

**BALTIMORE CITY**  
**PUBLIC SCHOOLS**

**2020-21**  
**BUDGET**

**Adopted by the  
Board of School Commissioners  
on May 12, 2020**

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**This publication was revised on May 14, 2020, to correct the following:**

Page 85: Mental Health Services in the table titled “Special Funds Revenue By Source, Year-By-Year Comparison” originally reflected \$83,333 for FY21. This has been corrected to reflect revenue of \$115,274. The total revenue in that table was also changed to reflect this correction from \$161,622,581 to \$161,654,522.

Page 93: The amounts in the table titled “Mental Health Services Coordinator Grant” were adjusted to reflect the corrections made on page 85.



# **Context for Developing City Schools' 2020-21 Operating Budget**

## UNIQUE CIRCUMSTANCES IN PLANNING FY21

This FY21 budget was adopted while school buildings were closed, and students were learning remotely during the coronavirus pandemic. As of this writing, the timeline for reopening schools is uncertain. City Schools is focused on supporting students and staff during distance learning as well as anticipating their needs once they return to the classroom.

In March, the Maryland Legislature approved the recommendations of the Maryland Commission on Innovation and Excellence in Education (Kirwan Commission), paving the way for a new funding formula for Maryland Schools that provides increased resources for students living in poverty and increased funding for programs. The ability of the state and local governments to fund the new funding formula will be affected by the current and lingering impacts of the coronavirus pandemic.

The full financial impact of the coronavirus pandemic on both the state and city is, as of this writing, still unknown. Due to these uncertain circumstances, should adjustments to the FY21 budget be necessary, they will be made through the appropriate, defined re-allocation process.

## A BLUEPRINT-BASED PROCESS

The 2020-21 school year budget is driven by the Baltimore City Public Schools' Blueprint for Success. This plan to transform City Schools while encouraging students to set and meet high expectations has brought a sharp focus and shared commitment to our work. It also serves as an appropriate and practical plan for the next year and beyond.

In 2016, City Schools CEO Sonja Brookins Santelises met with hundreds of students, families, staff members, and community stakeholders across Baltimore to understand their ideas on how to improve outcomes for our students and schools. Dr. Santelises charged a workgroup of district and school leaders and community partners with creating an evidence-based guide to **what** students will be taught, **how** they will be taught, and **how** we can improve environments for learning. This process included identifying realistic markers along the way in order to ensure that together we are moving in the right direction.

The resulting Blueprint for Success is transforming City Schools and encouraging students while helping them progress towards high school graduation and post-secondary success.

Since its introduction in 2017, the goals and principles of the Blueprint have guided City Schools' work: building a generation of young people with the skills, knowledge, and understanding to succeed in college, careers, and community — not just here in Baltimore, but anywhere in the world. We are accomplishing this through a focus on:

### Student Wholeness



When students feel safe and supported, are interested in what they are learning, and find it purposeful, their curiosity is engaged; they are motivated, and their achievement improves. The Blueprint's emphasis on student wholeness includes supporting social-emotional learning, implementing restorative practices, expanding health and wellness services, and emphasizing a well-rounded curriculum.

### Literacy



For our students to access the opportunities they want and deserve, they must meet and exceed academic standards. The Blueprint calls for providing literacy coaches in schools, creating Intensive Literacy Learning Sites, and revamping the high school curriculum to serve students better as they build the literacy skills required for graduation and beyond.

### Leadership



Everyone - teachers, coaches, custodians, school police officers, principals, and other staff members - provide leadership by connecting with, supporting, inspiring, and challenging students on their way to success. The Blueprint supports expanded recruitment for faculty, educator fellowships, and enhanced support for teachers.

## Continuing the Success

Over the last year, City Schools made great strides with investments in new initiatives focused on the Blueprint's three priorities while actively seeking and incorporating the perspectives of teachers, school and district employees, and members of the community.

Achievements over the past year include: expansion of literacy and wholeness intensive learning sites; development and implementation of the BMore Me curriculum (a culturally relevant curriculum using Baltimore's rich history); placing social workers in every school; ensuring AP courses are offered in all non-charter high schools; and improvement of black teacher retention rates.

## FUNDING PRIORITIES FOR FY21

To continue the success of the Blueprint while looking for every opportunity to improve student achievement, City Schools has identified specific, measurable, and attainable priorities for the 2020-21 school year. These priorities were identified through feedback from the community during the Fall of 2019 at a series of meetings, with an online survey, at principal focus groups, and engagement sessions with students.

These priorities will be implemented in addition to the already-existing strategies that are in place, such as the intensive learning sites.

## Student Wholeness

Students' social-emotional wellbeing is impacted by the environment in which they are learning. Recognizing this and having heard from community members that some schools struggle with maintaining a positive culture and climate, the district will provide increased supports to twelve prioritized schools for the 2020-21 school year.

These schools will have leadership teams at each school meeting during the summer to develop plans for creating a positive school culture and climate. Throughout the school year, they will receive coaching and other technical support to assist them in implementing culture and climate improvements. This work will be supported by a new culture and climate team (a coordinator and three coaches) within the district's student wholeness team.

## Literacy

Supporting early literacy is key to ensuring the long-term academic success of all children. As a result and recognizing that the literacy work of the district since the development of the Blueprint focused primarily on elementary grades, there will be a renewed focus on early literacy for FY21.

## Connecting Kirwan, Blueprint, and Community Priorities

City Schools' Blueprint for Success draws on many of the same studies that are the foundation of the Kirwan recommendations, as well as additional sources of data, including the Maryland Family Survey and City Schools-specific statistics gathered from community meetings and kindergarten readiness assessments. The Kirwan Commission report and the Blueprint both envision a future in which schoolchildren receive a high-quality education that prepares them to thrive in today's global workforce and economy.

Beyond Kirwan and the Blueprint, City Schools recognizes that the ever-changing needs of students and families, as well as the historical factors that have shaped the current system, indicate how to properly deploy our resources. To best understand these considerations, City Schools' sought the opinions of students, parents and local leaders through a series of community meetings on proposed priorities and allocation strategies. These important groups were also invited to share their thoughts via an online survey.

District leaders heard these participants; the FY21 budget includes their priorities, such as improving maintenance and performance of school heating and cooling systems, expansion of bilingual programming, and specialized professional development and coaching for K-2 literacy teachers.

The early-literacy team will work with teachers to increase their knowledge of brain science in early literacy, the Foundations curriculum, and small-group instruction. This team will also provide in-the-moment support and feedback to K-2 teachers. Investment will continue in literacy professional development for teachers and Foundations will be implemented in pre-k for the first time.

A group of high schools will pilot a new English Language Arts curriculum with the goal of full implementation in the 2021-22 school year.

## Leadership

City Schools is committed to supporting the continuous growth of staff across *all* employee groups at every stage of their careers. As a result, the district will focus on development opportunities for early career educators and better coordination of professional learning across teams.

For FY21, transformational and distinguished principals and a new full-time senior principal coach will serve as mentors for early-career educators. A reorganization within the Office of Human Capital will establish a new System Learning and Development Department to focus on racial equity, organizational development, and people management.

## Equity

In June 2019, City Schools passed an equity policy that establishes the framework necessary to achieve racial equity for City Schools students. As the district moves into the implementation phase of this policy, the Office of Equity will continue to provide training to the Board of School Commissioners, CEO's cabinet, district office staff, and school-based staff.

For FY21, school teams, comprised of a principal, principal-designee, and teacher (who will serve as a school's Equity Fellow) will participate in intensive training and will become part of professional learning communities focused on equity. The office will also provide needs-based coaching consultation and strategic planning support to central office and school-based staff.

## Enrollment, Choice and Transfer

In response to the community's concerns about inequities and challenges within enrollment and school choice, the Office of Enrollment, Choice and Transfer (ECT) will begin to implement a multi-year plan to identify and solve the root causes of those inequities and challenges. The ultimate goal of the plan is to improve student and family satisfaction and increase enrollment.

In FY21, this effort will focus on improving the enrollment system and the administrative and safety transfer processes.

## Family and Community Engagement

A focus on local ownership will emphasize the shared responsibility - across the entire district and at the school level - in building genuine trusting relationships to better address community needs. This work includes improving the parent experience by creating access points for open, frequent and transparent two-way communication with families, and honoring families' funds of knowledge.

### Opportunity Culture: Teachers Leading in Schools

Opportunity Culture is a national initiative that gives excellent teachers the chance to reach more students.

Opportunity Culture schools create teacher teams led by a teacher leader, called a Multi-Classroom Leader who coordinates tailored coaching and development.

In 2019-20, City Schools launched Opportunity Culture at three schools and will be expanding to an additional twelve schools for 2020-21.

For FY21, the adoption of the Dual Capacity-Building Framework for School-Family Partnerships (DCBF) will lay the groundwork for creating family engagement initiatives that empower educators and families to partner with one another to ensure student success.

### **Career Readiness**

Using data provided by various reports on industry trends and feedback from students and families, City Schools has re-evaluated the district's Career and Technology Education programs to ensure that students have access to programs and opportunities that will prepare them for college and career after high school.

By May 2020, a new four-year Career and Technology Education plan will be developed to prepare students with the skills to enter high-wage, high-skill jobs. Implementation will begin in 2020-21 with a roadmap for creating new programs, identifying locations, and staffing. A new work-based learning team will ensure that students have career experiences during the school year.

### **Safe, Secure, and Healthy Schools**

Security and heating and cooling issues continue to be a concern for many families. While improvements and efficiencies have been made, this remains a priority for the district.

For FY21, schools will be prioritized for security and HVAC improvements through state and local funding based on assessments by facilities staff. To expand in-house services to schools, the facilities department will expand the Building Automation System, which allows for remote monitoring of school equipment and will help identify potential problems before they result in disruption. A new training program for HVAC staff will be implemented as well as additional trainings for managers.

### **Staff Recruitment**

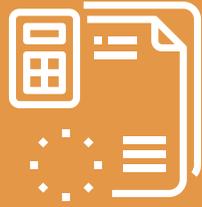
High-quality staff is at the core of the success of City Schools and our students. The district will continue to prioritize recruiting high-quality candidates in FY21 by expanding and consolidating the work of internal recruiters, hiring a new Director of Recruitment and Selection, and piloting a hiring bonus program for veteran teachers.

The Human Capital Office will maintain partnerships with alternative teacher programs, including increasing the Urban Teachers residency program to 100 participants and partnering with local colleges to help career changers earn teaching certification.

### **Community School Strategy**

Each community school has a full-time, 12 month, Community School Coordinator or Site Specialist who works with the principal and a school-based team to establish strategic partnerships with other resources to promote student achievement, positive conditions for learning and the wellbeing of families and communities.

The community school strategy has been implemented in Baltimore by schools and community partners for more than 15 years. The Concentrations of Poverty School Grant Program (see pages 10 and 92 for more information), has made it possible for the district to expand the community school strategy from 50 schools in 2019-20 to 126 for 2020-21.



# **Building the 2020-21 Operating Budget**

The process of allocating funds to support schools and programs balances anticipated revenue with equitable distribution to meet students' needs and advance school and district priorities.

Individual schools receive allocations based on the district funding formula. School-based budget development begins with a vision session where the school community shares their priorities to assist the principal in developing a school's budget proposal.

At the district level, management staff identify how funds will be spent to best support schools and advance district-wide priorities.

District staff from all program areas review the spending plans from schools and district offices to make sure that all requirements are met, and budgets are balanced. District leaders and finance staff confirm that the operating budget will enable the district to operate responsibly, efficiently, and within its means, and maintain a position of financial stability.

### Multiple Consecutive Years of Clean Audits

In January, CliftonLarsonAllen LLP reported another unmodified — or “clean” — audit of the Baltimore City Public Schools financial statements, finding no deficiencies in the district's financial reporting and internal controls. CliftonLarsonAllen noted it had no difficulties performing the audit.

These clean audits confirm that City Schools continues to be a responsible steward of public funds thanks to our emphasis on proper oversight and effective safeguards.

### Timeline

City Schools annual operating budget covers the period from July 1 to June 30 each year.

**October to November:** District office staff members project revenues, expenses, and student enrollment for the coming year.

**December to January:** School leaders review enrollment projections for their schools for the coming year— a critical step because school budgets are based on student enrollment.

**January to February:** The Maryland State Department of Education calculates the state funding each school district is anticipated to receive, which provides the basis for the state revenue for the district's general fund; the district gives school leaders information about the revenue they will have in their school budgets for the coming year, based on projected enrollment at each school.

**February to March:** School leaders hold meetings with their school communities to get input for development and review of school budgets; district office leaders receive allocations and develop budgets.

**March to April:** The district supports schools and district offices in finalizing budgets and ensures submitted budgets are balanced and complete; Maryland's General Assembly votes on the state budget; the budget team makes final adjustments to the districtwide budget proposal based on any changes in state revenue.

**April to June:** The Board of School Commissioners votes on the proposed budget at a public meeting; the budget adopted by the Board is submitted for a vote by Baltimore City Council.

**June to August:** Schools and district offices prepare for the start of the new school year, filling staff positions and making necessary purchases.

**September to October:** Actual student enrollment numbers are determined for each school and budgets are adjusted to reflect changes to enrollment or district revenue.

## STEP 1: REVENUE

More than two-thirds of Baltimore City Public Schools' total revenue comes from the State of Maryland, allocated through a formula implemented close to 20 years ago. This funding formula is slated to be replaced by a new funding formula, part of the approved Kirwan Commission recommendations, for FY22. Additional City Schools funding comes from the City of Baltimore and is also based on a per-pupil formula. Federal grants further supplement these amounts, with many tied to numbers of students, often in particular groups or with certain characteristics (e.g., Title I funds tied to serving low-income students).

FUNDED ENROLLMENT					
	FY17	FY18	FY19	FY20	FY21
<b>Total enrollment (prior year, omitting pre-k)</b>	78,982	77,886	76,203	74,983	74,807
<b>Additional funded students (SEED school)</b>	176	185	180	197	203
<b>Students ineligible for funding*</b>	(1,575)	(1,442)	(1,530)	(1,600)	(1,477)
<b>Subtotal: Students funded at 100%</b>	77,583	76,629	74,853	73,580	73,533
<b>Additional funded pre-k students</b>	4,684 x 0%	4,468 x 50%	4,389 x 75%	4,314 x 100%	4,381 x 100%
<b>Total funded students</b>	<b>77,583</b>	<b>78,863</b>	<b>78,145</b>	<b>77,894</b>	<b>77,914</b>

\*City Schools receives per-pupil funding based on the number of eligible students. Students may be deemed ineligible for reasons including lack of required immunizations, age (over 21), or school attendance in another district.

### Additional Funding Sources

The composition and demographics of Baltimore City Public Schools, as well as historical funding precedents, require special budget considerations.

In FY20, Maryland passed Senate Bill 1030, the "Blueprint for Maryland's Future." For FY21, this program will provide a total of almost \$79 million, including \$5 million for declining enrollment, \$20.7 million for pre k funding, and \$9.7 million for students with disabilities. It also includes the Concentration of Poverty Grants, recognizing the need for increased funding for schools where 80% or more of students live in poverty. Since the majority of the district's schools qualify for Concentration of Poverty Grants, the district manages and distributes the funds to be spent by schools that qualify on pre-approved purchases or services. These funds have primarily been directed to community schools and student healthcare. For FY21, City Schools will receive \$30.9 million in Concentration of Poverty Grants.

In addition, Governor Hogan's budget for FY21 includes funds that maintain allocations at prior-year levels. For City Schools, this additional "hold harmless" amount is approximately \$7.5 million.

The Maryland Legislature has also approved the recommendations of the Maryland Commission on Innovation and Excellence in Education ("Kirwan Commission"), paving the way for a new funding formula for Maryland Schools that provides increased resources for students living in poverty. Though these funds will not be made available until the 2021-22 school year, budgetary planning for those funds will begin during the 2020-21 school year.

Revenue is allocated into three funds. Typically, about 90 percent of City funding is in the General Fund. This includes City Schools’ primary operating dollars, more than half of which is allocated directly to individual schools. A large portion of the remainder supports students and schools through centralized spending on infrastructure and other resources.

<b>GENERAL FUND REVENUE BY SOURCE</b>					
	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>
<b>State</b>	\$866,077,368	\$848,430,545	\$849,475,258	\$850,213,308	\$857,308,252
<b>Local</b>	\$265,412,081	\$278,412,181	\$278,412,181	\$278,412,181	\$287,346,700
<b>Federal</b>	\$7,682,092	\$3,147,933	\$7,100,00	\$5,400,000	\$5,400,000
<b>Other</b>	\$16,407,436	\$15,622,535	\$21,360,000	\$28,360,000	\$22,410,000
<b>Total</b>	<b>\$1,155,578,976</b>	<b>\$1,145,613,195</b>	<b>\$1,156,347,439</b>	<b>\$1,162,385,489</b>	<b>\$1,172,464,952</b>

Special Funds, which in recent years have been between 5 and 10 percent of district revenue, include restricted and grant dollars that must be used in specific ways—for example, to support students with disabilities or schools serving high percentages of children from low-income households (e.g., Title I). For FY21, City Schools expects to receive \$161 million in Special Funds, an increase of more than \$56 million from FY20, primarily due Senate Bill 1030, the “Blueprint for Maryland’s Future.” Detailed breakdowns of Special Funds by grant program begin on page 84.

The Enterprise Fund is revenue generated by City Schools’ Food and Nutrition Services department and is less than 5 percent of the district’s total revenue. This fund is used to support food service operations. Details for this fund can be found beginning on page 97.

Other sources of funding include rent, tuition payments, and other small income sources, as well as transfers from the district’s fund balance of money not used in the prior operating years. Board policy defines that the percentage of the unassigned fund balance must be between 3 and 7 percent of the budgeted General Fund expenditures for the upcoming fiscal year. The budget for FY21 includes a transfer of \$15.3 million to the General Fund, as compared with \$22 million in FY20.

<b>REVENUE BY FUND</b>					
<b>Fund</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
<b>General</b>	\$1,155,578,976	\$1,145,613,195	\$1,165,206,614	\$1,162,385,489	\$1,172,464,952
<b>Special</b>	\$112,099,779	\$97,317,520	\$113,138,066	\$104,954,259	\$161,654,522
<b>Enterprise</b>	\$51,997,758	\$48,553,681	\$49,161,694	\$55,304,192	\$54,540,838
<b>Total</b>	<b>\$1,319,676,513</b>	<b>\$1,313,742,798</b>	<b>\$1,327,506,374</b>	<b>\$1,322,643,938</b>	<b>\$1,388,660,312</b>

## STEP 2: EXPENSES

In allocating funds to schools and programs, the district begins by setting aside funds in several important areas. This central budgeting ensures that the district adheres to Board policies and all legal requirements.

### Special Education Services for Students with Disabilities

To meet the legal requirement of the “least restrictive environment,” students with disabilities may receive additional support within a regular (“general education”) classroom or may be “pulled out” of class to receive instruction. Students with disabilities may spend instructional time with teachers and staff trained in providing specialized instruction and services. For students who need services beyond what can be provided in a traditional or charter school, the district has special education programs and separate public day schools; when these programs or schools cannot meet an individual student’s needs, the district (using some state funding) pays for the student to attend an appropriate nonpublic educational environment.

The cost of providing special education varies based on the student’s unique needs and the services available, ranging from a few hundred dollars more than average in a general-education classroom to \$100,000 or more for nonpublic placement. Because of the wide range of needs, it is not possible to provide schools with an average per-pupil amount for delivery of special education services. Instead, City Schools calculates the total expense associated with special education services and allocates funding based on the hours of services and programs needed for each student.

In the FY21 budget, the district will allocate the following centrally for special education services:

<b>For “locked” positions (required for compliance with state and federal law and district policy):</b>	<b>\$112,871,923</b>
<b>For “unlocked” positions (to meet specific needs of enrolled students with disabilities, determined at the school level):</b>	<b>\$77,085,110</b>
<b>Total:</b>	<b>\$189,957,033</b>

*These funds are in addition to resources allocated to schools through the Blueprint for Maryland’s Future funding, which has provided an additional \$9.7 million for FY21. School leaders may also use their school’s general education allocation to supplement services.*

In addition, \$26.6 million is included to cover the cost of nonpublic placements for students who cannot be served at a district school, and an additional \$46.1 million is budgeted centrally for specialized transportation services for students (including those with disabilities) whose circumstances are such that they cannot walk or use the bus or MTA service to get to school.

### English for Speakers of Other Languages (ESOL)

Baltimore’s immigrant population is growing rapidly, as is the number of City Schools students who speak a language other than English at home. Students learning English require varying degrees of support and attend schools throughout the city. Therefore, funds and positions to support ESOL programs are managed centrally and provided to schools based on the number and needs of students enrolled at each school.

In the FY21 budget, the districtwide allocation for services to support English learners is \$31.7 million, or 3 percent of operating dollars.

	FY17	FY18	FY19	FY20	FY21
<b>Number of English learners</b>	4,619	5,293	5,740	7,287	8,500 (projected)
<b>Budget for ESOL programs</b>	<b>\$17.9 million</b>	<b>\$17.1 million</b>	<b>\$21.3 million</b>	<b>\$25.1 million</b>	<b>\$31.7 million (adopted)</b>

## Pre-k Programs

While pre-k student programs receive 100 percent of the base amount provided for students in kindergarten to 12th grade, they do not receive the additional weighted funds provided to schools with older students who are English learners, have disabilities, or are living in poverty. To ensure that sufficient resources are provided for high-quality full-day programming, funds for pre-k are managed centrally at the district level and provided to schools based on the number of pre-k students they serve.

The budget for FY21 includes \$38 million to serve students in pre-k and early learning programs; state funding for pre-k is approximately \$20.7 million.

## Administration and Infrastructure

A broad variety of administrative and infrastructure services are budgeted centrally at the district level, such as debt service and retiree health 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 (e.g., providing systems for evaluating principals, teachers, and other staff). Other services, such as coordinating student health, are budgeted centrally as the most efficient and economical approach.

## School Construction and Maintenance

For most school districts, school construction and systemic maintenance and upgrades (such as roof replacements and improvements to HVAC systems) are paid for with capital dollars rather than General Fund operating dollars. With the oldest school buildings in the state, many of which are in poor condition, City Schools' capital needs far outpace available capital dollars.

In 2013, legislation was passed to provide funding for the 21st Century School Building Program, which so far has enabled the district to open fourteen new or fully renovated buildings. More than a dozen are currently under construction or in design. Funds for this program come from bond issues and are managed through a partnership between the district, state, and city. Between FY15 and FY25, City Schools will invest more than \$250 million from operating dollars. The district will also spend more than \$125 million on building maintenance, in escalating annual amounts over the same period. For FY21, the district's 21st-century bond payment contribution is \$30 million, and the additional maintenance commitment is \$20 million.

The Capital Improvement Program (CIP) is a second source of funds for school modernization, renovation, or replacement, with allocations by the state and city outside of the district's operating dollars.

Construction has been completed on two net-zero schools in the district: Graceland Park/O'Donnell Heights Elementary/Middle School and Holabird Elementary/Middle School. The energy-efficient features of these buildings allow for an on-site renewable energy installation to meet or exceed its energy needs. This drastically reduces the cost of upkeep and maintenance on these buildings, freeing up funding for other school and district priorities.

In addition, as part of the 21st Century School Buildings Program, all new and fully renovated schools must meet the silver rating of the LEED for Schools green building standard. This will further cut down on building costs.

## Allocating Funds to Schools for Flexible Spending

Just as City Schools receives the majority of its funding based on the number of students enrolled, the district allocates funds and resources to schools based on the number of students they serve and their students' needs. The district makes projections each fall for how many students will be enrolled at every school. These projections, reviewed by principals before being finalized, also consider past enrollment history, demographic trends, specialized programming, changes at nearby or similar schools, and plans for city neighborhoods.

Once the district has well-informed projections for total anticipated revenue and enrollment at each school, the process begins to allocate resources to each school and support school leaders in creating school-level budgets. The allocation methodology is also based on the school type. For the 2020-21 school year, the district estimates that approximately 81 percent of students will attend traditional, noncharter schools. The remainder will attend one of the district's 31 charter schools, which are run under contract with other organizations outside the traditional district management structure.

Both traditional and charter schools receive funding for flexible spending plus services provided centrally by the district office, though the proportions differ. Charter schools, in accordance with state law, state guidance, and Board of School Commissioners policy, receive a larger portion of resources in flexible dollars to give them more capacity to implement their unique programming. At traditional schools, flexible dollars are typically spent on salaries for school staff and school-level (e.g., field trips, additional computers or tablets for students). Charter schools must cover many of the same expenses plus those covered by the district for traditional schools.

These expenses for charter schools include rent, mortgage payments, or other costs for their school buildings, principal salaries, professional development for teachers, curriculum materials, summer school, and sports teams.

### **“Fair Student Funding”: Flexible Dollars for School-level Spending at Traditional Schools**

In 2008, City Schools adopted a model that allocates dollars to traditional schools based on a base per-student amount plus “weights” for different student populations. This “fair student funding” model was revised for 2018-19 to reflect today’s schools and populations.

The majority of City Schools’ students come from low-income households. Based on what educators know about the impact of poverty on learning, the district modified the model to provide weights for individual students living in poverty. This status was determined through direct certification for government programs for low-income families (e.g., Supplemental Nutrition Assistance Program, or SNAP) and adjusted to account for under-counting of immigrant families and others who may not be eligible or have applied for these programs, and for concentrations of poverty - defined as a school serving more than 80 percent low-income students. Weights for students with disabilities taught in self-contained classrooms and for high school students at risk of dropping out were included in the original fair student funding model and retained in the revision.

### **Portfolio of Schools**

In addition to charter and traditional schools, the district has two “contract schools”—Bard High School Early College and Elmer A. Henderson: A Johns Hopkins Partnership School—whose budgets follow the charter school formula. For purposes of this document, “charter schools” includes these two contract schools, except where noted. There are also separate public day schools for students with disabilities whose needs cannot be met in traditional or charter schools, and alternative programs for students who have fallen behind their grade-level peers or require a temporary alternative placement due to circumstances that could include illness, crisis, family situations, or behavioral concerns. Because of the specialized nature of services, separate public day schools and alternative programs are funded outside of the per-pupil models used to fund traditional and charter schools.

City Schools recognizes that school communities know how to best support their unique students. So dollars follow students to schools, with as much allocation as possible designated as “flexible” for school leaders and communities.

### **The Challenge of Small Schools**

In the per-pupil funding model, if there are 30 students in the classroom, there is more money available than if there are 20 students. But a whiteboard costs the same regardless of how many students are in the room. So, the entire technology budget for the 20-student classroom may be spent on the whiteboard, while the 30 student classroom would have money left over after the whiteboard is purchased.

This simple example suggests the challenges at small schools, where lack of economies of scale mean it can be difficult to fund the robust academic programming and enrichment opportunities that all students need to thrive. The revised fair student funding model provides for a baseline level of services for all schools, to ensure the flexibility to fund adequate numbers of staff in both core and “special” areas and sufficient resources for supplies and other necessities. In FY21, just over \$6.7 million in baseline funding will be allocated.

Even with this supplementary funding, small schools can experience challenges in providing a full range of programming and services. To address the longer-term need, the district is pursuing initiatives to boost enrollment while also merging schools so that they reach enrollment levels to support long-term sustainability.

## Traditional School Per-Pupil Formula: Fair Student Funding

1. Start with the prior year's cost for fair student funding (after enrollment adjustments)	\$346,319,007 (from FY20)
2. Based on projected increases or decreases in these costs and revenue, adjust this amount for the current year	\$6,672,004
3. Subtract districtwide additional funds (weights) for students in specific populations. These funds are distributed to schools as part of their budget allocations, according to student demographics at each school. For FY20, the weights are <ul style="list-style-type: none"> <li>· \$400 (elementary and middle school) or \$700 (high school) for each student living in poverty</li> <li>· \$200 for each student living in poverty who attends an elementary or elementary/middle school serving a high concentration of children living in poverty</li> <li>· \$400 for each high-performing/high-potential student</li> <li>· \$641 for each student with disabilities taught in a self-contained classroom</li> <li>· \$575 for each high school student</li> </ul>	(\$35,180,707)
<b>Subtotal:</b>	<b>\$311,810,304</b>
4. Determine the base per-pupil amount for school budgets by dividing the adjusted amount (from point 3 above) by the projected number of funding-eligible students in traditional schools	Divide by 57,078
<b>Per-pupil base amount for FY21:</b>	<b>\$5,568</b>
5. Add weight amounts for each school, based on student demographics	

The per-pupil base amount and the additional weights are used to calculate individual school budgets based on projected enrollment. On top of this amount, traditional schools receive services from the district office that include principal salaries and benefits, professional development, special education for students with disabilities, utilities and facility maintenance, programming for pre-k students and English language learners, and administrative services.

The formula for calculating charter school per-pupil funding differs from the fair student funding model in that it is designed to provide more resources in the form of cash rather than services. The additional revenue provides charter schools with increased flexibility to implement the programming and services outlined in their charters.

## Charter School Per-pupil Formula

1. Start with all projected General Fund revenue	\$1,172,464,952 for FY21
2. Deduct amounts prior to calculation of overhead charges	<p>(\$29,805,357) (retiree health benefits)</p> <p>(\$52,272,680) (debt service)</p> <p>(\$15,300,000) (revenue contribution from fund balance)</p> <p>(\$7,110,000) (revenue from non-federal/state/local sources)</p>
<b>Subtotal:</b>	<b>\$1,067,976,915</b>
3. Calculate and subtract 2% of subtotal from step 2, as overhead contribution to district administrative costs (as allowed under state guidance)	(\$21,359,538)
<b>Subtotal:</b>	<b>\$1,046,617,377</b>
4. Subtract districtwide exclusions	<p>(\$38,085,289) (pre-k students)</p> <p>(\$26,600,000) (students in nonpublic placements)</p>
<b>Subtotal:</b>	<b>\$966,354,129</b>
5. Subtract needs-based exclusions	<p>(\$219,113,644) (students with disabilities)</p> <p>(\$31,720,618) (ESOL services)</p> <p>(\$46,062,220) (specialized transportation)</p>
<b>Funds available for charter per-pupil funding:</b>	<b>\$685,035,606</b>
Divide the remaining amount by projected enrollment (excluding students in pre-k and private placement, who are accounted for under districtwide exclusions, and other ineligible students)	Divide by 75,184
<b>Charter per-pupil allocation for FY20:</b>	<b>\$9,112</b>

Taking into account the 14,651 students projected to attend charter schools in 2020-21 at \$9,112 per student, the district's allocation for charter schools in FY21 is \$133,499,912.

On top of this per-pupil amount, charter schools receive services or funding from the district office that include special education for students with disabilities, programming for pre-k students and English learners, specialized transportation, and administrative resources exceeding the 2 percent contribution provided under state guidance.

ALLOCATIONS FOR FLEXIBLE SPENDING, YEAR-BY-YEAR COMPARISON							
	Charter			Traditional			
	Enrollment	Base Allocation	Base Per Pupil	Enrollment	Base Allocation	Base Per Pupil	Per Pupil Weights
<b>FY17 Final</b>	15,011	\$138,866,761	\$9,251	59,381	\$338,056,033	\$5,693	\$1,000 for student at basic or advanced level; \$641 for student with disabilities taught in a self-contained classroom; \$650 for high school student at risk of drop out
<b>FY18 Final</b>	15,872	\$148,038,144	\$9,327	56,474	\$308,460,988	\$5,462	\$800 for student at basic or advanced level; \$641 for student with disabilities taught in a self-contained classroom; \$520 for high school student at risk of drop out
<b>FY19 Final</b>	15,907	\$143,194,814	\$9,002	55,251	\$306,055,632	\$5,543	\$400 (EM) or \$700 (H) for each student living in poverty; \$200 for each student attending an E or EM school serving a high concentration of children living in poverty; \$400 for each high-performing/potential student; \$641 for each student with disabilities taught in a self-contained classroom; \$575 for each high school student
<b>FY20 Adopted</b>	15,162	\$138,150,144	\$9,108	55,646	\$311,061,140	\$5,590	
<b>FY21 Adopted</b>	14,651	\$133,499,912	\$9,112	57,078	\$317,810,304	\$5,568	

*E = elementary school; EM = elementary/middle school; H = high school*

Budget summaries for all traditional and charter schools, including General Fund and Title I dollars, are found beginning on page 20. Detailed school budgets are available on the school profile pages included on the district website, at [www.baltimorecityschools.org/schools](http://www.baltimorecityschools.org/schools) (with FY20 budgets available through June 30, 2019, and FY21 budgets posted as early as possible in the 2019-20 school year).

## Funding the district office

The balance of City Schools' revenue is allocated to meet districtwide obligations and to departments within the district office. In planning budgets and making decisions for FY21, district leaders were guided by the Board's priorities; the CEO's focus areas of literacy, student wholeness, and staff leadership; priorities identified by district leaders with consultation from community stakeholders; and ongoing work to improve efficiency and maximize resources. Detailed descriptions of district office spending begin on page 47. For FY21, the district office budget is \$379 million.

In addition to administration and overhead costs, the district office allocation includes funds to cover services that directly benefit schools and students but are not seen in school-level budgets: for example, student transportation (\$46.1 million), staff who deliver specialized services to students with disabilities or who support and monitor special education services (\$58.6 million), and facilities maintenance (\$34.4 million).

### Calculating the District Office Budget for FY21

Start with revenue	Total anticipated revenue from all sources	\$1,388,660,312
	Subtract Special Funds Enterprise Fund	(\$161,654,522) (\$54,540,838)
	Total anticipated General Fund revenue	\$1,171,464,952
Set aside funds for flexible spending at schools	"Fair Student Funding" for traditional schools	(\$352,991,011)
	Charter per-pupil allocation	(\$133,499,912)
Set aside additional funds for schools	To serve students with disabilities: Locked funds Unlocked funds Separate public day schools (other than personnel)	(\$112,871,923) (\$77,085,110) (\$687,091)
	General education: Locked funds Targeted funds	(\$104,272,531) (\$2,901,576)
	Alternative options schools and programs (serving over-age, under-credited students)	(\$15,668,183)
	Title I eligible high schools	(\$605,085)
	Reserves set aside for schools	\$7,006,830
	Calculate remaining available funds	Allocation for district office, including centrally provided programs, services, and priority initiatives



# School Budgets

In 2020-21, City Schools will include 159 schools in a range of categories:

<b>Traditional (neighborhood) schools, including:</b>	<b>117</b>
<i>Traditional</i>	115
<i>Alternative</i>	2
<b>Operator schools, including</b>	<b>36</b>
<i>Charter schools</i>	31
<i>Contract schools</i>	2
<i>New School Initiative schools</i>	1
<i>Transformation schools</i>	2
<b>Separate public day schools</b>	<b>6</b>

For 2020-21, the district will also have six alternative options programs, which provide specialized supports and programming primarily for students who have fallen behind in their progress to high school graduation—for example, those who are returning to school after dropping out.

As described in the preceding section (beginning on p. 16), City Schools uses a different methodology to fund traditional schools and charter/contract schools. (New School Initiative and transformation schools are funded according to the traditional school model.) Because of the unique nature of alternative schools and separate public day schools, which serve students with significant disabilities whose needs cannot be met with special education programming at traditional or operator schools, these schools’ budgets are developed in accordance with their students’ needs and to ensure compliance with state and federal laws and guidelines.

All 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 schools receiving more dollars but fewer services than traditional schools.

On the pages that follow in this section, revenue allocations are provided for traditional and operator-run schools for both General Fund and Title I (since the latter constitutes a significant portion of resources for many of the district’s schools), along with projected K-12 (funded) enrollment. Note that the funding allocations for FY21 will be adjusted after September 30, 2020, when official school enrollment has been determined; the comparative figures provided for FY20 reflect allocations adjusted after September 30, 2019. Individual spending plans, developed at the school level, are posted to individual school profile pages on the district’s website ([www.baltimorecityschools.org/schools](http://www.baltimorecityschools.org/schools)) once finalized.

For FY21, **8155.57** positions are funded in school budgets, an increase of 254.87 positions over FY20.

Notes for school budget tables:

*Schools in italics are charter schools, funded according to the charter school model.*

*Funds listed under Title I/SIG/CoP are grant funds provided under Title I, School Improvement Grants, or Concentration of Poverty Grants. Details about these grants can be found starting on page 86.*

*Bard High School Early College Baltimore and Elmer A. Henderson: A Johns Hopkins Partnership School are contract schools funded according to the charter school model.*

*Funds listed on page 39 in the “Schools Closing in June 2020” row will follow the students who currently attend schools that will close in June 2020 to the schools they attend in Fall 2020.*

*Totals listed on the last row on page 39 do not include Lakewood Elementary School (an early learning center, serving only pre-k students and kindergarten students with special needs), alternative options programs or separate public day schools.*

School Name		FY20 Adjusted	FY21 Adopted	Change
Abbottston Elementary School	K-12 Enrollment	360	361	1
	General Fund (\$)	2,446,367	2,333,266	(113,101)
	Title I / SIG / CoP (\$)	394,829	300,217	(94,612)
	<b>Total Funds (\$)</b>	<b>2,841,196</b>	<b>2,633,483</b>	<b>(207,712)</b>
Academy for College and Career Exploration	K-12 Enrollment	599	655	56
	General Fund (\$)	4,741,179	4,988,443	247,264
	Title I / SIG / CoP (\$)	412,185	418,652	6,467
	<b>Total Funds (\$)</b>	<b>5,153,364</b>	<b>5,407,095</b>	<b>253,731</b>
Afya Public Charter School	K-12 Enrollment	229	114	(115)
	General Fund (\$)	2,565,544	1,507,147	(1,058,397)
	Title I / SIG / CoP (\$)	410,808	247,257	(163,551)
	<b>Total Funds (\$)</b>	<b>2,976,352</b>	<b>1,754,404</b>	<b>(1,221,948)</b>
Alexander Hamilton Elementary School	K-12 Enrollment	139	136	(3)
	General Fund (\$)	1,164,071	1,126,612	(37,459)
	Title I / SIG / CoP (\$)	178,932	189,453	10,521
	<b>Total Funds (\$)</b>	<b>1,343,003</b>	<b>1,316,065</b>	<b>(26,939)</b>
Arlington Elementary School	K-12 Enrollment	351	334	(17)
	General Fund (\$)	2,276,279	2,163,278	(113,001)
	Title I / SIG / CoP (\$)	322,541	310,211	(12,330)
	<b>Total Funds (\$)</b>	<b>2,598,820</b>	<b>2,473,489</b>	<b>(125,331)</b>
Armistead Gardens Elementary/Middle School	K-12 Enrollment	726	713	(13)
	General Fund (\$)	4,616,561	4,600,916	(15,645)
	Title I / SIG / CoP (\$)	338,400	449,100	110,700
	<b>Total Funds (\$)</b>	<b>4,954,961</b>	<b>5,050,016</b>	<b>95,055</b>
Arundel Elementary School	K-12 Enrollment	405	411	6
	General Fund (\$)	2,701,172	2,724,384	23,212
	Title I / SIG / CoP (\$)	462,724	536,563	73,839
	<b>Total Funds (\$)</b>	<b>3,163,896</b>	<b>3,260,947</b>	<b>97,051</b>
Augusta Fells Savage Institute of Visual Arts	K-12 Enrollment	408	436	28
	General Fund (\$)	3,486,010	3,756,712	270,703
	Title I / SIG / CoP (\$)	99,166	106,783	7,617
	<b>Total Funds (\$)</b>	<b>3,585,176</b>	<b>3,863,495</b>	<b>278,319</b>

School Name		FY20 Adjusted	FY21 Adopted	Change
Baltimore City College	K-12 Enrollment	1,401	1,440	39
	General Fund (\$)	9,609,368	9,604,176	(5,192)
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>9,609,368</b>	<b>9,604,176</b>	<b>(5,192)</b>
<i>Baltimore Collegiate School for Boys</i>	K-12 Enrollment	445	423	(22)
	General Fund (\$)	4,715,413	4,474,523	(240,890)
	Title I / SIG / CoP (\$)	155,825	148,720	(7,105)
	<b>Total Funds (\$)</b>	<b>4,871,238</b>	<b>4,623,243</b>	<b>(247,995)</b>
Baltimore Design School	K-12 Enrollment	507	515	8
	General Fund (\$)	3,692,532	3,608,578	(83,954)
	Title I / SIG / CoP (\$)	357,562	341,434	(16,128)
	<b>Total Funds (\$)</b>	<b>4,050,094</b>	<b>3,950,012</b>	<b>(100,082)</b>
<i>Baltimore International Academy East</i>	K-12 Enrollment	736	731	(5)
	General Fund (\$)	6,927,552	6,817,948	(109,604)
	Title I / SIG / CoP (\$)	0	242,880	242,880
	<b>Total Funds (\$)</b>	<b>6,927,552</b>	<b>7,060,828</b>	<b>133,276</b>
<i>Baltimore International Academy West</i>	K-12 Enrollment	69	169	100
	General Fund (\$)	816,827	1,575,623	758,796
	Title I / SIG / CoP (\$)	0	33,660	33,660
	<b>Total Funds (\$)</b>	<b>816,827</b>	<b>1,609,283</b>	<b>792,456</b>
<i>Baltimore Leadership School for Young Women</i>	K-12 Enrollment	542	535	(7)
	General Fund (\$)	5,253,766	5,157,518	(96,248)
	Title I / SIG / CoP (\$)	465,328	393,777	(71,551)
	<b>Total Funds (\$)</b>	<b>5,719,094</b>	<b>5,551,295</b>	<b>(167,799)</b>
<i>Baltimore Montessori Public Charter School</i>	K-12 Enrollment	403	408	5
	General Fund (\$)	4,071,016	4,122,389	51,373
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>4,071,016</b>	<b>4,122,389</b>	<b>51,373</b>
Baltimore Polytechnic Institute	K-12 Enrollment	1,584	1,582	(2)
	General Fund (\$)	10,447,515	10,320,724	(126,791)
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>10,447,515</b>	<b>10,320,724</b>	<b>(126,791)</b>

School Name		FY20 Adjusted	FY21 Adopted	Change
Baltimore School for the Arts	K-12 Enrollment	438	447	9
	General Fund (\$)	4,000,585	4,064,715	64,130
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>4,000,585</b>	<b>4,064,715</b>	<b>64,130</b>
Barclay Elementary/Middle School	K-12 Enrollment	437	430	(7)
	General Fund (\$)	2,879,393	2,831,659	(47,734)
	Title I / SIG / CoP (\$)	421,939	418,269	(3,670)
	<b>Total Funds (\$)</b>	<b>3,301,332</b>	<b>3,249,928</b>	<b>(51,404)</b>
Bard High School Early College Baltimore	K-12 Enrollment	451	450	(1)
	General Fund (\$)	4,269,514	4,209,221	(60,293)
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>4,269,514</b>	<b>4,209,221</b>	<b>(60,293)</b>
Bay-Brook Elementary/Middle School	K-12 Enrollment	408	509	101
	General Fund (\$)	2,742,463	3,274,540	532,077
	Title I / SIG / CoP (\$)	308,351	431,972	123,621
	<b>Total Funds (\$)</b>	<b>3,050,814</b>	<b>3,706,512</b>	<b>655,698</b>
Beechfield Elementary/Middle School	K-12 Enrollment	576	580	4
	General Fund (\$)	3,859,933	3,914,609	54,676
	Title I / SIG / CoP (\$)	480,725	479,305	(1,421)
	<b>Total Funds (\$)</b>	<b>4,340,658</b>	<b>4,393,914</b>	<b>53,256</b>
<i>The Belair-Edison School</i>	K-12 Enrollment	763	858	95
	General Fund (\$)	8,075,126	8,805,516	730,390
	Title I / SIG / CoP (\$)	686,228	672,957	(13,271)
	<b>Total Funds (\$)</b>	<b>8,761,354</b>	<b>9,478,473</b>	<b>717,119</b>
Belmont Elementary School	K-12 Enrollment	222	216	(6)
	General Fund (\$)	1,600,550	1,655,383	54,833
	Title I / SIG / CoP (\$)	290,699	277,641	(13,058)
	<b>Total Funds (\$)</b>	<b>1,891,249</b>	<b>1,933,024</b>	<b>41,775</b>
Benjamin Franklin High School at Masonville Cove	K-12 Enrollment	596	550	(46)
	General Fund (\$)	4,753,844	4,172,943	(580,901)
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>4,753,844</b>	<b>4,172,943</b>	<b>(580,901)</b>

School Name		FY20 Adjusted	FY21 Adopted	Change
Bluford Drew Jemison STEM Academy West	K-12 Enrollment	234	205	(29)
	General Fund (\$)	2,664,548	2,573,353	(91,195)
	Title I / SIG / CoP (\$)	268,779	252,321	(16,458)
	<b>Total Funds (\$)</b>	<b>2,933,327</b>	<b>2,825,674</b>	<b>(107,653)</b>
Booker T. Washington Middle School	K-12 Enrollment	248	221	(27)
	General Fund (\$)	1,794,756	1,665,074	(129,682)
	Title I / SIG / CoP (\$)	305,354	310,291	4,937
	<b>Total Funds (\$)</b>	<b>2,100,110</b>	<b>1,975,365</b>	<b>(124,744)</b>
Callaway Elementary School	K-12 Enrollment	243	252	9
	General Fund (\$)	1,739,498	1,753,632	14,134
	Title I / SIG / CoP (\$)	302,107	284,869	(17,238)
	<b>Total Funds (\$)</b>	<b>2,041,605</b>	<b>2,038,501</b>	<b>(3,105)</b>
Calverton Elementary/Middle School	K-12 Enrollment	349	300	(49)
	General Fund (\$)	2,969,671	2,366,764	(602,908)
	Title I / SIG / CoP (\$)	514,195	446,889	(67,306)
	<b>Total Funds (\$)</b>	<b>3,483,866</b>	<b>2,813,652</b>	<b>(670,214)</b>
Calvin M. Rodwell Elementary/Middle School	K-12 Enrollment	665	734	69
	General Fund (\$)	4,461,885	4,834,810	372,925
	Title I / SIG / CoP (\$)	499,790	535,654	35,864
	<b>Total Funds (\$)</b>	<b>4,961,675</b>	<b>5,370,464</b>	<b>408,789</b>
Carver Vocational-Technical High School	K-12 Enrollment	892	978	86
	General Fund (\$)	6,675,273	7,091,210	415,938
	Title I / SIG / CoP (\$)	66,975	49,010	(17,966)
	<b>Total Funds (\$)</b>	<b>6,742,248</b>	<b>7,140,220</b>	<b>397,972</b>
Cecil Elementary School	K-12 Enrollment	321	300	(21)
	General Fund (\$)	2,181,897	2,075,866	(106,031)
	Title I / SIG / CoP (\$)	362,585	410,552	47,967
	<b>Total Funds (\$)</b>	<b>2,544,482</b>	<b>2,486,418</b>	<b>(58,064)</b>
Charles Carroll Barrister Elementary School	K-12 Enrollment	300	307	7
	General Fund (\$)	1,922,922	1,972,991	50,069
	Title I / SIG / CoP (\$)	239,096	214,209	(24,887)
	<b>Total Funds (\$)</b>	<b>2,162,018</b>	<b>2,187,200</b>	<b>25,182</b>

School Name		FY20 Adjusted	FY21 Adopted	Change
<i>City Neighbors Charter School</i>	K-12 Enrollment	231	234	3
	General Fund (\$)	2,414,365	2,372,442	(41,923)
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>2,414,365</b>	<b>2,372,442</b>	<b>(41,923)</b>
<i>City Neighbors Hamilton</i>	K-12 Enrollment	234	234	0
	General Fund (\$)	2,599,520	2,589,299	(10,221)
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>2,599,520</b>	<b>2,589,299</b>	<b>(10,221)</b>
<i>City Neighbors High School</i>	K-12 Enrollment	418	424	6
	General Fund (\$)	5,001,273	5,060,045	58,772
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>5,001,273</b>	<b>5,060,045</b>	<b>58,772</b>
<i>City Springs Elementary/Middle School</i>	K-12 Enrollment	653	632	(21)
	General Fund (\$)	6,762,653	6,530,736	(231,917)
	Title I / SIG / CoP (\$)	902,788	885,037	(17,751)
	<b>Total Funds (\$)</b>	<b>7,665,441</b>	<b>7,415,773</b>	<b>(249,668)</b>
<i>Clay Hill Public Charter School</i>	K-12 Enrollment	0	225	225
	General Fund (\$)	0	2,258,861	2,258,861
	Title I / SIG / CoP (\$)	0	123,750	123,750
	<b>Total Funds (\$)</b>	<b>0</b>	<b>2,382,611</b>	<b>2,382,611</b>
Collington Square Elementary/Middle School	K-12 Enrollment	330	314	(16)
	General Fund (\$)	2,476,598	2,387,489	(89,110)
	Title I / SIG / CoP (\$)	455,673	423,312	(32,361)
	<b>Total Funds (\$)</b>	<b>2,932,271</b>	<b>2,810,800</b>	<b>(121,471)</b>
Commodore John Rodgers Elementary/Middle School	K-12 Enrollment	844	886	42
	General Fund (\$)	5,725,580	5,972,985	247,405
	Title I / SIG / CoP (\$)	493,151	538,667	45,516
	<b>Total Funds (\$)</b>	<b>6,218,731</b>	<b>6,511,652</b>	<b>292,921</b>
<i>ConneXions: A Community Based Arts School</i>	K-12 Enrollment	511	500	(11)
	General Fund (\$)	5,517,332	5,453,924	(63,408)
	Title I / SIG / CoP (\$)	532,068	429,417	(102,651)
	<b>Total Funds (\$)</b>	<b>6,049,400</b>	<b>5,883,341</b>	<b>(166,059)</b>

School Name		FY20 Adjusted	FY21 Adopted	Change
<i>Coppin Academy</i>	K-12 Enrollment	354	355	1
	General Fund (\$)	3,641,975	3,615,691	(26,284)
	Title I / SIG / CoP (\$)	0	219,407	219,407
	<b>Total Funds (\$)</b>	<b>3,641,975</b>	<b>3,835,098</b>	<b>193,123</b>
<i>Creative City Public Charter School</i>	K-12 Enrollment	345	333	(12)
	General Fund (\$)	3,527,902	3,442,195	(85,707)
	Title I / SIG / CoP (\$)	382,608	403,547	20,939
	<b>Total Funds (\$)</b>	<b>3,910,510</b>	<b>3,845,742</b>	<b>(64,768)</b>
Cross Country Elementary/Middle School	K-12 Enrollment	655	655	0
	General Fund (\$)	4,343,295	4,368,447	25,152
	Title I / SIG / CoP (\$)	234,901	304,653	69,752
	<b>Total Funds (\$)</b>	<b>4,578,196</b>	<b>4,673,100</b>	<b>94,904</b>
<i>The Crossroads School</i>	K-12 Enrollment	162	162	0
	General Fund (\$)	1,666,630	1,655,887	(10,743)
	Title I / SIG / CoP (\$)	299,888	289,697	(10,191)
	<b>Total Funds (\$)</b>	<b>1,966,518</b>	<b>1,945,584</b>	<b>(20,934)</b>
Curtis Bay Elementary/Middle School	K-12 Enrollment	601	435	(166)
	General Fund (\$)	4,090,655	2,954,985	(1,135,670)
	Title I / SIG / CoP (\$)	360,278	299,088	(61,190)
	<b>Total Funds (\$)</b>	<b>4,450,933</b>	<b>3,254,073</b>	<b>(1,196,860)</b>
Dallas F. Nicholas, Sr. Elementary School	K-12 Enrollment	188	179	(9)
	General Fund (\$)	1,503,949	1,591,571	87,622
	Title I / SIG / CoP (\$)	189,383	180,206	(9,177)
	<b>Total Funds (\$)</b>	<b>1,693,332</b>	<b>1,771,777</b>	<b>78,446</b>
Dickey Hill Elementary/Middle School	K-12 Enrollment	334	328	(6)
	General Fund (\$)	2,304,751	2,244,641	(60,110)
	Title I / SIG / CoP (\$)	196,460	213,809	17,349
	<b>Total Funds (\$)</b>	<b>2,501,211</b>	<b>2,458,451</b>	<b>(42,761)</b>
Digital Harbor High School	K-12 Enrollment	1,186	1,210	24
	General Fund (\$)	9,163,950	9,170,943	6,993
	Title I / SIG / CoP (\$)	63,385	65,872	2,487
	<b>Total Funds (\$)</b>	<b>9,227,335</b>	<b>9,236,815</b>	<b>9,480</b>

School Name		FY20 Adjusted	FY21 Adopted	Change
Dorothy I. Height Elementary School	K-12 Enrollment	321	337	16
	General Fund (\$)	2,103,659	2,219,044	115,385
	Title I / SIG / CoP (\$)	316,063	372,255	56,192
	<b>Total Funds (\$)</b>	<b>2,419,722</b>	<b>2,591,299</b>	<b>171,577</b>
Dr. Bernard Harris, Sr. Elementary School	K-12 Enrollment	267	247	(20)
	General Fund (\$)	1,975,283	1,857,299	(117,984)
	Title I / SIG / CoP (\$)	372,057	329,034	(43,023)
	<b>Total Funds (\$)</b>	<b>2,347,340</b>	<b>2,186,333</b>	<b>(161,007)</b>
Dr. Nathan A. Pitts-Ashburton Elementary/Middle School	K-12 Enrollment	322	341	19
	General Fund (\$)	2,379,850	2,671,172	291,322
	Title I / SIG / CoP (\$)	329,795	331,415	1,620
	<b>Total Funds (\$)</b>	<b>2,709,645</b>	<b>3,002,587</b>	<b>292,942</b>
Edgecombe Circle Elementary School	K-12 Enrollment	178	239	61
	General Fund (\$)	1,397,050	1,603,558	206,508
	Title I / SIG / CoP (\$)	226,762	408,301	181,539
	<b>Total Funds (\$)</b>	<b>1,623,812</b>	<b>2,011,859</b>	<b>388,047</b>
Edgewood Elementary School	K-12 Enrollment	166	150	(16)
	General Fund (\$)	1,315,984	1,232,837	(83,147)
	Title I / SIG / CoP (\$)	290,901	287,970	(2,931)
	<b>Total Funds (\$)</b>	<b>1,606,885</b>	<b>1,520,807</b>	<b>(86,078)</b>
Edmondson-Westside High School	K-12 Enrollment	856	883	27
	General Fund (\$)	6,335,256	6,315,089	(20,167)
	Title I / SIG / CoP (\$)	59,062	71,985	12,923
	<b>Total Funds (\$)</b>	<b>6,394,318</b>	<b>6,387,074</b>	<b>(7,243)</b>
Elmer A. Henderson: A Johns Hopkins Partnership School	K-12 Enrollment	561	581	20
	General Fund (\$)	5,566,906	5,709,670	142,764
	Title I / SIG / CoP (\$)	498,228	431,397	(66,831)
	<b>Total Funds (\$)</b>	<b>6,065,134</b>	<b>6,141,067</b>	<b>75,933</b>
<i>Empowerment Academy</i>	K-12 Enrollment	241	281	40
	General Fund (\$)	2,395,341	2,738,058	342,717
	Title I / SIG / CoP (\$)	113,740	329,297	215,557
	<b>Total Funds (\$)</b>	<b>2,509,081</b>	<b>3,067,355</b>	<b>558,274</b>

School Name		FY20 Adjusted	FY21 Adopted	Change
Eutaw-Marshburn Elementary School	K-12 Enrollment	238	235	(3)
	General Fund (\$)	1,862,212	1,842,821	(19,391)
	Title I / SIG / CoP (\$)	309,761	319,926	10,165
	<b>Total Funds (\$)</b>	<b>2,171,973</b>	<b>2,162,747</b>	<b>(9,226)</b>
Fallstaff Elementary/Middle School	K-12 Enrollment	504	530	26
	General Fund (\$)	3,287,003	3,488,217	201,214
	Title I / SIG / CoP (\$)	140,320	150,480	10,160
	<b>Total Funds (\$)</b>	<b>3,427,323</b>	<b>3,638,697</b>	<b>211,374</b>
Federal Hill Preparatory Academy	K-12 Enrollment	289	298	9
	General Fund (\$)	1,981,408	2,130,789	149,381
	Title I / SIG / CoP (\$)	95,356	112,640	17,284
	<b>Total Funds (\$)</b>	<b>2,076,764</b>	<b>2,243,429</b>	<b>166,665</b>
Forest Park High School	K-12 Enrollment	629	729	100
	General Fund (\$)	5,100,144	5,726,975	626,831
	Title I / SIG / CoP (\$)	138,976	153,514	14,538
	<b>Total Funds (\$)</b>	<b>5,239,120</b>	<b>5,880,489</b>	<b>641,369</b>
Fort Worthington Elementary/Middle School	K-12 Enrollment	807	794	(13)
	General Fund (\$)	5,471,055	5,391,790	(79,265)
	Title I / SIG / CoP (\$)	837,279	863,008	25,729
	<b>Total Funds (\$)</b>	<b>6,308,334</b>	<b>6,254,798</b>	<b>(53,536)</b>
Francis Scott Key Elementary/Middle School	K-12 Enrollment	482	521	39
	General Fund (\$)	3,098,806	3,270,104	171,298
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>3,098,806</b>	<b>3,270,104</b>	<b>171,298</b>
Franklin Square Elementary/Middle School	K-12 Enrollment	345	352	7
	General Fund (\$)	2,608,274	2,613,333	5,059
	Title I / SIG / CoP (\$)	500,229	405,571	(94,658)
	<b>Total Funds (\$)</b>	<b>3,108,503</b>	<b>3,018,904</b>	<b>(89,599)</b>
Frederick Douglass High School	K-12 Enrollment	789	780	(9)
	General Fund (\$)	6,481,905	6,406,626	(75,279)
	Title I / SIG / CoP (\$)	137,517	136,202	(1,315)
	<b>Total Funds (\$)</b>	<b>6,619,422</b>	<b>6,542,828</b>	<b>(76,594)</b>

School Name		FY20 Adjusted	FY21 Adopted	Change
<i>Frederick Elementary School</i>	K-12 Enrollment	349	350	1
	General Fund (\$)	3,588,951	3,576,436	(12,515)
	Title I / SIG / CoP (\$)	595,588	639,602	44,014
	<b>Total Funds (\$)</b>	<b>4,184,539</b>	<b>4,216,038</b>	<b>31,499</b>
Furley Elementary School	K-12 Enrollment	435	393	(42)
	General Fund (\$)	2,858,277	2,613,456	(244,821)
	Title I / SIG / CoP (\$)	384,316	395,567	11,251
	<b>Total Funds (\$)</b>	<b>3,242,593</b>	<b>3,009,022</b>	<b>(233,571)</b>
<i>Furman Templeton Preparatory Academy</i>	K-12 Enrollment	417	407	(10)
	General Fund (\$)	4,359,324	4,193,400	(165,924)
	Title I / SIG / CoP (\$)	650,788	670,442	19,654
	<b>Total Funds (\$)</b>	<b>5,010,112</b>	<b>4,863,842</b>	<b>(146,270)</b>
Gardenville Elementary School	K-12 Enrollment	275	256	(19)
	General Fund (\$)	1,918,117	1,911,007	(7,111)
	Title I / SIG / CoP (\$)	282,192	312,064	29,872
	<b>Total Funds (\$)</b>	<b>2,200,309</b>	<b>2,223,070</b>	<b>22,761</b>
Garrett Heights Elementary/Middle School	K-12 Enrollment	256	256	0
	General Fund (\$)	2,037,117	2,037,028	(89)
	Title I / SIG / CoP (\$)	209,464	197,833	(11,631)
	<b>Total Funds (\$)</b>	<b>2,246,581</b>	<b>2,234,861</b>	<b>(11,720)</b>
George Washington Elementary School	K-12 Enrollment	177	164	(13)
	General Fund (\$)	1,375,269	1,445,026	69,757
	Title I / SIG / CoP (\$)	260,169	193,467	(66,702)
	<b>Total Funds (\$)</b>	<b>1,635,438</b>	<b>1,638,492</b>	<b>3,055</b>
Glenmount Elementary/Middle School	K-12 Enrollment	624	663	39
	General Fund (\$)	4,410,254	4,541,875	131,621
	Title I / SIG / CoP (\$)	378,449	412,520	34,071
	<b>Total Funds (\$)</b>	<b>4,788,703</b>	<b>4,954,395</b>	<b>165,692</b>
<i>Govans Elementary School</i>	K-12 Enrollment	335	331	(4)
	General Fund (\$)	3,471,125	3,396,142	(74,983)
	Title I / SIG / CoP (\$)	461,568	446,117	(15,451)
	<b>Total Funds (\$)</b>	<b>3,932,693</b>	<b>3,842,259</b>	<b>(90,434)</b>

School Name		FY20 Adjusted	FY21 Adopted	Change
Graceland Park/O'Donnell Heights Elementary/Middle School	K-12 Enrollment	544	539	(5)
	General Fund (\$)	3,522,174	3,486,202	(35,972)
	Title I / SIG / CoP (\$)	151,949	205,040	53,091
	<b>Total Funds (\$)</b>	<b>3,674,123</b>	<b>3,691,242</b>	<b>17,120</b>
<i>The Green School of Baltimore</i>	K-12 Enrollment	161	162	1
	General Fund (\$)	1,591,275	1,588,410	(2,865)
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>1,591,275</b>	<b>1,588,410</b>	<b>(2,865)</b>
<i>Green Street Academy</i>	K-12 Enrollment	849	852	3
	General Fund (\$)	8,922,766	8,888,725	(34,041)
	Title I / SIG / CoP (\$)	651,448	560,097	(91,351)
	<b>Total Funds (\$)</b>	<b>9,574,214</b>	<b>9,448,822</b>	<b>(125,392)</b>
Guilford Elementary/Middle School	K-12 Enrollment	271	238	(33)
	General Fund (\$)	1,986,021	1,765,017	(221,004)
	Title I / SIG / CoP (\$)	281,710	250,104	(31,606)
	<b>Total Funds (\$)</b>	<b>2,267,731</b>	<b>2,015,121</b>	<b>(252,610)</b>
Gwynns Falls Elementary School	K-12 Enrollment	281	263	(18)
	General Fund (\$)	2,017,534	1,979,274	(38,260)
	Title I / SIG / CoP (\$)	236,024	209,849	(26,175)
	<b>Total Funds (\$)</b>	<b>2,253,558</b>	<b>2,189,123</b>	<b>(64,435)</b>
Hamilton Elementary/Middle School	K-12 Enrollment	819	816	(3)
	General Fund (\$)	5,320,737	5,273,473	(47,264)
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>5,320,737</b>	<b>5,273,473</b>	<b>(47,264)</b>
Hampden Elementary/Middle School	K-12 Enrollment	462	489	27
	General Fund (\$)	3,005,931	3,226,136	220,205
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>3,005,931</b>	<b>3,226,136</b>	<b>220,205</b>
<i>Hampstead Hill Academy</i>	K-12 Enrollment	794	796	2
	General Fund (\$)	7,510,446	7,447,554	(62,892)
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>7,510,446</b>	<b>7,447,554</b>	<b>(62,892)</b>

School Name		FY20 Adjusted	FY21 Adopted	Change
Harford Heights Elementary School	K-12 Enrollment	372	374	2
	General Fund (\$)	2,512,902	2,584,471	71,569
	Title I / SIG / CoP (\$)	414,799	431,473	16,674
	<b>Total Funds (\$)</b>	<b>2,927,701</b>	<b>3,015,944</b>	<b>88,243</b>
Harlem Park Elementary/Middle School	K-12 Enrollment	271	273	2
	General Fund (\$)	1,884,142	2,028,571	144,429
	Title I / SIG / CoP (\$)	401,551	413,872	12,321
	<b>Total Funds (\$)</b>	<b>2,285,693</b>	<b>2,442,443</b>	<b>156,750</b>
Hazelwood Elementary/Middle School	K-12 Enrollment	455	458	3
	General Fund (\$)	3,164,323	3,132,558	(31,765)
	Title I / SIG / CoP (\$)	358,370	329,926	(28,444)
	<b>Total Funds (\$)</b>	<b>3,522,693</b>	<b>3,462,484</b>	<b>(60,209)</b>
Highlandtown Elementary/Middle School No. 215	K-12 Enrollment	453	455	2
	General Fund (\$)	2,839,704	2,855,998	16,294
	Title I / SIG / CoP (\$)	139,545	223,609	84,064
	<b>Total Funds (\$)</b>	<b>2,979,249</b>	<b>3,079,607</b>	<b>100,358</b>
Highlandtown Elementary/Middle School No. 237	K-12 Enrollment	848	882	34
	General Fund (\$)	5,492,679	5,621,723	129,044
	Title I / SIG / CoP (\$)	245,754	236,720	(9,034)
	<b>Total Funds (\$)</b>	<b>5,738,433</b>	<b>5,858,443</b>	<b>120,010</b>
Hilton Elementary School	K-12 Enrollment	303	288	(15)
	General Fund (\$)	2,116,472	1,876,800	(239,672)
	Title I / SIG / CoP (\$)	308,612	275,684	(32,928)
	<b>Total Funds (\$)</b>	<b>2,425,084</b>	<b>2,152,484</b>	<b>(272,599)</b>
The Historic Cherry Hill Elementary/Middle School	K-12 Enrollment	689	669	(20)
	General Fund (\$)	4,919,553	4,727,258	(192,295)
	Title I / SIG / CoP (\$)	801,128	823,231	22,103
	<b>Total Funds (\$)</b>	<b>5,720,681</b>	<b>5,550,489</b>	<b>(170,192)</b>
The Historic Samuel Coleridge-Taylor Elementary School	K-12 Enrollment	219	200	(19)
	General Fund (\$)	1,561,897	1,595,828	33,931
	Title I / SIG / CoP (\$)	447,305	456,945	9,640
	<b>Total Funds (\$)</b>	<b>2,009,202</b>	<b>2,052,773</b>	<b>43,571</b>

School Name		FY20 Adjusted	FY21 Adopted	Change
Holabird Elementary/Middle School	K-12 Enrollment	465	454	(11)
	General Fund (\$)	3,085,328	3,000,239	(85,089)
	Title I / SIG / CoP (\$)	317,620	364,765	47,145
	<b>Total Funds (\$)</b>	<b>3,402,948</b>	<b>3,365,004</b>	<b>(37,944)</b>
<i>Independence School Local I High School</i>	K-12 Enrollment	120	140	20
	General Fund (\$)	1,544,101	1,717,571	173,470
	Title I / SIG / CoP (\$)	219,988	133,407	(86,581)
	<b>Total Funds (\$)</b>	<b>1,764,089</b>	<b>1,850,978</b>	<b>86,889</b>
James McHenry Elementary/Middle School	K-12 Enrollment	581	636	55
	General Fund (\$)	4,192,956	4,457,132	264,176
	Title I / SIG / CoP (\$)	636,506	786,263	149,757
	<b>Total Funds (\$)</b>	<b>4,829,462</b>	<b>5,243,394</b>	<b>413,932</b>
James Mosher Elementary School	K-12 Enrollment	178	189	11
	General Fund (\$)	1,453,508	1,579,339	125,831
	Title I / SIG / CoP (\$)	309,797	229,904	(79,893)
	<b>Total Funds (\$)</b>	<b>1,763,305</b>	<b>1,809,243</b>	<b>45,938</b>
John Ruhrah Elementary/Middle School	K-12 Enrollment	779	806	27
	General Fund (\$)	5,010,522	5,170,230	159,708
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>5,010,522</b>	<b>5,170,230</b>	<b>159,708</b>
Johnston Square Elementary School	K-12 Enrollment	258	258	0
	General Fund (\$)	1,900,440	1,881,463	(18,977)
	Title I / SIG / CoP (\$)	401,819	369,885	(31,934)
	<b>Total Funds (\$)</b>	<b>2,302,259</b>	<b>2,251,348</b>	<b>(50,911)</b>
<i>KIPP Harmony Academy</i>	K-12 Enrollment	1,520	1,572	52
	General Fund (\$)	15,129,918	15,523,506	393,588
	Title I / SIG / CoP (\$)	1,000,858	943,588	(57,270)
	<b>Total Funds (\$)</b>	<b>16,130,776</b>	<b>16,467,094</b>	<b>336,318</b>
Lakeland Elementary/Middle School	K-12 Enrollment	921	927	6
	General Fund (\$)	6,078,115	6,152,345	74,230
	Title I / SIG / CoP (\$)	272,113	316,800	44,687
	<b>Total Funds (\$)</b>	<b>6,350,228</b>	<b>6,469,145</b>	<b>118,917</b>

School Name		FY20 Adjusted	FY21 Adopted	Change
Leith Walk Elementary/Middle School	K-12 Enrollment	937	870	(67)
	General Fund (\$)	6,232,462	5,859,432	(373,030)
	Title I / SIG / CoP (\$)	480,340	458,370	(21,970)
	<b>Total Funds (\$)</b>	<b>6,712,802</b>	<b>6,317,802</b>	<b>(395,000)</b>
Liberty Elementary School	K-12 Enrollment	430	440	10
	General Fund (\$)	2,998,188	3,071,031	72,843
	Title I / SIG / CoP (\$)	360,262	371,565	11,303
	<b>Total Funds (\$)</b>	<b>3,358,450</b>	<b>3,442,596</b>	<b>84,146</b>
<i>Lillie May Carroll Jackson School</i>	K-12 Enrollment	312	350	38
	General Fund (\$)	3,147,685	3,470,346	322,661
	Title I / SIG / CoP (\$)	125,960	354,047	228,087
	<b>Total Funds (\$)</b>	<b>3,273,645</b>	<b>3,824,393</b>	<b>550,748</b>
Lockerman-Bundy Elementary School	K-12 Enrollment	192	192	0
	General Fund (\$)	1,429,011	1,459,754	30,743
	Title I / SIG / CoP (\$)	282,459	255,221	(27,238)
	<b>Total Funds (\$)</b>	<b>1,711,470</b>	<b>1,714,975</b>	<b>3,505</b>
Maree G. Farring Elementary/Middle School	K-12 Enrollment	719	725	6
	General Fund (\$)	4,804,622	5,019,143	214,521
	Title I / SIG / CoP (\$)	432,001	432,822	821
	<b>Total Funds (\$)</b>	<b>5,236,623</b>	<b>5,451,965</b>	<b>215,342</b>
Margaret Brent Elementary/Middle School	K-12 Enrollment	301	285	(16)
	General Fund (\$)	2,107,502	1,997,827	(109,675)
	Title I / SIG / CoP (\$)	268,814	220,825	(47,989)
	<b>Total Funds (\$)</b>	<b>2,376,316</b>	<b>2,218,652</b>	<b>(157,664)</b>
Mary Ann Winterling Elementary School at Bentalou	K-12 Enrollment	197	180	(17)
	General Fund (\$)	1,651,921	1,597,809	(54,112)
	Title I / SIG / CoP (\$)	282,148	261,030	(21,118)
	<b>Total Funds (\$)</b>	<b>1,934,069</b>	<b>1,858,839</b>	<b>(75,231)</b>
Mary E. Rodman Elementary School	K-12 Enrollment	238	316	78
	General Fund (\$)	1,662,086	2,151,358	489,272
	Title I / SIG / CoP (\$)	289,738	502,616	212,878
	<b>Total Funds (\$)</b>	<b>1,951,824</b>	<b>2,653,974</b>	<b>702,150</b>

School Name		FY20 Adjusted	FY21 Adopted	Change
Matthew A. Henson Elementary School	K-12 Enrollment	275	277	2
	General Fund (\$)	1,868,202	1,864,738	(3,464)
	Title I / SIG / CoP (\$)	387,348	351,719	(35,629)
	<b>Total Funds (\$)</b>	<b>2,255,550</b>	<b>2,216,457</b>	<b>(39,093)</b>
Medfield Heights Elementary School	K-12 Enrollment	305	310	5
	General Fund (\$)	2,192,377	2,170,886	(21,491)
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>2,192,377</b>	<b>2,170,886</b>	<b>(21,491)</b>
Mergenthaler Vocational-Technical High School	K-12 Enrollment	1,715	1,711	(4)
	General Fund (\$)	12,354,784	12,116,273	(238,511)
	Title I / SIG / CoP (\$)	0	38,817	38,817
	<b>Total Funds (\$)</b>	<b>12,354,784</b>	<b>12,155,090</b>	<b>(199,693)</b>
Midtown Academy	K-12 Enrollment	198	198	0
	General Fund (\$)	2,029,850	1,996,527	(33,323)
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>2,029,850</b>	<b>1,996,527</b>	<b>(33,323)</b>
Montebello Elementary/Middle School	K-12 Enrollment	515	496	(19)
	General Fund (\$)	3,518,929	3,393,717	(125,212)
	Title I / SIG / CoP (\$)	604,908	463,575	(141,333)
	<b>Total Funds (\$)</b>	<b>4,123,837</b>	<b>3,857,292</b>	<b>(266,545)</b>
Moravia Park Elementary School	K-12 Enrollment	664	657	(7)
	General Fund (\$)	4,444,915	4,248,223	(196,692)
	Title I / SIG / CoP (\$)	462,195	475,992	13,797
	<b>Total Funds (\$)</b>	<b>4,907,110</b>	<b>4,724,215</b>	<b>(182,895)</b>
Morrell Park Elementary/Middle School	K-12 Enrollment	446	450	4
	General Fund (\$)	3,234,951	3,252,451	17,500
	Title I / SIG / CoP (\$)	350,356	398,759	48,403
	<b>Total Funds (\$)</b>	<b>3,585,307</b>	<b>3,651,210</b>	<b>65,903</b>
Mount Royal Elementary/Middle School	K-12 Enrollment	752	745	(7)
	General Fund (\$)	4,979,592	4,922,333	(57,259)
	Title I / SIG / CoP (\$)	470,345	459,093	(11,253)
	<b>Total Funds (\$)</b>	<b>5,449,937</b>	<b>5,381,426</b>	<b>(68,512)</b>

School Name		FY20 Adjusted	FY21 Adopted	Change
The Mount Washington School	K-12 Enrollment	587	584	(3)
	General Fund (\$)	3,982,577	3,968,576	(14,001)
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>3,982,577</b>	<b>3,968,576</b>	<b>(14,001)</b>
National Academy Foundation	K-12 Enrollment	829	840	11
	General Fund (\$)	6,307,811	6,253,689	(54,122)
	Title I / SIG / CoP (\$)	460,999	439,226	(21,773)
	<b>Total Funds (\$)</b>	<b>6,768,810</b>	<b>6,692,915</b>	<b>(75,895)</b>
New Era Academy	K-12 Enrollment	334	384	50
	General Fund (\$)	2,610,931	2,847,990	237,059
	Title I / SIG / CoP (\$)	74,551	84,786	10,235
	<b>Total Funds (\$)</b>	<b>2,685,482</b>	<b>2,932,776</b>	<b>247,294</b>
New Song Academy	K-12 Enrollment	173	200	27
	General Fund (\$)	1,608,947	1,944,504	335,557
	Title I / SIG / CoP (\$)	115,493	332,267	216,774
	<b>Total Funds (\$)</b>	<b>1,724,440</b>	<b>2,276,771</b>	<b>552,331</b>
North Bend Elementary/Middle School	K-12 Enrollment	448	452	4
	General Fund (\$)	2,935,123	2,952,264	17,141
	Title I / SIG / CoP (\$)	302,254	349,727	47,473
	<b>Total Funds (\$)</b>	<b>3,237,377</b>	<b>3,301,991</b>	<b>64,614</b>
Northwood Elementary School	K-12 Enrollment	514	485	(29)
	General Fund (\$)	3,497,443	3,310,170	(187,273)
	Title I / SIG / CoP (\$)	418,969	398,700	(20,269)
	<b>Total Funds (\$)</b>	<b>3,916,412</b>	<b>3,708,870</b>	<b>(207,543)</b>
Patterson High School	K-12 Enrollment	1,144	1,213	69
	General Fund (\$)	8,845,483	9,289,279	443,796
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>8,845,483</b>	<b>9,289,279</b>	<b>443,796</b>
Patterson Park Public Charter School	K-12 Enrollment	687	683	(4)
	General Fund (\$)	7,055,275	6,967,070	(88,205)
	Title I / SIG / CoP (\$)	222,497	216,480	(6,017)
	<b>Total Funds (\$)</b>	<b>7,277,772</b>	<b>7,183,550</b>	<b>(94,222)</b>

School Name		FY20 Adjusted	FY21 Adopted	Change
Paul Laurence Dunbar High School	K-12 Enrollment	863	990	127
	General Fund (\$)	5,852,859	6,434,260	581,401
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>5,852,859</b>	<b>6,434,260</b>	<b>581,401</b>
Pimlico Elementary/Middle School	K-12 Enrollment	576	615	39
	General Fund (\$)	3,884,487	4,317,188	432,701
	Title I / SIG / CoP (\$)	515,251	754,108	238,857
	<b>Total Funds (\$)</b>	<b>4,399,738</b>	<b>5,071,296</b>	<b>671,558</b>
The Reach! Partnership School	K-12 Enrollment	572	650	78
	General Fund (\$)	4,894,180	5,344,949	450,769
	Title I / SIG / CoP (\$)	121,139	143,173	22,034
	<b>Total Funds (\$)</b>	<b>5,015,319</b>	<b>5,488,122</b>	<b>472,803</b>
Reginald F. Lewis High School	K-12 Enrollment	523	636	113
	General Fund (\$)	4,129,331	4,820,165	690,835
	Title I / SIG / CoP (\$)	143,425	163,493	20,068
	<b>Total Funds (\$)</b>	<b>4,272,756</b>	<b>4,983,658</b>	<b>710,903</b>
Renaissance Academy	K-12 Enrollment	244	237	(7)
	General Fund (\$)	2,575,660	2,274,896	(300,764)
	Title I / SIG / CoP (\$)	186,333	181,501	(4,832)
	<b>Total Funds (\$)</b>	<b>2,761,993</b>	<b>2,456,397</b>	<b>(305,595)</b>
Robert W. Coleman Elementary School	K-12 Enrollment	261	236	(25)
	General Fund (\$)	1,971,563	1,894,556	(77,007)
	Title I / SIG / CoP (\$)	427,275	421,339	(5,936)
	<b>Total Funds (\$)</b>	<b>2,398,838</b>	<b>2,315,894</b>	<b>(82,943)</b>
Roland Park Elementary/Middle School	K-12 Enrollment	1,429	1,433	4
	General Fund (\$)	8,997,046	8,878,666	(118,380)
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>8,997,046</b>	<b>8,878,666</b>	<b>(118,380)</b>
Rosemont Elementary/Middle School	K-12 Enrollment	340	335	(5)
	General Fund (\$)	2,574,902	2,453,896	(121,006)
	Title I / SIG / CoP (\$)	385,273	403,139	17,866
	<b>Total Funds (\$)</b>	<b>2,960,175</b>	<b>2,857,035</b>	<b>(103,140)</b>

School Name		FY20 Adjusted	FY21 Adopted	Change
Sandtown-Winchester Achievement Academy	K-12 Enrollment	379	351	(28)
	General Fund (\$)	2,816,473	2,461,885	(354,588)
	Title I / SIG / CoP (\$)	573,904	519,177	(54,727)
	<b>Total Funds (\$)</b>	<b>3,390,377</b>	<b>2,981,062</b>	<b>(409,315)</b>
Sinclair Lane Elementary School	K-12 Enrollment	276	271	(5)
	General Fund (\$)	1,864,274	1,929,162	64,888
	Title I / SIG / CoP (\$)	377,927	408,541	30,614
	<b>Total Funds (\$)</b>	<b>2,242,201</b>	<b>2,337,703</b>	<b>95,502</b>
Southwest Baltimore Charter School	K-12 Enrollment	410	408	(2)
	General Fund (\$)	4,217,341	4,160,394	(56,947)
	Title I / SIG / CoP (\$)	467,208	472,847	5,639
	<b>Total Funds (\$)</b>	<b>4,684,549</b>	<b>4,633,241</b>	<b>(51,308)</b>
Stadium School	K-12 Enrollment	417	450	33
	General Fund (\$)	3,075,628	3,102,198	26,570
	Title I / SIG / CoP (\$)	284,708	317,906	33,198
	<b>Total Funds (\$)</b>	<b>3,360,336</b>	<b>3,420,104</b>	<b>59,768</b>
Steuart Hill Academic Academy	K-12 Enrollment	211	194	(17)
	General Fund (\$)	1,561,741	1,523,964	(37,778)
	Title I / SIG / CoP (\$)	274,810	281,899	7,089
	<b>Total Funds (\$)</b>	<b>1,836,551</b>	<b>1,805,862</b>	<b>(30,689)</b>
Tench Tilghman Elementary/Middle School	K-12 Enrollment	361	354	(7)
	General Fund (\$)	2,402,081	2,353,968	(48,113)
	Title I / SIG / CoP (\$)	469,021	501,264	32,243
	<b>Total Funds (\$)</b>	<b>2,871,102</b>	<b>2,855,232</b>	<b>(15,870)</b>
Thomas Jefferson Elementary/Middle School	K-12 Enrollment	424	412	(12)
	General Fund (\$)	2,929,676	2,750,641	(179,035)
	Title I / SIG / CoP (\$)	372,316	317,882	(54,434)
	<b>Total Funds (\$)</b>	<b>3,301,992</b>	<b>3,068,523</b>	<b>(233,469)</b>
Thomas Johnson Elementary/Middle School	K-12 Enrollment	499	501	2
	General Fund (\$)	3,367,320	3,443,665	76,345
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>3,367,320</b>	<b>3,443,665</b>	<b>76,345</b>

School Name		FY20 Adjusted	FY21 Adopted	Change
<i>Tunbridge Public Charter School</i>	K-12 Enrollment	448	455	7
	General Fund (\$)	4,553,998	4,627,673	73,675
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>4,553,998</b>	<b>4,627,673</b>	<b>73,675</b>
Vanguard Collegiate Middle School	K-12 Enrollment	382	378	(4)
	General Fund (\$)	2,804,418	2,498,408	(306,010)
	Title I / SIG / CoP (\$)	311,586	302,651	(8,935)
	<b>Total Funds (\$)</b>	<b>3,116,004</b>	<b>2,801,059</b>	<b>(314,945)</b>
Violetville Elementary/Middle School	K-12 Enrollment	366	330	(36)
	General Fund (\$)	2,469,435	2,414,872	(54,563)
	Title I / SIG / CoP (\$)	259,908	235,600	(24,308)
	<b>Total Funds (\$)</b>	<b>2,729,343</b>	<b>2,650,472</b>	<b>(78,871)</b>
Vivien T. Thomas Medical Arts Academy	K-12 Enrollment	394	399	5
	General Fund (\$)	3,003,523	2,999,276	(4,247)
	Title I / SIG / CoP (\$)	91,988	114,583	22,595
	<b>Total Funds (\$)</b>	<b>3,095,511</b>	<b>3,113,859</b>	<b>18,348</b>
Walter P. Carter Elementary/Middle School	K-12 Enrollment	371	345	(26)
	General Fund (\$)	2,513,001	2,349,361	(163,640)
	Title I / SIG / CoP (\$)	373,973	412,969	38,996
	<b>Total Funds (\$)</b>	<b>2,886,974</b>	<b>2,762,330</b>	<b>(124,645)</b>
Waverly Elementary/Middle School	K-12 Enrollment	590	607	17
	General Fund (\$)	4,136,754	4,151,399	14,645
	Title I / SIG / CoP (\$)	490,191	523,415	33,224
	<b>Total Funds (\$)</b>	<b>4,626,945</b>	<b>4,674,814</b>	<b>47,869</b>
Western High School	K-12 Enrollment	1,137	1,181	44
	General Fund (\$)	7,655,687	7,793,818	138,131
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>7,655,687</b>	<b>7,793,818</b>	<b>138,131</b>
Westport Academy	K-12 Enrollment	257	255	(2)
	General Fund (\$)	2,187,183	2,194,708	7,526
	Title I / SIG / CoP (\$)	350,535	345,731	(4,804)
	<b>Total Funds (\$)</b>	<b>2,537,718</b>	<b>2,540,440</b>	<b>2,722</b>

School Name		FY20 Adjusted	FY21 Adopted	Change
Wildwood Elementary/Middle School	K-12 Enrollment	732	708	(24)
	General Fund (\$)	5,083,190	4,939,841	(143,349)
	Title I / SIG / CoP (\$)	619,346	637,935	18,589
	<b>Total Funds (\$)</b>	<b>5,702,536</b>	<b>5,577,776</b>	<b>(124,760)</b>
William Paca Elementary School	K-12 Enrollment	451	429	(22)
	General Fund (\$)	2,995,377	2,839,932	(155,445)
	Title I / SIG / CoP (\$)	337,273	375,964	38,691
	<b>Total Funds (\$)</b>	<b>3,332,650</b>	<b>3,215,896</b>	<b>(116,754)</b>
Windsor Hills Elementary/Middle School	K-12 Enrollment	233	225	(8)
	General Fund (\$)	1,976,054	1,948,724	(27,329)
	Title I / SIG / CoP (\$)	217,125	174,966	(42,159)
	<b>Total Funds (\$)</b>	<b>2,193,179</b>	<b>2,123,690</b>	<b>(69,489)</b>
Wolfe Street Academy	K-12 Enrollment	236	232	(4)
	General Fund (\$)	2,321,938	2,223,677	(98,261)
	Title I / SIG / CoP (\$)	293,637	310,047	16,410
	<b>Total Funds (\$)</b>	<b>2,615,575</b>	<b>2,533,724</b>	<b>(81,851)</b>
Woodhome Elementary/Middle School	K-12 Enrollment	373	377	4
	General Fund (\$)	2,641,477	2,682,432	40,956
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>2,641,477</b>	<b>2,682,432</b>	<b>40,956</b>
Yorkwood Elementary School	K-12 Enrollment	368	363	(5)
	General Fund (\$)	2,479,140	2,555,468	76,328
	Title I / SIG / CoP (\$)	143,421	205,992	62,571
	<b>Total Funds (\$)</b>	<b>2,622,561</b>	<b>2,761,460</b>	<b>138,899</b>
Schools Closing in June 2020	K-12 Enrollment	0	234	234
	General Fund (\$)	0	1,953,478	1,953,478
	Title I / SIG / CoP (\$)	0	0	0
	<b>Total Funds (\$)</b>	<b>0</b>	<b>1,953,478</b>	<b>1,953,478</b>
<b>TOTAL SCHOOLS</b>	<b>K-12 Enrollment</b>	<b>72,604</b>	<b>73,894</b>	<b>1,290</b>
	<b>General Fund (\$)</b>	<b>560,441,867</b>	<b>566,749,144</b>	<b>6,307,277</b>
	<b>Title I / SIG / CoP (\$)</b>	<b>42,120,392</b>	<b>43,802,633</b>	<b>1,682,241</b>
	<b>Total Funds (\$)</b>	<b>602,562,259</b>	<b>610,551,777</b>	<b>7,989,518</b>



# Budget Tables

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 FY19, which ended on June 30, 2019, actual expenditures are provided; negative amounts may appear if funds were moved among line items in an individual office or program budget. For FY20, amounts reflect the budget adopted by the Board of School Commissioners on April 23, 2019 (since actual expenses will not be available until after the fiscal year ends on June 30, 2020).

Tables throughout this section present expenditures (FY19) and allocations (FY20 and FY21) by “object” (the type of expenditure) and “category” (how funds are spent), in accordance with Maryland State Department of Education reporting requirements.

<b>EXPENSES BY OBJECT, ALL FUNDS; YEAR-BY-YEAR COMPARISON</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
<b>Permanent Salaries</b>	630,226,978	661,183,577	715,029,173
<b>Other Wages</b>	35,535,685	21,475,172	24,320,459
<b>Contractual Services</b>	205,897,347	186,991,670	195,625,889
<b>Fringe-Other Wages</b>	247,859,779	271,758,555	276,349,158
<b>Materials</b>	53,753,265	41,619,056	42,445,090
<b>Utilities</b>	26,246,177	28,329,775	28,329,775
<b>Other Charges</b>	35,044,994	41,507,188	46,360,682
<b>Equipment</b>	3,739,624	5,118,776	5,054,616
<b>Transfers</b>	33,787,799	40,319,095	31,877,929
<b>Principal</b>	28,938,970	20,758,055	20,398,680
<b>Contingency Reserve</b>	-	3,583,020	2,868,861
<b>Total Operating</b>	<b>1,301,030,618</b>	<b>1,322,643,939</b>	<b>1,388,660,312</b>

**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**

	FY19 Actual	FY20 Adopted	FY21 Adopted
<b>Administration</b>	53,902,406	60,838,072	58,203,215
<b>Mid-Level Administration</b>	80,176,344	80,096,751	79,864,480
<b>Instruction</b>	469,521,623	456,578,602	502,916,287
<b>Special Education</b>	190,177,143	196,746,082	205,997,727
<b>Student Personnel Services</b>	16,749,634	17,920,073	18,698,168
<b>Student Health Services</b>	488,861	3,144,006	5,622,140
<b>Student Transportation Services</b>	48,142,533	49,393,337	50,503,010
<b>Operation of Plant</b>	62,702,206	62,286,778	62,666,056
<b>Maintenance of Plant</b>	27,089,162	25,108,145	27,728,994
<b>Fixed Charges</b>	247,862,399	271,751,058	276,154,769
<b>Food Services</b>	44,086,784	46,087,798	45,255,331
<b>Capital Outlay</b>	31,192,553	31,935,182	31,933,705
<b>Debt Services</b>	28,938,970	20,758,055	20,398,680
<b>Total Expenditures</b>	<b>1,301,030,618</b>	<b>1,322,643,939</b>	<b>1,388,660,312</b>

**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.
- *Capital.* Cost of directing and managing the acquisition, construction, and renovation of land, buildings, and equipment (e.g., 21<sup>st</sup> Century School Buildings Program bond payments).
- *Debt.* Principal and interest payments for bonds and leases.

## GENERAL FUND

GENERAL FUND REVENUE BY SOURCE, YEAR-BY-YEAR COMPARISON			
	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
<b>Local Sources</b>			
Maintenance of Effort Grant	238,606,824	238,606,824	257,541,343
Retiree Health Benefits	29,805,357	29,805,357	29,805,357
Supplemental Allocation	10,000,000	10,000,000	-
<i>Subtotal - Local Sources</i>	<i>278,412,181</i>	<i>278,412,181</i>	<i>287,346,700</i>
<b>State Sources</b>			
Foundation Program	353,459,508	352,068,096	354,614,210
Compensatory Education	288,577,980	286,649,896	289,146,529
Special Education Model	46,234,544	45,486,888	46,019,433
Handicapped Children - Nonpublic Placement	13,287,614	12,638,050	11,200,000
Student Transportation	19,741,301	21,129,399	21,269,893
Limited English Proficiency	25,177,739	27,563,579	35,446,057
Guaranteed Tax Base	21,243,281	17,375,976	15,880,079
Supplemental Grant	18,310,933	18,310,933	18,310,933
Pre-K Appropriation	14,814,251	19,450,293	20,654,982
Enrollment Grant	15,961,520	15,495,347	4,989,766
TIF Grant	535,131	569,639	471,359
Teacher Salary Incentive	-	-	8,432,994
NTI Adjustment	-	-	686,435
Stipends	68,000	-	-
Hold Harmless Adjustment	11,205,853	11,088,568	7,544,778
Geog. Cost of Education Grant	22,211,131	22,386,644	22,640,804
<i>Subtotal - State Sources</i>	<i>850,828,786</i>	<i>850,213,308</i>	<i>857,308,252</i>
<b>Other Federal Sources</b>			
E-Rate	4,288,330	2,200,000	2,200,000
Impact Aid	298,534	-	-
United State Treasury Bond Subsidy Payment	4,582,622	3,000,000	3,000,000
ROTC Reimbursements	511,814	200,000	200,000
<i>Subtotal - Federal Sources</i>	<i>9,681,300</i>	<i>5,400,000</i>	<i>5,400,000</i>
<b>Other Sources</b>			
Earnings on Investment	8,746,675	250,000	1,000,000
Intestate	695,537	-	-
Tuition - Nonresident	418,716	350,000	350,000
Tuition - Summer School	212,403	100,000	100,000
Special Use of School Buildings	109,360	100,000	100,000
Maryland Stadium Authority Revenue	4,717,030	4,000,000	4,000,000

## GENERAL FUND REVENUE BY SOURCE, YEAR-BY-YEAR COMPARISON

	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
Other Sources	1,300,850	1,560,000	1,560,000
Miscellaneous Sources	10,083,777	-	
<i>Subtotal - Other Sources</i>	<i>26,284,347</i>	<i>6,360,000</i>	<i>7,110,000</i>
<b>Other Financing Sources</b>			
Transfer from Fund Balance - Assigned	-	-	-
Transfer from Fund Balance - Unassigned	-	22,000,000	15,300,000
<i>Subtotal - Other Financing Sources</i>	<i>-</i>	<i>22,000,000</i>	<i>15,300,000</i>
<b>Total General Fund</b>	<b>1,165,206,614</b>	<b>1,162,385,489</b>	<b>1,172,464,952</b>

## General Fund Expenditures by Object

	FY19 Actual	FY20 Adopted	FY21 Adopted
Permanent Salaries	562,026,214	593,262,977	619,492,330
Other Wages	27,572,593	17,464,057	19,274,282
Contractual Services	185,626,237	171,584,386	169,454,543
Fringe-Other Wages	218,540,103	240,295,189	233,780,054
Materials	22,824,883	14,742,222	16,143,852
Utilities	26,245,637	28,329,775	28,329,775
Other Charges	34,472,068	36,852,619	36,123,546
Equipment	3,271,312	3,832,776	3,804,616
Transfers	27,885,163	31,680,413	22,794,413
Principal	28,938,970	20,758,055	20,398,680
Contingency Reserve	-	3,583,020	2,868,861
<b>Total Operating</b>	<b>1,137,403,180</b>	<b>1,162,385,489</b>	<b>1,172,464,952</b>

## General Fund Expenditures by Category

	FY19 Actual	FY20 Adopted	FY21 Adopted
Administration	48,888,830	55,964,089	53,430,199
Mid-Level Administration	74,489,946	75,297,671	70,096,677
Instruction	408,092,583	402,765,790	417,714,011
Special Education	174,993,230	182,256,653	189,801,941
Student Personnel Services	14,988,792	16,255,045	14,587,293
Student Health Services	-	144,006	60,006
Student Transportation Services	48,018,811	49,326,383	50,461,725
Operation of Plant	62,671,020	62,286,778	62,666,056
Maintenance of Plant	26,596,637	25,108,145	27,728,994
Fixed Charges	218,534,595	240,287,692	233,585,665
Capital Outlay	31,189,766	31,935,182	31,933,705
Debt Services	28,938,970	20,758,055	20,398,680
<b>Total Expenditures</b>	<b>1,137,403,180</b>	<b>1,162,385,489</b>	<b>1,172,464,952</b>

## General Fund budgets: Schools

Note: Budgets for individual schools, showing both General Fund and Title I (Special Fund) dollars, appear beginning on page 19.

GENERAL FUND EXPENDITURES FOR SCHOOLS BY OBJECT			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Permanent Salaries	491,756,318	505,704,993	528,794,938
Other Wages	18,260,038	8,826,674	8,237,520
Fringe-Other Wages	141,085,649	187,514,089	183,133,474
Contractual Services	72,824,986	66,129,484	61,681,422
Materials	12,696,712	10,699,461	10,853,666
Utilities	41,233	-	-
Other Charges	323,520	904,303	616,946
Equipment	377,815	236,876	231,621
Transfers	(39)	112,006	26,006
<b>Total General Fund</b>	<b>737,366,232</b>	<b>780,127,886</b>	<b>793,575,593</b>

GENERAL FUND EXPENDITURES FOR SCHOOLS BY CATEGORY			
	FY19 Actual	FY20 Adopted	FY21 Adopted
<b><u>Administration</u></b>			
Permanent Salaries	(15,661)	-	-
Contractual Services	1,800	-	-
<b>Subtotal</b>	<b>(13,861)</b>	<b>-</b>	<b>-</b>
<b><u>Mid-Level Administration</u></b>			
Permanent Salaries	54,988,877	55,382,430	56,820,271
Other Wages	191,208	102,180	189,861
Fringe-Other Wages	5,508	-	-
Contractual Services	1,365,485	3,697,188	1,010,338
Materials	977,211	515,468	737,164
Other Charges	(8,232)	158,508	225,186
Equipment	8,638	-	4,000
<b>Subtotal</b>	<b>57,528,695</b>	<b>59,855,774</b>	<b>58,986,820</b>
<b><u>Instruction</u></b>			
Permanent Salaries	302,983,003	302,328,418	321,408,865
Other Wages	14,523,767	7,875,931	7,548,460
Contractual Services	63,598,613	54,313,316	52,224,992
Materials	9,262,452	8,515,527	8,338,031

**GENERAL FUND EXPENDITURES FOR SCHOOLS BY CATEGORY**

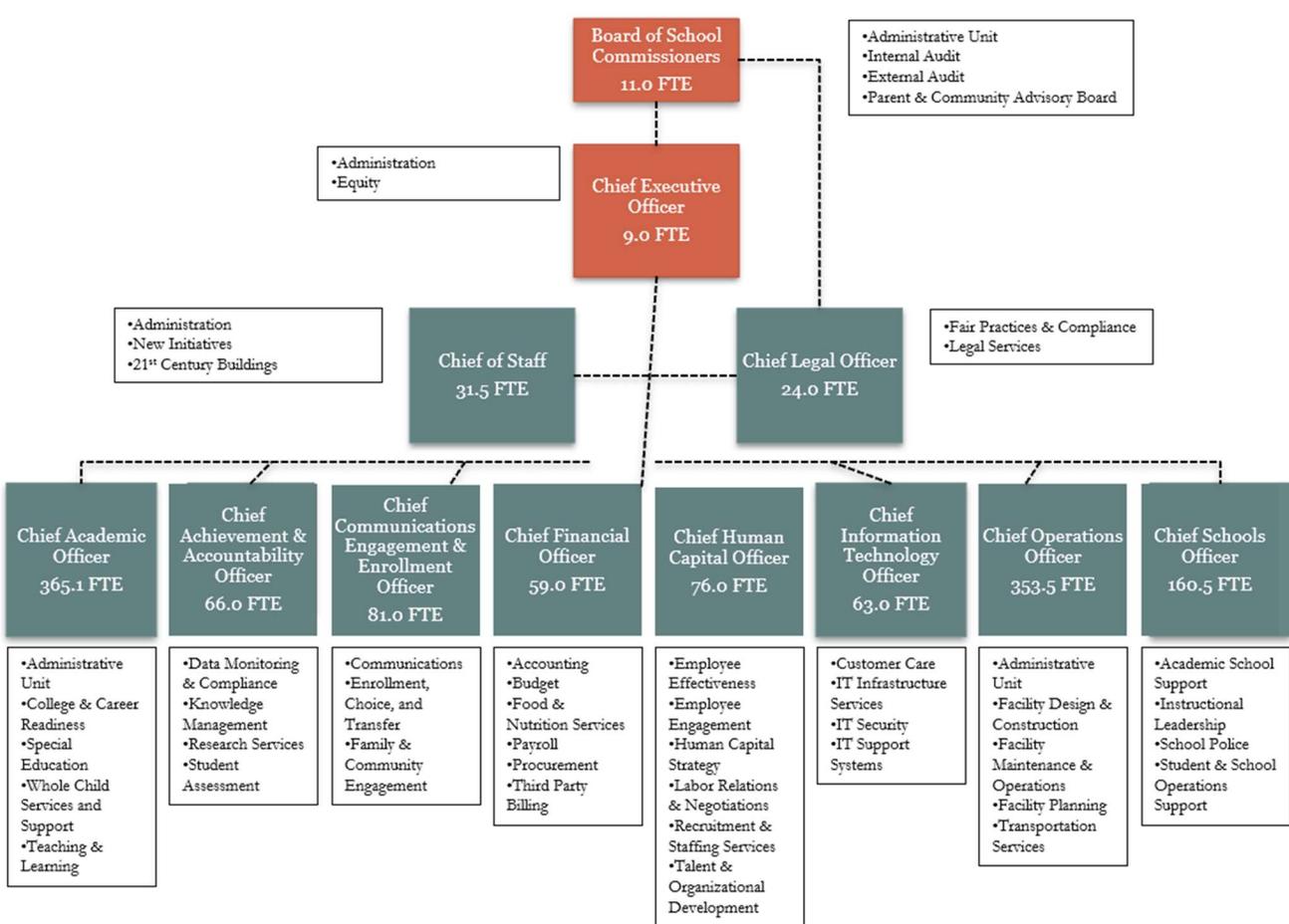
	FY19 Actual	FY20 Adopted	FY21 Adopted
Utilities	41,233	-	-
Other Charges	303,937	670,450	350,760
Equipment	235,162	170,676	152,566
Transfers	(39)	-	-
<b>Subtotal</b>	<b>390,948,128</b>	<b>373,874,318</b>	<b>390,023,674</b>
<b><u>Special Education</u></b>			
Permanent Salaries	109,071,964	122,027,090	126,478,502
Other Wages	2,820,889	701,253	396,661
Contractual Services	97,321	237,281	291,186
Materials	1,768,930	1,045,240	1,116,076
Other Charges	27,801	75,345	41,000
Equipment	44,986	10,200	39,978
<b>Subtotal</b>	<b>113,831,891</b>	<b>124,096,409</b>	<b>128,363,403</b>
<b><u>Student Personnel Services</u></b>			
Permanent Salaries	14,684,905	16,044,443	14,368,727
Other Wages	73,038	-	-
<b>Subtotal</b>	<b>14,757,943</b>	<b>16,044,443</b>	<b>14,368,727</b>
<b><u>Student Health Services</u></b>			
Contractual Services	-	32,000	18,000
Materials	-	-	16,000
Transfers	-	112,006	26,006
<b>Subtotal</b>	<b>-</b>	<b>144,006</b>	<b>60,006</b>
<b><u>Student Transportation Services</u></b>			
Contractual Services	600	-	-
<b>Subtotal</b>	<b>600</b>	<b>-</b>	<b>-</b>
<b><u>Operation of Plant</u></b>			
Permanent Salaries	10,044,821	9,922,612	9,718,573
Other Wages	651,136	147,310	102,538
Contractual Services	8,232,312	7,849,699	8,136,906
Materials	688,117	623,226	646,395
Other Charges	14	-	-
Equipment	89,027	56,000	35,077
<b>Subtotal</b>	<b>19,705,427</b>	<b>18,598,847</b>	<b>18,639,489</b>
<b><u>Maintenace of Plant</u></b>			
Permanent Salaries	(1,588)	-	-

GENERAL FUND EXPENDITURES FOR SCHOOLS BY CATEGORY			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Contractual Services	128,855	-	-
<b>Subtotal</b>	<b>127,267</b>	<b>-</b>	<b>-</b>
<b>Fixed Charges</b>			
Fringe-Other Wages	141,080,142	187,514,089	183,133,474
<b>Subtotal</b>	<b>141,080,142</b>	<b>187,514,089</b>	<b>183,133,474</b>
<b>Capital Outlay</b>			
Contractual Services	(600,000)	-	-
<b>Subtotal</b>	<b>(600,000)</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>737,366,232</b>	<b>780,127,886</b>	<b>793,575,593</b>

### 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 50.

#### DISTRICT OFFICE ADMINISTRATIVE STRUCTURE



GENERAL FUND EXPENDITURES BY DISTRICT OFFICE			
Office	FY19 Actual	FY20 Adopted	FY21 Adopted
<b>Board of School Commissioners</b>	\$ 2,331,730	\$1,591,403	\$1,591,403
<b>Executive</b>	\$ 7,809,484	\$6,459,281	\$6,600,997
<b>Academics</b>	\$ 98,029,598	\$86,531,059	\$84,291,081
<b>Achievement and Accountability</b>	\$ 4,683,910	\$3,889,682	\$3,889,682
<b>Communications, Engagement, and Enrollment</b>	\$ 3,666,504	\$3,740,797	\$3,830,471
<b>Finance</b>	\$ 2,425,278	\$2,566,973	\$1,866,973
<b>Human Capital</b>	\$ 6,934,700	\$5,256,911	\$5,305,821
<b>Information Technology</b>	\$ 22,547,047	\$19,096,098	\$19,096,098
<b>Legal</b>	\$ 440,134	\$2,632,236	\$2,632,236
<b>Operations</b>	\$ 88,953,728	\$82,477,856	\$85,477,856
<b>Schools</b>	\$ 17,235,295	\$11,399,388	\$11,882,157
<b>Total</b>	<b>\$ 284,862,765</b>	<b>\$225,641,684</b>	<b>\$226,464,775</b>

#### Full-Time Equivalent Positions (FTEs)

The number of FTEs in the tables includes those supported by General and Special Funds budgeted under each office. Food and Nutrition Services staff members budgeted centrally through the Enterprise Fund (primarily school cafeteria workers) are omitted.

Historically, about 34% of central office staff members spend 100% of their time in schools or in the field and 15% spend more than 80% of their time in schools or in the field. This includes positions that are centrally funded but are placed schools, such as literacy coaches, community school coordinators, student wholeness specialists, itinerant special education staff, and resident principals.

CENTRALLY FUNDED FTEs			
	FY19 Adopted	FY20 Adopted	FY21 Adopted
Board of School Commissioners	11.0	11.0	11.0
Chief Executive	54.5	38.5	40.5
Academics	327.9	340.4	365.1
Achievement and Accountability	59.0	58.0	66.0
Communications, Engagement, and Enrollment	--	34.0	81.0
Finance	59.0	59.0	59.0
Human Capital	66.5	76.5	76.0
Information Technology	61.0	62.0	63.0
Legal	23.0	24.0	24.0
Operations	335.0	339.5	353.5
Schools Office	169.0	163.5	160.5
<b>Total</b>	<b>1165.9</b>	<b>1206.4</b>	<b>1299.6</b>

The Communications, Engagement, and Enrollment office was created in the spring of 2019, combining the Communications and Engagement departments (which were part of the Chief Executive Office for FY19) and the Enrollment, Choice and Transfers department (which was part of the Academics Office for FY19). The increase in FTEs for this office in FY21 includes the creation of 42.0 FTE school-based community school coordinator positions.

CENTRALLY FUNDED FTES, YEAR-BY-YEAR COMPARISON (See individual office descriptions for discussion of year-over-year position changes.)			
	Fund	FY20 Adopted	FY21 Adopted
Board of School Commissioners	General	11.0	11.0
	Special	--	--
Chief Executive	General	38.5	40.5
	Special	--	--
Academics	General	172.7	176.65
	Special	167.7	188.45
Achievement and Accountability	General	32.67	33.5
	Special	25.33	32.5
Communications, Engagement, & Enrollment	General	29.75	30.75
	Special	4.25	50.25
Finance	General	53.5	52.5
	Special	5.5	6.5
Human Capital	General	49.5	51.0
	Special	27.0	25.0
Information Technology	General	62.0	63.0
	Special	--	--
Legal	General	24.0	24.0
	Special	--	--
Operations	General	336.5	352.5
	Special	3.0	1.0
Schools Office	General	146.5	144.5
	Special	17.0	16.0
<b>Total</b>	<b>General</b>	<b>956.62</b>	<b>979.9</b>
	<b>Special</b>	<b>249.78</b>	<b>319.7</b>

## Board of School Commissioners Office

This office supports the work of the Baltimore City Board of School Commissioners. The Board’s legal mandates include increasing student achievement and ensuring the efficient and effective management of district resources.

### Office structure

For FY21, there are 11 full-time equivalent positions (all from General Funds) in the Board of School Commissioners Office. (The Board commissioners themselves are volunteers and do not receive compensation.) This reflects no change from FY20.

- The **administrative unit** provides managerial, administrative, and operational support to the Board, oversees the management and implementation of the district’s legislative agenda, and serves as the point of contact for intergovernmental affairs.
- **External Audit** ensures the financial accountability of City Schools by providing an independent, third-party audit of City Schools’ financial statements, testing internal accounting controls, reviewing prior audit recommendations, and securing external construction audit resources to support the 21st Century School Buildings Program.
- **Internal Audit** reviews, evaluates, and reports on the performance of City Schools’ operations to the Board and CEO and provides an independent internal examination process in support of the Board’s mandated oversight and managerial responsibilities.
- The appointed volunteers of the **Parent and Community Advisory Board (PCAB)** advise the Board on education-related policies and promote parent involvement in student learning.

BOARD OFFICE: EXPENDITURE SUMMARY			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Internal Audit	926,300	599,837	653,249
School Board	1,109,502	801,753	759,778
External Audit	255,102	150,000	150,000
Parent & Community Advisory Board	40,826	39,813	28,376
<b>Total</b>	<b>2,331,730</b>	<b>1,591,403</b>	<b>1,591,403</b>

BOARD OFFICE: EXPENDITURES BY OBJECT			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Permanent Salaries	1,061,819	1,029,648	1,098,565
Other Wages	13,964	25,000	13,422
Fringe-Other Wages	444,980	1,913	2,054
Contractual Services	648,092	354,122	332,122
Materials	58,148	47,480	36,900
Other Charges	100,157	125,240	102,240
Equipment	4,570	8,000	6,100
<b>Total General Fund</b>	<b>2,331,730</b>	<b>1,591,403</b>	<b>1,591,403</b>

BOARD OFFICE: EXPENDITURES BY CATEGORY			
	FY19 Actual	FY20 Adopted	FY21 Adopted
<b><u>Administration</u></b>			
Permanent Salaries	1,061,819	1,029,648	1,098,565
Other Wages	13,964	25,000	13,422
Fringe-Other Wages	-	-	1,027
Contractual Services	648,092	354,122	332,122
Materials	58,148	47,480	36,900
Other Charges	100,157	125,240	102,240
Equipment	4,570	8,000	6,100
Subtotal	<b>1,886,750</b>	<b>1,589,490</b>	<b>1,590,376</b>
<b><u>Fixed Charges</u></b>			
Fringe-Other Wages	444,980	1,913	1,027
Subtotal	<b>444,980</b>	<b>1,913</b>	<b>1,027</b>
Total	<b>2,331,730</b>	<b>1,591,403</b>	<b>1,591,403</b>

### ***Chief Executive Office***

This office builds and supports a districtwide culture of transformational change to ensure that all City Schools students, regardless of the school they attend or the neighborhood in which they live, have access to a high-quality education that prepares them for success in college, careers, and life.

This office supports the CEO, who is responsible for leading the district’s strategic planning in collaboration with the Board of School Commissioners; guiding and monitoring implementation of the Board’s priorities and progress in meeting its goals; establishing focus areas to advance priorities; overseeing overall district performance; representing the district to community stakeholders; and promoting the district’s institutional advancement.

The CEO, chief of staff, and staff members across office departments interact and communicate with Board members, elected officials, state and city administrators, families, students, stakeholders across the city, and the broad public. In addition, the office leadership manages and oversees the work of all district offices, coordinating activities in support of district policies, priorities, and initiatives.

#### **Office structure**

For FY21, there are 40.5 full-time equivalent positions (all from General Funds) in the Chief Executive Office, an increase of 2 FTEs from FY20. The change reflects the addition of two specialist positions to support implementation of the new equity policy.

- The **administrative unit** supports the CEO’s work in strategic planning and implementation and in all other activities to advance the district and the achievement of its students. It coordinates and communicates regularly with the Board of School Commissioners, establishes protocols and processes to support district office efficiencies, and fosters a culture of collaboration across all district office departments and units.
- The **equity unit** leads the strategic implementation of a district-wide racial equity policy, supporting a district-wide level set around the key standards embedded in the City School’s Equity Policy by providing ongoing,

differentiated equity leadership training to senior members of City Schools leadership structure. This department provides needs-based coaching, consultation, and strategic planning support to both central office and school-based staff in an effort to center racial equity during decision-making processes. This includes providing guidance to School Equity Action Teams, who are charged with leading the ongoing planning, implementation, and evaluation of racial equity work in service to students within their respective school context.

- **New Initiatives** manages the district’s portfolio of schools to ensure creation and maintenance of diverse academic offerings that provide students and families access to high quality school options, focusing on ensuring distribution of high-quality school programs. This department leads new school creation to expand the diversity of school choices, performance review and oversight for schools operated by external entities, cross-functional work that affects portfolio offerings, and the annual portfolio review that assesses performance factors for all schools to inform changes to improve the quality of available school options.
- **21st-Century Buildings** works in conjunction with partners under the 2013 legislated memorandum of understanding to implement the 21st Century School Buildings Program with fiscal fidelity and a focus on student achievement, working closely with school communities, neighborhood groups, and other stakeholders to deliver high-quality modernized facilities supporting quality instruction and support services to neighborhoods across the city.

EXECUTIVE OFFICE: EXPENDITURE SUMMARY			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Chief of Staff Admin	1,006,872	767,130	790,145
Chief Executive Officer	1,709,258	1,433,384	1,552,085
Office of New Initiatives	589,690	540,449	540,449
21st Century Construction Office	4,503,664	3,718,318	3,718,318
<b>Total</b>	<b>7,809,484</b>	<b>6,459,281</b>	<b>6,600,997</b>

EXECUTIVE OFFICE: EXPENDITURES BY OBJECT			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Permanent Salaries	2,783,486	3,801,437	4,060,887
Other Wages	308,750	42,640	101,780
Fringe-Other Wages	972,886	3,262	7,404
Contractual Services	3,442,296	2,269,507	2,081,546
Materials	124,520	102,550	113,550
Other Charges	171,964	224,885	235,830
Equipment	5,582	15,000	-
<b>Total General Fund</b>	<b>7,809,484</b>	<b>6,459,281</b>	<b>6,600,997</b>

<b>EXECUTIVE OFFICE: EXPENDITURES BY CATEGORY</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
<b><u>Administration</u></b>			
Permanent Salaries	2,783,485	3,801,437	4,060,887
Other Wages	241,762	42,640	101,780
Contractual Services	826,162	2,269,507	746,798
Materials	124,520	102,550	113,550
Other Charges	171,964	224,885	235,830
Equipment	5,582	15,000	-
<b>Subtotal</b>	<b>4,153,475</b>	<b>6,456,019</b>	<b>5,258,845</b>
<b><u>Mid-Level Administration</u></b>			
Contractual Services	20,000	-	-
<b>Subtotal</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
<b><u>Instruction</u></b>			
Other Wages	63,568	-	-
<b>Subtotal</b>	<b>63,568</b>	<b>-</b>	<b>-</b>
<b><u>Special Education</u></b>			
Other Wages	3,420	-	-
<b>Subtotal</b>	<b>3,420</b>	<b>-</b>	<b>-</b>
<b><u>Student Transportation Services</u></b>			
Contractual Services	2,585,927	-	1,334,748
<b>Subtotal</b>	<b>2,585,927</b>	<b>-</b>	<b>1,334,748</b>
<b><u>Operation of Plant</u></b>			
Contractual Services	10,207	-	-
<b>Subtotal</b>	<b>10,207</b>	<b>-</b>	<b>-</b>
<b><u>Fixed Charges</u></b>			
Fringe-Other Wages	972,887	3,262	7,404
<b>Subtotal</b>	<b>972,887</b>	<b>3,262</b>	<b>7,404</b>
<b>Total</b>	<b>\$ 7,809,484</b>	<b>\$ 6,459,281</b>	<b>\$ 6,600,997</b>

### ***Academics Office***

This office develops strategies and coordinates resources to ensure that students receive rigorous, engaging instruction tailored to their individual needs, preparing them to graduate from high school ready for postsecondary success. The Academics Office collaborates closely with the Schools Office to ensure a strong connection between strategy and implementation.

#### **Office structure**

For FY21, there are 365.1 full-time equivalent positions (176.65 from General Funds; 188.45 from Special Funds) in the Academics Office. The net increase of 24.7 FTEs over FY20 reflects new positions to support school climate and culture, early literacy initiatives, fine arts, and social studies.

Overall, for FY21, the Academics Office is funding 81 positions to be deployed full time to individual schools named as intensive learning sites for implementation of the district's blueprint for success.

- **College and Career Readiness** promotes a culture in which students are informed about postsecondary options; supported in identifying and pursuing those that meet their needs, talents, and interests; and have access to rigorous academic programming with career-pathway options to ensure successful transition to postsecondary opportunities. This department oversees career readiness, Career Technical Education (CTE), school counseling, college advising, and scheduling and grading. This department supports dual-enrollment programs that enable students to earn college credit while pursuing high school diplomas; P-TECH high schools at three sites; and Junior Reserve Officer Training Corps (JROTC) programs. This department also supports students in preparing for and taking college admissions tests, exploring college options, and applying for college admission.
- **Special Education** promotes achievement and academic, social, and emotional development among students with disabilities by ensuring their identified needs are met and that the district adheres to local, state, and federal guidelines. This department oversees citywide special education supports for students including life skills, autism, emotional and hearing/vision. Professional development and technical assistance in the areas creation, implementation and monitoring of Individualized Education Programs (IEPs) for students with disabilities; provision of related services; 504 Plan implementation and monitoring; the Parent Response Unit; special education due process and nonpublic programs are all supports rendered within the Office of Special Education. **Strategy and Compliance** develops and ensures alignment with strategies to achieve district and academic priorities; manages adherence to all relevant policies; and develops, implements, and monitors effective and efficient operating processes.
- **Teaching and Learning** prepares students for college and career through development and implementation of standards-aligned curricula, interventions, enrichment, and assessments to meet students' need. This department is also responsible for content-specific professional development for teachers and school leaders to improve teaching and learning. The department is organized into units: Science; Mathematics; Literacy; Social Studies, Fine Arts, and World Languages; Health and Physical Education; Media and Instructional Technology; Differentiated Learning, including Gifted and Advanced Learning and ESOL; Early Learning Programs; and a Specialized Learning unit that supports curriculum strategy, design, and implementation and professional development related to a multi-tiered system of supports and specialized instruction for students with disabilities.
- **Whole Child Services and Support** leads strategic planning, professional development, resource creation, and policy and compliance efforts for initiatives related to student wholeness, school climate, mental health and wellness, wrap-around services, and enrichment opportunities that keep the holistic needs of students, families, and staff at the forefront. The department supports district- and school-based staff in implementing initiatives and activities related to social and emotional learning, restorative practices, positive behavior supports, athletics, resilience and trauma-informed practices, home and hospital services, homeless services, attendance, and suspension services.

### Focus on the Blueprint for Success

The Academics Office oversees work in both literacy and student wholeness, two of the three primary focus areas under the district's blueprint for success.

In the literacy focus area in FY21, the Academics Office will continue to provide professional learning, coaching, and resources to support the effective implementation of Wit & Wisdom, the elementary and middle school literacy curriculum implemented in the 2018 19 school year.

In pre k through 2<sup>nd</sup> grade, resources are being targeted to teacher professional development and coaching to support depth of content knowledge and pedagogy around both literacy and social and emotional learning. This includes adding additional coaches focusing on early literacy in FY21 to continue this work.

The blueprint implementation strategy includes identifying schools to serve as intensive learning sites in one of the focus areas. Work in intensive sites is supported through both General and Special Fund dollars.

To support student wholeness and students' access to services in FY21, funds have been allocated to provide at least one social worker in every traditional school.

<b>ACADEMICS OFFICE: EXPENDITURE SUMMARY</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
Specialized Services	64,576,180	61,302,160	58,599,184
Strategy and Compliance	2,055,088	1,220,908	1,210,781
College and Career Readiness	3,097,115	2,449,527	2,858,455
Teaching and Learning	17,462,849	11,595,885	11,704,388
Student Support	(50,354)	-	-
Whole Child Services	10,888,720	9,962,579	9,918,273
<b>Total</b>	<b>98,029,598</b>	<b>86,531,059</b>	<b>84,291,081</b>

<b>ACADEMICS OFFICE: EXPENDITURE SUMMARY BY DEPARTMENT</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
<b>Office of Special Education</b>			
Special Ed Admin	973,217	1,103,472	1,127,464
Non Public Programs	34,775,817	35,619,982	30,169,166
Related Services	26,165,943	21,219,174	24,029,522
Special Populations	10,117	1,143,971	956,199
Compliance Investigations	1,306,347	1,190,858	1,181,159
Special Education	1,344,739	1,024,703	1,135,674
<i>Subtotal</i>	<i>64,576,180</i>	<i>61,302,160</i>	<i>58,599,184</i>
<b>Strategy and Compliance</b>	<b>2,055,088</b>	<b>1,220,908</b>	<b>1,210,781</b>
<b>College and Career Readiness</b>			
Learning to Work	1,336,193	804,609	1,138,522
Secondary Services	1,492,201	1,427,539	1,559,263
Guidance and School Conseling	268,721	217,379	160,670
<i>Subtotal</i>	<i>3,097,115</i>	<i>2,449,527</i>	<i>2,858,455</i>
<b>Teaching and Learning</b>			
Early Childhood Services	1,287,685	1,253,318	1,438,842
Literacy Languages and Culture	7,617,714	2,087,038	2,099,001
S.T.E.M.	3,098,078	2,713,763	1,551,127
School Transformation	(312,421)	-	5,500
Media and Instructional Technology	607,292	499,095	557,307
Teaching and Learning Admin	2,882,556	3,514,637	3,332,080
Differentiated Learning	2,281,945	1,528,034	2,720,531
<i>Subtotal</i>	<i>17,462,849</i>	<i>11,595,885</i>	<i>11,704,388</i>
<b>Whole Child Services &amp; Support Office</b>			
Home and Hospital	5,213,289	4,290,686	4,227,455

**ACADEMICS OFFICE: EXPENDITURE SUMMARY BY DEPARTMENT**

	FY19 Actual	FY20 Adopted	FY21 Adopted
<b>Social Emotional Learning Climate &amp; Wellness Office</b>	4,219,978	4,559,375	4,540,762
<b>Whole Child</b>	594,609	285,553	358,036
<b>Suspension Services</b>	860,844	826,965	792,020
<i>Subtotal</i>	<i>10,888,720</i>	<i>9,962,579</i>	<i>9,918,273</i>
<b>Student Support</b>			
<b>Pupil Services</b>	(165)	-	-
<b>Academic Support Services Admin</b>	(50,189)	-	-
<i>Subtotal</i>	<i>(50,354)</i>	-	-

**ACADEMICS OFFICE: EXPENDITURES BY OBJECT**

	FY19 Actual	FY20 Adopted	FY21 Adopted
<b>Permanent Salaries</b>	17,376,853	17,565,537	17,941,311
<b>Other Wages</b>	4,121,504	4,187,144	4,228,288
<b>Fringe-Other Wages</b>	4,721,714	267,907	263,231
<b>Contractual Services</b>	32,606,734	27,380,407	32,211,199
<b>Materials</b>	6,980,731	2,110,838	2,587,605
<b>Utilities</b>	889	-	-
<b>Other Charges</b>	323,240	319,226	393,447
<b>Equipment</b>	-	-	66,000
<b>Transfers</b>	31,897,933	34,700,000	26,600,000
<b>Total General Fund</b>	\$ <b>98,029,598</b>	\$ <b>86,531,059</b>	\$ <b>84,291,081</b>

**ACADEMICS OFFICE: EXPENDITURES BY CATEGORY**

	FY19 Actual	FY20 Adopted	FY21 Adopted
<b><u>Administration</u></b>			
<b>Permanent Salaries</b>	3,657,225	3,569,244	3,709,219
<b>Other Wages</b>	(35,852)	901,003	689,443
<b>Fringe-Other Wages</b>	-	7,497	10,328
<b>Contractual Services</b>	1,601,173	3,003,071	1,727,501
<b>Materials</b>	1,387,986	298,207	587,983
<b>Utilities</b>	889	-	-
<b>Other Charges</b>	119,195	164,841	137,718
<b>Subtotal</b>	<b>6,730,616</b>	<b>7,943,863</b>	<b>6,862,192</b>
<b><u>Mid-Level Administration</u></b>			

<b>ACADEMICS OFFICE: EXPENDITURES BY CATEGORY</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
<b>Permanent Salaries</b>	4,255,719	4,628,538	3,900,060
<b>Other Wages</b>	1,124,211	2,140,141	1,242,000
<b>Contractual Services</b>	2,451,468	3,569,180	1,847,000
<b>Materials</b>	2,848,830	1,302,340	542,637
<b>Other Charges</b>	48,730	10,026	79,375
<b>Equipment</b>	-	-	66,000
<b>Subtotal</b>	<b>10,728,958</b>	<b>11,650,225</b>	<b>7,677,072</b>
<b><u>Instruction</u></b>			
<b>Permanent Salaries</b>	2,151,074	2,623,262	3,423,553
<b>Other Wages</b>	2,111,180	200,000	1,446,661
<b>Fringe-Other Wages</b>	-	-	13,388
<b>Contractual Services</b>	3,638,199	600,000	2,327,012
<b>Materials</b>	1,971,447	40,500	961,352
<b>Other Charges</b>	1,605	8,000	40,354
<b>Transfers</b>	4,765,248	5,000,000	-
<b>Subtotal</b>	<b>14,638,753</b>	<b>8,471,762</b>	<b>8,212,320</b>
<b><u>Special Education</u></b>			
<b>Permanent Salaries</b>	7,108,258	6,533,891	6,689,913
<b>Other Wages</b>	915,557	946,000	850,184
<b>Fringe-Other Wages</b>	-	-	8,798
<b>Contractual Services</b>	24,836,066	20,158,156	26,134,686
<b>Materials</b>	772,468	469,791	495,633
<b>Other Charges</b>	153,710	136,359	136,000
<b>Transfers</b>	27,132,686	29,700,000	26,600,000
<b>Subtotal</b>	<b>60,918,745</b>	<b>57,944,197</b>	<b>60,915,214</b>
<b><u>Student Personnel Services</u></b>			
<b>Permanent Salaries</b>	204,578	210,602	218,566
<b>Subtotal</b>	<b>204,578</b>	<b>210,602</b>	<b>218,566</b>
<b><u>Student Transportation Services</u></b>			
<b>Contractual Services</b>	-	-	175,000
<b>Subtotal</b>	-	-	<b>175,000</b>
<b><u>Operation of Plant</u></b>			
<b>Other Wages</b>	6,407	-	-
<b>Contractual Services</b>	79,827	-	-

ACADEMICS OFFICE: EXPENDITURES BY CATEGORY			
	FY19 Actual	FY20 Adopted	FY21 Adopted
<b>Subtotal</b>	<b>86,234</b>	-	-
<b><u>Maintenance of Plant</u></b>			
Contractual Services	-	50,000	-
<b>Subtotal</b>	-	<b>50,000</b>	-
<b><u>Fixed Charges</u></b>			
Fringe-Other Wages	4,721,714	260,410	230,717
<b>Subtotal</b>	<b>4,721,714</b>	<b>260,410</b>	<b>230,717</b>
<b>Total</b>	<b>\$ 98,029,598</b>	<b>\$ 86,531,059</b>	<b>\$ 84,291,081</b>

#### Academics Office, Departmental Expenditures

COLLEGE AND CAREER READINESS: EXPENDITURES BY OBJECT			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Permanent Salaries	1,513,933	1,378,340	1,369,295
Other Wages	55,012	18,500	40,000
Fringe-Other Wages	401,713	1,415	3,060
Contractual Services	1,037,230	977,790	979,554
Materials	76,005	37,846	422,928
Other Charges	13,222	35,636	43,618
<b>Total General Fund</b>	<b>\$ 3,097,115</b>	<b>\$ 2,449,527</b>	<b>\$ 2,858,455</b>

COLLEGE AND CAREER READINESS: EXPENDITURES BY CATEGORY			
	FY19 Actual	FY20 Adopted	FY21 Adopted
<b><u>Administration</u></b>			
Permanent Salaries	1,138,162	791,842	1,001,282
Other Wages	(43,891)	18,500	40,000
Contractual Services	812,649	977,790	979,554
Materials	76,839	37,846	422,928
Other Charges	15,222	35,636	43,618
<b>Subtotal</b>	<b>1,998,981</b>	<b>1,861,614</b>	<b>2,487,382</b>
<b><u>Mid-Level Administration</u></b>			
Permanent Salaries	375,769	586,498	242,356
Other Wages	72,192	-	-
Contractual Services	46,415	-	-
<b>Subtotal</b>	<b>494,376</b>	<b>586,498</b>	<b>242,356</b>

<b>COLLEGE AND CAREER READINESS: EXPENDITURES BY CATEGORY</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
<b><u>Instruction</u></b>			
Permanent Salaries	-	-	125,657
Other Wages	25,751	-	-
Contractual Services	154,577	-	-
Materials	(832)	-	-
Other Charges	(2,000)	-	-
<b>Subtotal</b>	<b>177,496</b>	<b>-</b>	<b>125,657</b>
<b><u>Special Education</u></b>			
Contractual Services	23,589	-	-
<b>Subtotal</b>	<b>23,589</b>	<b>-</b>	<b>-</b>
<b><u>Operation of Plant</u></b>			
Other Wages	960	-	-
<b>Subtotal</b>	<b>960</b>	<b>-</b>	<b>-</b>
<b><u>Fixed Charges</u></b>			
Fringe-Other Wages	401,713	1,415	3,060
<b>Subtotal</b>	<b>401,713</b>	<b>1,415</b>	<b>3,060</b>
<b>Total</b>	<b>3,097,115</b>	<b>2,449,527</b>	<b>2,858,455</b>

<b>SPECIAL EDUCATION: EXPENDITURES BY OBJECT</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
Permanent Salaries	4,613,904	3,856,333	3,837,388
Other Wages	946,252	1,146,000	1,025,184
Fringe-Other Wages	1,317,121	87,670	117,293
Contractual Services	24,874,972	20,878,007	26,309,686
Materials	772,268	505,291	575,633
Other Charges	153,710	128,859	134,000
Transfers	31,897,953	34,700,000	26,600,000
<b>Total General Fund</b>	<b>\$ 64,576,180</b>	<b>\$ 61,302,160</b>	<b>\$ 58,599,184</b>

<b>SPECIAL EDUCATION: EXPENDITURES BY CATEGORY</b>				
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>	
<b><u>Administration</u></b>				
Permanent Salaries	117,399	160,650	165,470	
<b>Subtotal</b>	<b>117,399</b>	<b>160,650</b>	<b>165,470</b>	
<b><u>Mid-Level Administration</u></b>				
Permanent Salaries	75,125	-	-	
Contractual Services	-	69,851	-	
<b>Subtotal</b>	<b>75,125</b>	<b>69,851</b>	<b>-</b>	
<b><u>Instruction</u></b>				
Permanent Salaries	77,565	209,387	221,882	
Other Wages	31,634	200,000	175,000	
Fringe-Other Wages	-	-	13,388	
Contractual Services	2,480	600,000	-	
Materials	(200)	35,500	80,000	
Transfers	4,765,268	5,000,000	-	
<b>Subtotal</b>	<b>4,876,747</b>	<b>6,044,887</b>	<b>490,270</b>	
<b><u>Special Education</u></b>				
Permanent Salaries	4,343,814	3,486,296	3,450,036	
Other Wages	913,904	946,000	850,184	
Fringe-Other Wages	-	-	8,798	
Contractual Services	24,812,477	20,158,156	26,134,686	
Materials	772,468	469,791	495,633	
Other Charges	153,710	128,859	134,000	
Transfers	27,132,686	29,700,000	26,600,000	
<b>Subtotal</b>	<b>58,129,059</b>	<b>54,889,102</b>	<b>57,673,337</b>	
<b><u>Student Transportation Services</u></b>				
Contractual Services	-	-	175,000	
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>175,000</b>	
<b><u>Operation of Plant</u></b>				
Other Wages	714	-	-	
Contractual Services	60,015	-	-	
<b>Subtotal</b>	<b>60,729</b>	<b>-</b>	<b>-</b>	
<b><u>Maintenance of Plant</u></b>				
Contractual Services	-	50,000	-	
<b>Subtotal</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	
<b><u>Fixed Charges</u></b>				
Fringe-Other Wages	1,317,121	87,670	95,107	
<b>Subtotal</b>	<b>1,317,121</b>	<b>87,670</b>	<b>95,107</b>	
<b>Total</b>	<b>\$ 64,576,180</b>	<b>\$ 61,302,160</b>	<b>\$ 58,599,184</b>	

STRATEGY AND COMPLIANCE: EXPENDITURES BY OBJECT			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Permanent Salaries	623,377	759,727	713,942
Other Wages	43,207	90,503	135,000
Fringe-Other Wages	176,340	14,420	20,656
Contractual Services	1,150,842	287,547	255,283
Materials	54,683	45,884	68,000
Other Charges	6,659	22,827	17,900
Transfers	(20)	-	-
<b>Total General Fund</b>	<b>\$ 2,055,088</b>	<b>\$ 1,220,908</b>	<b>\$ 1,210,781</b>

STRATEGY AND COMPLIANCE: EXPENDITURES BY CATEGORY			
	FY19 Actual	FY20 Adopted	FY21 Adopted
<b><u>Administration</u></b>			
Permanent Salaries	528,267	713,977	713,942
Other Wages	(12,091)	90,503	135,000
Fringe-Other Wages	-	7,497	10,328
Contractual Services	81,147	287,547	255,283
Materials	54,683	45,884	68,000
Other Charges	6,659	22,827	17,900
<b>Subtotal</b>	<b>658,665</b>	<b>1,168,235</b>	<b>1,200,453</b>
<b><u>Mid-Level Administration</u></b>			
Permanent Salaries	95,110	45,750	-
Other Wages	(300)	-	-
Contractual Services	120,000	-	-
<b>Subtotal</b>	<b>214,810</b>	<b>45,750</b>	<b>-</b>
<b><u>Instruction</u></b>			
Other Wages	50,198	-	-
Contractual Services	949,696	-	-
Transfers	(20)	-	-
<b>Subtotal</b>	<b>999,874</b>	<b>-</b>	<b>-</b>
<b><u>Special Education</u></b>			
Other Wages	5,400	-	-
<b>Subtotal</b>	<b>5,400</b>	<b>-</b>	<b>-</b>
<b><u>Fixed Charges</u></b>			
Fringe-Other Wages	176,339	6,923	10,328
<b>Subtotal</b>	<b>176,339</b>	<b>6,923</b>	<b>10,328</b>
<b>Total</b>	<b>\$ 2,055,088</b>	<b>\$ 1,220,908</b>	<b>\$ 1,210,781</b>

**TEACHING AND LEARNING: EXPENDITURES BY OBJECT**

	FY19 Actual	FY20 Adopted	FY21 Adopted
Permanent Salaries	5,417,072	6,219,540	6,697,048
Other Wages	1,159,127	1,161,000	1,242,000
Fringe-Other Wages	1,459,051	88,818	95,014
Contractual Services	3,839,811	2,933,000	2,375,814
Materials	5,501,275	1,109,027	1,109,137
Other Charges	86,513	84,500	119,375
Equipment	-	-	66,000
<b>Total General Fund</b>	<b>\$ 17,462,849</b>	<b>\$ 11,595,885</b>	<b>\$ 11,704,388</b>

**TEACHING AND LEARNING: EXPENDITURES BY CATEGORY**

	FY19 Actual	FY20 Adopted	FY21 Adopted
<b><u>Administration</u></b>			
Permanent Salaries	926,532	954,318	834,713
Other Wages	(407)	281,000	-
Contractual Services	666,681	1,576,500	374,314
Materials	1,159,892	159,027	27,500
Other Charges	39,225	63,000	3,000
<b>Subtotal</b>	<b>2,791,923</b>	<b>3,033,845</b>	<b>1,239,527</b>
<b><u>Mid-Level Administration</u></b>			
Permanent Salaries	2,809,875	3,183,210	3,079,824
Other Wages	1,052,523	880,000	1,242,000
Contractual Services	2,285,053	1,356,500	1,847,000
Materials	2,848,830	945,000	542,637
Other Charges	47,288	6,000	79,375
Equipment	-	-	66,000
<b>Subtotal</b>	<b>9,043,569</b>	<b>6,370,710</b>	<b>6,856,836</b>
<b><u>Instruction</u></b>			
Permanent Salaries	504,232	739,856	1,274,284
Other Wages	107,131	-	-
Contractual Services	888,076	-	154,500
Materials	1,492,552	5,000	539,000
Other Charges	-	8,000	35,000
<b>Subtotal</b>	<b>2,991,991</b>	<b>752,856</b>	<b>2,002,784</b>
<b><u>Special Education</u></b>			

<b>TEACHING AND LEARNING: EXPENDITURES BY CATEGORY</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
Permanent Salaries	1,176,434	1,342,156	1,508,227
Other Wages	(3,172)	-	-
Other Charges	-	7,500	2,000
<b>Subtotal</b>	<b>1,173,262</b>	<b>1,349,656</b>	<b>1,510,227</b>
<b><u>Operation of Plant</u></b>			
Other Wages	3,053	-	-
<b>Subtotal</b>	<b>3,053</b>	<b>-</b>	<b>-</b>
<b><u>Fixed Charges</u></b>			
Fringe-Other Wages	1,459,051	88,818	95,014
<b>Subtotal</b>	<b>1,459,051</b>	<b>88,818</b>	<b>95,014</b>
<b>Total</b>	<b>\$ 17,462,849</b>	<b>\$ 11,595,885</b>	<b>\$ 11,704,388</b>

<b>WHOLE CHILD SERVICES AND SUPPORT: EXPENDITURES BY OBJECT</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
Permanent Salaries	5,208,567	5,351,597	5,323,638
Other Wages	1,917,906	1,771,141	1,786,104
Fringe-Other Wages	1,367,654	75,584	27,208
Contractual Services	1,754,069	2,304,063	2,290,862
Materials	576,499	412,790	411,907
Utilities	889	-	-
Other Charges	63,136	47,404	78,554
<b>Total General Fund</b>	<b>\$ 10,888,720</b>	<b>\$ 9,962,579</b>	<b>\$ 9,918,273</b>

<b>WHOLE CHILD SERVICES AND SUPPORT: EXPENDITURES BY CATEGORY</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
<b><u>Administration</u></b>			
Permanent Salaries	946,863	948,457	993,812
Other Wages	20,537	511,000	514,443
Contractual Services	90,885	161,234	118,350
Materials	96,573	55,450	69,555
Utilities	889	-	-
Other Charges	58,090	43,378	73,200
<b>Subtotal</b>	<b>1,213,837</b>	<b>1,719,519</b>	<b>1,769,360</b>
<b><u>Mid-Level Administration</u></b>			
Permanent Salaries	899,840	813,080	577,880
Other Wages	(204)	1,260,141	-

<b>WHOLE CHILD SERVICES AND SUPPORT: EXPENDITURES BY CATEGORY</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
<b>Contractual Services</b>	-	2,142,829	-
<b>Materials</b>	-	357,340	-
<b>Other Charges</b>	1,442	4,026	-
<b>Subtotal</b>	<b>901,078</b>	<b>4,577,416</b>	<b>577,880</b>
<b><u>Instruction</u></b>			
<b>Permanent Salaries</b>	1,569,276	1,674,019	1,801,730
<b>Other Wages</b>	1,896,467	-	1,271,661
<b>Contractual Services</b>	1,643,371	-	2,172,512
<b>Materials</b>	479,927	-	342,352
<b>Other Charges</b>	3,605	-	5,354
<b>Subtotal</b>	<b>5,592,646</b>	<b>1,674,019</b>	<b>5,593,609</b>
<b><u>Special Education</u></b>			
<b>Permanent Salaries</b>	1,588,010	1,705,439	1,731,650
<b>Other Wages</b>	(575)	-	-
<b>Subtotal</b>	<b>1,587,435</b>	<b>1,705,439</b>	<b>1,731,650</b>
<b><u>Student Personnel Services</u></b>			
<b>Permanent Salaries</b>	204,578	210,602	218,566
<b>Subtotal</b>	<b>204,578</b>	<b>210,602</b>	<b>218,566</b>
<b><u>Operation of Plant</u></b>			
<b>Other Wages</b>	1,680	-	-
<b>Contractual Services</b>	19,812	-	-
<b>Subtotal</b>	<b>21,492</b>	-	-
<b><u>Fixed Charges</u></b>			
<b>Fringe-Other Wages</b>	1,367,654	75,584	27,208
<b>Subtotal</b>	<b>1,367,654</b>	<b>75,584</b>	<b>27,208</b>
<b>Total</b>	<b>\$ 10,888,720</b>	<b>\$ 9,962,579</b>	<b>\$ 9,918,273</b>

### ***Achievement and Accountability Office***

This office provides teachers, principals, and district leaders with tools and expertise to inform data-driven decision making and improve outcomes for students. The office ensures fidelity in administration of assessments and accuracy in data reporting; analyzes data to inform policy development and implementation and to conduct and report on program evaluation; develops analytical tools for measuring teacher, school leader, and school effectiveness; and shares knowledge of schools across the district. Achievement and Accountability staff members also monitor use of grant funds and resources to ensure compliance with terms of grant allocations, allowing the district to make data-driven decisions that affect use of local, state, and federal resources. The office provides the district's survey platform that aggregates stakeholder feedback from a variety of surveys and serves as custodian of student and school data and ensures the accuracy of those data and their responsible use.

#### **Office structure**

For FY21, there are 66 full-time equivalent positions (33.5 from General Funds; 32.5 from Special Funds) in the Achievement and Accountability Office, an increase of 8 FTE from FY20. The change reflects support staff for grants management work to support the increase in the grants management work, such as the Concentration of Poverty grants.

- **Data Monitoring and Compliance** oversees the district’s implementation and strategic use of grant funding, including federal Title I, II, and IV dollars, and supports school leaders in strategic use of resources, monitoring, and technical assistance.
- **Knowledge Management** ensures the consistency and accuracy of data (e.g., enrollment, attendance, student achievement, student records); oversees implementation of the instructional management system; designs reports on academic data for audiences including school leaders, teachers, students and families, and the public; and communicates and archives changes to key school information. This department also provides training and support for school-based staff on collecting, interpreting, and using data in decision making about instruction.
- **Research Services** manages internal data analyses and reporting; conducts program evaluations; reviews the quality and accuracy of research and data produced by external parties; and gathers feedback from schools, district offices, and partners. This department leads the work to ensure that federal funds are expended toward evidence-based practices, as required under the Every Student Succeeds Act. Staff also support the implementation of teacher and school leader evaluations and lead development and review of school performance frameworks.
- **Student Assessment** facilitates administration of state and district assessments for schools and students, manages test integrity procedures, conducts investigations to ensure fidelity of assessment administration, and provides training for school-based staff.

<b>ACHIEVEMENT AND ACCOUNTABILITY OFFICE: EXPENDITURE SUMMARY</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
<b>Achievement and Accountability Officer</b>	701,980	402,471	420,659
<b>Director of Assessments</b>	791,406	658,823	670,084
<b>Director Knowledge Management</b>	1,580,467	1,533,951	1,409,354
<b>Director Research Services</b>	1,286,029	1,065,694	1,083,062
<b>Data Monitoring and Compliance Admin</b>	324,028	228,743	306,523
<b>Total</b>	<b>\$ 4,683,910</b>	<b>\$ 3,889,682</b>	<b>\$ 3,889,682</b>

<b>ACHIEVEMENT AND ACCOUNTABILITY OFFICE: EXPENDITURES BY OBJECT</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
<b>Permanent Salaries</b>	2,663,245	2,883,504	3,069,486
<b>Other Wages</b>	132,949	182,440	198,190
<b>Fringe-Other Wages</b>	997,320	13,957	15,162
<b>Contractual Services</b>	491,443	762,720	554,401
<b>Materials</b>	314,952	30,996	38,293
<b>Other Charges</b>	44,070	16,065	14,150
<b>Equipment</b>	39,931	-	-
<b>Total General Fund</b>	<b>\$ 4,683,910</b>	<b>\$ 3,889,682</b>	<b>\$ 3,889,682</b>

ACHIEVEMENT AND ACCOUNTABILITY OFFICE: EXPENDITURES BY CATEGORY			
	FY19 Actual	FY20 Adopted	FY21 Adopted
<b><u>Administration</u></b>			
Permanent Salaries	2,331,955	2,671,400	2,912,467
Other Wages	130,505	182,440	198,190
Contractual Services	491,443	762,720	554,401
Materials	314,952	30,996	38,293
Other Charges	44,070	16,065	14,150
Equipment	39,931	-	-
Subtotal	<b>3,352,856</b>	<b>3,663,621</b>	<b>3,717,501</b>
<b><u>Mid-Level Administration</u></b>			
Permanent Salaries	328,982	212,104	157,019
Subtotal	<b>328,982</b>	<b>212,104</b>	<b>157,019</b>
<b><u>Instruction</u></b>			
Permanent Salaries	2,308	-	-
Other Wages	2,444	-	-
Subtotal	<b>4,752</b>	-	-
<b><u>Fixed Charges</u></b>			
Fringe-Other Wages	997,320	13,957	15,162
Subtotal	<b>997,320</b>	<b>13,957</b>	<b>15,162</b>
Total	<b>\$ 4,683,910</b>	<b>\$ 3,889,682</b>	<b>\$ 3,889,682</b>

### ***Communications, Engagement, and Enrollment Office***

This office was created in March 2019 to support the district’s priority of authentic engagement of all community stakeholders. The office unites the most community-facing functions of the district office—including the Communications and Engagement departments formerly housed as independent units under the chief of staff and the Enrollment, Choice, and Transfers Department formerly housed as a unit under Student Wholeness in the Academics Office—to bring a consistent, coherent vision for customer service and community support. The 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**

For FY21, there are 81 full time equivalent employees (30.75 from the General Fund and 50.25 from Special Funds) in the Communications, Engagement, and Enrollment Office, an increase of 47 FTE from FY20. This change reflects the expansion of community schools, funded through the Concentrations of Poverty Grant.

- **Communications** develops effective methods and strategies to communicate clearly, strategically, and transparently about the work of the district and positive outcomes for students and families. This includes managing internal and external communications, media relations and public information, print and online publications, crisis communications, video production, the parent notification system, the district website and

social media channels, and support and consulting services to schools. The department involves students in its work through a student media team that highlights activities and successes at schools.

- **Enrollment, Choice, and Transfers** supports schools in registering new families, provides direct customer service to new families and students to ensure that they consider the best options, oversees middle and high school choice, and manages school transfers for existing students.
- **Family and Community Engagement** provides the systemic link between City Schools and its families, partners, and communities, grounding its work in genuine, collaborative, and trusting relationships to address unique community needs and ensure equity for all stakeholders. Staff members work alongside students, families, residents, community-based organizations, businesses, the faith community, philanthropic groups, and volunteers to increase engagement with City Schools and to mobilize resources in support of student achievement. This team also manages the community schools strategy for the district and works in partnership with the Family League of Baltimore City and other lead agencies to support 126 community schools.

<b>COMMUNICATIONS, ENGAGEMENT, AND ENROLLMENT OFFICE: EXPENDITURE SUMMARY</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
<b>Communications &amp; Community Engagement Officer</b>	58,472	183,750	447,017
<b>School Community Family Involvement</b>	1,552,779	1,577,733	1,398,150
<b>Office of Communications</b>	1,071,205	1,056,309	1,051,387
<b>Enrollment &amp; Attendance Administration</b>	984,048	923,005	933,917
<b>Total</b>	<b>3,666,504</b>	<b>3,740,797</b>	<b>3,830,471</b>

<b>COMMUNICATIONS, ENGAGEMENT, AND ENROLLMENT OFFICE: EXPENDITURES BY OBJECT</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
<b>Permanent Salaries</b>	2,058,585	2,512,674	2,779,044
<b>Other Wages</b>	57,489	32,285	-
<b>Fringe-Other Wages</b>	717,921	2,470	-
<b>Contractual Services</b>	742,170	933,744	912,591
<b>Materials</b>	70,741	54,874	109,502
<b>Other Charges</b>	19,598	204,750	29,334
<b>Total General Fund</b>	<b>\$ 3,666,504</b>	<b>\$ 3,740,797</b>	<b>\$ 3,830,471</b>

<b>COMMUNICATIONS, ENGAGEMENT, AND ENROLLMENT OFFICE: EXPENDITURES BY CATEGORY</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
<b><u>Administration</u></b>			
<b>Permanent Salaries</b>	1,931,982	2,306,996	2,584,609
<b>Other Wages</b>	32,308	32,285	-
<b>Contractual Services</b>	661,607	933,744	912,591
<b>Materials</b>	70,741	54,874	109,502
<b>Other Charges</b>	19,598	204,750	29,334

COMMUNICATIONS, ENGAGEMENT, AND ENROLLMENT OFFICE: EXPENDITURES BY CATEGORY			
	FY19 Actual	FY20 Adopted	FY21 Adopted
<b>Subtotal</b>	<b>2,716,236</b>	<b>3,532,649</b>	<b>3,636,036</b>
<b><u>Mid-Level Administration</u></b>			
Permanent Salaries	79,452	160,386	147,295
<b>Subtotal</b>	<b>147,715</b>	<b>160,386</b>	<b>147,295</b>
<b><u>Instruction</u></b>			
Permanent Salaries	47,151	45,292	47,140
<b>Subtotal</b>	<b>84,633</b>	<b>45,292</b>	<b>47,140</b>
<b><u>Fixed Charges</u></b>			
Fringe-Other Wages	717,920	2,470	-
<b>Subtotal</b>	<b>717,920</b>	<b>2,470</b>	<b>-</b>
<b><u>Food Services</u></b>			
<b>Total</b>	<b>\$ 3,666,504</b>	<b>\$ 3,740,797</b>	<b>\$ 3,830,471</b>

## Finance Office

This office ensures that the district operates as a good steward of financial resources, overseeing the implementation and consistent application of sound financial management practices and controls, including financial reporting and analysis, cash flow, debt management, budget adjustments, procurement requests, payroll processing, and food and nutrition services. This office supports school leaders in developing and managing their budgets and provides research and analysis on financial matters affecting all district offices, schools, and programs. For FY20, the office will continue to increase opportunities for stakeholders to learn about and provide feedback on budget development and other financial matters through forums and other face-to-face and online channels.

### Office structure

For FY21, there are 59 full-time equivalent positions (53.5 from General Funds; 5.5 from Special and Enterprise Funds) in the Finance Office, reflecting no changes in FTE number from FY20.

- **Accounting** produces financial reports, data, and analyses required by federal, state, and local stakeholders to reflect City Schools' fiscal position; plans and maintains effective cash management practices to identify trends and assess the liquidity of City Schools; accounts for outstanding debt to ensure that the organization meets its fiscal obligations; and provides accounts payable and receivable functions.
- **Budget** prepares, manages, and monitors the operating budgets for schools and offices. The budget team supports schools by aiding in budget development, reviewing budgets and making adjustments to ensure effective spending, assisting with the acquisition of materials and services, and providing support for the development and monitoring of spending plans for grant funds received by schools. The team designs and implements strategies to ensure that key areas of the district are managed using a data-driven approach and that business and operational processes are aligned to the district's strategic initiatives, including implementation of the blueprint for success.
- **Food and Nutrition Services** advances student academic achievement by promoting well-being with healthy food choices in compliance with state and federal regulations. The budget for this department is included in the Enterprise Fund (see p. 113) and includes Great Kids Farm, which in FY20 moves to this department from the College and Career Readiness Department in the Academics Office.

- **Payroll** ensures employees are paid accurately and in a timely fashion; ensures that all payments and withholdings are made in accordance with federal and state laws and regulations; processes biweekly paychecks and pay deposits for employees; and manages deductions for employee benefits.
- **Procurement** administers contracts, maintains the procurement technology system, ensures compliance with public procurement regulations, and supports schools and offices with approximately \$300 million of annual purchasing.
- **Third-Party Billing** maximizes recovery of Medicaid funding through evaluation of City Schools' billing recovery method.

FINANCE OFFICE: EXPENDITURE SUMMARY			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Food Services	1,763	-	-
Procurement	1,837,577	1,404,801	1,420,408
Payroll	1,154,151	706,949	731,520
Office of the Controller	(2,156,090)	(1,389,970)	(1,963,675)
CFO Admin	871,090	1,061,285	1,031,507
Office of Budget	746,787	783,908	647,213
<b>Total</b>	<b>\$ 2,425,278</b>	<b>\$ 2,566,973</b>	<b>\$ 1,866,973</b>

FINANCE OFFICE: EXPENDITURES BY OBJECT			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Permanent Salaries	3,209,946	4,525,864	4,593,042
Other Wages	128,455	45,500	45,500
Fringe-Other Wages	1,638,999	2,831	5,662
Contractual Services	796,854	685,299	655,299
Materials	46,635	35,470	35,470
Other Charges	617,122	403,602	363,593
Transfers	(4,012,733)	(3,131,593)	(3,831,593)
<b>Total General Fund</b>	<b>\$ 2,425,278</b>	<b>\$ 2,566,973</b>	<b>\$ 1,866,973</b>

FINANCE OFFICE: EXPENDITURES BY CATEGORY			
	FY19 Actual	FY20 Adopted	FY21 Adopted
<b><i>Administration</i></b>			
Permanent Salaries	3,982,075	4,525,864	4,593,042
Other Wages	61,166	45,500	45,500
Contractual Services	644,964	685,299	655,299
Materials	46,635	35,470	35,470
Other Charges	617,122	403,602	363,593

<b>FINANCE OFFICE: EXPENDITURES BY CATEGORY</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
<b>Transfers</b>	(4,012,733)	(3,131,593)	(3,831,593)
<b>Subtotal</b>	<b>1,339,229</b>	<b>2,564,142</b>	<b>1,861,311</b>
<b><u>Mid-Level Administration</u></b>			
<b>Permanent Salaries</b>	(204,559)	-	-
<b>Subtotal</b>	<b>(204,559)</b>	<b>-</b>	<b>-</b>
<b><u>Instruction</u></b>			
<b>Permanent Salaries</b>	(215,101)	-	-
<b>Other Wages</b>	67,289	-	-
<b>Contractual Services</b>	(48,110)	-	-
<b>Subtotal</b>	<b>(195,922)</b>	<b>-</b>	<b>-</b>
<b><u>Special Education</u></b>			
<b>Permanent Salaries</b>	(165,036)	-	-
<b>Subtotal</b>	<b>(165,036)</b>	<b>-</b>	<b>-</b>
<b><u>Student Personnel Services</u></b>			
<b>Permanent Salaries</b>	21,394	-	-
<b>Subtotal</b>	<b>21,394</b>	<b>-</b>	<b>-</b>
<b><u>Student Transportation Services</u></b>			
<b>Permanent Salaries</b>	(29,873)	-	-
<b>Subtotal</b>	<b>(29,873)</b>	<b>-</b>	<b>-</b>
<b><u>Operation of Plant</u></b>			
<b>Permanent Salaries</b>	(83,539)	-	-
<b>Subtotal</b>	<b>(83,539)</b>	<b>-</b>	<b>-</b>
<b><u>Maintenace of Plant</u></b>			
<b>Permanent Salaries</b>	(95,416)	-	-
<b>Subtotal</b>	<b>(95,416)</b>	<b>-</b>	<b>-</b>
<b><u>Fixed Charges</u></b>			
<b>Fringe-Other Wages</b>	1,639,000	2,831	5,662
<b>Subtotal</b>	<b>1,639,000</b>	<b>2,831</b>	<b>5,662</b>
<b><u>Accounts Receivable Write off</u></b>			
<b>Contractual Services</b>	200,000	-	-
<b>Subtotal</b>	<b>200,000</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 2,425,278</b>	<b>\$ 2,566,973</b>	<b>\$ 1,866,973</b>

## **Human Capital Office**

This office leads City Schools in attracting, developing, evaluating, engaging, and retaining high-quality leaders for all roles at all levels, ensuring equity, excellence, and opportunity in support of improved student outcomes.

Key elements of this work include giving principals and district office supervisory staff tools, resources, and support to increase their effectiveness as managers and staff leaders; providing service to prospective, current, and former employees on all components of benefits, certification, compensation, hiring, onboarding, records, retirement, and other aspects of employment; and leading talent development activities to ensure all employees can be effective, engaged, and empowered within City Schools. This office also leads negotiations with bargaining units that represent the district's teachers, administrators, paraprofessionals, and other employee groups; facilitates and manages top-tier, sustainable compensation and benefits programs offered to the district's workforce; creates and monitors systems and tools for meaningful, results-focused evaluation of all staff; and collects, manages, and analyzes employee data to support the district's leaders, managers, and employees.

### **Office structure**

For FY21, there are 76.0 full-time equivalent positions (51 from General Funds; 25 from Special Funds) in the Human Capital Office, which includes 10 principal residents, who spend the year completing a full-time residency to train to lead a school as a future principal. This office leads the district's work on two FY21 priorities – staff recruitment and comprehensive staff development. The Human Capital Office provides all staff members with customer service on all personnel matters.

### Focus on the Blueprint for Success

The Human Capital Office supports the blueprint's focus on leadership by providing professional growth and learning opportunities across all position types. In addition to strategies implemented last year, Human Capital will invest in the following for FY21:

- Expansion of recruitment and retention efforts, with a continued focus on increasing the number of black teachers by hiring a new Director of Recruitment and Selection; piloting a hiring bonus program for veteran teachers coming to City Schools; increasing the Urban Teachers residency program to 100 participants; building principals' management capacity; offering management workshops
- Supporting the continuous growth of staff across all employee groups by launching a department to coordinate professional learning of all staff; hiring learning leaders on racial equity, organizational development, and people management; expanding district office fellowship program; expanding personalized support for early career principals, including hiring a full time senior principal coach; providing teachers with opportunities to lead in new ways while teaching; implementing Opportunity Culture teacher leadership models in a dozen schools

- **Employee Effectiveness** creates systems and tools for meaningful, results-focused evaluation of all staff.
- **Employee Engagement** provides personalized customer service for all employees, from onboarding through retirement, and manages all benefits programs. This department works to improve employee satisfaction and workplace culture through regular engagement with employees and recognition activities and includes the Human Capital Office call center.
- **Human Capital Strategy** provides employee data and analyses to support management and employee engagement. This department also manages a user-friendly system for job applicants and hiring managers.
- **Labor Relations and Negotiations** implements contracts fairly and resolves elevated labor-management issues.
- **Recruitment and Staffing Services** advises principals and supervisors in their role as managers; supports school and department leaders to recruit, develop, and retain staff; and leads centralized recruitment for all positions.
- **Talent and Organizational Development** facilitates learning and leadership development to cultivate a culture in which effective staff are valued, challenged, and celebrated. This department manages programs that give school leaders and staff opportunities to grow as professionals and develop leadership skills.

<b>HUMAN CAPITAL OFFICE: EXPENDITURE SUMMARY</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
OHC Admin	733,750	410,210	661,878
Human Capital Strategy	604,607	533,637	489,959
Benefits	1,991,064	1,430,808	1,325,051
School Based Staffing	1,935,726	1,406,355	1,356,316
Recruitment and Selection	355,979	605,967	593,661
Labor Relations	640,630	395,925	404,140
Organizational Development	672,944	474,009	474,816
<b>Total</b>	<b>\$ 6,934,700</b>	<b>\$ 5,256,911</b>	<b>\$ 5,305,821</b>

<b>HUMAN CAPITAL OFFICE: EXPENDITURES BY OBJECT</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
Permanent Salaries	3,713,937	3,953,544	4,446,204
Other Wages	84,283	58,618	180,000
Fringe-Other Wages	1,426,192	4,484	13,770
Contractual Services	1,322,304	1,000,686	318,500
Materials	280,402	140,629	221,189
Utilities	339	-	-
Other Charges	107,243	98,950	126,158
<b>Total General Fund</b>	<b>\$ 6,934,700</b>	<b>\$ 5,256,911</b>	<b>\$ 5,305,821</b>

<b>HUMAN CAPITAL OFFICE: EXPENDITURES BY OBJECT AND CATEGORY</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
<b><u>Administration</u></b>			
Permanent Salaries	3,680,394	3,953,544	4,446,204
Other Wages	79,543	58,618	180,000
Contractual Services	1,230,804	1,000,686	318,500
Materials	263,552	140,629	221,189
Utilities	339	-	-
Other Charges	107,181	98,950	126,158
<b>Subtotal</b>	<b>5,361,813</b>	<b>5,252,427</b>	<b>5,292,051</b>
<b><u>Mid-Level Administration</u></b>			
Permanent Salaries	31,850	-	-
Materials	16,850	-	-
<b>Subtotal</b>	<b>48,700</b>	<b>-</b>	<b>-</b>
<b><u>Instruction</u></b>			
Permanent Salaries	1,694	-	-
Other Wages	4,740	-	-
Contractual Services	91,500	-	-
<b>Subtotal</b>	<b>97,934</b>	<b>-</b>	<b>-</b>
<b><u>Student Personnel Services</u></b>			
Other Charges	62	-	-
<b>Subtotal</b>	<b>62</b>	<b>-</b>	<b>-</b>
<b><u>Fixed Charges</u></b>			
Fringe-Other Wages	1,426,191	4,484	13,770
<b>Subtotal</b>	<b>1,426,191</b>	<b>4,484</b>	<b>13,770</b>
<b>Total</b>	<b>\$ 6,934,700</b>	<b>\$ 5,256,911</b>	<b>\$ 5,305,821</b>

## Information Technology Office

This office provides the infrastructure to support students’ and teachers’ use of online and networked computers, applications, and other technology tools for teaching and learning, research, communications, business functions, and assessment; provides technical support and “help desk” services for staff on the use of technology systems, audio-visual systems, and district-provided computers, cellphones, and other devices; develops computer applications, manages technology services from external providers, and integrates technology tools to meet classroom instructional objectives and business needs; and provides secure data systems to maintain student information and records and to support student transportation, food and nutrition services in schools, school and district budgeting, procurement, contract management, and business continuity. This office is also responsible for managing City Schools’ participation in the federal eRate program that provides funds to support connectivity for schools and libraries.

### Office structure

For FY21, there are 63 full-time equivalent positions in the Information Technology Office, all from General Funds, an increase of 1 FTE over FY20 to support increased IT infrastructure needs as more 21st century schools open.

- **Application Services** ensures the availability of instructional and business data systems, responding to requests, maintaining systems, and developing new applications in support of district priorities. This team manages and develops data systems for student information, financial management, human capital management, food and nutrition services, and transportation.
- **Customer Care** serves as the point of contact for calls to the district related to information technology and for “help desk” services. The department provides technical assistance, laptop/desktop services, and customer support for schools and offices on technology use and ensures that staff and students have tools that enable them to use technology in secure online environments. This department will also provide increased tech support services to schools to match the rise in the number of devices being used in classrooms across the district.
- **Infrastructure Services** provides Internet and telephone connectivity in all schools and other district facilities. This department supports the district’s WAN (wide area network) and LAN (local area network), data cabling and wiring, and telecommunication. The department is responsible for monitoring and maintaining the business and disaster recovery sites and the district’s dual data centers. It also monitors, maintains, and services the district’s server farm, which houses the district’s custom and enterprise applications. The department will also include the expanded cybersecurity team and resources to develop and enforce security policies, closely monitor all data traffic to identify and address potential vulnerabilities and adopt new security measures.

INFORMATION TECHNOLOGY OFFICE: EXPENDITURE SUMMARY				
	FY19 Actual	FY20 Adopted	FY21 Adopted	
Administration	2,681,993	1,056,069	1,115,506	
Customer Care	7,804,812	7,891,603	7,912,887	
IT Support Systems	6,440,497	5,731,327	5,635,088	
IT School Support	5,619,745	4,417,099	4,432,617	
<b>Total</b>	<b>\$ 22,547,047</b>	<b>\$ 19,096,098</b>	<b>\$ 19,096,098</b>	

INFORMATION TECHNOLOGY OFFICE: EXPENDITURES BY OBJECT				
	FY19 Actual	FY20 Adopted	FY21 Adopted	
Permanent Salaries	5,554,360	6,135,476	6,476,379	
Other Wages	774,309	-	1,909,100	

INFORMATION TECHNOLOGY OFFICE: EXPENDITURES BY OBJECT			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Fringe-Other Wages	2,357,937	-	305,046
Contractual Services	8,750,932	8,386,342	5,915,173
Materials	727,596	106,280	96,000
Other Charges	1,746,612	1,369,100	1,225,400
Equipment	2,635,301	3,098,900	3,169,000
<b>Total General Fund</b>	<b>\$ 22,547,047</b>	<b>\$ 19,096,098</b>	<b>\$ 19,096,098</b>

INFORMATION TECHNOLOGY OFFICE: EXPENDITURES BY CATEGORY			
	FY19 Actual	FY20 Adopted	FY21 Adopted
<b><u>Administration</u></b>			
Permanent Salaries	5,553,943	6,135,476	6,476,379
Other Wages	774,309	-	1,909,100
Fringe-Other Wages	-	-	159,000
Contractual Services	8,750,932	8,386,342	5,915,173
Materials	727,596	106,280	96,000
Other Charges	592,412	1,369,100	1,225,400
Equipment	2,635,301	3,098,900	3,169,000
<b>Subtotal</b>	<b>19,034,493</b>	<b>19,096,098</b>	<b>18,950,052</b>
<b><u>Mid-Level Administration</u></b>			
Other Charges	1,154,200	-	-
<b>Subtotal</b>	<b>1,154,200</b>	<b>-</b>	<b>-</b>
<b><u>Instruction</u></b>			
Permanent Salaries	417	-	-
<b>Subtotal</b>	<b>417</b>	<b>-</b>	<b>-</b>
<b><u>Fixed Charges</u></b>			
Fringe-Other Wages	2,357,937	-	146,046
<b>Subtotal</b>	<b>2,357,937</b>	<b>-</b>	<b>146,046</b>
<b>Total</b>	<b>\$ 22,547,047</b>	<b>\$ 19,096,098</b>	<b>\$ 19,096,098</b>

## Legal Office

This office provides cost-effective, high-quality, creative, and proactive legal problem solving. The office supports the Board of School Commissioners, the CEO, and other district employees to navigate legal requirements, evaluate and manage legal risk, align and conserve resources, promote collaborative dispute resolution and reduce avoidable litigation, if possible, and engage in strategic decision-making to promote equity and academic excellence for all students. It also supports the community by encouraging participation in the Board’s minority and women business enterprise program and supports employees and students with respect to equal opportunity. Its work contributes to efficient management of administrative functions and ensures compliance with federal, state, and local laws and Board policy.

### Office structure

For FY21, there are 24 full-time equivalent positions in the Legal Office, all from General Funds. This reflects no change from FY20.

- **Fair Practices and Compliance** ensures the district’s compliance with Board policies and CEO regulations. It incorporates investigative services for complaints of staff misconduct, neglect of duty, incompetence, immorality, insubordination, and alleged violations of law or Board policy; a unit that investigates alleged violations of Title VII and Title IX and other federal and state civil rights laws, provides training related to sexual harassment and other equal employment issues, collaborates with administrative staff to ensure compliance with conciliation agreements involving investigations by the U.S. Department of Education’s Office of Civil Rights, processes requests for accommodations pursuant to the Americans with Disabilities Act, and ensures compliance with anti-discrimination laws; and supports minority and women business enterprise by ensuring compliance with state and local laws governing participation in government contracts and assisting minority- and women-owned businesses that wish to participate in the Board of School Commissioners’ minority and women business enterprise program.
- **Legal Services** develops, negotiates, and provides legal support for the implementation of contracts, agreements, and other transactional documents that structure the school district’s relationships with government agencies, vendors, contractors, and other parties in support of the school district’s educational mission; conducts and supervises all aspects of federal and state litigation and administrative agency proceedings in which the Board, CEO, or other staff, acting in the course of their duties for the school district, are named as plaintiffs or defendants, including but not limited to tort defense, employment matters, contract disputes, special education and other student matters, and premises liability; provides timely and proactive advice and counsel on charter laws, fair use, facility use, real estate, employee relations, student attendance, school closings, special education, privacy law, and other legal issues that have implications for the operation of the school district; and processes requests submitted under the Maryland Public Information Act.

LEGAL OFFICE: EXPENDITURE SUMMARY			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Total	\$ 440,134	\$ 2,632,236	\$ 2,632,236

LEGAL OFFICE: EXPENDITURES BY OBJECT			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Permanent Salaries	2,006,163	2,323,093	2,402,310
Other Wages	131,688	48,443	31,000
Fringe-Other Wages	936,968	3,476	2,295
Contractual Services	(2,734,428)	162,654	142,500
Materials	79,205	52,500	36,968
Other Charges	20,538	33,070	9,663
Equipment	-	9,000	7,500
Total General Fund	\$ 440,134	\$ 2,632,236	\$ 2,632,236

LEGAL OFFICE: EXPENDITURES BY CATEGORY			
	FY19 Actual	FY20 Adopted	FY21 Adopted
<b><u>Administration</u></b>			
Permanent Salaries	2,005,300	2,154,743	2,231,710
Other Wages	131,688	48,443	31,000
Contractual Services	(2,734,428)	162,654	142,500
Materials	79,205	52,500	36,968
Other Charges	20,538	33,070	9,663
Equipment	-	9,000	7,500
Subtotal	<b>(497,697)</b>	<b>2,460,410</b>	<b>2,459,341</b>
<b><u>Special Education</u></b>			
Permanent Salaries	862	168,350	170,600
Subtotal	<b>862</b>	<b>168,350</b>	<b>170,600</b>
<b><u>Fixed Charges</u></b>			
Fringe-Other Wages	936,969	3,476	2,295
Subtotal	<b>936,969</b>	<b>3,476</b>	<b>2,295</b>
Total	<b>\$ 440,134</b>	<b>\$ 2,632,236</b>	<b>\$ 2,632,236</b>

## ***Operations Office***

The Operations Office ensures that facilities are effective, safe, orderly, and clean in order to support high-quality teaching and learning and that student transportation services are delivered as efficiently as possible, with safety as the top priority. It is responsible for implementing construction projects under the district's Capital Improvement Plan; analyzing enrollment, population, and demographic trends to our inform decision making related to building occupancy rates; providing building maintenance for all district-owned school and office facilities; ensuring adherence to health and safety standards with respect to school buildings; and overseeing transportation services for all eligible students.

### **Office structure**

For FY21, there are 353.5 full-time equivalent positions (352.5 from General Funds and 1.0 from Special Funds) in the Operations Office, an increase of 14 positions over FY20. Additional positions will include bus drivers and aides for the expansion of the district's internal bus fleet and to support the increased expenditures in implementing operations maintenance as required by legislation.

- The **administrative unit** provides strategic direction, compliance, and oversight for the management and budget of all office departments and functions.
- **Facility Design and Construction** provides in-house architectural and engineering design management and construction management for all capital improvement projects as well as other facility construction initiatives (program relocations, HVAC supplemental funding, etc.)
- **Facility Maintenance and Operations** provides staff and services to improve, repair, renovate, and maintain schools and other facilities belonging to City Schools, and oversees the daily operation of physical plants for all schools and offices. Staff members are deployed geographically across four regions. This department also

includes the Environmental Compliance unit, which ensures that employees and students work in safe environments and that the district complies with all applicable regulations.

- **Facility Planning** supports spatial studies, establishing school zones, GIS mapping, projecting school enrollment, and capital programming. It includes the Real Estate unit, which provides permits for facility use and right of entry and manages leases of school buildings and property.
- **Student Transportation** provides bus or other appropriate services for eligible students for travel to and from school or special events. To ensure student safety, improve service, and maximize efficient use of funds, the transportation department monitors and analyzes GPS data from school buses to guide any necessary changes. This department includes **Mail Distribution** (which manages inbound and outbound mail deliveries for schools and offices).

OPERATIONS OFFICE: EXPENDITURE SUMMARY			
	FY19 Actual	FY20 Adopted	FY21 Adopted
COO Admin	1,601,207	1,362,946	1,522,249
Student Transportation	46,003,931	44,660,750	44,660,750
Mail Distribution	765,088	804,742	684,032
Facilities-Design & Construction	2,619,377	2,197,056	2,158,463
Facilities-Maintenance	35,994,690	31,483,037	34,483,037
Health & Safety	1,969,435	1,969,325	1,969,325
<b>Total</b>	<b>\$ 88,953,728</b>	<b>\$ 82,477,856</b>	<b>\$ 85,477,856</b>

OPERATIONS OFFICE: EXPENDITURES BY OBJECT			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Permanent Salaries	14,663,846	18,638,616	19,750,381
Other Wages	1,163,061	695,316	1,045,980
Fringe-Other Wages	7,095,401	18,556	18,718
Contractual Services	64,178,188	61,007,316	62,055,017
Materials	1,175,586	1,136,570	1,812,283
Utilities	315,983	329,775	329,775
Other Charges	178,730	201,707	176,307
Equipment	182,933	450,000	289,395
<b>Total General Fund</b>	<b>\$ 88,953,728</b>	<b>\$ 82,477,856</b>	<b>\$ 85,477,856</b>

OPERATIONS OFFICE: EXPENDITURES BY CATEGORY			
	FY19 Actual	FY20 Adopted	FY21 Adopted
<b><u>Administration</u></b>			
Permanent Salaries	1,127,237	905,910	1,451,865
Other Wages	16,062	7,000	30,905

<b>OPERATIONS OFFICE: EXPENDITURES BY CATEGORY</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
<b>Contractual Services</b>	78,772	178,500	257,668
<b>Materials</b>	106,109	56,000	187,855
<b>Other Charges</b>	19,643	20,397	16,497
<b>Equipment</b>	-	-	55,756
<b>Subtotal</b>	<b>1,347,823</b>	<b>1,167,807</b>	<b>2,000,546</b>
<b><u>Mid-Level Administration</u></b>			
<b>Permanent Salaries</b>	137,143	214,322	201,016
<b>Contractual Services</b>	-	122,750	-
<b>Materials</b>	-	15,700	-
<b>Other Charges</b>	15,290	6,150	-
<b>Subtotal</b>	<b>152,433</b>	<b>358,922</b>	<b>201,016</b>
<b><u>Instruction</u></b>			
<b>Permanent Salaries</b>	2,854	195,774	201,343
<b>Other Wages</b>	1,480	35,000	-
<b>Subtotal</b>	<b>4,334</b>	<b>230,774</b>	<b>201,343</b>
<b><u>Student Transportation Services</u></b>			
<b>Permanent Salaries</b>	3,726,773	4,554,445	5,004,903
<b>Other Wages</b>	619,879	362,554	537,095
<b>Contractual Services</b>	39,844,001	40,792,080	39,958,724
<b>Materials</b>	205,579	397,882	324,424
<b>Utilities</b>	315,983	329,775	329,775
<b>Other Charges</b>	47,534	39,426	35,726
<b>Subtotal</b>	<b>44,759,749</b>	<b>46,476,162</b>	<b>46,190,647</b>
<b><u>Operation of Plant</u></b>			
<b>Permanent Salaries</b>	4,374,030	5,565,183	5,455,483
<b>Other Wages</b>	233,811	230,000	298,270
<b>Contractual Services</b>	1,808,662	717,000	685,500
<b>Materials</b>	810,199	611,025	687,195
<b>Other Charges</b>	35,820	59,100	49,500
<b>Equipment</b>	-	50,000	26,939
<b>Subtotal</b>	<b>7,262,522</b>	<b>7,232,308</b>	<b>7,202,887</b>
<b><u>Maintenance of Plant</u></b>			
<b>Permanent Salaries</b>	3,920,450	5,514,800	5,655,176
<b>Other Wages</b>	288,378	60,762	124,000
<b>Contractual Services</b>	22,058,985	18,969,986	21,078,625

OPERATIONS OFFICE: EXPENDITURES BY CATEGORY			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Materials	31,757	35,963	594,059
Other Charges	59,197	76,634	70,434
Equipment	182,933	400,000	206,700
Subtotal	<b>26,541,700</b>	<b>25,058,145</b>	<b>27,728,994</b>
<u>Fixed Charges</u>			
Fringe-Other Wages	7,095,401	18,556	18,718
Subtotal	<b>7,095,401</b>	<b>18,556</b>	<b>18,718</b>
<u>Capital Outlay</u>			
Permanent Salaries	1,375,360	1,688,182	1,780,595
Other Wages	3,452	-	55,710
Contractual Services	387,767	227,000	74,500
Materials	21,941	20,000	18,750
Other Charges	1,246	-	4,150
Subtotal	<b>1,789,766</b>	<b>1,935,182</b>	<b>1,933,705</b>
Total	<b>\$ 88,953,728</b>	<b>\$ 82,477,856</b>	<b>\$ 85,477,856</b>

## Schools Office

Working closely with the Academics Office, the Schools Office provides support and supervision to instructional leaders and schools to ensure that academic requirements and needs for all students are met. It also ensures that strategies developed in the Academics Office are implemented to support the physical, social, and emotional well-being of students in schools that are safe, engaging, and conducive to teaching and learning.

### Office structure

For FY21, there are 160.5 full-time equivalent positions (144.5 from General Funds; 16.0 from Special Funds) in the Schools Office.

- **Student and School Operations Support** matches specific needs within a geographic network to operational supports from various offices to ensure principals are able to focus their efforts on instructional leadership. This department also provides schools with individualized support to address climate and attendance issues, including trainings in interventions such as restorative practices.
- **Instructional Leadership** builds and sustains the capacity of schools' instructional leaders to support teachers in meeting the learning needs of every student. This department is divided into elementary/middle and secondary education groupings to ensure schools have tailored academic support. Each school within a geographic network receives differentiated, prioritized, and coordinated supports based on individual need as determined by school and district data, with each network led by an instructional leadership executive director who is supported by a team of academic content liaisons.
- **School Police** works to ensure that students and staff have a safe environment in which to learn and teach. State law provides that the school police force is responsible for policing property owned, leased, and operated or controlled by City Schools.

SCHOOLS OFFICE: EXPENDITURE SUMMARY			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Chief of Schools	4,936,702	3,898,311	3,998,760
School Police	11,270,898	6,689,933	7,050,809
Instructional Leadership	1,027,695	811,144	832,588
<b>Total</b>	<b>\$ 17,235,295</b>	<b>\$ 11,399,388</b>	<b>\$ 11,882,157</b>

SCHOOLS OFFICE: EXPENDITURES BY OBJECT			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Permanent Salaries	10,923,648	10,890,982	11,413,735
Other Wages	1,241,247	115,000	115,000
Fringe-Other Wages	4,631,363	-	1,848
Contractual Services	27,563	52,332	35,000
Materials	269,657	224,574	202,426
Other Charges	116,638	101,500	79,148
Equipment	25,179	15,000	35,000
<b>Total General Fund</b>	<b>\$ 17,235,295</b>	<b>\$ 11,399,388</b>	<b>\$ 11,882,157</b>

SCHOOLS OFFICE: EXPENDITURES BY CATEGORY			
	FY19 Actual	FY20 Adopted	FY21 Adopted
<b><u>Administration</u></b>			
Permanent Salaries	1,075,803	1,658,801	1,859,368
Other Wages	(5,361)	-	-
Contractual Services	26,009	49,850	35,000
Materials	107,100	50,000	50,000
Other Charges	37,609	23,000	13,600
<b>Subtotal</b>	<b>1,241,160</b>	<b>1,781,651</b>	<b>1,957,968</b>
<b><u>Mid-Level Administration</u></b>			
Permanent Salaries	3,305,270	2,891,204	2,854,455
Other Wages	(772)	-	-
Materials	25,900	30,000	10,000
Other Charges	44,226	59,100	43,000
Equipment	-	-	20,000
<b>Subtotal</b>	<b>3,374,624</b>	<b>2,980,304</b>	<b>2,927,455</b>

<b>SCHOOLS OFFICE: EXPENDITURES BY CATEGORY</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
<b><u>Instruction</u></b>			
Permanent Salaries	121,420	-	-
Other Wages	375	-	-
Other Charges	5,260	-	-
<b>Subtotal</b>	<b>127,055</b>	<b>-</b>	<b>-</b>
<b><u>Special Education</u></b>			
Permanent Salaries	89,222	-	-
<b>Subtotal</b>	<b>89,222</b>	<b>-</b>	<b>-</b>
<b><u>Operation of Plant</u></b>			
Permanent Salaries	6,331,933	6,340,977	6,699,912
Other Wages	1,247,006	115,000	115,000
Fringe-Other Wages	-	-	1,848
Contractual Services	1,554	2,482	-
Materials	136,656	144,574	142,426
Other Charges	29,543	19,400	22,548
Equipment	25,179	15,000	15,000
<b>Subtotal</b>	<b>7,771,871</b>	<b>6,637,433</b>	<b>6,996,734</b>
<b><u>Fixed Charges</u></b>			
Fringe-Other Wages	4,631,363	-	-
<b>Subtotal</b>	<b>4,631,363</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 17,235,295</b>	<b>\$ 11,399,388</b>	<b>\$ 11,882,157</b>

## Additional General Fund Expenditures

### Fringe benefits and liability insurance

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. Additionally, the district carries liability insurance to provide financial protection against unforeseen events.

FRINGE BENEFITS AND LIABILITY INSURANCE			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Special Leave	1,541,486	3,745,254	3,579,534
Long Term Substitutes	3,172,311	3,054,997	3,168,502
Severance	3,685,021	8,750,571	8,214,164
Sick Leave Conversion	3,976,153	4,077,262	4,003,654
Unmapped Salaries	-	150,000	-
FICA	43,500,736	45,668,042	44,785,529
Major Medical	27,187	27,790	27,870
Medical Ins.	78,295,049	78,751,408	81,331,816
Dental	2,175,076	2,069,173	2,043,736
Prescription Drugs	27,321,825	28,388,167	26,441,511
Vision	349,728	355,419	350,586
Employer Match-ERS	(2,818)	-	-
Payment in Lieu of Medical Insurance	-	6,500	6,500
Retirement City	12,159,167	12,548,710	12,402,350
Retiree Health Benefits	29,805,357	29,805,357	29,805,357
State Pension Admin Fee	1,145,709	1,362,648	1,180,145
State Retirement - Local Share	18,153,003	18,200,000	18,200,000
New-Baltimore City Retirement System	496,560	400,000	550,000
Tuition Reimbursement - BTU	1,822,173	2,134,349	2,064,927
Tuition Reimbursement - Other	43,243	55,604	51,475
Tuition Reimbursement - PSASA	60,623	40,073	61,835
Meal Allowance	27,222	24,142	25,257
ACA Transitional Reinsurance Contribution	45,627	-	-
Life Insurance	630,903	505,017	721,913
Long Term Disability	7,587	-	-
Unemployment	672,989	1,395,723	687,061
Workers' Compensation	1,734,005	6,136,677	6,767,044

FRINGE BENEFITS AND LIABILITY INSURANCE			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Employee Assistance Program	-	171,098	171,120
Fringe Benefit Burden	-	2,036,250	2,000,000
Contractual Services	556,143	585,773	685,773
Auto Insurance	237,000	93,290	82,356
Liability Insurance	465,408	2,756,931	2,678,974
<b>Total General Fund Fringe Benefits</b>	<b>\$ 232,123,623</b>	<b>\$ 253,296,225</b>	<b>\$ 252,088,989</b>

DEBT SERVICE			
	FY19 Actual	FY20 Adopted	FY21 Adopted
<b>Bonded Debt</b>			
2009A QSCB Revenue Bonds	\$ 10,331,668	\$ 6,423,000	\$ 6,368,000
2011 QSCB Revenue Bonds*	13,929,659	10,397,159	10,337,159
<b>Total Bonded Debt</b>	<b>\$ 24,261,327</b>	<b>\$ 16,820,159</b>	<b>\$ 16,705,159</b>
<b>Capital Lease Debt</b>			
2011 Lease Refunding - Key Government	1,028,885	1,061,923	1,093,781
2011 Lease Refunding - M&T	2,594,804	2,599,741	2,599,740
2014 Master Lease - Addendum # 1 - Bus	813,978	135,994	-
2016 Master Lease - Computers	239,976	140,238	-
<b>Total Capital Lease Debt</b>	<b>\$ 4,677,643</b>	<b>\$ 3,937,896</b>	<b>\$ 3,693,521</b>
<b>Long-term Lease</b>			
Baltimore Design School	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
Roman Catholic Archbishop of Baltimore	174,000	174,000	174,000
<b>Total Long-term Lease</b>	<b>\$ 1,874,000</b>	<b>\$ 1,874,000</b>	<b>\$ 1,874,000</b>
<b>Total</b>	<b>\$ 30,812,970</b>	<b>\$ 22,632,055</b>	<b>\$ 22,272,680</b>

CONTINGENCY RESERVE, UTILITIES, CAPITAL, EXTERNAL ASSIGNMENTS, VACANCY SAVINGS			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Contingency Reserve	-	3,583,020	2,868,861
Utilities	25,887,192	28,000,000	28,000,000
21 <sup>st</sup> Century Bond Payment Contribution	30,000,000	30,000,000	30,000,000
External Assignments	724,522	724,522	858,697
<b>Total</b>	<b>\$ 56,643,833</b>	<b>\$ 58,307,542</b>	<b>\$ 57,727,558</b>

## SPECIAL FUNDS

SPECIAL FUNDS REVENUE BY SOURCE, YEAR-BY-YEAR COMPARISON			
	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
<b>Restricted Federal Fund</b>			
Title I PART A	53,444,377	55,223,800	56,282,001
TITLE I - Striving Readers Comprehensive Literacy Grants	1,002,797	900,000	-
IDEA PART B	22,085,286	23,263,013	23,670,806
IDEA PART B - PRE SCHOOL	644,340	630,919	669,526
Carl D. Perkins Title I Part C, Program Improvement	1,481,584	1,700,000	1,700,000
Title IV Part A	1,966,610	-	4,165,000
Mckinney - Vento Homeless	131,351	71,000	71,000
Third Party Billing	8,444,643	7,900,000	7,900,000
Medical Assistance - Infants & Toddlers	-	15,000	15,000
Native American Education	27,668	27,702	27,702
Title I, Part D. Neglected and Delinquent	218,405	234,581	241,411
Title I School Improvement Grant (1003 a)	5,059,756	4,475,000	14,300,910
Title II, Part A - Improving Teacher Quality	7,018,397	5,200,000	4,992,999
Gear - Up YR 3	270,721	199,000	-
Title III English Language Acquisition	668,119	572,356	612,944
Title III - Part A Emergency Immigrant Subgrant	535	-	-
Judy Hoyer Center - Preschool	3,781,938	3,850,000	-
US Department of Justice	1,128,881	-	-
Other Restricted Federal Funds	847,270	-	-
<b>Subtotal-Restricted Federal Fund</b>	<b>108,222,678</b>	<b>104,262,371</b>	<b>114,649,299</b>
<b>Restricted State Fund</b>			
Fine Arts Initiative	57,314	55,886	55,886
Baltimore Community Foundation - Judy Center	137,183	-	-
Ready for Kindergarten R4K	169,056	136,000	133,440
Judy Hoyer Programs (Moravia)	333,954	250,000	500,000
Judy Center at John Eager Howard (DRU)	321,754	250,000	250,000
Judy Hoyer Education Enhancement Grant	172,736	-	2,000,000
Concentration of Poverty	-	-	30,108,793
Students with Disabilities	-	-	9,735,179
Struggling Learners	-	-	4,106,651

**SPECIAL FUNDS REVENUE BY SOURCE, YEAR-BY-YEAR COMPARISON**

	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
Mental Health Services	-	-	115,274
Connections Summer Grant	1,073,247	-	-
Other Restricted State Funds	1,605,757	-	-
<b>Subtotal-Restricted State Fund</b>	<b>3,871,001</b>	<b>691,886</b>	<b>46,973,282</b>
Other Restricted Fund	1,044,387	-	-
<b>Total Restricted Funds</b>	<b>\$ 113,138,066</b>	<b>\$ 104,954,257</b>	<b>\$ 161,654,522</b>

**TOTAL SPECIAL FUNDS EXPENDITURES BY OBJECT, YEAR-BY-YEAR COMPARISON**

	FY19 Actual	FY20 Adopted	FY21 Adopted
Permanent Salaries	50,916,435	48,229,875	76,818,196
Other Wages	6,508,025	3,201,115	4,285,582
Contractual Services	19,736,075	14,905,284	25,374,346
Fringe-Other Wages	19,722,757	22,246,972	33,283,597
Materials	6,750,490	3,065,760	2,696,949
Other Charges	392,229	4,510,569	10,112,336
Equipment	43,958	156,000	-
Transfers	5,902,636	8,638,682	9,083,516
<b>Total Operating</b>	<b>\$ 109,972,605</b>	<b>\$ 104,954,257</b>	<b>\$ 161,654,522</b>

**TOTAL SPECIAL FUNDS EXPENDITURES BY CATEGORY, YEAR-BY-YEAR COMPARISON**

	FY19 Actual	FY20 Adopted	FY21 Adopted
Administration	5,013,576	4,873,982	4,773,016
Mid-Level Administration	5,686,398	4,799,080	9,767,803
Instruction	61,367,599	53,812,812	85,202,276
Special Education	15,183,913	14,489,429	16,195,786
Student Personnel Services	1,760,842	1,665,028	4,110,875
Student Health Services	488,861	3,000,000	5,562,134
Student Transportation Services	123,722	66,954	41,285
Operation of Plant	31,186	-	-
Maintenance of Plant	492,525	-	-
Fixed Charges	19,730,886	22,246,972	33,283,597
Food Services	90,310	-	-
Capital Outlay	2,787	-	-
<b>Total Expenditures</b>	<b>\$ 109,972,605</b>	<b>\$ 104,954,257</b>	<b>\$ 161,654,522</b>

## 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 implementation and support to schools. District Title I initiatives for FY21 include supporting Title I schools identified for comprehensive support and improvement, parent involvement activities, and the work in literacy and student wholeness at schools identified as intensive learning sites under the district’s blueprint for success; providing additional services to neglected and homeless students and equitable services to nonpublic schools; and funding a Title I summer school program.

**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 parents’ 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 poverty rate of 35.4 percent or higher are designated as Title I schools. Based on guidance from the Maryland State Department of Education (MSDE), the 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, 2019; who are homeless; or who are in foster care. These students are “directly certified” as low income.

For FY21, the district continued with the tiered Title I funding methodology implemented in FY20, concentrating Title I resources in schools with the highest poverty rates and resulting higher need. For FY21, schools with an official poverty rate equal to or higher than 66.7 percent will receive \$1,285 for each student directly certified as low income; schools with poverty rates between 41.7 and 66.7 percent will receive \$990 for each directly certified student; and schools with poverty rates between 35.4 and 41.7 percent will receive \$880.

For FY21, 108 schools met the criteria to be Title I schools, a decrease of 4 schools over FY20. This decrease represents 3 schools that will close in June 2020 and 3 schools whose official poverty rate fell below the 35-percent federal threshold for Title I status. In addition, one school was newly identified as eligible for Title I supports.

The Title I program has two implementation models: targeted assistance and schoolwide. A targeted assistance program provides supplementary academic services to eligible students who are low achieving or at risk for not meeting state academic standards, with funds used for staffing for program implementation, professional development, and supplemental instructional materials. A schoolwide program supplements and strengthens a school’s core academic program, with funds to provide additional teaching staff (and reduce class size), professional development, and supplemental instructional resources

Title I, Part A	FY19 Actual	FY20 Adopted	FY21 Adopted
<b>Total Federal Revenue</b>	<b>53,444,377</b>	<b>55,223,800</b>	<b>56,282,001</b>
<b>Expenditures</b>			
<b>Permanent Salaries</b>	28,854,959	26,501,841	29,778,697
<b>Other Wages</b>	1,302,059	663,892	517,600
<b>Fringe-Other Wages</b>	11,197,440	13,025,704	13,645,993
<b>Contractual Services</b>	5,346,965	6,585,910	3,331,123
<b>Materials</b>	3,256,926	1,537,752	864,498
<b>Other Charges</b>	88,567	3,271,614	4,575,760
<b>Transfers</b>	3,397,461	3,637,087	3,568,330
<b>Total Expenditures</b>	<b>\$ 53,444,377</b>	<b>\$ 55,223,800</b>	<b>\$ 56,282,001</b>

**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 College and Career Readiness Department 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.

<b>Title I, Part C—Carl D. Perkins</b>	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
<b>Total Federal Revenue</b>	<b>1,481,584</b>	<b>1,700,000</b>	<b>1,700,000</b>
<b>Expenditures</b>			
<b>Permanent Salaries</b>	129,306	231,136	398,563
<b>Other Wages</b>	57,622	50,400	80,140
<b>Fringe-Other Wages</b>	47,864	104,778	168,057
<b>Contractual Services</b>	169,602	267,395	554,240
<b>Materials</b>	940,689	749,585	439,000
<b>Other Charges</b>	29,927	67,500	60,000
<b>Equipment</b>	43,958	156,000	-
<b>Transfers</b>	62,616	73,206	-
<b>Total Expenditures</b>	<b>\$ 1,481,584</b>	<b>\$ 1,700,000</b>	<b>\$ 1,700,000</b>

**The Title I, Part D—Neglected and Delinquent**, grant provides additional support for students in alternative placements who need intensive, differentiated interventions to transition to public school settings. Under the supervision of a certified teacher, students receive small-group instruction from staff members and tutoring services from qualified paraprofessionals. Youth development and transitional services are delivered by a specialist funded by the program, who supports students as they transition from an institution (e.g., juvenile detention) to their zoned school, postsecondary education, or employment. The transition specialist also works to prevent youth from dropping out and coordinates with a behavioral specialist to provide parents with problem-solving, critical thinking, and coping skills when interacting with their children. A program manager provides written reports, manages and monitors fiscal activity, and provides technical assistance and help in linking home and community-based services.

The Neglected and Delinquent program supports the Woodbourne School and Eager Street Academy with supplemental temporary staff, instructional materials and supplies, instructional software, contracted services, education-related field trips, and student incentives. Data-based professional development for teachers targets the unique needs of individual students and provides strategies on how to deliver effective instruction across content areas.

<b>Title I, Part D—Neglected and Delinquent</b>	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
<b>Total Federal Revenue</b>	<b>218,405</b>	<b>234,581</b>	<b>241,411</b>
<b>Expenditures</b>			
<b>Other Wages</b>	152,339	160,000	92,910
<b>Fringe-Other Wages</b>	11,654	12,240	7,108
<b>Contractual Services</b>	27,223	-	105,298
<b>Materials</b>	18,230	-	25,699
<b>Other Charges</b>	-	62,341	-
<b>Transfers</b>	8,959	-	10,396
<b>Total Expenditures</b>	<b>\$ 218,405</b>	<b>\$ 234,581</b>	<b>\$ 241,411</b>

**School Improvement Grants (SIG)**, under section 1003(g) of Title I, are awarded to local education agencies that demonstrate the greatest need for funds and the strongest commitment to raising the achievement of students in the lowest-performing schools. Funds were awarded in FY17 and support five schools (Harford Heights, James McHenry, Mary E. Rodman, the Academy for College and Career Exploration, and Frederick Elementary School) through FY21.

These funds are used to implement proven methods for raising achievement at struggling schools. One strategy initiated in FY18 and continuing in FY21 is pairing a team from Commodore John Rodgers Elementary/Middle School, which successfully improved student performance through strategic decision making, with four SIG schools (Harford Heights Elementary School, James McHenry Elementary/Middle School, and Mary E. Rodman Elementary School beginning in FY18, with the Academy for College and Career Exploration added in FY19). Led by the school’s transformational principal, the team from Commodore mentors and supports the SIG schools as they develop and implement their improvement plans. This strategy is expanding the capacity of the SIG schools’ leadership teams and replicating and scaling the strategic school-reform interventions achieved at Commodore.

School Improvement Grants (SIG)	FY19 Actual	FY20 Adopted	FY21 Adopted
<b>Total Federal Revenue</b>	<b>5,059,756</b>	<b>4,475,000</b>	<b>14,300,910</b>
<b>Expenditures</b>			
Permanent Salaries	2,027,567	1,363,787	7,948,759
Other Wages	251,546	866,090	-
Fringe-Other Wages	542,270	658,542	3,206,696
Contractual Services	1,929,798	1,119,735	822,850
Materials	70,699	181,697	-
Other Charges	34,881	92,446	1,728,307
Transfers	202,995	192,703	594,298
<b>Total Expenditures</b>	<b>\$ 5,059,756</b>	<b>\$ 4,475,000</b>	<b>\$ 14,300,910</b>

## Title II, Part A—Improving Teacher Quality

This grant’s purposes are to increase student academic achievement through strategies that include improving teacher and principal quality and increasing the number of highly qualified teachers and principals in schools; and holding districts and schools accountable for improvements in student achievement. Funds are used to provide professional development for teachers and school leaders aligned with district priorities; summer professional development activities and institutes; support and professional development for teachers and principals specifically in their first two years; teacher mentoring and staff retention activities and supports; support for targeted recruitment and talent acquisition; strategies that build district capacity for hiring and placing highly qualified teachers and school leaders; a pipeline strategy to develop future school leaders from among current staff; equitable allocations to charter schools; and equitable services to nonpublic schools within Baltimore City.

Title II, Part A—Improving Teacher Quality	FY19 Actual	FY20 Adopted	FY21 Adopted
<b>Total Federal Revenue</b>	<b>7,018,397</b>	<b>5,200,000</b>	<b>4,992,999</b>
<b>Expenditures</b>			
Permanent Salaries	3,001,765	2,689,264	2,671,431
Other Wages	861,564	-	-
Fringe-Other Wages	1,041,938	1,017,145	975,288
Contractual Services	1,541,928	-	-
Materials	55,086	124,896	1,500
Other Charges	61,835	667,068	745,949
Transfers	454,281	701,627	598,831
<b>Total Expenditures</b>	<b>\$7,018,397</b>	<b>\$ 5,200,000</b>	<b>\$ 4,992,999</b>

### Title III, English Language Acquisition

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. ESOL teachers also help students adjust to the academic culture of American schools, while grade-level and content teachers provide accommodations that support these students' language and academic content learning. Funds are also used to provide supplemental instructional materials (e.g., bilingual and picture dictionaries, computers and language learning software), 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.

ESOL classes assist students in meeting performance targets for English language learners set by federal and state rules and regulations and in achieving the high standards and annual growth that lead them, like all students, to graduate ready for college or career preparation.

Title III, English Language Acquisition	FY19 Actual	FY20 Adopted	FY21 Adopted
<b>Total Federal Revenue</b>	<b>668,119</b>	<b>572,356</b>	<b>612,944</b>
<b>Expenditures</b>			
Permanent Salaries	94,620	166,552	178,299
Other Wages	129,640	165,200	175,000
Fringe-Other Wages	56,332	82,795	84,259
Contractual Services	49,470	40,000	60,000
Materials	315,249	71,792	53,383
Other Charges	8,720	35,000	50,000
Transfers	14,088	11,017	12,003
<b>Total Expenditures</b>	<b>\$ 668,119</b>	<b>\$ 572,356</b>	<b>\$ 612,944</b>

### 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; and,
- Supporting the effective use of technology that is backed by professional development, blended learning and educational technology devices

Title IV, Part A	FY19 Actual	FY20 Adopted	FY21 Adopted
<b>Total Federal Revenue</b>	<b>1,966,610</b>	<b>-</b>	<b>4,165,000</b>
<b>Expenditures</b>			
Permanent Salaries	246,763	-	937,022
Other Wages	236,125	-	80,000
Fringe-Other Wages	71,284	-	373,826
Contractual Services	945,155	-	960,529
Materials	272,081	-	223,422
Other Charges	32,059	-	1,129,996
Transfers	163,143	-	460,205
<b>Total Expenditures</b>	<b>\$ 1,966,610</b>	<b>\$ -</b>	<b>\$ 4,165,000</b>

## Title VII, Indian, Native Hawaiian, and Alaskan Native Education

City Schools' Title VII Indian Education Program provides services to meet the unique culturally related and academic needs of Native American students and support them in meeting the same challenging state standards as all students. In the Native American Program, progress is monitored at each stage of schooling to measure academic achievement and support higher rates of high school graduation. To meet the needs of students, the program provides

- Academic reinforcement, including material resources
- Attendance support services on an individual basis
- Information to increase awareness and appreciation of Native American culture and history
- Preparation to promote students' economic independence
- Measures to increase parent involvement
- Home visits and mediation
- Regular contact with students, teachers, and administrators
- Mediation
- College preparation, tours, and help with finding funds

Title VII, Indian, Native Hawaiian, and Alaskan Native Education	FY19 Actual	FY20 Adopted	FY21 Adopted
<b>Total Federal Revenue</b>	<b>27,668</b>	<b>27,702</b>	<b>27,702</b>
<b>Expenditures</b>			
Permanent Salaries	2,712	-	-
Other Wages	19,560	22,295	22,295
Fringe-Other Wages	1,759	1,705	1,705
Materials	3,637	3,702	3,702
<b>Total Expenditures</b>	<b>\$ 27,668</b>	<b>\$ 27,702</b>	<b>\$ 27,702</b>

## Educating Homeless Children and Youth (McKinney-Vento)

The Educating Homeless Children and Youth Program receives federal funds to provide continuing assistance to facilitate the enrollment, attendance, retention, and success in school of homeless children and youth. The program provides tutorial and homework assistance along with other educational, psychological, and social services, and ensures compliance with the McKinney-Vento Homeless Assistance Act through consulting services to coordinate specific areas of the program, a school community monitor who serves as an advocate for homeless students, shelter tutors, and professional development for school-based administrators, pupil services personnel, and community agency staff.

As of April 2020, approximately 2,900 City Schools students identified as homeless and residing in shelters as well as students with no permanent address or "doubled up" (defined as homeless under McKinney-Vento) were eligible to receive services.

McKinney-Vento	FY19 Actual	FY20 Adopted	FY21 Adopted
<b>Total Federal Revenue</b>	<b>131,351</b>	<b>71,000</b>	<b>71,000</b>
<b>Expenditures</b>			
Other Wages	89,185	45,180	62,000
Fringe-Other Wages	7,339	3,456	4,743
Contractual Services	15,379	12,000	-
Materials	4,321	3,364	-
Other Charges	11,440	7,000	4,257
Transfers	3,687	-	-
<b>Total Expenditures</b>	<b>\$ 131,351</b>	<b>\$ 71,000</b>	<b>\$ 71,000</b>

## 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

**IDEA, Part B, Discretionary** provides professional development for teachers in both general and special education settings, to ensure their provision of quality, rigorous instruction to support students toward success. 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, Discretionary	FY19 Actual	FY20 Adopted	FY21 Adopted
<b>Total Federal Revenue</b>	<b>22,085,286</b>	<b>23,263,013</b>	<b>23,670,806</b>
<b>Expenditures</b>			
Permanent Salaries	11,294,233	13,653,500	13,308,708
Other Wages	2,361,761	1,166,058	1,867,457
Fringe-Other Wages	4,538,194	5,706,567	5,342,958
Contractual Services	1,934,228	1,735,328	1,904,676
Materials	1,115,681	102,595	177,734
Other Charges	69,502	77,902	275,707
Transfers	771,687	821,063	793,566
<b>Total Expenditures</b>	<b>\$ 22,085,286</b>	<b>\$ 23,263,013</b>	<b>\$ 23,670,806</b>

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	FY19 Actual	FY20 Adopted	FY21 Adopted
<b>Total Federal Revenue</b>	<b>644,340</b>	<b>630,919</b>	<b>669,526</b>
<b>Expenditures</b>			
Permanent Salaries	395,404	385,809	420,093
Other Wages	2,160	-	-
Fringe-Other Wages	197,133	200,054	198,879
Contractual Services	25,395	8,610	11,241
Materials	2,564	9,648	12,189
Transfers	21,684	26,798	27,124
<b>Total Expenditures</b>	<b>\$ 644,340</b>	<b>\$ 630,919</b>	<b>\$ 669,526</b>

## Senate Bill 1030 Grants - The Blueprint for Maryland's Future

Senate Bill 1030, the Blueprint for Maryland's Future, was passed in April of 2019 based on the preliminary recommendations of the Commission on Innovation and Excellence in Education (Kirwan Commission).

### Concentration of Poverty School Grant Program

The Concentration of Poverty Grants recognize the need for increased funding for schools where 80% or more of students live in poverty. For FY21, 121 City Schools (101 traditional schools and 20 charter schools) were identified by MSDE as eligible for the Concentrations of Poverty Grant. Each eligible school is allocated \$248,833.

As provided in SB1030, City Schools created a centralized plan to provide the required positions (full-time community school coordinator and nurse) and additional wraparound supports for eligible traditional schools. For each traditional school, some funds will be provided for additional services chosen by the school. These grants also fund the following centrally-funded wraparound supports for traditional schools: a full-time social worker in all traditional schools; support for Judy Center positions; Intensive Learning Site Wholeness Specialist positions; supports for new teachers; and, district level wholeness supports.

Concentration of Poverty School Grant Program	FY19 Actual	FY20 Adopted	FY21 Adopted
Total State Revenue	-	-	30,108,793
<b>Expenditures</b>			
Permanent Salaries	-	-	10,449,598
Other Wages	-	-	1,376,180
Fringe-Other Wages	-	-	4,707,208
Contractual Services	-	-	12,650,632
Materials	-	-	271,816
Other Charges	-	-	653,359
Total Expenditures	\$ -	\$ -	\$ 30,108,793

### Transitional Supplemental Instruction for Struggling Learners

This grant supports the provision of one-on-one and small group tutoring with a certified teacher, a teaching assistant, or any other trained professional; cross age peer tutoring; and screening, identifying, and addressing literacy deficits. The grant program defines a struggling learner as a student who is performing below grade level in English language arts or reading in kindergarten through grade 3.

Transitional Supplemental Instruction for Struggling Learners	FY19 Actual	FY20 Adopted	FY21 Adopted
Total State Revenue	-	-	4,106,651
<b>Expenditures</b>			
Permanent Salaries	-	-	1,862,646
Fringe-Other Wages	-	-	1,085,778
Contractual Services	-	-	258,227
Materials	-	-	20,000
Other Charges	-	-	880,000
Total Expenditures	-	-	\$ 4,106,651

### Students with Disabilities Grant

This grant will support the provision of special education services for students with disabilities.

Students with Disabilities Grant	FY19 Actual	FY20 Adopted	FY21 Adopted
Total State Revenue	-	-	9,735,179
<b>Expenditures</b>			
Permanent Salaries	-	-	6,673,456
Fringe-Other Wages	-	-	2,616,591
Materials	-	-	445,132
Total Expenditures	\$ -	\$ -	\$ 9,735,179

### Mental Health Services Coordinator Grant

This grant partially funds the costs of the mental health services coordinator required by the Safe to Learn Act (Chapter 30) of 2018.

Mental Health Services Coordinator Grant	FY19 Actual	FY20 Adopted	FY21 Adopted
Total State Revenue	-	-	\$115,274
<b>Expenditures</b>			
Permanent Salaries	-	-	\$81,555
Fringe-Other Wages	-	-	\$33,719
Total Expenditures	\$ -	\$ -	\$ 115,274

### Third-Party Billing

These restricted dollars come from recovery of Medicaid funds and are used to support eligible students enrolled in City Schools. Through support from Baltimore's Promise, the district is currently conducting a review to ensure recovery of the maximum amount allowable.

Third-Party Billing	FY19 Actual	FY20 Adopted	FY21 Adopted
Total Federal Revenue	8,444,643	7,900,000	7,900,000
<b>Expenditures</b>			
Permanent Salaries	1,777,382	2,019,351	2,066,858
Other Wages	33,736	-	-
Fringe-Other Wages	728,883	830,812	812,621
Contractual Services	2,229,501	2,040,951	2,000,233
Materials	4,890	5,886	11,288
Other Charges	2,226	3,000	9,000
Transfers	488,861	3,000,000	3,000,000
Total Expenditures	\$ 5,265,479	\$ 7,900,000	\$ 7,900,000

## Medical Assistance, Infants and Toddlers

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

Medical Assistance, Infants and Toddlers	FY19 Actual	FY20 Adopted	FY21 Adopted
Total Federal Revenue	-	15,000	15,000
<b>Expenditures</b>			
Materials	13,703	15,000	15,000
Total Expenditures	\$ 13,703	\$ 15,000	\$ 15,000

## Fine Arts Initiative

The Fine Arts Initiative, outlined annually in Attachment 13 of the Master Plan, allots funding to support curricular and instructional programs in visual arts, dance, music, and theater. This includes district music festivals; student field trips; systemic professional development for visual arts, dance, music, and theater teachers; and financial support for these initiatives.

Fine Arts Initiative	FY19 Actual	FY20 Adopted	FY21 Adopted
Total State Revenue	57,314	55,886	55,886
<b>Expenditures</b>			
Other Wages	18,870	12,000	12,000
Fringe-Other Wages	847	918	918
Contractual Services	28,854	29,285	29,285
Materials	7,619	12,587	12,587
Transfers	1,124	1,096	1,096
Total Expenditures	\$ 57,314	\$ 55,886	\$ 55,886

## Ready for Kindergarten

The Ready for Kindergarten (R4K) grant supports professional development activities to improve the school readiness of children with the R4K Early Childhood Comprehensive Assessment Program. These professional development opportunities focus on supporting new teachers in the administration of the Kindergarten Readiness Assessment (KRA), addressing performance gaps on the KRA, deepening content knowledge in the domains of learning for pre-k and kindergarten teachers, and general support in articulating data and curriculum expectations among our early childhood educators.

Ready for Kindergarten	FY19 Actual	FY20 Adopted	FY21 Adopted
Total State Revenue	169,056	136,000	133,440
<b>Expenditures</b>			
Other Wages	69,502	-	-
Fringe-Other Wages	5,390	-	-
Contractual Services	33,606	136,000	10,771
Materials	52,843	-	120,000
Other Charges	4,400	-	-
Transfers	3,315	-	2,669
Total Expenditures	\$ 169,056	\$ 136,000	\$ 133,440

## Judith P. Hoyer (“Judy Hoyer”) Programs

Judith P. Hoyer Early Child Care and Family Education Centers (“Judy Centers”) across the State of Maryland were established to bring together the agencies that serve children from birth through age five, along with their families. The centers in Baltimore were established in 2000-01 through a memorandum of understanding with the required constituent organizations designated by MSDE. 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.

The funding provided by Judith P. Hoyer grants is used to maintain and enhance intervention services to young children and their families in the Judy Center communities. Childcare providers, Head Start staff, parents, community stakeholders, and City Schools staff communicate and collaborate to provide quality early childhood services. Service providers share training, technical assistance, support, and partnerships with the goal of achieving maximum school readiness in an inclusive, supportive environment for children. The Judy Centers are geared to meet diverse needs and include children with disabilities and their nondisabled peers.

Judith P. Hoyer – Preschool	FY19 Actual	FY20 Adopted	FY21 Adopted
<b>Total Federal Revenue</b>	<b>3,781,938</b>	<b>3,850,000</b>	-
<b>Expenditures</b>			
Permanent Salaries	1,700,736	909,331	-
Other Wages	254,714	-	-
Fringe-Other Wages	759,205	463,610	-
Contractual Services	803,688	2,158,815	-
Materials	93,742	153,962	-
Other Charges	13,499	-	-
Transfers	156,354	164,282	-
<b>Total Expenditures</b>	<b>\$ 3,781,938</b>	<b>\$ 3,850,000</b>	<b>\$ -</b>

Judith P. Hoyer – Moravia Park	FY19 Actual	FY20 Adopted	FY21 Adopted
<b>Total State Revenue</b>	<b>333,954</b>	<b>250,000</b>	<b>500,000</b>
<b>Expenditures</b>			
Permanent Salaries	113,681	-	8,502
Other Wages	39,516	-	-
Fringe-Other Wages	39,605	-	3,450
Contractual Services	126,165	245,098	488,048
Materials	8,308	-	-
Other Charges	131	-	-
Transfers	6,548	4,902	-
<b>Total Expenditures</b>	<b>\$ 333,954</b>	<b>\$ 250,000</b>	<b>\$ 500,000</b>

Judith P. Hoyer – John Eager Howard	FY19 Actual	FY20 Adopted	FY21 Adopted
Total State Revenue	321,754	250,000	250,000
<b>Expenditures</b>			
Permanent Salaries	148,440	-	8,502
Other Wages	6,450	-	-
Fringe-Other Wages	70,732	-	3,450
Contractual Services	75,018	245,098	238,048
Materials	13,205	-	-
Other Charges	1,600	-	-
Transfers	6,309	4,902	-
Total Expenditures	\$ 321,754	\$ 250,000	\$ 250,000

Judith P. Hoyer – Enhancement	FY19 Actual	FY20 Adopted	FY21 Adopted
Total State Revenue	172,736	-	2,000,000
<b>Expenditures</b>			
Permanent Salaries	77,516	-	25,506
Other Wages	1,718	-	-
Fringe-Other Wages	39,041	-	10,350
Contractual Services	42,639	-	1,949,144
Materials	8,435	-	-
Transfers	3,387	-	15,000
Total Expenditures	\$ 172,736	\$ -	\$ 2,000,000

## Other Restricted Grants

Other Restricted Grants	FY19 Actual	FY20 Adopted	FY21 Adopted
<b>Revenue</b>			
State	1,605,757	-	-
Federal	847,270	-	-
Other	1,044,387	-	-
Total Revenue	3,497,414	-	-
<b>Expenditures</b>			
Permanent Salaries	416,102	-	-
Other Wages	372,280	-	-
Fringe-Other Wages	173,581	-	-
Contractual Services	2,047,740	-	-
Materials	406,909	-	-
Other Charges	29,344	-	-
Transfers	51,458	-	-
Total Expenditures	\$ 3,497,414	\$ -	\$ -

## ENTERPRISE FUND

TOTAL ENTERPRISE FUND EXPENDITURES BY OBJECT, YEAR-BY-YEAR COMPARISON			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Permanent Salaries	17,284,329	19,690,724	18,718,647
Other Wages	1,455,067	810,000	760,595
Contractual Services	535,035	502,000	797,000
Fringe-Other Wages	9,596,919	9,216,394	9,285,507
Materials	24,177,892	23,811,074	23,604,289
Utilities	540	-	-
Other Charges	180,697	144,000	124,800
Equipment	424,354	1,130,000	1,250,000
<b>Total Operating</b>	<b>\$ 53,654,833</b>	<b>\$ 55,304,192</b>	<b>\$ 54,540,838</b>

TOTAL ENTERPRISE FUND EXPENDITURES BY CATEGORY, YEAR-BY-YEAR COMPARISON			
	FY19 Actual	FY20 Adopted	FY21 Adopted
Instruction	61,441	-	-
Fixed Charges	9,596,918	9,216,394	9,285,507
Food Services	43,996,474	46,087,798	45,255,331
<b>Total Expenditures</b>	<b>\$ 53,654,833</b>	<b>\$ 55,304,192</b>	<b>\$ 54,540,838</b>

### Food and Nutrition Services

The Food and Nutrition Services department serves over 15 million breakfast, lunch, and after-school meals each year to promote students' health and wellbeing, contributing to their academic achievement. The department supervises and monitors cafeteria operations to ensure that healthy meals are prepared, served, and reported in compliance with all federal government and health department regulations; develops and provides nutritional analyses for a variety of menus; organizes employee training; procures foods, supplies, and services; and repairs and maintains food services equipment.

In FY21, City Schools will continue to provide all students at all schools with breakfast and lunch for free as part of the U.S. Department of Agriculture’s Community Eligibility Provision. In addition, the department will focus on expanding the Child and Adult Care Food Program (CACFP), which provides free snacks and suppers at after-school programs in eligible schools. The district will be piloting a food truck and marketing campaign to increase meal participation among high school students, who consume fewer meals compared to elementary and middle school grades. Food and Nutrition Services will also continue to implement strategies to improve meal quality and achieve fiscal sustainability, taking into account projected increases in expenses for food, paper goods, employee benefits, and new equipment purchased as part of the department’s five-year replacement plan. Increased investments will be made in professional development for food service employees, exceeding new Department of Agriculture professional standards. The department will continue to expand farms-to-schools strategies that increase student awareness of the link between food, farming, and nutrition, and to support the local agricultural economy and the district’s wellness policy. Great Kids Farm will continue to support these efforts by providing curricula-aligned field trips and hands on learning experiences and supporting school-based garden and nutrition education.

<b>FOOD AND NUTRITION SERVICES, YEAR BY YEAR COMPARISON</b>			
	<b>FY19 Actual</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>
<b>Revenue</b>			
<b>State</b>	787,684	750,000	761,314
<b>Federal</b>	48,326,599	54,530,913	53,765,524
<b>Other</b>	47,411	23,279	14,000
<b>Total Revenue</b>	<b>49,161,694</b>	<b>55,304,192</b>	<b>54,540,838</b>
<b>Expenditures</b>			
<b>Permanent Salaries</b>	17,284,329	19,690,724	18,718,647
<b>Other Wages</b>	1,455,067	810,000	760,595
<b>Fringe-Other Wages</b>	9,596,919	9,216,394	9,285,507
<b>Contractual Services</b>	535,035	502,000	797,000
<b>Materials</b>	24,177,892	23,811,074	23,604,289
<b>Utilities</b>	540	-	-
<b>Other Charges</b>	180,697	144,000	124,800
<b>Equipment</b>	424,354	1,130,000	1,250,000
<b>Total Expenditures</b>	<b>\$ 53,654,833</b>	<b>\$ 55,304,192</b>	<b>\$ 54,540,838</b>

## BUILDINGS

### Capital Improvement Program (CIP)

District staff meets 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 from the State of Maryland comes from the Public School Construction Program (PSCP) on an annual basis. Funds are requested for specific projects, which must meet strict standards defined by state regulations. Baltimore City and the 23 Maryland counties are awarded portions of the annual available construction funds based on a formula developed by the state.

For FY21, total statewide CIP funds approved to date are \$252 million, or 90% of the anticipated total new authorization of \$280 million. The total CIP allocation approved by the state’s Interagency Committee on School Construction on March 12, 2020, for City Schools is \$27 million. Approximately \$28 million remains to be recommended statewide at the 100% round for school construction projects. City Schools is projected for an additional allocation of \$682 thousand, for a combined total of \$27.8 million. In May 2020, the IAC will approve the 100% recommendations.

Funding from the City of Baltimore comes from the sale of General Obligation (GO) bonds. For FY21, the allocation is \$19,000,000, to be used for the local share of state-funded projects such as modernization, renovation, and systemic work. The local funding level was increased from \$17,000,000 to \$19,000,000 in FY19, towards the end of the funding session and is unchanged for FY21.

#### Current Projects

##### *Northeast Middle School Building #49 (5000 Moravia Road, 21206)*

The Northeast Middle School building is currently closed due to structural issues. The Vanguard Collegiate Middle School #374 was previously housed in the Northeast building, and is currently swinging in the Thurgood Marshall building #170. A FY21 request was submitted to renovate the Northeast building. Renovations to this building will allow Vanguard Middle School to return to its permanent space and provide a free standing middle school in the Northeast quadrant of Baltimore City that will help to address the shortage of middle grade seats in this area of the city.

Source of Funds	Appropriated to Date	FY21 Funding	Total
State PSC funds	\$0	\$0	\$0
City GO bonds	\$0	\$1,000,000	\$1,000,000
<b>Total</b>	\$0	\$1,000,000	\$1,000,000

##### *Armistead Elementary/Middle School #243 (5001 E. Eager Street, 21205)*

Armistead Elementary/Middle School is one of the most overcrowded programs in the district, with a utilization rate of 217 percent in 2019-20. The school will be renovated with an addition to the existing building to alleviate overcrowding and provide a state-of-the-art environment for 21st-century teaching and learning.

Source of Funds	Appropriated to Date	FY21 Funding	Total
State PSC funds	\$0	\$0	\$0
City GO bonds	\$2,100,000	\$1,250,000	\$3,350,000
<b>Total</b>	\$2,100,000	\$1,250,000	\$3,350,000

*Maree G. Farring Elementary/Middle Schools #203 (300 Pontiac Avenue, 21225)*

Maree G. Farring Elementary/Middle School is another overcrowded program in the district, with a utilization rate of 226 percent in 2019-20. An adjacent property (301 E. Patapsco Avenue, 21225), which includes a historic church and annex, was purchased by City Schools to support the over-crowded Maree G. Farring School. The annex will be demolished, the church will be renovated for common areas, and a new classroom building will be constructed. This will provide Maree Farring with a second school building to alleviate the overcrowding.

Source of Funds	Appropriated to Date	FY21 Funding	Total
State PSC funds	\$1,500,000	\$0	\$1,500,000
City GO bonds	\$1,000,000	\$1,000,000	\$2,000,000
<b>Total</b>	<b>\$2,500,000</b>	<b>\$1,000,000</b>	<b>\$3,500,000</b>

**Systemic and programmatic space upgrades and Qualified Zone Academy Bond (QZAB) projects (various locations)**

This funding is dedicated to the completion of systemic improvements, replacement of life-cycle equipment, and other minor building renovations to serve educational program changes at various school sites. The table below reflects funds appropriated to systemic projects, programmatic space upgrades, and QZAB projects over the last three years (FY18, FY19, and FY20 funding).

Source of Funds	Appropriated to Date	FY21 Funding	Total
State PSC funds	\$76,065,000	\$27,769,000	\$103,834,000
City GO bonds	\$100,900,000	\$15,750,000	\$116,650,000
<b>Total</b>	<b>\$176,965,000</b>	<b>\$43,519,000</b>	<b>\$220,484,000</b>

Among the projects in FY21 are fourth-year implementation of the district’s five-year plan to address climate control in school buildings that are not part of the 21st Century School Buildings Program, are not already scheduled for installation or upgrades to their HVAC systems, and currently do not have air conditioning. The plan calls for installation of vertical packaged units that address both cooling and heating issues or full HVAC systems, depending on need at each school. In FY21, the schools listed below will receive air conditioning:

- Diggs Johnson Building #162 (vertical packaged units)
- Curtis Bay PK-8 #207 (full HVAC)
- Harlem Park Elementary #35 (full HVAC)
- Franklin Square PK-8 #95 (full HVAC)

## **21st-Century School Buildings Program**

In 2013, City Schools embarked on an ambitious plan to renovate or replace the district’s outdated school buildings—an investment that reflects the priority of providing students with learning environments that will support improved educational outcomes and transform Baltimore’s neighborhoods. With support from the state and city, and in

partnership with the Maryland Stadium Authority and the state’s Interagency Committee on School Construction, the first four new or renovated schools in the 21<sup>st</sup> Century School Buildings Program opened in the 2017-18 school year: Dorothy I. Height Elementary, Frederick Elementary, Fort Worthington Elementary/Middle, and Lyndhurst Elementary/Middle.

In the 2018-19 school year, six schools moved into new or renovated buildings: The Academy for College and Career Exploration and Independence School Local I High (in the Robert Poole building), Arundel Elementary School, the Historic Cherry Hill Elementary/Middle School, Forest Park High School, and Pimlico Elementary/Middle School.

In the 2019-20 school year, five schools moved into new or renovated buildings: Arlington Elementary School, The Reach! Partnership School (in the Lake Clifton Park building), Bay-Brook Elementary/Middle School, Calvin M. Rodwell Elementary/Middle School, and John Ruhrah Elementary/Middle School.

In the 2020–21 school year, four more schools are scheduled to move into new or renovated buildings:

- Mary E. Rodman Elementary/Middle School
- Medfield Heights Elementary School
- Walter P. Carter, and Lois T. Murray will co-locate in the Walter P. Carter Building.

Funding for the plan comes from several revenue streams, including an annual investment by the district that will gradually increase over the next several years.

	FY15	FY16	FY17	FY18*	FY19	FY20	FY21	FY22	FY23 25**
<b>Maintenance commitment</b>	\$3 million	\$6 million	\$8 million	\$11 million	\$14 million	\$17 million	\$20 million	\$23 million	\$26 million
<b>Bond payment</b>	\$10 million	—	\$30 million	\$25.4 million	\$30 million				

\* As part of the state and city commitment to additional resources for City Schools, \$4.6 million was provided toward the annual \$30 million bond payment in this year.

\*\* These amounts reflect annual commitments for each of the three fiscal years FY23 through FY25.



# Appendix

## 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. Compliance*

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

### *V. Legal and Policy References*

#### *A. Legal Authority*

§§ 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 subcommittee 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 Standard 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*

1. 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.
2. 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.
3. 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.
4. The Operations Committee is responsible for reviewing CEO/designee recommendations prior to the CEO/designee's presentation to the Board.
5. 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*

1. 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*

1. 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.
2. 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*

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.

## *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*

Replaces Board Rule Section 914

### *C. Administrative Regulation References*

DCB-RA

*Policy History:* New Policy adopted July 14, 2009; revised February 14, 2012; revised October 22, 2013.

## **Financial Controls (Board Policy DIC)**

### *I. 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).

### *II. Policy Standards*

#### *A. 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.

#### *B. 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.

#### *C. Authorization for Banking and Financial Relationships*

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

### *III. Implementation Strategies*

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

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

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

*D.* 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.

*E.* 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.

F. 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.

#### **IV. Compliance**

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

#### **V. Legal and Policy References**

##### **A. Legal Authority**

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

##### **B. Policy References**

Related Board Policies: DJA, DMA Replaces Board

Rule Section 908

##### **C. Administrative Regulation References**

DIC-RA, DJA-RA, DMA-RA

## **Fund Balance (Board Policy DIG)**

### **I. 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:

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

### **II. Definitions**

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

B. GASB 54 provides for five types of fund balances:

1. *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).
2. *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).

3. *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).
4. *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.
5. *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.

### **III. Policy Standards**

#### **A. 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:

- a. Committed fund balances
- b. Assigned fund balances
- c. Unassigned fund balances

#### **B. 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).

#### **C. 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.

#### **D. 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.

### **IV. Compliance**

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

*V. Legal and Policy References*

*A. 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

*B. Policy References*

Related Board Policies and Rules: DBC, DCB and DIC

*C. Administrative Regulations References:*

DBC-RA, DCB-RA, DIC-RA

**Procurement Authority (Board Policy DJA)**

*I. Purpose*

*A.* 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.

*B.* 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.

*C.* 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.

*II. Legal and Policy References*

*A. Legal Authority*

§ 4-303(d)(2), Md. Code Ann., Educ.  
§ 4-310, Md. Code Ann., Educ.  
§ 5-112, Md. Code Ann., Educ.

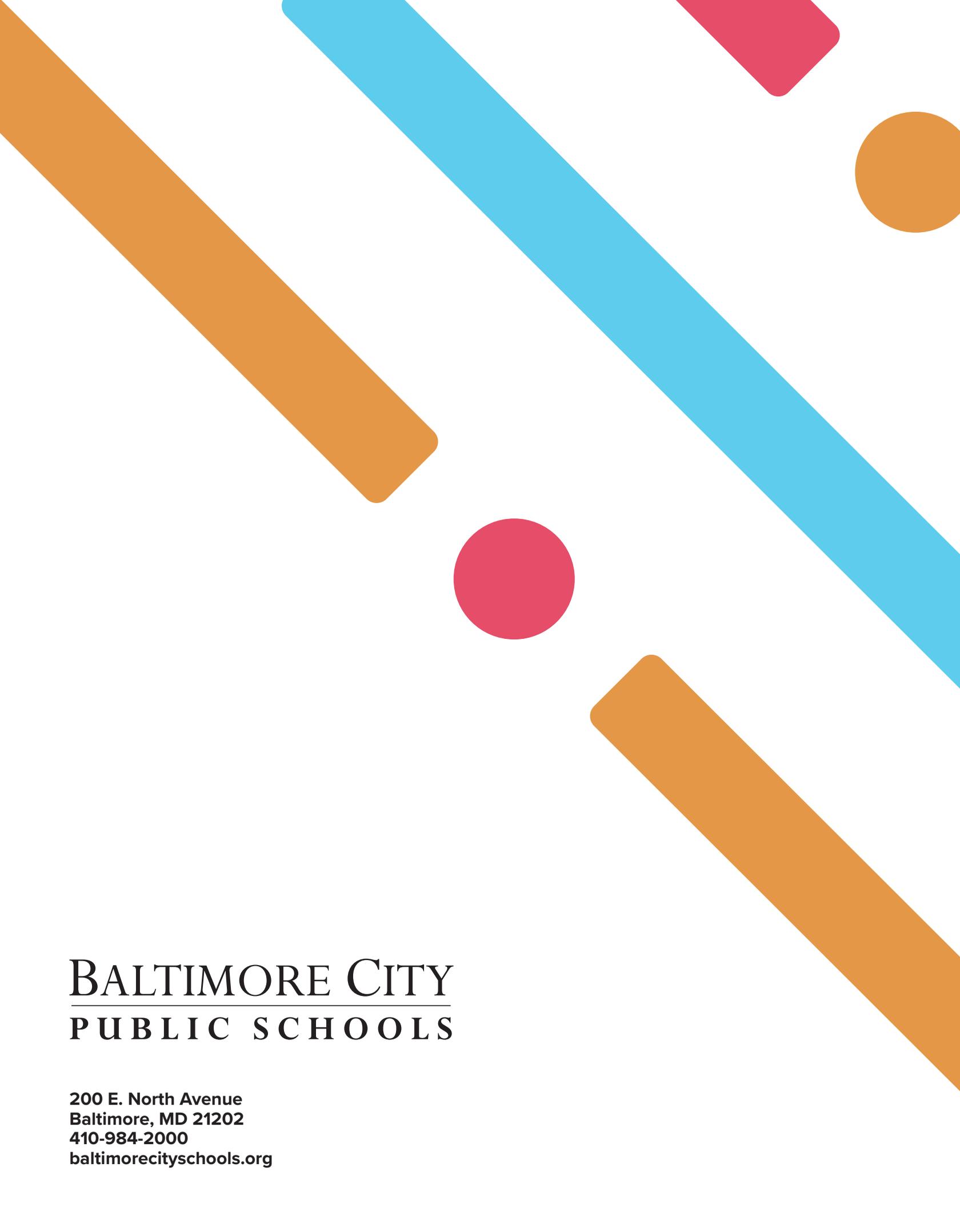
*B. Policy References*

Related Board Policies: Replaces Board Rule Section 1001

*C. Administrative Regulation References*

DJA-RA





# BALTIMORE CITY --- PUBLIC SCHOOLS

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