



# FY 27 Budget Preview

# Maintenance of Effort (MOE) vs. Local Share

- MOE means that the local government must allocate (at the least) the same dollar amount per student from one fiscal year to the next. The total allocation may increase or decrease depending on changes in enrollment.
- Local Share (function of HB1300 Blueprint funding) is a state calculation utilizing county wealth data and school system enrollment data to determine the local government's funding responsibility vs. the state share of funding.
- Local governments are required by law to allocate (at the least) the higher of the two amounts to the local school system. This is the minimum school funding allowed by law.

Fiscal Year	Maintenance of Effort	Local Share
FY 23	\$ 89,196,266	\$ 75,238,965
FY 24	\$ 88,501,638	\$ 85,216,316
FY 25	\$ 87,815,758	\$93,364,499
FY 26	\$97,304,985	\$99,034,345
<i>FY 27 - Projected</i>	<i>\$104,132,875</i>	<i>TBD</i>

# CCPS Revenue History

<b>Fiscal Year</b>	<b>Federal Revenue</b>	<b>State Revenue</b>	<b>County Revenue</b>
FY 23 Actual	*\$27,318,777	\$120,481,242	^\$89,196,266
FY 24 Actual	*\$29,631,318	\$140,680,055	^\$88,501,638
FY 25 Actual	\$15,854,347	\$141,586,980	\$97,550,830
FY 26 Appr. Budget	\$11,069,204	\$147,613,838	\$105,386,116
FY 27	TBD	TBD	TBD

\*Includes ESSER funding

^Maintenance of Effort

# CCPS Student Enrollment

Fiscal Year Budget	Official Count Date	Preschool/ PreK	K-12 Funded Actual Enrollment	K-12 Funded 3 Year Average
FY 23	9/30/2021	618	14,159.75	14,478.08
FY 24	9/30/2022	705	14,344.00	14,365.33
FY 25	9/30/2023	741	14,254.00	14,252.58
FY 26	9/30/2024	788	14,056.25	14,218.08
FY 27	9/30/2025	*612	*13,836.75	*14,049.00

Funding is based on the higher of the actual enrollment vs. the 3 year average.

*\*Pending final state verification*

# Blueprint Funding Formula

## Student Enrollment

	FY26	*FY27	Change	%
Foundation	14,218.08	14,049	(169)	(1.2%)
Compensatory Education	7,733	6,983	(750)	(9.7%)
Pre-K (tier I + tier II 301-360%)	500	513	13	2.6%
English Language Learners	436	426	(10)	(2.3%)
Special Education	2,605	2,695	90	3.5%
Transitional Supplemental Instruction	*TSI funding is eliminated in the FY27 budget.			
College and Career Readiness	1,542	1,542	0	0%

\*FY27 enrollment numbers pending final state approval

# Blueprint Funding Formula

## Statutory Per Pupil Amounts

	FY26	*FY27	Change	%
Foundation	\$9,226	\$9,561	\$335	3.6%
Compensatory Education	\$7,842	\$7,786	(\$56)	(.7%)
Pre-K (tier I + tier II 301-360%)	\$14,473	\$19,950	\$5,477	37.8%
English Language Learners	\$9,041	\$9,148	\$107	1.2%
Special Education	\$9,503	\$10,900	\$1,397	14.7%
Transitional Supplemental Instruction	\$356	\$ -	(\$356)	(100%)
College and Career Readiness	\$582	\$596	\$14	2.4%

\*FY27 amounts pending final state legislation

# Per Pupil Allocation State and Local FY25

## Per Pupil Revenues for Public Schools in Fiscal 2025

County	State	Local	Total	Ranking by Total Per Pupil Funding
Allegany	\$15,627	\$4,401	\$20,028	1. Baltimore City \$23,147
Anne Arundel	7,735	11,368	19,102	2. Worcester 22,845
Baltimore City	17,657	5,489	23,147	3. Somerset 22,759
Baltimore	9,973	9,234	19,206	4. Howard 21,512
Calvert	7,060	11,092	18,152	5. Montgomery 21,349
Caroline	16,305	3,491	19,796	6. Kent 21,188
Carroll	8,236	9,329	17,565	7. Prince George's 21,112
Cecil	10,846	6,844	17,690	8. Dorchester 21,009
Charles	11,024	8,680	19,704	9. Allegany 20,028
Dorchester	15,465	5,544	21,009	10. Caroline 19,796
Frederick	9,254	9,082	18,336	11. Charles 19,704
Garrett	9,326	9,348	18,674	12. Talbot 19,238
Harford	9,531	8,697	18,227	13. Baltimore 19,206
Howard	7,811	13,700	21,512	14. Anne Arundel 19,102
Kent	8,604	12,584	21,188	15. Wicomico 18,839
Montgomery	7,567	13,782	21,349	16. Garrett 18,674
Prince George's	13,858	7,254	21,112	17. Frederick 18,336
Queen Anne's	7,163	10,498	17,662	18. Harford 18,227
St. Mary's	9,726	8,047	17,772	19. Calvert 18,152
Somerset	18,739	4,020	22,759	20. St. Mary's 17,772
Talbot	6,333	12,905	19,238	21. Washington 17,708
Washington	12,554	5,154	17,708	22. Cecil 17,690
Wicomico	15,186	3,652	18,839	23. Queen Anne's 17,662
Worcester	6,180	16,665	22,845	24. Carroll 17,565
<b>Total</b>	<b>\$10,629</b>	<b>\$9,655</b>	<b>\$20,284</b>	

Source: Local School Budgets, Department of Legislative Services

# FY27 Known Budget Expense Increases

Salaries / Fixed Charges (Health Care, Pension Contribution)

Utilities

Non-public placements

Insurance

Contracted Services

Transportation

# FY27 Budget Considerations

- \$10M in Fund Balance used to balance the FY26 Operating Budget
- Reductions in enrollment
- Loss of TSI funding
- Still unknown state and local appropriations