\$287,300
Materials	\$10,618	\$19,286	\$14,286
Other Charges	\$261	\$14,000	\$14,000
Equipment	\$5,200	\$5,000	\$-
Subtotal	\$12,375,916	\$3,961,624	\$4,065,646
Mid-Level Administration			
Contractual Services	\$2,676	\$-	\$-
Materials	\$8,346	\$-	\$-
Subtotal	\$11,023	\$-	\$-
Special Education			
Permanent Salaries	\$135,292	\$125,808	\$116,853
Subtotal	\$135,292	\$125,808	\$116,853

Office of Legal Counsel cont'd

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Maintenance of Plant			
Materials	\$72	\$-	\$-
Subtotal	\$72	\$-	\$-
Fixed Charges			
Fringe-Other Wages	\$548,020	\$3,060	\$-
Subtotal	\$548,020	\$3,060	\$-
Total	\$13,070,323	\$4,090,492	\$4,182,499

Operations Office

The Operations Office manages facilities, construction, transportation, and operational systems that support safe and effective learning environments. It ensures district infrastructure meets the needs of students and staff.

Office structure

- Administration & Strategy – Operations leadership and systems oversight
- Student Transportation – Student bus services and routing
- Facilities Planning, Design & Construction – Capital projects and modernization
- Facilities Maintenance & Operations – Building maintenance and environmental compliance

	FY25 Actual	FY26 Adopted	FY27 Adopted
COO Admin	\$3,478,115	\$3,319,131	\$3,575,531
Student Transportation	\$52,894,037	\$46,532,774	\$46,876,042
Mail Distribution	\$1,222,607	\$1,485,805	\$1,355,347
Facilities-Design & Construction	\$7,376,263	\$5,147,316	\$4,881,127
Facilities-Maintenance	\$48,525,690	\$47,322,146	\$45,053,017
Health & Safety	\$3,375,905	\$4,030,116	\$4,040,087
21st Century Construction Office	\$2,853,772	\$1,959,725	\$1,422,626
Total	\$119,726,388	\$109,797,013	\$107,203,777

Operations Office cont'd

By Object	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	\$35,764,528	\$39,860,371	\$39,382,461
Other Wages	\$3,003,540	\$1,201,160	\$1,206,160
Fringe-Other Wages	\$8,291,214	\$54,021	\$58,229
Contractual Services	\$67,739,742	\$64,238,764	\$62,175,171
Materials	\$1,699,190	\$2,561,464	\$2,467,912
Utilities	\$414,855	\$625,000	\$625,000
Other Charges	\$196,868	\$711,233	\$743,844
Equipment	\$2,616,452	\$545,000	\$545,000
Total General Fund	\$119,726,388	\$109,797,013	\$107,203,777

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Administration			
Permanent Salaries	\$3,740,993	\$4,065,783	\$3,598,853
Other Wages	\$120,240	\$673,320	\$274,320
Fringe-Other Wages	\$(1,791)	\$-	\$-
Contractual Services	\$378,899	\$1,461,960	\$841,818
Materials	\$254,518	\$746,006	\$361,006
Other Charges	\$60,839	\$123,462	\$590,896
Equipment	\$-	\$500,000	\$500,000
Subtotal	\$4,553,696	\$7,570,531	\$6,166,893
Mid-Level Administration			
Permanent Salaries	\$421,809	\$-	\$-
Other Wages	\$4,342	\$-	\$-
Contractual Services	\$4,420	\$123,373	\$-
Materials	\$53,042	\$39,350	\$-
Other Charges	\$-	\$57,200	\$-
Subtotal	\$483,614	\$219,923	\$-
Instruction			
Permanent Salaries		\$-	\$185,903
Other Wages	\$73,308	\$-	\$-
Materials	\$4,987	\$-	\$384,000
Subtotal	\$78,295	\$-	\$569,903

Operations Office cont'd

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Student Transportation Services			
Permanent Salaries	\$11,384,708	\$12,561,014	\$12,705,471
Other Wages	\$1,826,865	\$300,000	\$667,000
Contractual Services	\$36,736,804	\$33,162,215	\$33,598,163
Materials	\$282,930	\$720,000	\$686,000
Utilities	\$414,855	\$625,000	\$625,000
Other Charges	\$4,386	\$37,000	\$37,000
Equipment	\$2,573,236	\$-	\$-
Subtotal	\$53,223,785	\$47,405,229	\$48,318,634
Operation of Plant			
Permanent Salaries	\$8,711,686	\$7,542,300	\$8,237,213
Other Wages	\$573,640	\$100,000	\$194,840
Contractual Services	\$1,552,714	\$9,063,707	\$9,215,473
Materials	\$655,319	\$653,888	\$596,324
Other Charges	\$1	\$-	\$-
Equipment	\$4,462	\$45,000	\$45,000
Subtotal	\$11,497,822	\$17,404,895	\$18,288,850
Maintenance of Plant			
Permanent Salaries	\$9,812,142	\$12,533,800	\$12,679,481
Other Wages	\$478,043	\$127,840	\$70,000
Contractual Services	\$28,753,952	\$20,217,509	\$18,141,548
Materials	\$410,393	\$391,220	\$390,232
Other Charges	\$129,012	\$493,571	\$58,748
Subtotal	\$39,583,542	\$33,763,940	\$31,340,009
Fixed Charges			
Fringe-Other Wages	\$8,293,005	\$54,021	\$58,229
Subtotal	\$8,293,005	\$54,021	\$58,229
Capital Outlay			
Permanent Salaries	\$1,619,882	\$3,157,474	\$1,975,540
Contractual Services	\$312,952	\$210,000	\$378,169
Materials	\$38,002	\$11,000	\$50,350
Other Charges	\$2,631	\$-	\$57,200
Equipment	\$38,754	\$-	\$-
Subtotal	\$2,012,221	\$3,378,474	\$2,461,259
Total	\$119,726,388	\$109,797,013	\$107,203,777

Schools Office

The Schools Office supports and supervises instructional leaders to ensure effective implementation of academic strategy and safe, supportive school environments. It focuses on school performance, climate, and student well-being.

Office structure

- Student & School Operations Support – Operational coordination and network support
- Instructional Leadership –Principal Supervision and academic support
- School Police – School and mobile based safety services and programming
- Whole Child Services & Support – Student well-being, attendance, conduct, athletics, extra-curricular, and Home and hospital services
- Re-Engagement Center – Support for returning students who were previously disengaged from learning

	FY25 Actual	FY26 Adopted	FY27 Adopted
Instructional Leadership	\$2,220,551	\$1,826,214	\$1,959,447
Whole Child Services And Support Office	\$12,599,490	\$5,326,676	\$4,902,638
Student Support Services	\$-	\$-	\$-
Chief Of Schools Officer Admin	\$7,156,513	\$9,628,033	\$9,658,375
School Police	\$13,813,903	\$10,768,117	\$10,212,685
Total	\$35,790,457	\$27,549,040	\$26,733,145

By Object	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	\$24,909,657.43	\$23,646,998.00	\$22,498,741.00
Other Wages	\$1,727,680.65	\$627,000.00	\$553,000.00
Fringe-Other Wages	\$4,874,597.12	\$5,585.00	\$11,706.00
Contractual Services	\$3,735,326.86	\$2,226,500.00	\$2,774,500.00
Materials	\$490,488.16	\$789,757.00	\$557,446.00
Utilities	\$-	\$-	\$75,000.00
Other Charges	\$52,706.59	\$220,200.00	\$221,752.00
Equipment	\$-	\$50,000.00	\$41,000.00
Total General Fund	\$35,790,456.81	\$27,566,040.00	\$26,733,145.00

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Administration			
Permanent Salaries	\$3,275,341.66	\$2,568,670.00	\$2,354,021.00
Other Wages	\$13,195.63	\$65,000.00	\$-
Fringe-Other Wages	\$(2,091.56)	\$-	\$-
Contractual Services	\$376,042.06	\$655,500.00	\$1,454,500.00
Materials	\$180,278.35	\$642,757.00	\$425,000.00
Other Charges	\$36,466.23	\$75,500.00	\$106,000.00
Equipment	\$-	\$9,000.00	\$39,000.00
Subtotal	\$3,879,232.37	\$4,016,427.00	\$4,378,521.00

Schools Office cont'd

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Mid-Level Administration			
Permanent Salaries	\$6,857,719.05	\$7,156,306.00	\$7,879,706.00
Other Wages	\$263.61	\$173,000.00	\$108,000.00
Contractual Services	\$1,688,552.91	\$1,335,000.00	\$1,080,000.00
Materials	\$304,172.81	\$97,000.00	\$87,446.00
Other Charges	\$14,605.33	\$84,700.00	\$108,252.00
Equipment	\$-	\$36,000.00	\$2,000.00
Subtotal	\$8,865,313.71	\$8,882,006.00	\$9,265,404.00
Instruction			
Permanent Salaries	\$4,383,002.75	\$3,706,624.00	\$3,166,858.00
Other Wages	\$31,468.43	\$-	\$145,000.00
Contractual Services	\$31,396.45	\$-	\$-
Materials	\$(100,399.57)	\$-	\$-
Other Charges	\$1,213.88	\$-	\$7,500.00
Subtotal	\$4,346,681.94	\$3,706,624.00	\$3,319,358.00
Special Education			
Permanent Salaries	\$1,243,769.42	\$-	\$-
Other Charges	\$421.15	\$-	\$-
Subtotal	\$1,244,190.57	\$-	\$-
Student Personnel Services			
Permanent Salaries	\$258,757.71	\$265,020.00	\$-
Subtotal	\$258,757.71	\$265,020.00	\$-
Student Health Services			
Contractual Services	\$1,595,368.69	\$-	\$-
Operation of Plant			
Permanent Salaries	\$8,891,066.84	\$9,950,378.00	\$9,098,156.00
Other Wages	\$1,682,752.98	\$389,000.00	\$300,000.00
Fringe-Other Wages	\$(681.93)	\$-	\$-
Contractual Services	\$43,966.75	\$236,000.00	\$240,000.00
Materials	\$106,247.36	\$50,000.00	\$45,000.00
Utilities	\$-	\$-	\$75,000.00
Other Charges	\$-	\$60,000.00	\$-
Equipment	\$-	\$5,000.00	\$-
Subtotal	\$10,723,352.00	\$10,690,378.00	\$9,758,156.00

Schools Office cont'd

By Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Maintenance of Plant			
Materials	\$189.21	\$-	\$-
Subtotal	\$189.21	\$-	\$-
Fixed Charges			
Fringe-Other Wages	\$4,877,370.61	\$5,585.00	\$11,706.00
Subtotal	\$4,877,370.61	\$5,585.00	\$11,706.00
Total	\$35,790,456.81	\$27,566,040.00	\$26,733,145.00



Additional General Fund Expenditures

Fringe costs include employee benefits such as health insurance, retirement, sick leave, and workers compensation. The table shows fringe costs districtwide, including for school-based positions. The district also carries liability insurance to provide financial protection against unforeseen events.

Fringe Benefits and Liability Insurance	FY25 Actual	FY26 Adopted	FY27 Adopted
Sabbatical	\$210,684	\$-	\$-
Special Leave	\$1,946,554	\$2,082,065	\$2,571,178
Long Term Substitutes	\$3,169,442	\$5,844,040	\$3,400,542
Severance	\$3,638,154	\$6,183,783	\$6,017,281
Sick Leave Conversion	\$5,122,444	\$4,799,664	\$5,116,212
FICA	\$63,569,598	\$55,955,700	\$67,910,766
Major Medical	\$32,760	\$29,394	\$33,324
Medical Ins.	\$103,802,162	\$106,852,243	\$110,589,157
Dental	\$2,174,202	\$2,140,024	\$2,206,451
Prescription Drugs	\$42,266,522	\$47,428,358	\$53,446,263
Vision	\$344,718	\$363,724	\$366,131
Retirement City	\$14,984,983	\$17,275,059	\$18,648,939
Retirement State	\$(34,214)	\$-	\$-
Retiree Health Benefits	\$7,587,046	\$12,572,795	\$12,572,795
State Pension Admin Fee	\$1,063,087	\$1,717,922	\$2,223,185
State Retirement - Local Share	\$18,427,653	\$24,977,547	\$24,977,547
New-Baltimore City Retirement System	\$1,704,722	\$1,197,264	\$1,727,744
Tuition Reimbursement - BTU	\$1,208,216	\$1,236,813	\$1,220,136
Tuition Reimbursement - Other	\$61,655	\$50,083	\$56,518
Tuition Reimbursement - PSASA	\$107,963	\$113,703	\$110,122
Meal Allowance	\$25,331	\$33,877	\$30,315
ACA Transitional Reinsurance Contribution	\$60,604	\$56,705	\$63,634
Life Insurance	\$772,471	\$889,401	\$915,479
Unemployment	\$(46,573)	\$500,000	\$-
Workers' Compensation	\$9,943,228	\$9,467,619	\$10,874,850
Employee Assistance Program	\$245,111	\$227,000	\$238,000
Physical Exams	\$600	\$600	\$450
Uniform Allowance	\$32,400	\$82,153	\$23,868
Schools Fringe Benefits Burden	\$595,421	\$14,892	\$-
Fringe Benefit Burden	\$-	\$1,000,000	\$2,214,855
Contractual Services	\$1,388,727	\$923,934	\$2,274,203
Auto Insurance	\$75,624	\$77,136	\$77,136
Liability Insurance	\$5,785,625	\$5,901,338	\$5,932,338
Total General Fund Fringe Benefits	\$290,266,920	\$309,994,836	\$335,839,419

Debt Service	FY25 Actual	FY26 Adopted	FY27 Adopted
Bonded Debt			
2009A QSCB Revenue Bonds	\$7,514,794		
2011 QSCB Revenue Bonds*	\$2,201,347	\$5,786,080	
Total Bonded Debt	\$9,716,141	\$5,786,080	\$-
Long-term Lease			
Baltimore Design School	\$1,700,012	\$1,700,000	\$1,700,000
Roman Catholic Archbishop of Baltimore	\$208,800	\$174,000	\$229,680
Total Long-term Leases	\$1,908,812	\$1,874,000	\$1,929,680
Total Debt Service	\$11,624,953	\$7,660,080	\$1,929,680

Other	FY25 Actual	FY26 Adopted	FY27 Adopted
Contingency Reserve	\$105,696	\$6,500,000	\$7,865,847
Utilities	\$28,515,199.3	\$35,009,927	\$37,293,212
MSA Contribution	\$20,000,000.0	\$20,000,000	\$20,000,000
External Assignments	\$2,444,290.0	\$2,066,579	\$2,227,523
Vacancy Savings	\$8,433.6	\$(10,000,000)	\$(10,000,000)



SPECIAL FUND

Special Fund Revenue	FY25 Actual	FY26 Adopted	FY27 Adopted
Restricted Federal Fund			
Maryland Advancing Wellness	\$409,152	\$-	\$-
Title I PART A	\$78,200,915	\$71,462,388	\$62,164,162
IDEA PART B	\$29,941,787	\$26,008,888	\$25,406,832
IDEA PART B - PRE SCHOOL	\$978,056	\$744,693	\$710,360
Perkins Title I Part C, Program Improvement	\$1,868,736	\$1,777,065	\$1,777,065
Title IV Part A	\$4,675,597	\$5,483,215	\$5,132,967
Public Health Services Act - Aids	\$370,525	\$354,500	\$354,500
Mckinney - Vento Homeless	\$641,841	\$495,000	\$506,230
Cares Act (ESSER)	\$129,962,288	\$-	\$-
American Rescue Plan	\$12,315,147	\$-	\$-
Third Party Billing	\$8,115,256	\$8,000,000	\$8,000,000
Medical Assistance - Infants & Toddlers	\$16,285	\$15,000	\$15,000
Title I, Part D. Neglected and Delinquent	\$210,038	\$294,000	\$294,000
Title I School Improvement Grant (1003 a)	\$7,157,238	\$2,141,680	\$1,571,574
Title II, Part A - Improving Teacher Quality	\$3,644,019	\$4,497,729	\$4,680,606
Title III English Language Acquisition	\$1,013,595	\$1,195,989	\$1,195,990
Title III - Part A Emergency Immigrant Subgrant	\$155,321	\$-	\$-
Other Restricted Federal Funds	\$245,786	\$-	\$-
Subtotal-Restricted Federal Fund	\$279,921,583	\$122,470,147	\$111,809,286
Restricted State Fund			
Fine Arts Initiative	\$67,660	\$55,886	\$55,886
PTECH	\$371,473	\$423,000	\$423,000
Ready for Kindergarten R4K	\$111,653	\$-	\$-
Judy Hoyer Programs (Moravia)	\$284,033	\$660,000	\$330,000
Judy Center at John Eager Howard (DRU)	\$272,291	\$330,000	\$330,000
Judy Hoyer Education Enhancement Grant	\$4,154,038	\$3,630,001	\$4,950,000
Concentration of Poverty	\$128,792,408	\$165,601,871	\$193,468,537
Transitional Supplemental Instruction	\$8,920,271	\$5,885,392	\$-
Other Restricted State Funds	\$169,343	\$-	\$-
Subtotal-Restricted State Fund	\$143,143,170	\$176,586,150	\$199,557,423
Other Restricted Fund			
Strausberg Children Cable Education	\$129,273	\$242,000	\$242,000
Judy Center	\$-	\$-	\$150,000
Opiod Recovery	\$-	\$-	\$178,795
Other Restricted Funds	\$1,016,350	\$-	\$-
Subtotal-Other Restricted Fund	\$1,145,623	\$242,000	\$570,795
Total Restricted Funds	\$424,210,375	\$299,298,297	\$311,937,504

Special Fund Expenditures: Object	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	\$137,348,475	\$148,016,076	\$164,284,469
Other Wages	\$33,354,411	\$14,331,401	\$8,794,310
Fringe-Other Wages	\$54,612,124	\$68,307,905	\$76,748,320
Contractual Services	\$160,806,154	\$13,743,142	\$38,535,089
Materials	\$31,233,878	\$6,395,157	\$4,057,460
Other Charges	\$506,154	\$41,165,782	\$12,789,673
Equipment	\$182,865	\$60,000	\$-
Structures & Improvements	\$1,759,597		\$-
Transfers	\$6,878,400	\$7,278,834	\$6,728,182
Total Operating	\$426,682,057	\$299,298,297	\$311,937,504

Special Fund Expenditures: Category	FY25 Actual	FY26 Adopted	FY27 Adopted
Administration	\$4,025,651	\$3,796,361	\$4,086,614
Mid-Level Administration	\$18,188,552	\$11,291,622	\$17,693,389
Instruction	\$236,671,104	\$181,051,339	\$177,282,109
Special Education	\$26,434,419	\$20,816,628	\$18,569,176
Student Personnel Services	\$6,317,970	\$6,175,997	\$6,670,342
Student Health Services	\$10,742,969	\$2,506,831	\$3,967,934
Student Transportation Services	\$461,234	\$484,000	\$705,576
Operation of Plant	\$3,401,766	\$-	\$-
Maintenance of Plant	\$61,079,481	\$-	\$-
Fixed Charges	\$54,625,862	\$68,307,905	\$76,870,237
Food Services	\$164,492	\$-	\$-
Community Services	\$4,568,557	\$4,867,614	\$6,092,126
Total	\$426,682,057	\$299,298,297	\$311,937,504

Title I

The purpose of Title I of the Every Student Succeeds Act (ESSA) is to ensure that all students have a fair, equal, and significant opportunity to obtain a high-quality education and to reach proficiency in state academic standards and on state assessments. Title I funds support students who attend schools in high poverty areas. In addition to school-level allocations, Title I resources fund district Title I instructional and professional development initiatives to support schools.

District Title I initiatives for FY27 include resources and supplemental school-level staff as part of the Focus Forward Improvement Community (FFIC), Opportunity Culture, summer academic programs, gifted student programming, Resident Principal Program, and alternative certification pathways for teachers (e.g. Teach for America).

Title I, Part A, funds are used to supplement a school’s core instructional program. These funds contribute to building teacher capacity, increasing student achievement through evidence-based interventions and instructional practices, and building parent and caregivers’ capacity to support student learning.

Under the district’s “rank and serve” model, schools that serve any students in pre-k through 8th grade with a Title I poverty rate of 37.9 percent or higher are designated as Title I schools for FY27. In addition, any high school with a Title I poverty rate of 75% or higher will be a Title I school.

Based on guidance from the Maryland State Department of Education (MSDE), the Title I poverty rate is determined by using the number of students who are eligible for the Supplemental Nutrition Assistance Program (SNAP) or Temporary Assistance for Needy Families (TANF) as of October 31, 2025; who are homeless; who are in foster care; or students who are Medicaid free eligible. These students are “directly certified” as low income.

For FY27 City Schools will continue to use a measure of Title I poverty that approximates FARMS Free status. FARMS Free status has historically been the metric City Schools has utilized for Title I eligibility to allocate resources based on the lower income threshold represented by the “free” category. The shift back to the use of direct certification only that occurred in FY24 and is being continued for FY27 is primarily driven by the addition of Medicaid Free as a category of the direct certification count for schools.

For FY27, the district continued with the tiered Title I funding methodology implemented starting in FY20, concentrating Title I resources in schools with the highest poverty rates and resulting higher need.

For FY27, 113 schools met the criteria to be Title I schools, a decrease of 11 schools over FY26. From FY26 to FY27 there is one new Title I school, nine high schools exited Title I due to their poverty rates dropping below 75%, one K – 8 school exited due to their poverty rate being below the bottom poverty rate tier cut point, and two charter schools are closing.

Title I	FY25 Actual	FY26 Adopted	FY27 Adopted
Federal Revenue	\$78,200,915	\$71,462,386	\$62,164,162
Expenditures			
Permanent Salaries	\$39,561,728	\$35,913,791	\$33,874,434
Other Wages	\$4,510,586	\$375,686	\$89,817
Fringe-Other Wages	\$16,730,748	\$17,183,970	\$16,750,204
Contractual Services	\$12,130,457	\$308,550	\$4,524,689
Materials	\$627,391	\$280,350	\$260,453
Other Charges	\$50,211	\$12,936,499	\$2,148,492
Equipment	\$-	\$10,000	\$-
Transfers	\$4,589,794	\$4,453,540	\$4,516,072
Total Expenditures	\$78,200,915	\$71,462,386	\$62,164,162

Title I, Part C – Carl D. Perkins

The Title I, Part C—Carl D. Perkins grant supports Career and Technology Education (CTE) programs as part of the approved Local CTE Plan for Program Improvement, in compliance with the Carl D. Perkins Career and Technology Education Improvement Act of 2006.

Schools with approved CTE curricula purchase approved items to improve or expand existing programs or begin new CTE pathways.

The Secondary Success and Innovation team in the Academics Office ensures that each program receives the licensing, textbooks, software, and student testing sessions required for student success, as well as professional development opportunities for teachers and staff that meet MSDE and industry requirements and standards.

Title I, Part C	FY25 Actual	FY26 Adopted	FY27 Adopted
Federal Revenue	\$1,868,736	\$1,777,065	\$1,777,065
Expenditures			
Permanent Salaries	\$584,291	\$771,897	\$805,446
Other Wages	\$26,371	\$44,387	\$-
Fringe-Other Wages	\$156,285	\$308,923	\$329,860
Contractual Services	\$650,071	\$15,000	\$-
Materials	\$319,198	\$478,686	\$-
Other Charges	\$14,007	\$101,736	\$578,354
Equipment	\$60,580	\$-	\$-
Transfers	\$57,933	\$56,436	\$63,405
Total Expenditures	\$1,868,736	\$1,777,065	\$1,777,065

Title I, Part D – Neglected and Delinquent

Title I, Part D is a federal education program designed to improve academic services and support for children and youth who are neglected, delinquent, or at risk, particularly those in correctional facilities or institutional settings. It funds states and school districts to help these students meet academic standards, transition successfully back to school or work, and reduce dropout rates. These grant funds provide target student interventions and teacher professional development to the Woodbourne School and Eager Street Academy.

Title I, Part D	FY25 Actual	FY26 Adopted	FY27 Adopted
Federal Revenue	\$210,038	\$294,000	\$294,000
Expenditures			
Permanent Salaries	\$2,985	\$-	\$-
Other Wages	\$130,615	\$200,000	\$155,000
Fringe-Other Wages	\$10,220	\$15,300	\$11,858
Contractual Services	\$53,424	\$50,000	\$75,000
Materials	\$6,702	\$19,363	\$41,653
Transfers	\$6,092	\$9,337	\$10,490
Total Expenditures	\$210,038	\$294,000	\$294,000

Title II, Part A – Improving Teacher Quality

The purpose of Title II is to increase student achievement consistent with the challenging State academic standards; improve the quality and effectiveness of teachers, principals, and other school leaders; increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals, and other school leaders.

City Schools leverages these funds to provide professional development for teachers and school leaders aligned with district priorities; support and professional development for teachers and principals in their first two years; teacher mentoring and staff retention activities and supports; support for targeted recruitment and talent acquisition; and, strategies that build district capacity for hiring and placing highly qualified teachers and school leaders.

Title II, Part A	FY25 Actual	FY26 Adopted	FY27 Adopted
Federal Revenue	\$3,644,019	\$4,497,729	\$4,680,606
Expenditures			
Permanent Salaries	\$1,965,502	\$2,121,453	\$2,259,093
Other Wages	\$863,115	\$344,097	\$235,502
Fringe-Other Wages	\$183,568	\$847,703	\$916,853
Contractual Services	\$210,704	\$-	\$-
Materials	\$16,640	\$2,594	\$-
Other Charges	\$22,121	\$655,960	\$755,000
Transfers	\$382,368	\$525,922	\$514,159
Total Expenditures	\$3,644,019	\$4,497,729	\$4,680,606

Title III – English Language Acquisition

Title III grant are to support English Learners (ELs) gain English proficiency and meet the same academic standards as all other students. This grant supplements English for Speakers of Other Languages (ESOL) programming that develops skills in listening, speaking, reading, and writing among students who are not native speakers of English, as required under federal and state law.

Funds are also used to provide supplemental instructional materials, professional development for teachers and school staff, and engagement activities and workshops for non-English-speaking parents and families so they can participate fully in their children’s education.

Title II, English Language Acquisition	FY25 Actual	FY26 Adopted	FY27 Adopted
Federal Revenue	\$1,013,595	\$1,195,989	\$1,195,990
Expenditures			
Permanent Salaries	\$142,186	\$238,782	\$283,070
Other Wages	\$188,818	\$185,000	\$-
Fringe-Other Wages	\$68,601	\$107,354	\$109,215
Contractual Services	\$264,299	\$-	\$632,000
Materials	\$296,188	\$13,974	\$151,582
Other Charges	\$28,269	\$633,000	\$-
Transfers	\$25,234	\$17,879	\$20,123
Total Expenditures	\$1,013,595	\$1,195,989	\$1,195,990

Title IV, Part A

This grant supports activities in three broad areas:

- Providing students with a well-rounded education, including programs such as college and career counseling, STEM, arts, civics and IB/AP courses.
- Supporting safe and healthy students with comprehensive school mental health, drug and violence prevention, training on trauma-informed practices and health and physical education.
- Supporting the effective use of technology that is backed by professional development, blended learning and educational technology devices.

For FY27, Title IV funds will support programming for gifted students, including expansion of Advanced Placement (AP) courses and the Ingenuity program; dual enrollment courses; the On Track to Graduate initiative; mental health services; and, robotics and computer science.

Title IV, Part A	FY25 Actual	FY26 Adopted	FY27 Adopted
Federal Revenue	\$4,675,597	\$5,483,215	\$5,132,967
Expenditures			
Permanent Salaries	\$1,276,931	\$1,283,122	\$1,141,781
Other Wages	\$589,721	\$311,050	\$-
Fringe-Other Wages	\$480,549	\$547,256	\$458,181
Contractual Services	\$1,476,505	\$50,000	\$2,091,285
Materials	\$236,510	\$7,500	\$-
Other Charges	\$35,920	\$2,615,514	\$966,260
Transfers	\$579,462	\$668,773	\$475,460
Total Expenditures	\$4,675,597	\$5,483,215	\$5,132,967

Educating Homeless Children and Youth (McKinney-Vento)

The McKinney Vento Grant Program helps schools identify, enroll, and support children and youth experiencing homelessness, ensuring they have equal access to a free public education. It provides supplemental funding to remove barriers to school attendance, stability, and academic success. The program provides uniforms and school supplies, tutorial and homework assistance along with other educational and social services.

McKinney Vento	FY25 Actual	FY26 Adopted	FY27 Adopted
Federal Revenue	\$641,841	\$495,000	\$506,230
Expenditures			
Permanent Salaries	\$2,084	\$82,447	\$198,860
Other Wages	\$147,435	\$-	\$-
Fringe-Other Wages	\$11,438	\$37,771	\$91,771
Contractual Services	\$339,895	\$-	\$70,500
Materials	\$117,545	\$300,000	\$118,553
Other Charges	\$9,645	\$59,061	\$11,000
Transfers	\$13,798	\$15,721	\$15,547
Total Expenditures	\$641,841	\$495,000	\$506,230

Individuals with Disabilities Education Act (IDEA), Part B

This pass-through grant serves students with disabilities who are between 3 and 21 years old. The grant amount is based on the number of eligible children reported during the special education official child count each year.

The grant supports salaries and fringe benefits for:

- Special education teachers, psychologists, audiologists, occupational therapists, and social workers to provide services to eligible students based on individual need.
- District office staff, directors, and coordinators who support school-based instruction.

The SECAC (Special Education Citizens Advisory Council) grant enables the council to carry out its mission to seek meaningful input from parents, grandparents, caregivers, community partners, service providers, educators, advocates, and administrators on issues related to provision of services to students with disabilities.

IDEA, Part B	FY25 Actual	FY26 Adopted	FY27 Adopted
Federal Revenue	\$29,941,787	\$26,008,888	\$27,061,362
Expenditures			
Permanent Salaries	\$14,646,544	\$15,081,985	\$14,876,514
Other Wages	\$3,777,752	\$1,168,370	\$-
Fringe-Other Wages	\$5,857,228	\$6,004,640	\$6,089,672
Contractual Services	\$4,525,887	\$17,600	\$339,557
Materials	\$254,378	\$193,955	\$19,007
Other Charges	\$153,945	\$2,873,050	\$3,200,566
Transfers	\$726,052	\$669,288	\$881,516
Total Expenditures	\$29,941,787	\$26,008,888	\$25,406,832

IDEA, Part B – Preschool

The IDEA, Part B—Preschool pass-through grant supports instruction for preschool children with disabilities through salary and benefits for teachers and support personnel.

The grant amount is based on the number of eligible students reported during the special education official child count.

IDEA, Part B - Preschool	FY25 Actual	FY26 Adopted	FY27 Adopted
Federal Revenue	\$978,056	\$744,693	\$710,360
Expenditures			
Permanent Salaries	\$636,534	\$455,586	\$368,235
Other Wages	\$15,002	\$-	\$84,500
Fringe-Other Wages	\$224,917	\$217,282	\$193,928
Contractual Services	\$11,616	\$14,428	\$32,028
Materials	\$57,650	\$57,397	\$7,641
Transfers	\$32,337	\$-	\$24,028
Total Expenditures	\$978,056	\$744,693	\$710,360

The Blueprint for Maryland’s Future (HB1300)

The Blueprint for Maryland’s Future outlines requirements for categories of restricted state funding.

Concentration of Poverty School Personnel Grant Program

The Concentration of Poverty Grants (CPG) recognizes the need for increased funding for schools where 55% or more of students live in poverty.

For FY27, all 148 City Schools were identified by MSDE as eligible for the CPG personnel grant. This funding must be used to provide all eligible schools with a full-time community school coordinator and health services. Funds that remain after these requirements are met may be used for wrap-around student supports.

Concentration of Poverty School Per Pupil Grant Program

Schools with poverty rates of 55% or higher are also provided a per-pupil grant. For FY27, 148 schools are eligible for this portion of the grant. CPG per pupil funds support core academic programming, wraparound supports, and enrichment for City Schools’ students

City Schools created a centralized plan to provide the required positions (full-time community school coordinator and health services) and additional wraparound supports for eligible traditional schools.

The central plan provides:

- Full-time social workers
- Judy Center programming
- Credit recovery and evening school programs
- Intensive Learning Site Wholeness Specialists
- Academic supports and programming
- Supports for new teachers and teacher professional development
- Community engagement and student voice initiatives
- District wholeness supports including attendance, reengagement centers, violence prevention, and athletics programming

Concentration of Poverty	FY25 Actual	FY26 Adopted	FY27 Adopted
State Revenue	\$128,792,408.18	\$165,601,871.00	\$193,468,537.00
Expenditures			
Permanent Salaries	\$64,105,866.00	\$84,587,099.00	\$102,896,802.00
Other Wages	\$10,036,339.85	\$10,236,068.00	\$7,392,358.00
Fringe-Other Wages	\$24,307,669.24	\$39,159,555.00	\$48,551,802.00
Contractual Services	\$25,110,260.49	\$13,195,719.00	\$28,197,331.00
Materials	\$5,144,656.64	\$3,300,049.00	\$2,819,148.00
Other Charges	\$63,043.94	\$15,073,381.00	\$3,611,096.00
Equipment	\$24,572.02	\$50,000.00	\$-
Total Expenditures	\$128,792,408.18	\$165,601,871.00	\$193,468,537.00

Third Party Billing

These restricted dollars come from recovery of Medicaid funds and are used to support eligible students enrolled in City Schools.

Third Party Billing	FY25 Actual	FY26 Adopted	FY27 Adopted
Federal Revenue	\$8,115,256	\$8,000,000	\$8,000,000
Expenditures			
Permanent Salaries	\$2,034,482	\$3,069,861	\$3,336,542
Other Wages	\$307,958	\$150,000	\$217,000
Fringe-Other Wages	\$839,519	\$1,198,633	\$1,351,722
Contractual Services	\$4,201,123	\$11,670	\$2,404,958
Materials	\$2,962,514	\$993,355	\$120,500
Other Charges	\$33,221	\$1,901,481	\$569,278
Equipment	\$97,712	\$-	\$-
Transfers	\$110,409	\$675,000	\$-
Total Expenditures	\$10,586,938	\$8,000,000	\$8,000,000

Medical Assistance – Infants and Toddlers

This grant provides instructional supplies for students with disabilities in preschool programs.

Medical Assistance - I&T	FY25 Actual	FY26 Adopted	FY27 Adopted
Federal Revenue	\$16,285	\$15,000	\$15,000
Expenditures			
Materials	\$16,285	\$15,000	\$15,000
Total Expenditures	\$16,285	\$15,000	\$15,000

Fine Arts Initiative

The Fine Arts Initiative, outlined annually in the district's ESSA Consolidated Plan, supports curricular and instructional programs in visual arts, dance, music, and theater.

This includes district music festivals, student field trips, professional development for arts teachers, and financial support for these initiatives.

Fine Arts Initiative	FY25 Actual	FY26 Adopted	FY27 Adopted
State Revenue	\$67,660	\$55,886	\$55,886
Expenditures			
Other Wages	\$1,863	\$5,000	\$10,000
Fringe-Other Wages	\$-	\$382	\$765
Contractual Services	\$57,220	\$42,500	\$42,096
Materials	\$7,542	\$6,908	\$3,025
Transfers	\$1,035	\$1,096	\$-
Total Expenditures	\$67,660	\$55,886	\$55,886

P-TECH

The P-TECH program supports college and career pathways for students through programming, materials, and instructional resources.

P-Tech	FY25 Actual	FY26 Adopted	FY27 Adopted
State Revenue	\$371,473	\$423,000	\$423,000
Expenditures			
Other Wages	\$27,445	\$90,500	\$90,499
Fringe-Other Wages	\$2,100	\$6,923	\$6,923
Contractual Services	\$236,541	\$29,675	\$29,675
Materials	\$100,962	\$257,608	\$257,609
Other Charges	\$-	\$30,000	\$30,000
Transfers	\$4,426	\$8,294	\$8,294
Total Expenditures	\$371,473	\$423,000	\$423,000

Strausberg Children's Education Fund

This fund supports personnel and program activities that contribute to student learning and educational initiatives.

Strausberg	FY25 Actual	FY26 Adopted	FY27 Adopted
Other Revenue	\$129,273	\$242,000	\$242,000
Expenditures			
Permanent Salaries	\$96,508	\$157,133	\$156,148
Fringe-Other Wages	\$25,870	\$73,687	\$77,217
Materials	\$6,895	\$3,495	\$-
Transfers	\$-	\$7,685	\$8,635
Total Expenditures	\$129,273	\$242,000	\$242,000

Judith P. Hoyer (“Judy Center”) Programs

Judith P. Hoyer Early Child Care and Family Education Centers (“Judy Centers”) across Maryland bring together agencies that serve children from birth through age five and their families. The goal of the Judy Centers is to increase school readiness so that students enter school ready to learn, as evidenced by increasing success on the Kindergarten Readiness Assessment. City Schools operates 17 Judy Center sites. Funding is used to maintain and enhance intervention services to young children and their families in Judy Center communities.

Judy Center - Moravia	FY25 Actual	FY26 Adopted	FY27 Adopted
State Revenue	\$284,033	\$660,000	\$330,000
Expenditures			
Permanent Salaries	\$69,578	\$159,985	\$216,961
Other Wages	\$80,021	\$-	\$-
Fringe-Other Wages	\$23,940	\$77,982	\$92,549
Contractual Services	\$66,485	\$-	\$-
Materials	\$38,831	\$-	\$-
Other Charges	\$0	\$409,092	\$14,020
Transfers	\$5,178	\$12,941	\$6,471
Total Expenditures	\$284,033	\$660,000	\$330,000

Judy Center - DRU	FY25 Actual	FY26 Adopted	FY27 Adopted
State Revenue	\$272,291	\$329,999	\$330,000
Expenditures			
Permanent Salaries	\$91,874	\$64,784	\$186,911
Other Wages	\$67,431	\$-	\$-
Fringe-Other Wages	\$19,240	\$35,356	\$84,973
Contractual Services	\$58,601	\$-	\$-
Materials	\$35,538	\$-	\$-
Other Charges	\$-	\$223,389	\$51,645
Transfers	\$(392)	\$6,470	\$6,471
Total Expenditures	\$272,291	\$329,999	\$330,000

Judy Center - Enhancement	FY25 Actual	FY26 Adopted	FY27 Adopted
State Revenue	\$4,154,038	\$3,629,993	\$4,950,000
Expenditures			
Permanent Salaries	\$893,392	\$821,896	\$3,064,715
Other Wages	\$1,149,475	\$-	\$-
Fringe-Other Wages	\$379,219	\$415,035	\$1,340,407
Contractual Services	\$1,248,955	\$-	\$-
Materials	\$447,437	\$-	\$-
Other Charges	\$-	\$2,321,885	\$447,820
Transfers	\$35,561	\$71,177	\$97,059
Total Expenditures	\$4,154,038	\$3,629,993	\$4,950,000

ENTERPRISE FUND

Food and Nutrition Services (FNS) provides free breakfast, lunch, snacks, and supper to support student health and academic success. The department oversees cafeteria operations to ensure all meal offerings meet federal, state, and local regulations; conducts nutritional analyses; provides staff training; procures food, supplies, and equipment; and maintains food service assets.

FNS will continue expanding Farm to School initiatives through hands-on experiences, field trips, nutrition education and by supporting school-based gardens in alignment with Board Wellness Policy ADF.

FNS is improving service efficiency, strengthening inventory management, and using data to support accurate fiscal oversight with the implementation of LINQ's cloud based school nutrition software system.

For FY27, to ensure there is no impact to current staff, FNS will implement a reduction in costs by eliminating 58 vacant positions.

Revenue	FY25 Actual	FY26 Adopted	FY27 Adopted
State	576,246	1,302,864	1,250,966
Federal	56,137,208	70,075,723	67,387,699
Other	8,867	5,433	5,217
Total Revenue	\$56,722,321	\$71,384,020	\$68,643,882

	FY25 Actual	FY26 Adopted	FY27 Adopted
Permanent Salaries	\$22,218,212	\$24,710,665	\$13,924,706
Other Wages	\$1,258,341	\$1,110,000	\$985,000
Fringe-Other Wages	\$10,806,979	\$10,646,500	\$18,287,405
Contractual Services	\$833,849	\$45,500	\$1,606,761
Materials	\$30,342,438	\$33,155,000	\$32,040,201
Other Charges	\$81,644	\$1,116,355	\$1,623,136
Equipment	\$543,378	\$600,000	\$176,673
Total Operating	\$66,084,841	\$71,384,020	\$68,643,882

	FY25 Actual	FY26 Adopted	FY27 Adopted
Fixed Charges	\$10,807,736	\$10,646,500	\$10,977,975
Food Services	\$55,277,104	\$60,737,520	\$57,665,907
Total Expenditures	\$66,084,841	\$71,384,020	\$68,643,882

CAPITAL

Recurring Funds

Capital Improvement Program (CIP)

The CIP is funded by the State of Maryland via the Interagency Commission on School Construction (IAC) on an annual basis. Funds are requested for specific projects which must meet a series of standards as outlined by COMAR and the IAC. Baltimore City Schools is allocated a portion of the annual available construction funds based on a formula developed by the IAC.

District staff meet several times a year to evaluate existing buildings, identify critical needs, and prioritize projects. Each year, the most critical systemic upgrade projects are included in the district's CIP submission to the state, along with requests for modernizations, renovations, and new schools.

Funding the construction of Northeast Middle building was the top priority for statewide CIP funds in FY27. Other priorities include additional funding for Western High School's renovation, a pre-fabricated replacement at Lakeland Elementary/Middle, and project development and design funding for the Southeast building. The anticipated State CIP funds for FY27 are roughly \$25 million.

Additional requests in the City Schools' FY27 CIP which were not awarded funding included the renovation of Edmondson High School and the renovation/addition at Benjamin Franklin High School, as well as numerous systemic projects.

Northeast Middle School Building

Source of Funds	Appropriated to Date	Anticipated FY27 Funding	Total
State PSC funds	\$13,687,862	\$10,138,000	\$23,825,862
City GO bonds	\$4,000,000	\$0	\$4,000,000
Total	\$17,687,862	\$10,138,000	\$27,825,862

Lakeland Elementary/Middle School

Source of Funds	Appropriated to Date	Anticipated FY27 Funding	Total
State PSC funds	\$0	\$9,500,000	\$9,500,000
City GO bonds	\$0	\$3,000,000	\$3,000,000
Total	\$0	\$12,500,000	\$12,500,000

Systemic and Programmatic Space Upgrades

Source of Funds	Appropriated to Date	Anticipated FY27 Funding	Total
State PSC funds	\$32,115,178	\$0	\$32,115,178
City GO bonds	\$42,900,000	\$17,500,000	\$60,400,000
Total	\$75,015,178	\$17,500,000	\$92,515,178

For more information, refer to the Comprehensive Educational Facilities Master Plan and the Capital Improvement Program documents.

Healthy Schools Facility Fund (HSFF)

The Healthy Schools Facility Fund (HSFF) was established in 2018. The purpose of the fund is to ensure healthy learning environments for students, prioritizing schools based on the severity of need. By law, City Schools is entitled to half of the total amount awarded each fiscal year. In the seven years of HSFF projects, City Schools has been awarded a total of \$220 million for systemic replacements such as VPU's, HVAC, roofs, windows and doors. FY26 is the fund's final year.

The Nancy K. Kopp Public Schools Facilities Priority Fund fund will replace the HSFF beginning in FY27. The fund will provide \$70 million total statewide towards severe issues that cause schools to close, such as air conditioning, temperature regulation, plumbing, and mold. City Schools is not guaranteed any percentage of the funds. These funds will be allocated via an IAC process that has not yet been defined.

School Safety Grant Program (SSGP)

Less than \$1M is allocated annually through the state's School Safety Grant Program to fund safety improvements at schools, such as electronic key fob systems, directional signage, and secure vestibules.

Aging Schools Program (ASP)

City Schools receives \$1,387,924 yearly through the state's Aging Schools Program. The money supports a wide array of improvements, like asphalt and concrete repairs, water pumps, PA systems, and gym flooring.

One-time Funds

21st -Century School Buildings Program

City Schools launched the 21st-Century School Buildings Program in 2013 to renovate or replace outdated school facilities and create modern learning environments that support improved educational outcomes while helping revitalize neighborhoods. The initiative is funded through multiple revenue streams, including an annual district investment, and is implemented in partnership with the State of Maryland, the City of Baltimore, the Maryland Stadium Authority, and the Interagency Committee on School Construction.

Since the 2017–18 school year, the program has delivered 27 new or fully renovated school buildings housing 30 schools across the City. These facilities provide thousands of Baltimore students with modern learning spaces designed to support collaboration, safety, and academic success. The final two buildings, housing three schools, of the 21st Century Buildings Program will open during the 2026-27 school year.

Built-to-Learn Program (BTL)

The Built to Learn Act became law in 2021, providing the Maryland Stadium Authority the power to issue \$2.2 billion in bonds to fund construction of schools across Maryland. By law, City Schools is entitled to 21% of the MSA's revenue from the issuance of bonds. Built to Learn funds will support the renovation of Baltimore City College, Western High School, and Baltimore Polytechnic Institute High School, as well as a portion of the renovation/addition of City Springs Elementary/Middle School. In total, the Built to Learn program provides \$357 million towards these projects.

Pass Through Grant (PTG)

The Pass Through Grant was a \$75 million grant designated by Baltimore City that was designated to support the construction at two projects receiving Built to Learn funding: City Springs Elementary/Middle School and Baltimore City College.



APPENDIX

B

BUDGET-RELATED POLICIES OF THE BOARD OF SCHOOL COMMISSIONERS

Annual Operating Budget Development and Adoption (Board Policy DBC)

I. Purpose

A. The Baltimore City Board of School Commissioners (“Board”) recognizes that the foundation of any operating budget process is a comprehensive annual budget development policy. The annual operating budget development policy is in place to outline budget rules, regulations, and procedures to successfully execute a fiscal year operating budget. This policy will create transparency in the budget development process for all stakeholders. The advantages of the Annual Operating Budget Development policy are as follows:

Community engagement

Timeline of budget process

Equitable and Transparent Funding Allocation

Outlined steps to execute process

Transparency for stakeholders and commitment to community input

II. Definitions

A. Budget Process – The annual process of the development of City Schools’ operating budget.

B. COMAR – The Code of Maryland Regulations, often referred to as COMAR, is the official compilation of all administrative regulations issued by agencies of the state of Maryland.

C. Operating Budget – The portion of the budget pertaining to daily operations that provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities and other charges, materials, travel and consultants.

III. Policy Standards

A. Scope

Elements that fall within the scope of this policy include Board Authority, governing law, Board priorities and the timing of the process. This policy will also address annual budgetary priorities that will be approved by the Board.

B. Responsibility and Board Authorization

The Board will develop and approve annual budget priorities. The Board is responsible for the annual approval of City Schools’ operating budget. The Board authorizes the Chief Executive Officer (“CEO”)/designee to organize and develop an annual operating budget process for the district.

C. Allocation Transparency and Equity

City Schools shall annually allocate revenues to schools in a transparent and equitable manner. The Board will provide the opportunity for community input to assure that our funding allocations reflect the needs of our school communities.

D. Timeliness of the Budget Process

The annual budget process shall be in compliance with state and local laws and COMAR.

City Schools’ budget must be recommended to the Board for approval by the CEO, and then sequentially approved by the Board, and the Mayor and City Council of Baltimore (“the City”).

E. Budget Funding Compliance

The amount requested in the Board’s annual operating budget 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 the Educational Article.

IV. Implementation Strategies

At least once every four years, as part of the budget development process, the CEO/designee shall perform a review of the funding model used for the distribution of funding resources. In addition, the CEO/designee shall present the results of the funding model review to the Board for approval.

V. Compliance

On a quarterly basis, the CEO/designee shall present any budget amendments in accordance with the administrative regulation. In addition, the CEO/designee shall present a quarterly variance report in accordance with the administrative regulation. The Board will approve the annual operating budget by the assigned May 31st. The CEO/designee shall provide the Board with the annual operating budget and organization chart for approval.

VI. Legal and Policy References

A. Legal and Policy References

§§ 5-101, 5-102 and 5-103, MD. CODE ANN., EDUC.

COMAR 13A.02.05

B. Policy References

Replaces Board Rule 910.01

C. Administrative Regulation References

DBC-RA

Debt Management (Board Policy DCB)

I. Purpose

A. The Baltimore City Board of School Commissioners (“Board”) recognizes that the foundation of any well-managed debt program is a comprehensive debt policy. The debt policy sets forth the parameters for issuing debt. The debt policy recognizes a binding commitment to full and timely repayment of all debt as a necessary element to entry into the capital markets. Adherence to a debt policy assists in assuring that an entity maintains a sound debt position and that credit quality is protected and enhanced. The advantages of a debt policy are as follows:

enhances the quality of decisions by imposing consistency and discipline;

rationalizes the decision making process;

identifies objectives for staff;

demonstrates a commitment to long term planning; and

is regarded positively by rating agencies.

B. This policy is modeled after the Government Finance Officers Association (“GFOA”) 1998 publication entitled, A Guide for Preparing a Debt Policy. A debt policy, however, cannot envision every possible structural element to debt issuance and management nor can it substitute for the good business judgment of the Board and City Schools.

II. Definitions

A. Arbitrage – The difference between the interest paid on tax-exempt bonds and the interest earned on normally higher-yielding taxable securities.

B. Arbitrage Rebate – Arbitrage earnings are subject to a myriad of tax laws and IRS tests. In the

event that the tests and laws are not met, the Arbitrage earnings must be remitted to the federal government.

C. Bond counsel – An attorney or firm with the requisite knowledge and experience in municipal finance, securities and tax law, including bond issuance and financing. The role of bond counsel is to render an opinion to the investing public as to the legality and, if applicable, tax-exempt status of the debt and to assist the Board in drafting authorizing legislation.

D. Capital Improvement Plan (“CIP”) – A six-year plan that identifies capital projects for the improvement of school facilities, provides a planning schedule and identifies options for financing the plan. The plan provides a link between City Schools and the State (through its Interagency Committee on Public School Construction, or IAC), relative to the State’s annual budget, and between City Schools and the City government’s comprehensive plan and annual budget.

E. Competitive sale – Sale of debt instruments through a competitive bidding process in which sealed bids are solicited and debt is sold to the underwriter bidding the lowest interest rate, with the underwriter ultimately selling the debt to the investing public. The risk of offering failure rests with the issuer.

F. Credit enhancement – The use of the credit of a stronger entity to strengthen the credit of a lower-rated entity in bond or note financing. This term is used in the context of bond insurance, bank facilities, and government programs.

G. General Fund – For this policy the “General Fund” is defined as the primary operating fund. This fund excludes special revenue from federal and state sources, CIP revenue, and philanthropic donations. The main components of the General Fund are the local Maintenance of Effort (MOE) contribution and revenues distributed through the state aid formula.

H. Intercept – A transaction credit enhancement that performs a lock box function for a transaction. For the Board, the State of Maryland Intercept provides that the State remit directly to the Trustee for the Board’s bondholders amounts necessary to service the debt from amounts payable to the Board under the State’s Aid to Education program. In other cases the Board may provide the remittance directly to the trustees for debt service from funds to contracted entities for loans that the contracted entity has entered into.

I. Lease Obligations – Obligations for the payment of money under capitalized leases, installment or conditional purchase agreements or similar arrangements.

J. Loan Guarantee – Used to guarantee the debt payment on loans or bonds that contracted entities have entered into.

K. Negotiated sale – The sale of debt instruments through negotiation with an underwriter or other purchaser. May be a public offering or a private placement.

L. Operations Committee – A sub-committee of the Board comprised of the Vice-Chairman of the Board and other Board members as required from time to time to oversee the financial performance and management of City Schools and to make recommendations to the Board for decision.

M. Private placement – The sale of debt instruments to one or more sophisticated institutions, such as banks or other investor groups.

N. Public offering – The sale of debt instruments to the public at large. May be effected through a negotiated sale or a competitive sale.

O. Rating agencies – Nationally recognized firms engaged in the business of issuing credit ratings to entities and transactions. Moody’s and Standards and Poor’s currently rate the Board’s bonds.

P. Resolution of the Board to Issue Debt – A definitive authorization of the Board to issue debt within defined parameters. This resolution delegates the authority to determine the final terms of the debt and to execute the transaction to the Chief Executive Officer.

Q. Revenue bond – A bond on which the debt service is payable solely from the revenue generated from the operation of the project being financed or a category of facilities or from other nontax sources.

R. True Interest Cost (“TIC”) – A method of calculating bids for new issues of municipal securities that takes into consideration the time value of money. Also referred to as Total Interest Cost.

III. Policy Standards

A. Scope

The scope of this policy includes the direct debt and lease obligations of the Board. The policy does not include or envision debt incurred on the Board’s behalf by the State of Maryland or the City of Baltimore to fund the Capital Improvement Plan (“CIP”) of the Board.

B. Responsibility and Board Authorization

The responsibility for debt issuance is entrusted to the Board, which receives guidance from the Operations Committee. Management of debt issuance is the responsibility of the Chief Executive Officer (“CEO”)/designee.

The CEO/designee is responsible for developing cost projections associated with the CIP and projected funding sources and to recommend a plan of financing for review and approval by the Operations Committee.

Every effort must be made to fund the CIP and other capital needs from grant, State of Maryland or City of Baltimore sources prior to making a recommendation to borrow from public or private markets.

The Operations Committee is responsible for reviewing CEO/designee recommendations prior to the CEO/designee’s presentation to the Board.

All debt must be authorized by a Resolution of the Board to Issue Debt prescribing, at a minimum, the following items:

- a. the maximum principal amount of borrowing,
- b. the maximum term of the debt,
- c. the maximum interest rate to be borne by the debt, and any credit enhancement, if necessary,
- d. the effect on debt service and debt service cap and percentage,
- e. a schedule of debt service payments for the life of the issue, and
- f. a summary of how the debt issue fits within the overall long-term Capital Improvement Plan.

Additionally, the Resolution of the Board to Issue Debt will authorize the CEO/designee to execute all the related documents associated with the transaction.

C. Debt Limitations

Good judgment is essential in establishing affordable levels of debt. In the judgment of the Board, the following statements summarize the debt limitation for bond and lease obligations:

- a. For all proposed debt offerings, an identifiable source of repayment will be paramount to the decision to finance. The source of repayment will be of sufficient duration and amount as to fully and timely liquidate the debt.
- b. In consideration of any proposed debt, including Loans and Guarantees, the Board will limit debt service to 5.0% of the then current total General Fund operating budget. In the event the General Fund operating budget is less in succeeding years than at the time of the obligated debt service, obligations are not required to be liquidated to meet the debt service limit. Funding streams specifically provided and restricted to capital projects shall be exempt from the overall debt service limitation.

D. Bond Counsel and Financial Advisors

The Board will appoint bond counsel for each offering of debt other than privately placed Lease Obligations. For private placement of Lease Obligations, hiring of outside bond counsel will be discretionary.

For each public offering of bonds, the Board will appoint financial advisor(s) to provide structuring, analytic and administrative support to the CEO/designee to assure a timely and optimal transaction as well as long term viability of Board credit. Financial advisors are necessary to public offerings

due to the intense due diligence and disclosure requirements inherent in such transactions.

Typically, financial advisors are not required for private placements of Lease Obligations.

E. Disclosure

It is the policy of the Board to maintain good communications and disclosure with Rating Agencies, insurers and the investing public, which shall include compliance with Rule 15c2-12 of the Securities and Exchange Commission.

F. Internal Interim Financing

From time to time the Board may choose to begin projects and incur expense prior to the issuance of debt by the use of operating cash flow. When this financing method is utilized, operating funds are reimbursed from the proceeds of the debt issued at a later date. To the extent that operating funds are available and there is substantial reason to believe that the offering will be successful, this method of interim financing is acceptable. Whenever it utilizes internal interim financing, the Board must declare its official intent by resolution of the Board. Failure to declare such intent will put the tax-exempt nature of the transaction in jeopardy.

G. Arbitrage Liability Management

By the nature of borrowing in tax exempt markets and investing in taxable markets, proceeds from debt in anticipation of spend-down may generate Arbitrage interest earnings. The IRS Treasury regulations, however, put significant restrictions on the tax-issuer's ability to keep the Arbitrage earnings.

H. Financial Guarantor of Charter Operator Property and Charter

The Board will not guarantee debt of Charter School Operators.

IV. Implementation Strategies

The CEO shall ensure that adequate records are maintained so as to assist rating agencies in assigning ratings to public bond issuances. This includes providing updated financial statements to the rating agencies.

V. Compliance

By August 31 of each year, the CEO/designee will provide an annual debt report, disclosing City Schools debt burden in relation to its state and local limitations, to the Board, and upon Board request. The annual report will be presented together with the annual report for Board Policy DBCA (Long Range Financial Planning).

VI. Legal and Policy References

A. Legal Authority

IRS Treasury Regulation § 141

IRS Treasury Regulation § 1.150-2

SEC Rule 15c2-12

§ 4-306.1, MD. CODE ANN., EDUC.

§ 4-306.2, MD. CODE ANN., EDUC.

B. Policy References

Related Board Policy: DBCA

Replaces Board Rules: 912 and Section 914

C. Administrative Regulation References

DCB-RA

Financial Controls (Board Policy DIC)

Purpose

The purpose of this financial controls policy is to ensure that adequate fiscal responsibility and financial controls are maintained for all financial assets entrusted to Baltimore City Public Schools (City Schools).

Policy Standards

Responsibility

The Chief Executive Officer is responsible for providing accurate and timely financial information to the Board. The Board is responsible for providing oversight of the financial condition of City Schools.

Budgetary Appropriations

The Board operates within budget requirements for local education agencies as specified by State law or by the City Charter. The Board is required to submit an annual budget to the Mayor and City Council each year. The Board shall approve an organization chart in conjunction with the Board approval of the annual operating budget.

Authorization for Banking and Financial Relationships

The Board shall designate and authorize staff to conduct banking activity and other financial relationships.

Implementation Strategies

Adequate system controls are established and maintained to ensure that expenditures are made in accordance with the operating budget.

All Procurement items are purchased in accordance with the Board-approved Procurement Policy and Administrative Regulations.

A report of General Fund operating budget transfers shall be prepared on a quarterly basis and shall be submitted to the Board for approval.

The Board shall authorize designated staff positions to open banking or financial accounts and to conduct financial transactions, as limited by the regulations created by the Chief Executive Officer. No person, entity, or any officer, agent, or employee of the Board is authorized to open an account of any type or transact investment purchases with any broker dealer or financial institution in the name of the Baltimore City Board of School Commissioners or of any constituent body or involving any activity of the Baltimore City Board of School Commissioners without the express authorization of the Board.

The Chief Executive Officer and the Chief Financial Officer are hereby authorized to open accounts, enter into financial services agreement, and invest excess funds on behalf of the board.

Compliance

The Chief Executive Officer shall provide the Board with the annual external audit reports by September 30th.

Legal and Policy References

Legal Authority

§§4-303 and 4-304, Md. Code Ann., Educ.

Policy References

Related Board Policies: DJA, DMA Replaces Board Rule Section 908

Administrative Regulation References

DIC-RA, DJA-RA, DMA-RA

Fund Balance (Board Policy DIG)

Purpose

The purposes of this policy are to promote sound fiscal practices, to ensure adherence to Statement No. 54 (Fund Balance Reporting and Governmental Fund Type Definitions) issued by the Governmental Accounting Standards Board (“GASB”), as well as to establish a target range for the minimum amount of general funds available for spending, that is neither committed to operating budget, or restricted in its use by agreement, law, policy or Board action. This policy will ensure that the Baltimore City Board of School Commissioners (“Board”) and Baltimore City Public Schools (“City Schools” or “the district”) comply with the requirements of GASB 54, and maintain adequate fund balances and reserves in order to:

- Secure and maintain investment grade bond ratings;
- Set aside financial resources for known obligations;
- Offset significant economic downturns or revenue shortfalls; and
- Provide funds for unforeseen emergencies.

Definitions

A fund balance is the difference between assets and liabilities. When assets are greater than liabilities, the balance is positive.

GASB 54 provides for five types of fund balances:

Nonspendable fund balance—Amounts that are not in a spendable form and not expected to be converted to cash (e.g., inventory, prepaid items) or are legally or contractually required to be maintained intact (e.g., permanent principal of endowment funds).

Committed fund balance—The committed fund balance classification reflects amounts that can be used only for the specific purposes determined by a formal action of the Board. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the Board’s commitment in connection with future construction projects, budget stabilization).

Restricted fund balance—The restricted fund balance classification is based on amounts upon which constraints are placed on the use of resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation (e.g., Qualified School Construction bond debt).

Assigned fund balance—The assigned fund balance classification reflects amounts that are considered by the Board’s intent, as delegated to the Chief Executive Officer, to be used for specific purposes, but meet neither the criteria to be considered restricted or committed funds.

Unassigned fund balance—The unassigned fund balance classification is applied to all amounts not contained in other classifications and is the residual classification for the general fund only. The general fund is the only fund that can report a positive unassigned fund balance. Other funds would report deficit fund balances as unassigned.

Policy Standards

Spending Policy—Order of Use

When Restricted resources are available, the Board will spend Restricted resources prior to spending any Committed, Assigned, or Unassigned resources.

When Restricted resources are unavailable, the Board will spend in the following order:

Committed fund balances

Assigned fund balances

Unassigned fund balances

Authority to Create Committed Fund Balances

The authority to commit fund balances to a specific purpose shall be done by formal action or vote of the Board. Once the action has been taken, the Committed funds cannot be used for any other

purpose unless the commitment is rescinded by formal Board action. The action to commit must occur prior to the end of the fiscal year, but the specific amount of the Committed funds may be determined in the subsequent fiscal year.

Funds that are committed for budget stabilization purposes shall only be committed and used to assist the district in recovering from a financial situation, that has resulted in the district's inability to meet critical, non-recurring obligations,(e.g., inability to meet payroll, expenditures for flood damages to multiple schools, and other such non-recurring events).

Authority to Create Assigned Fund Balances

Except for the use of fund balances to balance the subsequent year's budget, the authority to create Assigned fund balances to specific purposes is delegated to the Chief Executive Officer ("CEO")/designee. The authority to assign fund balances for the purpose of balancing the subsequent year's budget shall be done by formal action of the Board. The CEO/designee may create Assigned fund balances after year end.

Unassigned Fund Balance

The Board shall annually adopt an Unassigned fund balance target for the upcoming fiscal year. The Unassigned fund balance shall not exceed seven percent (7%) of the current year's budgeted general fund expenditures. The percentage of the Unassigned fund balance shall be informed by the economic climate at the time of adoption and recommended to be between three percent (3%) and five percent (5%) but shall not exceed seven percent (7%) of the budgeted general fund expenditures for the upcoming fiscal year. If the target Unassigned fund balance percentage goes below the three percent (3%) recommended minimum, a plan shall be developed, including timelines, to bring the balance back to between three (3) and five (5) percent.

Compliance

The CEO/designee shall provide semi-annual reports to show compliance with this policy.

Legal and Policy References

Legal Authority

§§ 2-303(b), 5-101, 5-114 and 5-205(a), Md. Code Ann., Educ. Code of Maryland Regulations (COMAR) 13A.02.01.02 Financial Reporting Manual for Maryland Public Schools
Governmental Accounting Standards Board (GASB) Statements 34 and 54

Policy References

Related Board Policies and Rules: DBC, DCB and DIC

Administrative Regulations References:

DBC-RA, DCB-RA, DIC-RA

Procurement Authority (Board Policy DJA)

Purpose

To ensure that funds provided to the Board for materials, supplies, equipment, services, contract administration, and contractual services are expended and handled most effectively, prudently, and efficiently, and to ensure that bids are obtained for certain items, the Board prescribes that purchases be carried out in compliance with Section 5-112 of the Education Article of the Maryland Annotated Code and in accordance with the administrative regulations developed by the Chief Executive Officer.

As it pertains to the Minority Business Enterprise and Women Business Enterprise, the Board abides by the goals of the State of Maryland or City of Baltimore, as appropriate.

The Board will consistently encourage competitive bidding. When it is not practical to obtain competitive bids or when the need for supplies, equipment, materials, or services is of an emergency nature, then such purchases may be made without competitive bidding.

Legal and Policy References

Legal Authority

§ 4-303(d)(2), Md. Code Ann., Educ.

§ 4-310, Md. Code Ann., Educ.

§ 5-112, Md. Code Ann., Educ.

Policy References

Related Board Policies: Replaces Board Rule Section 1001

Administrative Regulation References

DJA-RA

FY27 Title I, Part A Frequently Asked Questions

1. How will Baltimore City Public Schools determine the school-level Title I poverty rate for FY27 Title I allocations?

The school-level poverty rate for Title I is based on the ratio of the number of directly certified students –including Medicaid Free, but not Medicaid Reduced– as of October 31st and the official September 30th enrollment.

Example Title I school-level poverty rate calculation:

9/30/25 Official Enrollment = 340

10/31/25 Count of Directly Certified, excluding Medicaid Reduced, students = 237

FY27 Poverty Rate for Title I = $237/340 = 69.7\%$

2. What does it mean for a student to be directly certified?

Based upon guidance from the Maryland State Department of Education (MSDE), the direct certification of a student is based on student eligibility for the federal support programs of Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF) and Medicaid Free or Reduced, however, only the Free portion of Medicaid is allowed for Title I calculations. The inclusion of students that meet the Medicaid eligibility in the direct certification count was implemented starting in FY24 and will continue in FY27. Additionally, any student that is identified as homeless or in foster care meets the criteria for direct certification.

3. What criteria must be met for a Baltimore City Public School to be a Title I school for SY2026/27?

A Baltimore City Public School that serves any student in grades PreK – 8, with a Title I poverty rate of 37.9% or higher will be designated as a Title I school for SY2026/27. Additionally, any high school with a Title I poverty rate of 75% or higher will be a Title I school. A total of 113 schools meet the criteria to be a Title I school for SY2026/27.

For SY2026/27 there are two exceptions to the Title I eligibility criteria:

Special Education Centers and Alternative Option Program (AOP) Schools that meet the above criteria to be designated as a Title I school will instead be served as a Skipped School. These schools receive an equivalent allocation of Skipped Schools Funds in place of being served as a Title I school. Skipped Schools Funds are provided through supplemental general funds/Fair Student Funding, above the school level funding formula. Schools served as a Skipped School may not participate in Title I funded district initiatives.

4. Is the poverty rate criterion for a Baltimore City School to be a Title I school different for SY2026/27?

Annually, City Schools must establish the Title I poverty rate methodology and poverty rate cut point for schools to be identified as a Title I school. For FY27 (SY2026/27), City Schools will continue

implementing a model that includes a measure of poverty that approximates FARMs Free status. FARMs Free status has historically been the metric City Schools utilized for Title I. This is the same methodology that was implemented in SY2025/26.

Note: Federal Law requires the poverty rate cut point to be set between 35% and 75%. For SY2026/27 setting the poverty rate cut point at 37.9% is the lowest level that ensures current Title I schools with a poverty rate above the federal minimum level remain Title I schools.

5. What role does the poverty rate play in determining if a school may be supported by Title I funds?

Per ESSA:

- Title I funds support schools with higher poverty rates before schools with lower poverty rates are served. Schools must be provided funds based on rank order by poverty rate.
- Schools with a poverty rate of 75% or higher must be identified as Title I or be provided supplemental general funds as a skipped school.
- A school that serves students in grades Pre K – 8 with a poverty rate less than 35% may not be identified as a Title I school unless MSDE approves the request to maintain status for one additional school for one year.
- A high school (grades 9 -12) with a poverty rate of less than 50% may not be identified as a Title I school.

6. Does Baltimore City Schools identify high schools as Title I Schools?

As of SY2020/21, any high school with a Title I poverty rate greater than or equal to 75% is served as a Title I school. For SY2026/27, 3 high schools will be served as Title I schools, a decrease from 12 high schools in SY2025/26.

7. How did Baltimore City Public Schools determine the SY2026/27 Title I allocation for schools?

Title I funds are allocated to schools based on a Per Pupil Amount (PPA). The PPA is provided for the number of Title I fund generators for each school. The count of Title I fund generators is determined by the October 31, 2025 count of directly certified students, inclusive of students eligible for Medicaid free.

For FY27, City Schools is continuing implementation of a Tiered PPA Model. With a Tiered PPA Model, schools with a higher poverty rate have a higher PPA. Specifically:

- Schools with a Title I poverty rate of greater than or equal to 82.5% receive a PPA of \$1,250
- Schools with a Title I poverty rate between 68.5% and 82.5% receive a PPA of \$1,120
- Schools with a Title I poverty rate between 37.9% and 68.5% receive a PPA of \$1,000

For FY27, 113 schools will be served as Title I Schools:

- 14 schools have a Title I poverty rate greater than or equal to 82.5%
- 58 schools have a Title I poverty rate between 68.5% and 82.5%
- 41 schools have a Title I poverty rate between 37.9% and 68.5%

Example calculation for a school’s FY27 Title I Allocation

- Poverty rate = 75.7%
- Number of Title I Fund Generators: 252
- PPA = \$1,120
- School’s Title I allocation = $252 * \$1,120 = \underline{\$282,240}$

Note: The Title I allocations being released to schools in the SY2026/27 budget tool are preliminary allocations based on the projected amount for the FY27 Title I, Part A grant. MSDE is expected to provide local school systems with the Title I allocation amount in July 2026. If the actual grant allocation is significantly lower than the projected amount, adjustments to school allocations may be necessary.

8. What is the total amount of Title I funds allocated to schools annually?

For FY27, \$39,414,920 is being allocated to support 113 Title I schools through school-level allocations. This amount represents a decrease of \$5,120,000 as compared to the FY26 total school-level funds. The decrease in school-level funds is equal to the amount that had been allocated to high schools that exited Title I status.

School Year	# Title I Schools	Total Title I Funds Allocated to Schools
SY2026/27	113	\$39,414,920.00
SY2025/26	124	\$44,534,920.00
SY2024/25	119	\$40,237,000.00
SY2023/24	120	\$40,726,800.00
SY2022/23	135	\$41,370,918.50
SY2021/22	134	\$38,880,589.00
SY2020/21	128	\$36,280,312.25
SY2019/20	113	\$31,541,689.75

9. Does the PPA allocation include funds that must be spent on Title I Parent Involvement activities?

No. FY27 funds to support parent involvement activities are a separate allocation. Information regarding the amount of FY27 parent involvement school-level funds will be shared with schools in fall 2026. All Title I schools are able to apply for Title I Parent Involvement funds to support Family Learning activities.

10. Are any schools no longer identified as Title I for SY2026/27?

Yes. City Schools has set the cut point for Title I eligibility for schools serving students in grades preK – 8 at 37.9%. This cut point supports maintaining the Title I status for as many schools as possible, while minimizing the number of newly eligible Title I schools. One school is exiting Title I status, and one school is gaining Title I eligibility.

11. If a school is no longer identified as a Title I school for SY2026/27, when does this change in designation become effective?

Title I status for SY2026/27 is effective 7/1/26.

12. If a school is no longer identified as a Title I school for SY2026/27, can they continue spending FY26 Title funds after 6/30/26?

No. A school may only continue spending FY26 Title I funds after 6/30/26 if they remain identified as a Title I school for SY2026/27. Note, schools that are closing at the end of SY2025/26 only have until 2/28/26 to encumber FY26 Title I funds. Any Title I funded purchases made after a closure decision is finalized must be for consumable items only.

Note: Title I funds are subject to the requisition deadlines outlined by the Finance Office. Specifically,

- SY25/26 requisitions utilizing 4501.26 funds must be entered into Fusion no later than 4/30/26. Exception requests will not be approved.
- If a school has 4501.26 OTPS funds remaining in July 2026, and the school maintains Title I status for FY27, the school may enter requisitions through 8/15/26.

13. Do schools receive adjustments to the Title I Allocation?

Typically, no. Title I allocations are determined based on the official September 30th enrollment count and the October 31st official direct certification count, inclusive of students eligible for Medicaid free from the prior school year. For SY2026/27, the Title I allocation is based on the September 30, 2025 official enrollment count and the October 31, 2025 official direct certification count.

However, with 2 charter schools closing in June 2026, the Title I funds that would have been allocated for these schools will be held. In October 2026, enrollment data will be reviewed to determine which school the students from the closed schools enrolled. Additional Title I funds will be provided to the receiving schools no later than the end of October 2026.

Note: The Title I allocations being released to schools in the SY2026/27 budget tool are preliminary allocations based on the projected amount for the FY27 Title I, Part A grant. MSDE will not provide LEAs with the allocation amount until July 2026. If the actual grant allocation is significantly lower than the projected amount, adjustments to school allocations may be necessary.

14. Is there a difference in the calculation of a school's Title I allocation if the school implements a Targeted Assistance or a Schoolwide Title I Program?

No. The Title I allocation for a school is based solely on the PPA and number of students identified as living in poverty.

15. How is a school identified to implement a Targeted Assistance versus a Schoolwide Title I program?

Schools newly identified as Title I are required to implement a Title I Targeted Assistance program initially unless they receive a waiver to implement a Schoolwide program. In addition, a Title I school with a poverty rate between 35% and 40% must implement a Targeted Assistance program. In both cases, an exception to being required to implement a Targeted Assistance may be possible via a waiver from the Maryland State Department of Education (MSDE). Requests for a waiver must be submitted to MSDE with support documentation showing that the school has met all requirements for consideration to implement a Schoolwide Title I program.

16. When can a school start spending OTPS budgeted on the FY27 (SY2026/27) Title I allocation?

Two actions must occur before a school can spend FY27 funds allocated for OTPS categories (e.g. contracts, materials and supplies, stipends). First, MSDE must approve the district's Title I plan and release the funds to the district. Second, the school must have an approved Title I plan in place. In SY2026/27, the School Performance Plan (SPP) is required for Title I schoolwide traditional schools and the Title I Charter School Plan for charter schools.

MSDE typically approves the district's Title I plan by early December. Following that approval, schools are notified that Title I funds in OTPS categories are available to spend through the School Leader Update email.

17. What is the spending window for a school's FY27 Title I allocation?

FY27 Title I funds are allocated to schools to provide evidence-based supplemental supports and services aligned with the approved plan during SY2026/27. The spending window opens following MSDE's approval of the district's Title I plan. It is anticipated that schools will have access to spend Title I OTPS funds by mid-December (see question 16). The latest a school can enter a requisition on FY27 Title I funds is 4/30/27. All encumbrances on FY27 Title I funds must be paid or liquidated no later than 8/15/27. Any encumbrances that are not resolved as of 8/15/27 will be canceled, and the school will have to identify an alternate funding source to pay the expense. Schools may elect to utilize Title I funds for allowable stipends and/or temp salaries for January 2027 through summer 2027. Entry of PSTARS must follow the district's deadlines for the school year and summer programs.

Notice of Non-Discrimination

View on the web at www.baltimorecityschools.org/page/notice-of-nondiscrimination

Baltimore City Public Schools (“City Schools”) does not discriminate in its employment, programs, and activities based on race, ethnicity, color, ancestry, national origin, nationality, religion, sex, sexual orientation, gender, gender identity, gender expression, marital status, pregnancy or parenting status, family structure, ability (cognitive, social/emotional, and physical), veteran status, genetic information, age, immigration or citizenship status, socioeconomic status, language, or any other legally or constitutionally protected attributes or affiliations. Discrimination undermines our community’s long-standing efforts to create, foster, and promote equity and inclusion for all. Some examples of discrimination include acts of hate, violence, harassment, bullying, or retaliation. For more information, see Baltimore City Board of School Commissioners Policies JBA (Nondiscrimination – Students), JBB (Sex-Based Discrimination – Students), JICK (Bullying, Harassment, or Intimidation of Students), ACA (Nondiscrimination – Employees and Third Parties), ACB (Sexual Harassment – Employees and Third Parties), ACD (ADA Reasonable Accommodations), and ADA (Equity), and the accompanying City Schools Administrative Regulations. City Schools also provides equal access to the Boy and Girl Scouts and other designated youth groups.

For inquiries about these nondiscrimination policies, please contact:

Equal Opportunity Manager, Title IX Coordinator

Equal Educational/Employment Opportunity and Title IX Compliance Unit

200 E. North Avenue, Room 208

Baltimore, MD 21202

Phone: 410-396-8542

Fax: 410-396-2955

Email Title IX compliance

OR

Coordinator – Section 504

Special Education and Student Supports

200 E. North Avenue, Room 210

Baltimore, MD 21202

Phone: 443-462-4247

Email 504 support

If you believe that you have experienced discrimination in City Schools’ employment, programs, and/or activities, or if you are requesting a reasonable accommodation, please use one of these forms, as appropriate, which also include filing instructions:

Student Discrimination Reporting Form

Student Bullying, Harassment, or Intimidation Reporting Form

Equal Employment Opportunity Complaint Form

Reasonable Accommodations Request Form

Discrimination complaints also may be filed with other agencies, such as:

U.S. Equal Employment Opportunity Commission, Baltimore Field Office, City Crescent Bldg., 10 S.

Howard Street, Third Floor, Baltimore, MD 21201, 1-800-669-4000, 1-800-669-6820 (TTY); or

U.S. Department of Education, Office for Civil Rights, Lyndon Baines Johnson Dept. of Education

Bldg., 400 Maryland Avenue, SW, Washington, DC 20202-1100, 1-800-421-3481, 1-800-877-8339

(TDD), OCR email, or ed.gov complaint intro.

This notice of nondiscrimination is available, upon request, in languages other than English and an alternate format under the Americans with Disabilities Act, by contacting the City Schools Communications Department, 200 E. North Avenue, Room 317, Baltimore, MD 21202, communications email, 410-545-1870.

BALTIMORE CITY --- PUBLIC SCHOOLS

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baltimorecityschools.org

Baltimore City Public Schools
Administrative Headquarters

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