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BALTIMORE CITY
PUBLIC SCHOOLS

FY2026 Q3 Quarterly Budget Briefing
***Baltimore City Public Schools Board of
Commissioners***

*Baltimore City Council
Budget & Appropriations Committee Hearing
May 12, 2026*



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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.”

DRAFT FY 2026 Q3 General Fund Revenue by Source as of March 31, 2026 (Expressed in Thousands)

| Source | Estimated Revenue | YTD MAR 2026 Actual Revenue | Balance | % Balance |
|---|-------------------|-----------------------------|----------|--------------|
| State of Maryland | 1,076,729 | 911,264 | 165,465 | 15.4% |
| City of Baltimore | 390,503 | 319,055 | 71,448 | 18.3% |
| Federal Revenue | 5,400 | 697 | 4,703 | 87.1% |
| Investment Earnings | 6,000 | 17,921 | (11,921) | -198.7% |
| Other Revenue | 6,110 | 4,900 | 1,210 | 19.8% |
| GASB Statement No. 84 Fiduciary Activities | - | - | - | - |
| GASB Statement No. 87 Leases (Proceeds from Leases) | - | - | - | - |
| Other Financing Sources | 16,594 | - | 16,594 | 100.0% |
| | 1,501,336 | 1,253,837 | 247,499 | 16.5% |

DRAFT FY 2026 Q3 General Fund Expenditures by Category as of March 31, 2026

(Expressed in Thousands)

| | Appropriations | Carryover | Appropriations incl Carryover | YTD MAR 2026 Expenditures | Encumbrances | Unencumbered Balance | % Unencumbered Balance |
|-------------------------------|------------------|---------------|-------------------------------|---------------------------|---------------|----------------------|------------------------|
| Administration | 78,160 | 6,912 | 85,072 | 64,720 | 5,902 | 14,450 | 17.0% |
| Mid-Level Administration | 117,179 | 2,500 | 119,679 | 91,104 | 1,905 | 26,670 | 22.3% |
| Instruction | 579,854 | 16,084 | 595,938 | 410,136 | 4,224 | 181,578 | 30.5% |
| Special Education | 217,782 | 6,725 | 224,507 | 156,221 | 6,677 | 61,609 | 27.4% |
| Student Personnel Services | 16,214 | - | 16,214 | 10,407 | 4 | 5,803 | 35.8% |
| Student Health Services | 2,371 | 1,746 | 4,117 | 898 | 1,480 | 1,739 | 42.2% |
| Student Transportation | 55,476 | 4,582 | 60,058 | 49,634 | 1,541 | 8,883 | 14.8% |
| Operation of Plant | 92,627 | 4,628 | 97,255 | 62,333 | 12,759 | 22,163 | 22.8% |
| Maintenance of Plant | 34,278 | 7,874 | 42,152 | 22,576 | 4,538 | 15,038 | 35.7% |
| Fringe | 282,452 | - | 282,452 | 208,094 | - | 74,358 | 26.3% |
| Community Services | - | 1 | 1 | - | - | 1 | |
| Capital Outlay | 22,912 | 60 | 22,972 | 16,981 | 39 | 5,952 | 25.9% |
| Debt Service | 5,786 | - | 5,786 | 5,786 | - | - | 0.0% |
| Enrollment Adjustment Holding | (3,755) | - | (3,755) | - | - | (3,755) | 100.0% |
| Total Expenditures | 1,501,336 | 51,112 | 1,552,448 | 1,098,890 | 39,069 | 414,489 | 26.7% |

DRAFT FY 2026 Q3 General Fund Expenditures by Object as of March 31, 2026 (Expressed in Thousands)

| | Appropriations | Carryover | Appropriations incl Carryover | YTD MAR 2026 Expenditures | Encumbrances | Unencumbered Balance | % Unencumbered Balance |
|---------------------------|------------------|---------------|----------------------------------|---------------------------------|---------------|-------------------------|------------------------------|
| Salaries & Wages | 871,704 | - | 871,704 | 598,767 | - | 272,937 | 31.3% |
| Fringe Benefits | 282,420 | - | 282,420 | 240,521 | - | 41,899 | 14.8% |
| Contractual Services | 229,351 | 39,673 | 269,024 | 177,699 | 26,541 | 64,784 | 24.1% |
| Materials & Supplies | 27,363 | 8,291 | 35,654 | 13,670 | 2,403 | 19,581 | 54.9% |
| Utilities & Other Charges | 68,340 | 2,068 | 70,408 | 46,268 | 8,430 | 15,710 | 22.3% |
| Property & Equipment | 4,424 | 1,080 | 5,504 | 2,341 | 704 | 2,459 | 44.7% |
| Principal & Interest | 5,786 | - | 5,786 | 5,786 | - | - | 0.0% |
| Indirect Cost Recovery | (4,765) | - | (4,765) | (1,933) | - | (2,832) | 59.4% |
| Transfers | 15,234 | - | 15,234 | 15,771 | 991 | (1,528) | -10.0% |
| Contingency Reserve | 1,479 | - | 1,479 | - | - | 1,479 | 100.0% |
| Total Expenditures | 1,501,336 | 51,112 | 1,552,448 | 1,098,890 | 39,069 | 414,489 | 26.7% |

DRAFT FY 2026 Q3 General Fund Summary Revenue, Expenditures as of March 31, 2026 (Expressed in Thousands)

| | Total Estimated Budget - Revenue | Total Estimated Budget - Expenditures | Carryover /Encumbrances | Total Estimated Budget incl Carryover - Expenditures /Encumbrances | YTD MAR 2026 Revenue/ Expenditures | Encumbrances | Unencumbered Balance | % Unencumbered Balance |
|----------------------|---|--|----------------------------|---|--|--------------|-------------------------|------------------------------|
| Total Appropriations | 1,501,336 | 1,501,336 | 51,112 | 1,552,448 | | | | |
| Total Revenue | 1,501,336 | | | | 1,253,837 | - | 247,499 | 16.5% |
| Total Expenditures | | 1,501,336 | 51,112 | 1,552,448 | 1,098,890 | 39,069 | 414,489 | 26.7% |
| Operating Results | | | | | 154,947 | | | |



Thank You!

Questions?

Contact

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