



**BALTIMORE CITY**  

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**PUBLIC SCHOOLS**

FY 2024 End of Year Summary Budget Briefing  
***The Finance and Performance Committee***  
*Baltimore City Council*  
*Budget Oversight Hearing*  
February 4, 2025

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# Table of Contents

- **Purpose of Presentation**
- **Actual FY 2024 EOY General Fund Revenues**
- **Actual FY 2024 EOY General Fund Expenditures**
- **Actual FY 2024 EOY Summary of General Fund Revenues and Expenditures**

# **Purpose of the Presentation per City of Baltimore Legislation LO21-0003**

## **Legislative Oversight**

### **Quarterly Budget Briefings (BBMR, Capital Budget, BCPSS)**

**“Budget Briefing For the purpose of calling on the Director of the Finance Department's Bureau of Budget and Management Research (BBMR) as well as the Director for the Baltimore City Public School System (BCPSS) to brief the City Council on how the City's actual finances and School's finances compare to its budget projections.”**

**Actual FY 2024 General Fund Revenue by Sources  
as of September 30, 2024 (FY2024 Audit Issuance date)  
(Expressed in Thousands)**

Source	FY 2024 FINAL Budget	FY 2024 YTD JUN-24 Actual Revenue	FY 2024 Balance	% Variance
State of Maryland	998,692	1,011,359	12,667	
City of Baltimore	388,180	400,753	12,573	
Federal Revenue	5,400	6,680	1,280	
Investment Earnings	1,000	40,164	39,164	
Other Revenue	19,526	21,423	1,897	
GASB Statement No. 84 Fiduciary Activities	-	2,530	2,530	
GASB Statement No. 87 Leases (Proceeds from Leases)	-	1,975	1,975	
Other Financing Sources	5,675	-	(5,675)	
	1,418,473	1,484,884	66,411	4.7%

# FY2024 General Fund Expenditures by Category Source as of September 30, 2024 (FY2024 Audit Issuance date) (Expressed in Thousands)

	Appropriations	Carryover	Appropriations incl Carryover	FY 2024 Expenditures	Encumbrances as of 06/30/2024	FY 2024 Expenditures plus Encumbrances as of 06/30/2024	% Appropriations including Carryover
Administration	68,090	9,655	77,745	65,548	6,263	71,811	92.4%
Mid-Level Administration	108,310	3,924	112,234	106,666	2,574	109,240	97.3%
Instruction	564,604	28,014	592,618	563,250	18,646	581,896	98.2%
Special Education	202,373	24,188	226,561	181,307	8,303	189,610	83.7%
Student Personnel Services	14,427	-	14,427	14,009	1	14,010	97.1%
Student Health Serices	5,344	34	5,378	4,375	796	5,171	96.2%
Student Transportation	58,252	13,397	71,649	60,566	8,857	69,423	96.9%
Operation of Plant	78,673	10,393	89,066	81,509	6,223	87,732	98.5%
Maintenance of Plant	29,983	12,803	42,786	33,940	6,744	40,684	95.1%
Fringe	242,235	-	242,235	241,039	-	241,039	99.5%
Capital Outlay	22,523	244	22,767	22,394	164	22,558	99.1%
Community Services	487	-	487	36	1	37	
Debt Service	19,469	-	19,469	16,424	-	16,424	84.4%
Enrollment Adjustment Holding	3,703	-	3,703	825	-	825	22.3%
<b>Total Expenditures</b>	<b>1,418,473</b>	<b>102,652</b>	<b>1,521,125</b>	<b>1,391,888</b>	<b>58,572</b>	<b>1,450,460</b>	<b>95.4%</b>

## FY2024 General Fund Expenditures by Object Source as of September 30, 2024 (FY2024 Audit Issuance date) (Expressed in Thousands)

	FY 2024 Appropriations	Carryover	FY 2024 Appropriations incl Carryover	FY 2024 Expenditures	Encumbrances as of 06/30/2024	FY 2024 Expenditures plus Encumbrances as of 06/30/2024	% Appropriations including Carryover
Salaries & Wages	754,691	-	754,691	742,948	-	742,948	98.4%
Fringe Benefits	242,324	-	242,324	240,972	-	240,972	99.4%
Contractual Services	253,195	74,556	327,751	257,868	42,587	300,455	91.7%
Materials & Supplies	50,356	16,488	66,844	44,888	10,416	55,304	82.7%
Utilities & Other Charges	63,497	9,600	73,097	63,916	4,681	68,597	93.8%
Property & Equipment	5,572	2,008	7,580	4,445	888	5,333	70.4%
Principal & Interest	19,469	-	19,469	16,424	-	16,424	84.4%
Indirect Cost Recovery	(6,000)	-	(6,000)	(9,799)	-	(9,799)	163.3%
Transfers	35,335	-	35,335	30,226	-	30,226	85.5%
Contingency Reserve	34	-	34	-	-	-	0.0%
<b>Total Expenditures</b>	<b>1,418,473</b>	<b>102,652</b>	<b>1,521,125</b>	<b>1,391,888</b>	<b>58,572</b>	<b>1,450,460</b>	<b>95.4%</b>

# FY 2024 General Fund Summary Operating Results as of September 30, 2024 (FY 2024 Audit Issuance date) (Expressed in Thousands)

	FY 2024 Final Appropriations	FY 2024 Actual Amount	Balance
Total Appropriations			
Total Revenue	1,418,473	1,484,884	92,996
Total Expenditures	1,418,473	1,391,888	
<b>Operating Results</b>	-		
High School Plan - Construction Augmentation Fund		35,666	
Arundel - HVAC System Replacement		10,228	
Arlington - HVAC System Replacement		9,207	
District Building Consolidation Phase I		8,930	
Armistead Garden FF&E; Maree G. Farring Space		8,230	
Govans - HVAC System Replacement		7,954	
Transportation Augmentation Fund		6,200	
Athletic Fields Plan		4,000	
Decentralized Building Control Project		2,581	
<b>Total Contribution to Reserves</b>			(92,996)
<b>Total Operating Results and Contribution to Reserves</b>			-



# Questions or Comments

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