

# Board of Education's Requested FY 2027 Operating Budget



**Howard  
County**  
Public School System

10910 Clarksville Pike • Ellicott City, Maryland, 21042  
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Howard County Public School System

# Board of Education's Requested FY 2027 Operating Budget

## Superintendent

William J. Barnes

## Board of Education

### *Elected Officials*

Jennifer Swickard Mallo, Chair

Meg Ricks, Vice Chair

Andrea Chamblee

Linfeng Chen, Ph.D.

Jacquelin McCoy

Jolene Mosley

Antonia Watts

### *Student Member*

Erin Alistar

March 2026

Howard County Public School System

# Board of Education's Requested FY 2027 Operating Budget

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*This is a publication of the  
Howard County Public School System*

*An electronic copy of the budget can be  
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# *A Message from the Board of Education*

## **A Message from the Board of Education**

Howard County is widely recognized as one of the best places in the United States to live and raise a family. Much of that reputation is due to the exceptional education provided by the Howard County Public School System (HCPSS) and the dedication of our educators, staff, and families.

The Board of Education's requested FY 2027 Operating Budget reflects our commitment to sustaining the tradition of high-quality education in Howard County. This budget includes significant investments to meet the requirements of the Blueprint for Maryland's Future and to better support our most vulnerable students. It prioritizes resources for our youngest learners, struggling readers, and students who require special education services. At the same time, the budget addresses essential operational costs such as student transportation and utilities. Through a thoughtful and measured approach, the budget makes targeted strategic investments aligned with the goals of the HCPSS strategic plan. Most importantly, it prioritizes our teachers and staff by supporting increases in employee compensation and benefits.

The Superintendent's proposed budget served as the foundation for the Board's deliberations. Building on that proposal, the Board worked to address critical needs while keeping the total funding request to the County largely unchanged.

The Board's requested budget reflects not only our priorities but also our commitment to listening to the voices of the community. Thousands of students, teachers, staff members, and parents submitted testimony about the programs and services that matter most to them. While we could not fully fund every program or staffing need, the Board made decisions with a strong focus on supporting our students in need, while remaining fiscally responsible during a time of financial uncertainty.

The Board's requested FY 2027 Operating Budget increases by \$68.7 million to a total of \$1.29 billion, representing a 5.7 percent increase over the previous year. The budget includes \$52.4 million to support employee compensation and benefits, \$12.2 million for existing service commitments, and \$6.8 million for system priorities. These increases are partially offset by the removal of \$1.3 million in one-time funding from last year and \$1.3 million in base budget reductions. Overall, the budget results in a net increase of 94 positions.

Developing this fiscally responsible budget required careful deliberation and difficult decisions, ultimately requesting a reasonable level of new revenue from the County. The Board's request asks the County to provide \$63.2 million in new funding to support ongoing services, for a total County contribution of \$877.7 million—a 7.6 percent increase over FY 2026. State funding, which is determined by formula, is projected to total \$393.3 million, representing a 4.6 percent increase from the previous year.

## *A Message from the Board of Education*

This year, the Board's requested budget is also being published as an Executive Summary Budget Book, a condensed version of the information typically provided in the full budget document. This change represents a cost-effective approach by eliminating the need to print a full-budget book of more than 700 pages. All detailed financial information on programs that would normally appear in the full budget book will still be available online through the budget toolkit.

Work on the FY 2027 Operating Budget will continue throughout the spring. Additional work sessions, stakeholder feedback opportunities, and deliberations will take place following our economic analysis. We look forward to continued collaboration with Calvin Ball and members of the County Council to achieve the best possible outcome for our school system. When the Board adopts the FY 2027 Operating Budget in May, it will reflect our ongoing commitment to supporting the success of our students, educators, staff, and families.

Sincerely,



Jennifer Swickard Mallo  
Chair of the Board of Education

# Board of Education’s Requested FY 2027 Operating Budget

March 2026

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2025–2026 School Year

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## Factors Influencing and Summary of the Budget

### Summary of FY 2027 Board of Education's Requested Operating Budget

The FY 2027 Board of Education's Requested Operating Budget (the budget) advances the priorities outlined in the Strategic Plan with a clear recognition of the fiscal constraints confronting the school system. In a period marked by economic uncertainty, declining enrollment, rising operational costs, and significant preexisting financial commitments—as detailed in the FY 2027 Fiscal Outlook—the budget reflects the reality that sufficient resources to meet all system needs will not be available in the coming fiscal year.

These conditions fundamentally shaped the budget development strategy for the Board's Requested budget. Recognizing that future growth must be both intentional and sustainable, the Board approached the FY 2027 budget with a focus on prioritization and trade-offs. Each proposed investment required a corresponding assessment of what services could be maintained, scaled back, or eliminated. Rather than advancing a budget predicated on unattainable funding levels, the proposal reflects a deliberate, multi-faceted approach designed to balance reasonable growth to meet system needs with fiscal responsibility.

The budget emphasizes maximizing and tactically repurposing certain existing positions and resources, prioritizing critical funding needs to advance student education, and making difficult decisions to reallocate resources through reductions to the base budget. In sum, the FY 2027 requested budget totals \$1.285 billion, representing a net increase of \$68.7 million, or 5.7 percent, over the current fiscal year. The budget adds a net change of 94.0 full-time equivalent (FTE) positions, a 1.1 percent increase compared to the current budget.

New budget investments total \$70.1 million. Highlights of major areas of investment include:

- **Employee compensation and benefits:** An increase of \$52.4 million
- **Special Education services:** A net funding increase of \$11.3 million and a net staffing increase of 64.1 FTE positions to support enrollment service levels and nonpublic services
- **Bus contracts:** An increase of \$5.5 million
- **Blueprint Multilingual Learners:** An increase of \$2.2 million and a net increase of 11.0 FTE teachers
- **Blueprint full-day Prekindergarten:** An increase of \$1.4 million and 25.0 FTE

In addition, targeted new investments are proposed to advance Strategic Plan priorities including:

- **Strengthen Learning & Instruction:** \$3.0 million and 2.5 FTE
- **Cultivate Student Belonging & Well-Being:** \$1.5 million and 15.0 FTE
- **Foster Staff Growth & Engagement:** \$144,514 and 1.0 FTE
- **Enhance Systemic Planning & Procedures:** \$655,576 and 3.0 FTE
- **Partner with Families & Community:** \$359,376 and 4.0 FTE

Total budget growth is slightly lowered to a net increase of \$68.7 million through \$(1.3) million in base budget reductions. These reductions affect (5.0) FTE positions and mark the third consecutive year in which the base budget has been reduced to help offset rising costs. As a result, while the budget includes 99.0 new FTE positions, the net staffing change reflects an increase of 94.0 FTE positions compared to the current year.

Further details regarding these budget adjustments and revenue assumptions are provided in the sections that follow. A summary schedule of these budget changes by grouping and full-time equivalent (FTE) change in positions is provided below in the *Summary of Operating Budget Changes*.

# Factors Influencing and Summary of the Budget

FY 2027 Board Requested Budget Summary of Operating Budget Changes		
<b>FY 2026 Approved Operating Budget</b>	<b>\$ 1,216,275,143</b>	<b>8,424.00</b>
<b>BUDGET ADDITIONS</b>	<b>Amount</b>	<b>FTE</b>
<i>(Benefit Cost Changes are included with each item where applicable)</i>		
<b>EXISTING SERVICE COMMITMENTS</b>		
Blueprint-Collaborative Time Per Pupil	224,424	-
Blueprint-Multilingual Learner (MSF 75%)	2,192,985	11.00
Blueprint-Prekindergarten Expansion	1,364,794	25.00
Bus Contracts-Obligated Increase	5,488,089	-
Contractual Obligation	496,334	-
Enrollment Changes	(3,251,470)	(32.60)
Existing Services-Other	134,234	-
Financial Obligation-Other	731,906	-
Reclassifications-Approved	51,435	-
Reclassifications-Requested	42,218	-
Retirement	216,470	-
Special Education Compliance and Nonpublic Services	4,529,356	-
Special Education-Contracts	65,867	-
Special Education-Enrollment Service Levels	5,149,925	64.10
Special Education-Other	1,512,876	-
Utilities	1,628,959	-
Year over Year Personnel Cost Change	(8,386,635)	-
<b>Subtotal Existing Service Commitments</b>	<b>\$ 12,191,767</b>	<b>67.50</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>		
Benefit Credit	(1,031,800)	-
Blueprint-National Board Certification	2,821,001	-
Employee Compensation-Placeholder	31,885,832	-
Employee Compensation-Ratified Agreement	738,294	-
Health Insurance	17,986,256	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>\$ 52,399,583</b>	<b>-</b>
<b>PRIORITIES</b>		
Cultivate Student Belonging & Well-Being	1,510,209	15.00
Enhance Systemic Planning & Procedures	655,576	3.00
Foster Staff Growth & Engagement	144,514	1.00
Partner with Families & Community	359,376	4.00
Priorities-Other	333,500	-
School Safety and Security	743,522	6.00
Strengthen Learning & Instruction	3,033,379	2.50
<b>Subtotal Priorities</b>	<b>\$ 6,780,076</b>	<b>31.50</b>
<b>One-Time Funding Items</b>		
One-Time Funding Items	190,000	-
One-Time Funding Items-PY Removal	(1,505,000)	-
<b>Subtotal One-Time Funding Items</b>	<b>\$ (1,315,000)</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>\$ 70,056,426</b>	<b>99.00</b>
<b>SUMMARY OF BASE BUDGET REDUCTIONS</b>		
School-Based	(1,315,181)	(5.00)
<b>Subtotal Base Budget Reductions</b>	<b>\$ (1,315,181)</b>	<b>(5.00)</b>
Budget Realignment	-	-
<b>GRAND TOTAL OPERATING BUDGET CHANGES</b>	<b>\$ 68,741,245</b>	<b>94.00</b>
<b>FY 2027 Board Requested Operating Budget</b>	<b>\$ 1,285,016,388</b>	<b>8,518.00</b>
<b>Year over Year Percent Change</b>	<b>5.65%</b>	<b>1.12%</b>

# Factors Influencing and Summary of the Budget

## Summary of FY 2027 Budget Expenditures by Major Grouping and Subgrouping

The budget groups shown above in the *Summary of Operating Budget Changes* are used to help explain why the budget is changing by organizing adjustments into major categories and subcategories. Definitions of each major group, along with associated subgroups, are provided below.

Existing Service Commitments reflect budget changes necessary to continue the provision of current services.

Employee Compensation and Benefits include budget changes that support employee pay and benefit obligations and projected cost increases.

Priorities represent budget changes to advance implementation of existing policies, Superintendent or Board-defined goals, and Strategic Plan priorities, including:

- Strengthen Learning & Instruction
- Cultivate Student Belonging & Well-Being
- Foster Staff Growth & Engagement
- Enhance Systemic Planning & Procedures
- Partner with Families & Community

One-Time Funding Items consist of non-recurring budget costs that have been specifically approved by the Maryland State Department of Education as one-time expenditures.

Base Budget Reductions are reductions to existing services funded in the base budget (FY 2026 Approved Budget) that are implemented to align expenditure growth with available revenue.

These reductions are categorized as:

- School-Based Reductions, which directly affect school instruction and operations
- Non-School-Based Reductions, which impact Central Office services and systemwide costs that support students, staff, and school operations

**Highlights of Major Expenditure Changes.** Highlights of changes in the budget grouping categories are provided below. In addition, a summary page is provided in the Division Summaries Section that follows this section. The Division Summaries provide more specific information on the justification for budget changes.

- **Existing Services and Commitments**
  - **Blueprint-Collaborative Time per Pupil** – \$224,424 net change – *Strengthen Learning & Instruction* and advance implementation of the Blueprint Career Ladder–Collaborative Time Per Pupil in a cost-effective manner by converting (9.0) FTE Coach positions into 9.0 FTE Lead Teacher positions.
  - **Blueprint-Multilingual Learner** – \$2.2 million and 11.0 net new positions to *Strengthen & Learning and Instruction* for Multilingual Learners in a cost-effective manner by:
    - Adding 20.0 FTE Teacher positions
    - Converting (20.0) FTE Paraeducator positions into 11.0 FTE English Language Development Teacher positions
  - **Blueprint-Prekindergarten Expansion** – \$1.4 million and 25.0 FTE positions to continue the expansion of full-day programs.
  - **Bus Contracts** – \$5.5 million for projected contract cost increases.

## Factors Influencing and Summary of the Budget

- **Special Education—Compliance and Nonpublic Services** – \$4.5 million for nonpublic placement tuition costs to meet projected enrollment growth and to meet the added expense for the cost shift enacted in by the Legislature in 2025, resulting in the state paying less of the excess cost for eligible nonpublic student placements.
- **Special Education—Enrollment Services Levels and Staffing Needs** – \$5.1 million and 64.1 FTE positions. These are net changes affecting the Department of Special Education and the Division of Schools that have begun in the current fiscal year as part of the Special Education Strategic Plan.

In July 2025, the Superintendent initiated the implementation of a multi-phased Special Education Strategic Plan designed to *Strengthen Learning & Instruction* and to better meet the needs of students with Individualized Education Programs (IEPs). This plan was developed in response to the Board of Education's strategic review conducted by RTI. The FY 2026 budget allocated \$1.75 million to begin the increased investment required to support this work. Reorganization of services and staffing commenced in fall 2025. This initiative remains dynamic and adaptive, as the new leadership team continues ongoing assessment and evaluation. The requested FY 2027 budget includes the fiscal actions necessary to fully implement the staffing changes initiated in FY 2026.

To support staffing needs as outlined in the Special Education Strategic Plan, 84.1 FTE positions are being added in the budget. Of these, 41.1 were created after the adoption of the FY 2026 budget as part of the Phase I implementation.<sup>1</sup> In addition to these positions, the FY 2027 budget begins the Phase II implementation of the Special Education Strategic Plan. The requested budget adds another \$4.0 million and 43.0 FTE positions to support this implementation.

- **Special Education-Other** – \$1.5 million in cost-effective staffing level changes without requesting new positions including:
  - Converting 108.0 FTE Instructional Team Leader positions from 10-month positions to 11-month positions in Special Education to enhance continuity of oversight between the school year, summer school, and preparation for the coming year
  - Converting 4.0 FTE Crisis Teachers to Board Certified Behavior Analysts
  - Converting 1.0 FTE Special Education Teacher to Autism Specialist
  - Converting (2.0) FTE Physical Therapist positions to 1.0 Special Education Teacher position and 1.0 FTE Speech Language Pathologist position

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<sup>1</sup> In the Superintendent Proposed Budget, it was reported that 43.1 positions were added during FY26 to begin implementation of the Special Education Strategic Plan. The number has been updated to 41.1. Two technical assistant positions have been removed and the funding reallocated to Communications and Engagement Program 0302 to fully consolidate translation and interpretation services. In addition, due to enrollment declines general education had available to 20.0 positions. These positions were reallocated in FY 2026 to help create the 41.1. Therefore, the net change is 64.1 new positions.

## Factors Influencing and Summary of the Budget

- Converting (2.0) FTE Physical Therapist positions to 1.0 Special Education Teacher position and 1.0 FTE Speech Language Pathologist position
  - **Utilities** – \$1.6 million for projected increases in utility costs.
  - **Financial Obligations-Other** – \$731,906 for projected insurance cost and workers' compensation cost increases.
  - **Contractual Obligations** – \$496,334 for contractual cost increases in various programs.
  - **Retirement** – \$216,470 for projected retirement costs due to an increase in the contribution rate for the employee retirement system.
  - **Enrollment Changes (General Education)** – a decrease of \$(3.3) million and (32.6) FTE positions removed from the budget based on projected enrollment decreases.
  - **Year-over-Year Personnel Cost Change** – a net decrease of \$(8.4) million. As part of the budget development process, a detailed analysis of salary costs for existing positions is conducted by comparing the assumptions included in the prior-year budget with the baseline assumptions for the upcoming budget year. This analysis is completed before any new positions are added and prior to the application of salary increase assumptions. Conducting this review is essential due to the inherent time lag between budget planning and the start of each fiscal year.

The staffing profile used to develop salary estimates is captured each September, approximately ten months before the beginning of the fiscal year. During this intervening period, actual salary costs may diverge from original budget assumptions as a result of staffing changes, including vacancies, turnover, recruitment outcomes, position reclassifications, pay adjustments, and the finalization of negotiated salary schedules. These factors can result in either increases or decreases in projected salary costs, underscoring the importance of this baseline analysis in establishing an accurate and responsible budget.

- **Employee Compensation and Benefits**
  - **Employee Compensation-Placeholder** – an increase of \$32.6 million to fund the ratified contract with HCEA and provide a placeholder for negotiations with other labor groups.
  - **Health Insurance** – an increase of \$18.0 million to fund the preliminary actuarial projections for employee health insurance cost, driving approximately an 11.0 percent increase in payment from the General Fund to the Health Fund.
  - **Blueprint-National Board Certification** – an increase of \$2.8 million for teachers eligible for the Blueprint NBC certification pay incentive.
  - **Benefit Credit** – a decrease of \$(1.0) million in the funding for employee benefit credits. Benefit credits are funded on a calendar year basis. This reduction fully implements the reductions to the benefit credit made in the FY 2026 budget.
- **Priorities**
  - **Strengthen Learning & Instruction** – net budget increase of \$3.0 million and 2.5 FTE positions to advance this strategic priority in cost effective ways including:
    - \$200,000 in Program 2802 to support costs for tuition in college and career readiness programs

## Factors Influencing and Summary of the Budget

- \$544,880 and 4.0 FTE Teacher positions in Program 3901 for the Howard County Career and Technical Education Center, formerly the Applied Research Laboratory (ARL) to expand classroom offerings as part of space renovation plans
- Creating 13.0 FTE Assistant Principal positions in a budget neutral reallocation of positions and costs in the Division of Schools. These reallocations include the reduction of (13.0) FTE Pool Teacher positions, (4.0) FTE Leadership Intern positions, and (0.5) FTE School Counselor position. Additionally, the budget neutral request includes conversion of (3.0) FTE Student Engagement Teacher positions to create 6.0 FTE Student Engagement Paraeducator positions. Net change in staffing is a decrease of (1.5) FTE
- \$155,761 in Programs 1002 and 3010 to increase the allowance pay for Paraeducators in General Education and English Language Development from 30 cents per hour to 75 cents per hour to broadband the duties and enhance instructional support to students
- \$166,000 to increase the contract rate for interpretation services and other per diem wages related to Student Access, Hispanic Achievement and BSAP programs.
- **Cultivate Student Belonging & Well-Being** – a net budget increase of \$1.5 million and 15.0 FTE positions to advance this strategic priority including:
  - Creating 13.0 FTE Athletic Trainer positions to insource the currently contracted services, net cost of \$1.3 million
  - Budget neutral creation of 2.0 FTE Float Nurse positions by reallocating wages and supplies budgets
  - Budget neutral conversions of (1.0) Pupil Personnel Worker positions to 1.0 FTE Facilitator positions and conversion of a 10-month Counselor position to an 11-month position
  - Flag Football funding increase of \$150,000
- **School Safety and Security** – an increase of \$743,522 and 6.0 FTE School Culture and Safety Assistant positions to enhance student belonging and well-being.
- **Enhance Systemic Planning & Procedures** – an increase of \$655,576 and 3.0 FTE positions including:
  - \$185,504 for 1.0 FTE Staff Attorney position
  - \$161,188 for 1.0 FTE Budget Analyst position
  - \$136,711 for 1.0 Assistant Manager in Building Maintenance to support organizational enhancements in the Division of Operations
  - \$100,000 for new software for cost-efficient purchasing of supplies and materials
  - \$40,000 for software enhancements in the Department of Human Resources
- **Foster Staff Growth & Engagement** – an increase of \$144,514 and 1.0 FTE position to address staffing supports needs in the Department of Human Resources, new software for pre-employment process improvement, and increased funding for recruitment marketing efforts.
- **Partner with Families & Community** – an increase of \$359,376 of 4.0 FTE positions to consolidate and enhance the management of interpretation and translations services

# Factors Influencing and Summary of the Budget

with a budget neutral shift of contracted interpreter costs to create 4.0 FTE positions to support an enhanced interpreter services program in the Office of Communications and Engagement

- **One-Time Funding Items**
  - Net decrease of \$(1.3) million. Removing the \$(1.5) million in one-time costs approved in FY 2026 and adding in \$190,000 for one-time costs being requested in the FY 2027 budget.
  
- **Base Budget Reductions**
  - Base budget reductions totaling net changes of \$(1.3) million and (5.0) FTE positions including:
    - Reduce Middle School General Education Paraeducator positions \$(313,709) and (5.0) FTE positions
    - Reduce BSAP Summer Programming, \$(552,701)
    - Reduce GT Summer Programming, \$(448,771)

## Summary of FY 2027 Budget Expenditures by Expense Type and by State Category

The state reporting standards for the budget are by expenditure type and state category. This section of the budget summaries provides detailed information on the budget by expenditure type, state category, and the major changes. As outlined above, the requested budget for FY 2027 contains \$68.7 million in budget changes or a 5.7 percent growth above the FY 2026 Approved Budget. The FY 2027 budget totals \$1.285 billion. A summary of the budget is shown in two tables. The first table summarizes by expense type and the second table by the Maryland State Department of Education (MSDE) state categories, which is how the budget is legally appropriated and controlled.

General Fund Expenditures	Approved FY 2026	Board Requested FY 2027	Year over Year \$ Change	Year over Year % Change
<b>Expense Types</b>				
Salaries and Wages	\$ 753,659,417	\$ 783,603,248	\$ 29,943,831	3.97%
Contracted Services	127,823,842	131,147,693	3,323,851	2.60%
Supplies and Materials	14,161,716	14,760,339	598,623	4.23%
Other Charges	291,530,894	322,062,831	30,531,937	10.47%
Equipment	854,715	604,415	(250,300)	-29.28%
Transfers	28,244,559	32,837,862	4,593,303	16.26%
<b>Total</b>	<b>\$ 1,216,275,143</b>	<b>\$ 1,285,016,388</b>	<b>\$ 68,741,245</b>	<b>5.65%</b>

A few highlights of these budget changes:

- **Salaries and Wages** cost growth addresses the increased investment in employee compensation and the costs for new positions and wages. The total increase in salaries and wages is partially offset by year-over-year personnel cost changes, budget reallocations where positions are being repurposed, and budget reductions.

## Factors Influencing and Summary of the Budget

- **Contracted Services** increases are primarily for student transportation bus contracts and for the budget reserve placeholder to continue implementation of the Special Education strategic plan.
- **Other Charges** includes increased costs for employee health insurance; benefit costs for new positions; benefits costs for employee compensation increases; costs for pension (retirement) rate increases; and cost increases for utilities.
- **Transfers** cost growth covers increases for non-public placement tuition in Special Education.

General Fund Expenditures	Approved FY 2026	Board Requested FY 2027	Year over Year \$ Change	Year over Year % Change
<b>State Category</b>				
01-Administration	\$ 14,388,369	\$ 16,310,905	\$ 1,922,536	13.36%
02-Mid-Level Administration	73,840,630	77,878,085	4,037,455	5.47%
03-Instructional Salaries and Wages	440,542,233	454,637,476	14,095,243	3.20%
04-Instructional Textbooks/Supplies	8,010,840	8,318,279	307,439	3.84%
05-Other Instructional Costs	20,021,010	20,074,392	53,382	0.27%
06-Special Education	198,657,991	207,034,948	8,376,957	4.22%
07-Student Personnel Services	12,388,807	14,959,764	2,570,957	20.75%
08-Student Health Services	13,379,803	14,207,693	827,890	6.19%
09-Student Transportation	74,313,904	80,009,122	5,695,218	7.66%
10-Operation of Plant	61,226,241	65,075,306	3,849,065	6.29%
11-Maintenance of Plant	32,633,462	32,159,073	(474,389)	-1.45%
12-Fixed Charges	263,918,156	292,343,903	28,425,747	10.77%
14-Community Services	1,725,346	730,818	(994,528)	-57.64%
15-Capital Outlay	1,228,351	1,276,624	48,273	3.93%
<b>Total</b>	<b>\$ 1,216,275,143</b>	<b>\$ 1,285,016,388</b>	<b>\$ 68,741,245</b>	<b>5.65%</b>

A few highlights of the budget changes by state category:

- The state categories with the largest total expenditure changes are:
  - \$28.4 million in Fixed Charges (12) reflecting increased health insurance costs, benefit costs for new positions, and other employee benefit cost changes.
  - \$14.1 million in Instructional Salaries and Wages reflects multiple costs changes for compensation increases, new positions, and a categorical shift of certain paraeducator positions from Special Education (06) to Instructional Salaries and Wages (03).
  - \$8.4 million in Special Education (06) for increased investment to meet the needs of students with an Individualized Education Program (IEP) and continue the implementation of the Special Education strategic plan. Note, the growth in Special

## Factors Influencing and Summary of the Budget

- Education expenditures is softened by the recategorization of certain paraeducator positions (134.0) from Special Education to Instructional Salaries and Wages.
- \$5.7 million in Student Transportation (09) primarily to support expected transportation cost increases.
  - \$1.9 million in Administration (01), the 13.4 percent increase is attributable to more than \$900,000 of existing budget being realigned into Administration based on MSDE guidelines. Net the realignments the budget growth is about \$1 million and 7.0 percent.
  - \$(994,528) in Community Services (14) primarily related to a realignment of certain Program 2701 expenditures from Community Services to Administration (01) based on MSDE guidelines.

**Summary of Budget Changes by State Category by Grouping.** The schedules on the pages that follow provide more specific information about the changes in the state category budgets. Each division summary and program page provides additional information. One notable reason for certain state category changes is budget realignments done to ensure the state category classification is consistent with MSDE guidelines. The realignments are budget neutral to the bottom-line but affect the year-over-year change amount for each category. Each schedule reads like a matrix. The reasons and groupings for the budget changes are in the rows, and the state categories are in the columns. Due to the number of categories, the schedule is split. The total change for the reason and grouping is shown in the last column of the table and the total change for the state category is shown in the last row on each page.

# Factors Influencing and Summary of the Budget

## FY 2027 SUMMARY OF BUDGET CHANGES BY GROUPING AND STATE CATEGORY FOR THE GENERAL

General Fund	FUND					
	Category 01		Category 02		Category 03	
	Administration	FTE	Mid-Level Administration	FTE	Instructional Salaries and Wages	FTE
<b>EXISTING SERVICE COMMITMENTS</b>						
Blueprint-Collaborative Time Per Pupil	\$ -	-	\$ -	-	\$ 199,065	-
Blueprint-Multilingual Learner (MSF 75%)	-	-	-	-	1,685,000	11.00
Blueprint-Prekindergarten Expansion	-	-	-	-	994,629	14.00
Bus Contracts-Obligated Increase	-	-	-	-	-	-
Contractual Obligation	35,334	-	-	-	-	-
Enrollment Changes	-	-	-	-	(2,113,000)	(32.60)
Existing Services-Other	-	-	-	-	23,200	-
Financial Obligation-Other	12,111	-	3,557	-	-	-
Reclassifications-Approved	2,341	-	193,041	1.00	(163,868)	(1.00)
Reclassifications-Requested	-	-	5,692	-	-	-
Retirement	-	-	-	-	-	-
Special Education Compliance and Nonpublic Services	-	-	-	-	-	-
Special Education-Contracts	-	-	-	-	-	-
Special Education-Enrollment Service Levels	-	-	-	-	(1,400,000)	(19.00)
Special Education-Other	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Year over Year Personnel Cost Change	(23,307)	-	(646,896)	-	(8,383,121)	-
<b>Subtotal Existing Service Commitments</b>	<b>\$ 26,479</b>	<b>-</b>	<b>\$ (444,606)</b>	<b>1.00</b>	<b>\$ (9,158,095)</b>	<b>(27.60)</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>						
Benefit Credit	-	-	-	-	-	-
Blueprint-National Board Certification	-	-	-	-	2,154,368	-
Employee Compensation-Placeholder	451,072	-	2,738,458	-	16,121,187	-
Employee Compensation-Ratified Agreement	-	-	125,000	-	160,828	-
Health Insurance	-	-	-	-	-	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>\$ 451,072</b>	<b>-</b>	<b>\$ 2,863,458</b>	<b>-</b>	<b>\$ 18,436,383</b>	<b>-</b>
<b>PRIORITIES</b>						
Cultivate Student Belonging & Well-Being	-	-	-	-	(436)	-
Enhance Systemic Planning & Procedures	389,667	2.00	22,000	-	-	-
Foster Staff Growth & Engagement	105,500	1.00	-	-	-	-
Partner with Families & Community	10,000	-	-	-	-	-
Priorities-Other	7,500	-	16,000	-	-	-
School Safety and Security	-	-	-	-	-	-
Strengthen Learning & Instruction	-	-	1,699,769	9.00	121,115	(6.50)
<b>Subtotal Priorities</b>	<b>\$ 512,667</b>	<b>3.00</b>	<b>\$ 1,737,769</b>	<b>9.00</b>	<b>\$ 120,679</b>	<b>(6.50)</b>
<b>ONE-TIME REQUESTS</b>						
One-Time Funding Items	13,411	-	113,908	-	-	-
One-Time Funding Items-PY Removal	-	-	-	-	-	-
<b>Subtotal One-Time Requests</b>	<b>\$ 13,411</b>	<b>-</b>	<b>\$ 113,908</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>\$ 1,003,629</b>	<b>3.00</b>	<b>\$ 4,270,529</b>	<b>10.00</b>	<b>\$ 9,398,967</b>	<b>(34.10)</b>
<b>SUMMARY OF BASE BUDGET REDUCTIONS</b>						
Budget Cut-School Based	-	-	-	-	(1,090,303)	(5.00)
<b>SUBTOTAL BASE BUDGET REDUCTIONS</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ (1,090,303)</b>	<b>(5.00)</b>
REALIGNMENTS	918,907	5.00	(233,074)	(1.00)	5,786,579	135.00
<b>TOTAL GENERAL FUND</b>	<b>\$ 1,922,536</b>	<b>8.00</b>	<b>\$ 4,037,455</b>	<b>9.00</b>	<b>\$ 14,095,243</b>	<b>95.90</b>

# Factors Influencing and Summary of the Budget

General Fund	Category 04		Category 05		Category 06	
	Instructional Textbooks/Supplies	FTE	Other Instructional Costs	FTE	Special Education	FTE
<b>EXISTING SERVICE COMMITMENTS</b>						
Blueprint-Collaborative Time Per Pupil	\$ -	-	\$ -	-	\$ -	-
Blueprint-Multilingual Learner (MSF 75%)	-	-	-	-	-	-
Blueprint-Prekindergarten Expansion	10,000	-	(993,498)	-	497,000	11.00
Bus Contracts-Obligated Increase	-	-	-	-	-	-
Contractual Obligation	-	-	15,000	-	-	-
Enrollment Changes	-	-	-	-	-	-
Existing Services-Other	-	-	-	-	-	-
Financial Obligation-Other	6,914	-	(52,657)	-	(15,184)	-
Reclassifications-Approved	-	-	(3,848)	-	(1,283)	-
Reclassifications-Requested	-	-	-	-	25,000	-
Retirement	-	-	-	-	-	-
Special Education Compliance and Nonpublic Services	-	-	-	-	4,502,132	-
Special Education-Contracts	-	-	-	-	65,867	-
Special Education-Enrollment Service Levels	-	-	-	-	3,730,590	78.10
Special Education-Other	-	-	-	-	1,341,917	-
Utilities	-	-	-	-	-	-
Year over Year Personnel Cost Change	1,426	-	(2,553)	-	(1,420,456)	-
<b>Subtotal Existing Service Commitments</b>	<b>\$ 18,340</b>	<b>-</b>	<b>\$ (1,037,556)</b>	<b>-</b>	<b>\$ 8,725,583</b>	<b>89.10</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>						
Benefit Credit	-	-	-	-	-	-
Blueprint-National Board Certification	-	-	-	-	347,850	-
Employee Compensation-Placeholder	6,572	-	100,708	-	6,159,043	-
Employee Compensation-Ratified Agreement	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>\$ 6,572</b>	<b>-</b>	<b>\$ 100,708</b>	<b>-</b>	<b>\$ 6,506,893</b>	<b>-</b>
<b>PRIORITIES</b>						
Cultivate Student Belonging & Well-Being	80,000	-	70,000	-	-	-
Enhance Systemic Planning & Procedures	-	-	-	-	-	-
Foster Staff Growth & Engagement	-	-	-	-	-	-
Partner with Families & Community	-	-	-	-	(1,186,879)	-
Priorities-Other	-	-	-	-	-	-
School Safety and Security	-	-	-	-	-	-
Strengthen Learning & Instruction	184,271	-	762,786	-	27,716	-
<b>Subtotal Priorities</b>	<b>\$ 264,271</b>	<b>-</b>	<b>\$ 832,786</b>	<b>-</b>	<b>\$ (1,159,163)</b>	<b>-</b>
<b>ONE-TIME REQUESTS</b>						
One-Time Funding Items	45,407	-	-	-	15,546	-
One-Time Funding Items-PY Removal	-	-	-	-	-	-
<b>Subtotal One-Time Requests</b>	<b>\$ 45,407</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 15,546</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>\$ 334,590</b>	<b>-</b>	<b>\$ (104,062)</b>	<b>-</b>	<b>\$ 14,088,859</b>	<b>89.10</b>
<b>SUMMARY OF BASE BUDGET REDUCTIONS</b>						
Budget Cut-School Based	-	-	-	-	-	-
<b>SUBTOTAL BASE BUDGET REDUCTIONS</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
REALIGNMENTS	(27,151)	-	157,444	-	(5,711,902)	(135.00)
<b>TOTAL GENERAL FUND</b>	<b>\$ 307,439</b>	<b>-</b>	<b>\$ 53,382</b>	<b>-</b>	<b>\$ 8,376,957</b>	<b>(45.90)</b>

# Factors Influencing and Summary of the Budget

General Fund	Category 07		Category 08		Category 09	
	Student Personnel Services	FTE	Student Health Services	FTE	Student Transportation	FTE
<b>EXISTING SERVICE COMMITMENTS</b>						
Blueprint-Collaborative Time Per Pupil	\$ -	-	\$ -	-	\$ -	-
Blueprint-Multilingual Learner (MSF 75%)	-	-	-	-	-	-
Blueprint-Prekindergarten Expansion	-	-	-	-	-	-
Bus Contracts-Obligated Increase	-	-	-	-	5,488,089	-
Contractual Obligation	-	-	-	-	-	-
Enrollment Changes	-	-	-	-	-	-
Existing Services-Other	-	-	-	-	-	-
Financial Obligation-Other	(1,856)	-	(2,284)	-	75,164	-
Reclassifications-Approved	(137)	-	(174)	-	(16,755)	-
Reclassifications-Requested	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Special Education Compliance and Nonpublic Services	-	-	-	-	27,224	-
Special Education-Contracts	-	-	-	-	-	-
Special Education-Enrollment Service Levels	500,000	4.00	94,701	1.00	-	-
Special Education-Other	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Year over Year Personnel Cost Change	101,140	-	(189,499)	-	16,187	-
<b>Subtotal Existing Service Commitments</b>	<b>\$ 599,147</b>	<b>4.00</b>	<b>\$ (97,256)</b>	<b>1.00</b>	<b>\$ 5,589,909</b>	<b>-</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>						
Benefit Credit	-	-	-	-	-	-
Blueprint-National Board Certification	-	-	-	-	-	-
Employee Compensation-Placeholder	415,408	-	329,662	-	92,385	-
Employee Compensation-Ratified Agreement	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>\$ 415,408</b>	<b>-</b>	<b>\$ 329,662</b>	<b>-</b>	<b>\$ 92,385</b>	<b>-</b>
<b>PRIORITIES</b>						
Cultivate Student Belonging & Well-Being	(516)	-	792,140	15.00	-	-
Enhance Systemic Planning & Procedures	-	-	-	-	-	-
Foster Staff Growth & Engagement	-	-	-	-	-	-
Partner with Families & Community	1,364,866	4.00	-	-	-	-
Priorities-Other	-	-	-	-	10,000	-
School Safety and Security	-	-	-	-	-	-
Strengthen Learning & Instruction	22,385	-	-	-	(78,088)	-
<b>Subtotal Priorities</b>	<b>\$ 1,386,735</b>	<b>4.00</b>	<b>\$ 792,140</b>	<b>15.00</b>	<b>\$ (68,088)</b>	<b>-</b>
<b>ONE-TIME REQUESTS</b>						
One-Time Funding Items	171	-	651	-	35	-
One-Time Funding Items-PY Removal	-	-	-	-	-	-
<b>Subtotal One-Time Requests</b>	<b>\$ 171</b>	<b>-</b>	<b>\$ 651</b>	<b>-</b>	<b>\$ 35</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>\$ 2,401,461</b>	<b>8.00</b>	<b>\$ 1,025,197</b>	<b>16.00</b>	<b>\$ 5,614,241</b>	<b>-</b>
<b>SUMMARY OF BASE BUDGET REDUCTIONS</b>						
Budget Cut-School Based	-	-	-	-	-	-
<b>SUBTOTAL BASE BUDGET REDUCTIONS</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
REALIGNMENTS	169,496	(1.00)	(197,307)	-	80,977	-
<b>TOTAL GENERAL FUND</b>	<b>\$ 2,570,957</b>	<b>7.00</b>	<b>\$ 827,890</b>	<b>16.00</b>	<b>\$ 5,695,218</b>	<b>-</b>

# Factors Influencing and Summary of the Budget

General Fund	Category 10		Category 11		Category 12
	Operation of Plant	FTE	Maintenance of Plant	FTE	Fixed Charges
<b>EXISTING SERVICE COMMITMENTS</b>					
Blueprint-Collaborative Time Per Pupil	\$ -	-	\$ -	-	\$ 25,359
Blueprint-Multilingual Learner (MSF 75%)	-	-	-	-	507,985
Blueprint-Prekindergarten Expansion	-	-	-	-	856,663
Bus Contracts-Obligated Increase	-	-	-	-	-
Contractual Obligation	82,000	-	364,000	-	-
Enrollment Changes	-	-	-	-	(1,138,470)
Existing Services-Other	86,000	-	22,417	-	2,617
Financial Obligation-Other	250,321	-	(31,343)	-	683,409
Reclassifications-Approved	(92)	-	(2,651)	-	44,953
Reclassifications-Requested	-	-	-	-	11,526
Retirement	-	-	-	-	216,470
Special Education Compliance and Nonpublic Services	-	-	-	-	-
Special Education-Contracts	-	-	-	-	-
Special Education-Enrollment Service Levels	-	-	-	-	2,224,634
Special Education-Other	-	-	-	-	170,959
Utilities	1,628,959	-	-	-	-
Year over Year Personnel Cost Change	(166,267)	-	(157,829)	-	2,483,094
<b>Subtotal Existing Service Commitments</b>	<b>\$ 1,880,921</b>	<b>-</b>	<b>\$ 194,594</b>	<b>-</b>	<b>\$ 6,089,199</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>					
Benefit Credit	-	-	-	-	(1,031,800)
Blueprint-National Board Certification	-	-	-	-	318,783
Employee Compensation-Placeholder	1,124,258	-	411,471	-	3,876,294
Employee Compensation-Ratified Agreement	400,000	-	-	-	52,466
Health Insurance	-	-	-	-	17,986,256
<b>Subtotal Employee Compensation and Benefits</b>	<b>\$ 1,524,258</b>	<b>-</b>	<b>\$ 411,471</b>	<b>-</b>	<b>\$ 21,201,999</b>
<b>PRIORITIES</b>					
Cultivate Student Belonging & Well-Being	-	-	-	-	569,021
Enhance Systemic Planning & Procedures	-	-	89,546	1.00	154,363
Foster Staff Growth & Engagement	-	-	-	-	39,014
Partner with Families & Community	-	-	-	-	171,389
Priorities-Other	150,000	-	150,000	-	-
School Safety and Security	519,830	6.00	-	-	223,692
Strengthen Learning & Instruction	-	-	-	-	255,425
<b>Subtotal Priorities</b>	<b>\$ 669,830</b>	<b>6.00</b>	<b>\$ 239,546</b>	<b>1.00</b>	<b>\$ 1,412,904</b>
<b>ONE-TIME REQUESTS</b>					
One-Time Funding Items	625	-	-	-	-
One-Time Funding Items-PY Removal	(200,000)	-	(1,305,000)	-	-
<b>Subtotal One-Time Requests</b>	<b>\$ (199,375)</b>	<b>-</b>	<b>\$ (1,305,000)</b>	<b>-</b>	<b>\$ -</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>\$ 3,875,634</b>	<b>6.00</b>	<b>\$ (459,389)</b>	<b>1.00</b>	<b>\$ 28,704,102</b>
<b>SUMMARY OF BASE BUDGET REDUCTIONS</b>					
Budget Cut-School Based	-	-	-	-	(224,878)
<b>SUBTOTAL BASE BUDGET REDUCTIONS</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ (224,878)</b>
REALIGNMENTS	(26,569)	-	(15,000)	-	(53,477)
<b>TOTAL GENERAL FUND</b>	<b>\$ 3,849,065</b>	<b>6.00</b>	<b>\$ (474,389)</b>	<b>1.00</b>	<b>\$ 28,425,747</b>

# Factors Influencing and Summary of the Budget

General Fund	Category 14		Category 15		TOTAL DOLLARS	TOTAL FTE
	Community Services	FTE	Capital Outlay	FTE		
<b>EXISTING SERVICE COMMITMENTS</b>						
Blueprint-Collaborative Time Per Pupil	\$ -	-	\$ -	-	\$ 224,424	-
Blueprint-Multilingual Learner (MSF 75%)	-	-	-	-	2,192,985	11.00
Blueprint-Prekindergarten Expansion	-	-	-	-	1,364,794	25.00
Bus Contracts-Obligated Increase	-	-	-	-	5,488,089	-
Contractual Obligation	-	-	-	-	496,334	-
Enrollment Changes	-	-	-	-	(3,251,470)	(32.60)
Existing Services-Other	-	-	-	-	134,234	-
Financial Obligation-Other	(195,758)	-	(488)	-	731,906	-
Reclassifications-Approved	(55)	-	(37)	-	51,435	-
Reclassifications-Requested	-	-	-	-	42,218	-
Retirement	-	-	-	-	216,470	-
Special Education Compliance and Nonpublic Services	-	-	-	-	4,529,356	-
Special Education-Contracts	-	-	-	-	65,867	-
Special Education-Enrollment Service Levels	-	-	-	-	5,149,925	64.10
Special Education-Other	-	-	-	-	1,512,876	-
Utilities	-	-	-	-	1,628,959	-
Year over Year Personnel Cost Change	(976)	-	2,422	-	(8,386,635)	-
<b>Subtotal Existing Service Commitments</b>	<b>\$ (196,789)</b>	<b>-</b>	<b>\$ 1,897</b>	<b>-</b>	<b>\$ 12,191,767</b>	<b>67.50</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>						
Benefit Credit	-	-	-	-	(1,031,800)	-
Blueprint-National Board Certification	-	-	-	-	2,821,001	-
Employee Compensation-Placeholder	13,099	-	46,215	-	31,885,832	-
Employee Compensation-Ratified Agreement	-	-	-	-	738,294	-
Health Insurance	-	-	-	-	17,986,256	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>\$ 13,099</b>	<b>-</b>	<b>\$ 46,215</b>	<b>-</b>	<b>\$ 52,399,583</b>	<b>-</b>
<b>PRIORITIES</b>						
Cultivate Student Belonging & Well-Being	-	-	-	-	1,510,209	15.00
Enhance Systemic Planning & Procedures	-	-	-	-	655,576	3.00
Foster Staff Growth & Engagement	-	-	-	-	144,514	1.00
Partner with Families & Community	-	-	-	-	359,376	4.00
Priorities-Other	-	-	-	-	333,500	-
School Safety and Security	-	-	-	-	743,522	6.00
Strengthen Learning & Instruction	38,000	-	-	-	3,033,379	2.50
<b>Subtotal Priorities</b>	<b>\$ 38,000</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 6,780,076</b>	<b>31.50</b>
<b>ONE-TIME REQUESTS</b>						
One-Time Funding Items	165	-	81	-	190,000	-
One-Time Funding Items-PY Removal	-	-	-	-	(1,505,000)	-
<b>Subtotal One-Time Requests</b>	<b>\$ 165</b>	<b>-</b>	<b>\$ 81</b>	<b>-</b>	<b>\$ (1,315,000)</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>\$ (145,525)</b>	<b>-</b>	<b>\$ 48,193</b>	<b>-</b>	<b>\$ 70,056,426</b>	<b>99.00</b>
<b>SUMMARY OF BASE BUDGET REDUCTIONS</b>						
Budget Cut-School Based	-	-	-	-	(1,315,181)	(5.00)
<b>SUBTOTAL BASE BUDGET REDUCTIONS</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ (1,315,181)</b>	<b>(5.00)</b>
REALIGNMENTS	(849,003)	(3.00)	80	-	-	-
<b>TOTAL GENERAL FUND</b>	<b>\$ (994,528)</b>	<b>(3.00)</b>	<b>\$ 48,273</b>	<b>-</b>	<b>\$ 68,741,245</b>	<b>94.00</b>

# Factors Influencing and Summary of the Budget

## Summary of FY 2027 Operating Budget Revenues

HCPSS must present a balanced budget where revenues equal expenditures. The FY 2027 budget increases revenues by the \$68.7 million necessary to support expenditure needs. The sources of revenue to support the FY 2027 new expenditure growth are:

- County Revenue, \$877.7 million
  - A net increase of \$61.7 million, 7.6 percent
    - Required Maintenance of Effort (MOE) Funding decreases by \$(3.8) million
    - Above MOE funding request is \$67.0 million
    - One-time funding decreases by \$(1.5) million
- State Revenue, \$393.3 million
  - A net increase of \$17.1 million, 4.6 percent
- Other Revenue and Federal Funds, \$11.0 million
  - A net decrease of \$(967,943), (8.1 percent)
- Transfer from Technology Fund
  - A decrease of \$(7.0) million, (100 percent)
- Transfer from Health Insurance Fund
  - A decrease of \$(3.0) million, (100 percent)
- Use of Fund Balance, \$3.0 million
  - An increase of \$856,992, 40.0 percent

This table summarizes FY 2027 revenues showing the year-over-year change from the FY 2026 budget.

General Fund	Budgetary Basis			
	Approved FY 2026	Board Requested FY 2027	Year over Year \$ Change	Year over Year % Change
County Revenue	\$ 816,005,000	\$ 877,713,975	\$ 61,708,975	7.56%
State Revenue	376,173,266	393,316,487	17,143,221	4.56%
Other Revenue	11,953,869	10,985,926	(967,943)	-8.10%
Transfers from Tech Fund	7,000,000	-	(7,000,000)	-100.00%
Transfer from Health Insurance Fund	3,000,000	-	(3,000,000)	-100.00%
Use of Fund Balance	2,143,008	3,000,000	856,992	39.99%
<b>Total Revenues</b>	<b>\$ 1,216,275,143</b>	<b>\$ 1,285,016,388</b>	<b>\$ 68,741,245</b>	<b>5.65%</b>

County funding (68.3 percent) and state funding (30.6 percent) make up 98.9 percent of total revenue. Funding formulas established in state law prescribe the required amount of funding from the state and the county. There are changes in the revenue amounts that are being caused by technical details in the funding formulas. Background information is provided below to better explain the context of these changes.

## *Factors Influencing and Summary of the Budget*

**Overview of Public Education Funding Formulas.** In Maryland, public education is funded through the State School Fund based on major aid programs. For each major aid program there is a required state share and required local share, which establishes the minimum amount of school funding that must be provided. The amount of state and county funding for each major aid program is funded based on a statewide standard per pupil funding formula multiplied by applicable student enrollment counts. The result establishes the required minimum level of funding by the state and the county. The required level of funding per pupil must be maintained year-over-year. In other words, the amount of funding per student cannot decline year-over-year in Maryland.

The minimum level of funding for each of the major aid programs is split between the state and the local government based on relative wealth and other factors. The Maryland State Department of Education (MSDE) calculates the required state share and required local share. The required state share becomes the revenues received from the state. The required local share is what the county must fund. However, a county can fund more than its required local share. When a county funds an amount greater than the local share, this increased amount of funding becomes the base that must be maintained each year. This is referred to as the required Maintenance of Effort (MOE) that the county must fund. In addition to the required MOE, the school system can request the county to fund an amount above MOE. The required MOE and the above MOE amounts make up the recurring funding that the county provides. One year's recurring funding becomes the basis for calculating the next year's MOE. In addition, the school system can request non-recurring funding for qualifying one-time expenses. Non-recurring funding does not affect the subsequent year's MOE.

Consistent with the high value placed on public education in Howard County, the county funding provided each year exceeds the required local share. To illustrate, in the FY 2026 Approved Budget, the required local share of funding was \$448.3 million. The approved recurring county funding was \$814.5 million—182 percent of the required funding. Therefore, in Howard County, the county level of funding is determined based on the Required Maintenance of Effort calculation.

Three variables drive funding formula calculations for each major aid program:

- Per pupil funding amount
- Enrollment
- Relative Wealth

State law defines the funding formulas for each of the major aid programs. Simplifying those formulas, the basic calculation is per pupil funding times the specific student enrollment population for the aid program. This calculation establishes the total required funding. A second set of calculations is done based on each county's statewide relative wealth factor. Relative wealth determines how much of the total required funding is provided by the state and local government. Higher wealth counties pay more of the total funding level and lower wealth counties pay less. If a county's relative wealth equals the statewide average wealth, the funding requirement is split equally between state and local. The table below shows the FY 2027 statutory per pupil funding amounts, the change from the prior year, and the required funding split.

# Factors Influencing and Summary of the Budget

Statutory Per Pupil Funding Amounts Major Aid Programs							
Statute Citation	Program	Per Pupil Amount	Per Pupil Amount	Dollar Change	Percent Change	Percent State Funded	Percent Local Funded
		Fiscal Year 2026	Fiscal Year 2027			(1)	(2)
5-201	Foundation	\$ 9,226	\$ 9,561	\$ 335	3.63%	45.29%	54.71%
5-215	Transition Grant (Total)	\$ 27,133	\$ 20,872	\$ (6,261)	-23.08%	100.00%	0.00%
5-216	Comparable Wage Index	\$ 568	\$ 576	\$ 8	1.43%	45.29%	27.35%
5-222	Compensatory Education	\$ 7,842	\$ 7,786	\$ (56)	-0.71%	40.06%	59.94%
5-217	College and Career Readiness	\$ 582	\$ 596	\$ 14	2.41%	44.64%	55.36%
Concentration of Poverty							
5-223(c)(1)(i)	Personnel Grant (per school)	\$ 280,212	\$ 286,769	\$ 6,557	2.34%	100.00%	0.00%
5-223(a)(4)(i)	PovertConc_PerPupil	60.0%	55.0%			100.00%	0.00%
5-223	PovertConc_PerPupil	66.0%	75.0%			100.00%	0.00%
5-223(a)(9)(i)	PovertConc_PerPupil	\$ 3,800	\$ 3,889	\$ 89	2.34%	100.00%	0.00%
5-223(a)(11)(i)	PovertConc_PerPupil	\$ 8,358	\$ 8,554	\$ 196	2.34%	100.00%	0.00%
5-223(a)(12)(i)	PovertConc_PerPupil	\$ 15,197	\$ 15,553	\$ 356	2.34%	100.00%	0.00%
5-224	Multilingual Learner	\$ 9,041	\$ 9,148	\$ 107	1.18%	42.82%	57.18%
5-225	Special Education	\$ 9,503	\$ 10,900	\$ 1,397	14.70%	42.32%	57.68%
Transitional Supplemental							
5-226	Instruction	\$ 356	\$ -	\$ (356)	-100.00%		
5-229	Prekindergarten-Full Day	\$ 14,473	\$ 19,950	\$ 5,477	37.84%	39.24%	60.76%

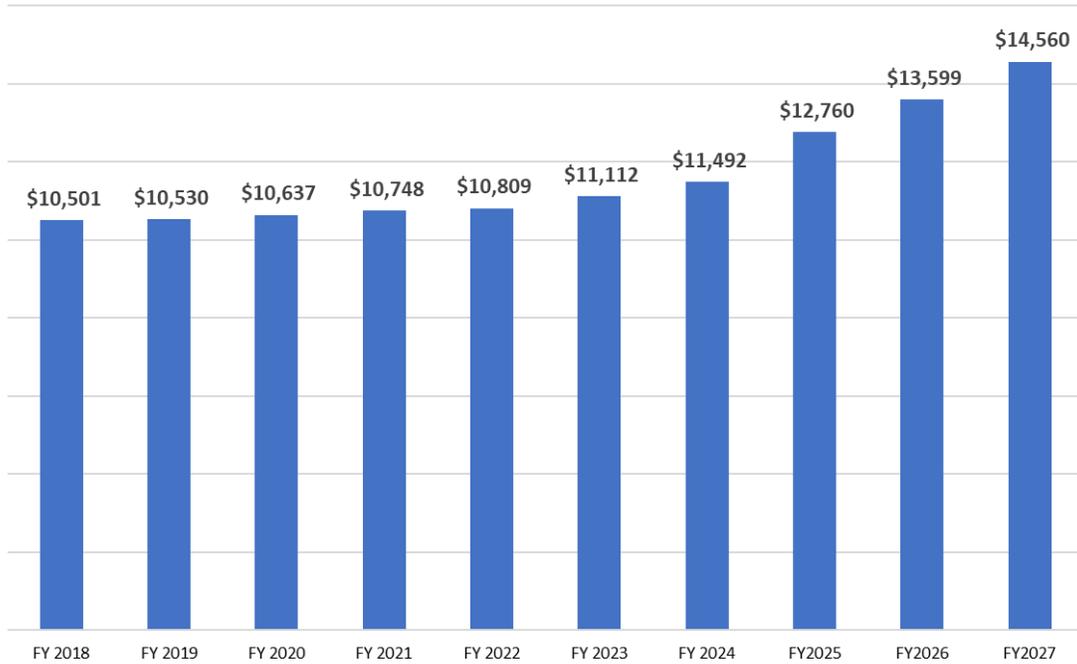
(1) The percentages shown determine the amount of required state funding. The percentages are adjusted annually based on relative wealth and formula factors.

(2) Howard County funds education at an amount greater than the required local share. Therefore, instead of these per pupil dollars and percentage splits, the required maintenance of effort per pupil calculation is used.

**Per Pupil Required Maintenance of Effort Funding.** The education funding amount in Howard County is determined based on the maintenance of effort (MOE) calculation. State law applies to the MOE calculation when the total funding provided by the local government exceeds the required local share based on the formula calculations. The per pupil funding amount in the MOE calculation is determined based on the prior year recurring funding divided by the enrollment level funded. The following year this per pupil amount must be maintained. This per pupil dollar amount is multiplied by the September 30 actual enrollment for the current year to compute the required funding to be maintained in the next year. This amount must be funded unless the county seeks a waiver from the state. It is important to note, this formula makes no adjustment for inflation or the changes in per pupil funding levels enacted by the Blueprint. The chart below shows the MOE per pupil funding amounts.

# Factors Influencing and Summary of the Budget

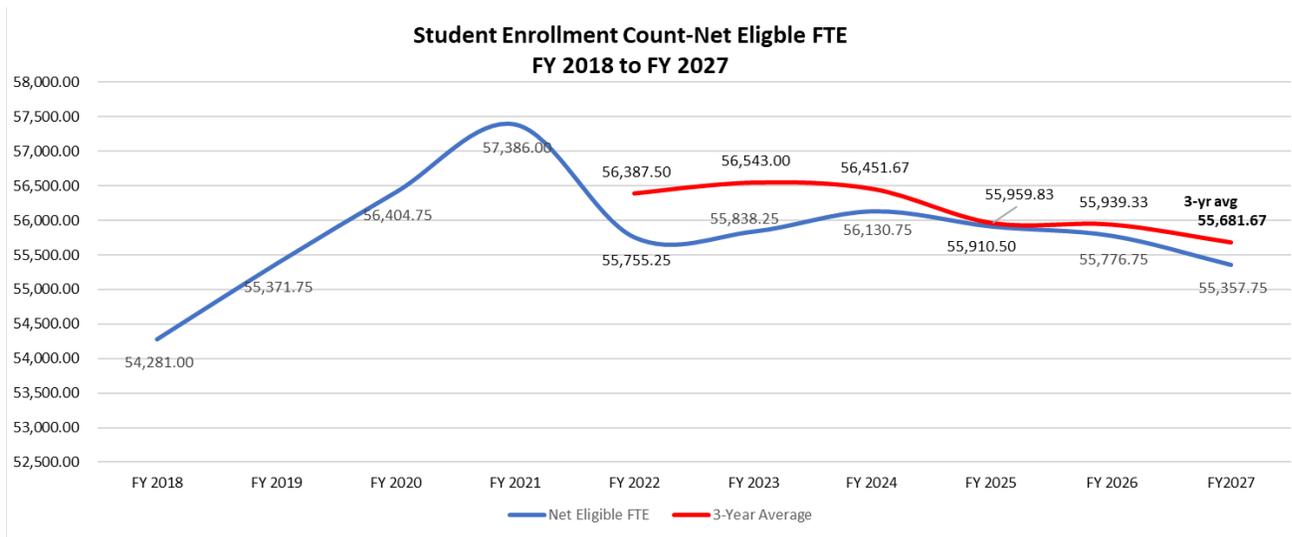
**County Funding  
Required Maintenance of Effort Per Pupil  
FY 2018 to FY 2027**



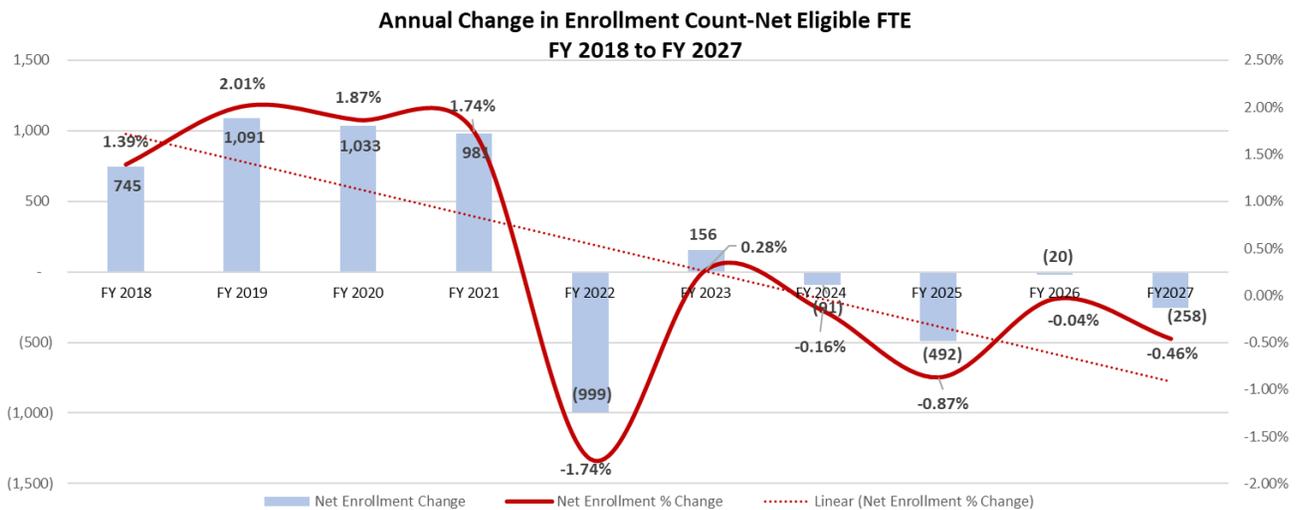
**Enrollment Basis for Funding Formulas and MOE.** Student enrollment levels drive the calculation of both the state funding formula (Foundation, Comparable Wage Index) and the county MOE funding formula. Unless otherwise defined in law, student enrollment is measured in two ways: the first measurement is the actual enrollment as of September 30 of the current school year, and the second measurement is the 3-year average enrollment. The greater of the two measurements is multiplied by the prescribed funding amount per pupil.

For FY 2027 revenue calculations of the net eligible FTE, the September 30 actual enrollment count was 55,357 and the 3-year average is 55,681, making the average the greater of the two. At 55,682 the enrollment count is 258 students less than the enrollment for last year, 55,939. As a result, the enrollment basis used for revenues will decline for FY 2027. Note that the enrollment basis for revenues is referred to as net eligible student FTE. Certain student populations that counted in the official enrollment are not included in the revenue enrollment count. The chart below illustrates the enrollment data used for formula funding revenue calculations.

# Factors Influencing and Summary of the Budget



The increment and percentage change in enrollment from year to year is shown below.



The sections below describe the county and the state funding for FY 2027.

**County Revenues.** In total, the proposed FY 2027 revenue from the county is \$877.7 million, a net increase of \$61.7 million from FY 2026, about 7.56 percent. Within the total change in county revenue, the required MOE is declining, last year’s one-time funds removed, and the Above-MOE is increasing to make up for the decline plus provide funding needed to balance the budget.

# Factors Influencing and Summary of the Budget

Required MOE Funding (Recurring Funding)

The county’s required Maintenance of Effort (MOE) funding for FY 2027 is \$810.7 million, which is (\$3.8) million less than the \$814.5 million in recurring funding provided by the county in FY 2026. MOE funding is declining in FY 2027 for the enrollment reasons explained previously.

Above-MOE Funding (Recurring Funding)

The FY 2027 budget requests \$67.0 million in Above-MOE funding. This includes the amount to offset the decline in MOE explained above. Therefore, the amount of new net recurring dollars from the county is \$63.2 million or 7.8 percent above FY 2026.

Non-Recurring Funding

The FY 2026 Approved Budget included \$1.5 million to support one-time costs mostly for security and facility improvements. These funds and costs have been removed in the FY 2027 budget.

A summary of the year-over-year changes in the FY 2027 county revenue is presented in the following table. (Note that the math in this table reflects the methodology for calculating year-over-year change for MOE, which means that the dollar change for the MOE line in the FY 2027 column is compared against the subtotal recurring in the Approved FY 2026 column.)

County Funding	Approved	Board	\$ Change	Year over Year
	FY 2026	Requested		% Change
		FY 2027		
Maintenance of Effort (MOE) <sup>(1)</sup>	\$ 760,721,186	\$ 810,748,502	\$ (3,751,498)	-0.46%
FY26 Above MOE <sup>(1)</sup>	53,778,814			
FY27 Above MOE		66,965,473		
<b>Subtotal Recurring (1)</b>	<b>\$ 814,500,000</b>	<b>\$ 877,713,975</b>	<b>\$ 63,213,975</b>	<b>7.76%</b>
Non-Recurring (One-Time)	1,505,000	-	(1,505,000)	-100.00%
<b>TOTAL COUNTY FUNDING</b>	<b>\$ 816,005,000</b>	<b>\$ 877,713,975</b>	<b>\$ 61,708,975</b>	<b>7.56%</b>

*(1) FY26 Above MOE becomes recurring revenue to be maintained in the FY27 MOE calculation. Therefore, the FY27 MOE of \$810.7 million compares to the FY26 subtotal recurring of \$814.5 million.*

**State Revenues.** State funding for FY 2027 is budgeted at \$393.3 million, an increase of \$17.1 million or 4.6 percent from FY 2026. These amounts are based on MSDE’s preliminary state aid estimates and will be updated when MSDE releases final estimates.

State funding is made up of the major aid programs explained earlier. Enrollment counts for differentiated student populations and changes in the statutorily required per pupil funding amounts are the primary factors influencing the year-over-year funding changes in each of these programs.

## Factors Influencing and Summary of the Budget

The following table summarizes FY 2027 state revenues by major aid program.

General Fund	Budgetary Basis			
	Approved FY 2026	Board Requested FY 2027	Year over Year \$ Change	Year over Year % Change
<b>State Funding</b>				
Foundation	\$ 230,455,384	\$ 241,133,161	\$ 10,677,777	4.63%
Comparable Wage Index	14,189,138	14,530,685	341,547	2.41%
Transportation	25,243,652	25,648,119	404,467	1.60%
Compensatory Education	51,728,969	51,765,763	36,794	0.07%
Multilingual Learners	15,668,843	15,211,951	(456,892)	-2.92%
Special Education	29,618,220	35,060,163	5,441,943	18.37%
Transitional Supplemental Instruction	870,260	-	(870,260)	-100.00%
College and Career Readiness	2,264,707	2,429,660	164,953	7.28%
Career Ladder	2,109,130	2,822,323	713,193	33.81%
Full Day Pre-K	3,737,540	5,425,849	1,688,309	45.17%
State Share - Pre-K Private Providers	993,310	-	(993,310)	-100.00%
Blueprint Transition Grant	27,133	20,872	(6,261)	-23.08%
Blueprint Coordinator	66,980	67,941	961	1.43%
LEA Tuition	200,000	200,000	-	0.00%
Less Medicaid Grant	(1,000,000)	(1,000,000)	-	0.00%
<b>Total State Funding</b>	<b>\$ 376,173,266</b>	<b>\$ 393,316,487</b>	<b>\$ 17,143,221</b>	<b>4.56%</b>

**Other Revenues.** Other revenues are decreasing by (\$967,943), (8.1) percent less than FY 2026. The change is mostly driven by three adjustments:

- The removal of the FY 2026 one-time (\$1.0) million that was transferred from a special revenue (Learning Together Peers) program to help balance the budget and support the increased investment in Special Education.
- Summer School tuition has been decreased by (\$52,000) based on the blended impact of increasing tuition rates and proposed budget reductions to program offering capacities.
- Capital Project Overhead charges have been increased by \$63,183 based on the budget for the School Construction Program 0202.

**Use of Fund Balance.** The FY 2026 budget utilized \$2.1 million of fund balance to mitigate further budget reductions. The FY 2027 budget utilizes \$3.0 million of fund balance. The projected FY 2027 ending fund balance, unassigned is \$9.4 million. This does not meet the 1 percent reserve threshold established by Board of Education [Policy 4070 Fund Balance](#). Replenishment of fund balance will be a matter for subsequent budget discussions and priorities.

**Transfer from Other Funds.** The FY 2026 budget utilized transfers totaling \$10.0 million: \$7.0 million from the Technology Fund and \$3.0 million from the Health Fund to mitigate deeper budget cuts. The requested 2027 does not include the use of fund balances from either fund.

## Factors Influencing and Summary of the Budget

### **Minimum School Funding (MSF)**

When the Maryland General Assembly created the Blueprint for Maryland's Future (Blueprint), it recognized the importance of ensuring per pupil funding reaches the students it is intended to help and, as a result, required minimum school funding. In Md. Code Ann., Ed. §5-234, the Blueprint law establishes minimum school funding at 75 percent of the per pupil amount applicable to the foundation program and seven targeted funding programs, as well as 100 percent of the concentration of poverty per pupil grant and 100 percent of per pupil funding for private providers participating in the full-day prekindergarten program.

Local education agencies (LEAs) must report to the Accountability and Implementation Board (AIB) on or before July 1, 2024, and each July 1 thereafter, on the LEA's compliance with minimum school funding requirements at the school system and individual school level. The new financial reporting system required by §5-234(c) to be developed by the Maryland State Department of Education (MSDE) in consultation with AIB is designed to collect LEA and school-level budget and spending information by Blueprint funding formula each year beginning July 1, 2024. The first full year of data reporting was FY 2025.

***Minimum School Funding Defined.*** The MSF is a subset of nine (9) of the major aid programs that make up required state and local funding.

- Foundation
- Comparable Wage Index
- Compensatory Education
- Students with Disabilities (Special Education)
- Multilingual Learners
- College and Career Readiness
- Transitional Supplemental Instruction (sunsets in FY 2027)
- Public Prekindergarten
  - Private Prekindergarten
- Concentration of Poverty

For FY 2027, the MSF funding projected to be received by HCPSS totals \$822.5 million. The required 75 percent minimum allocation to schools is \$616.9 million. These revenues are not in addition to the state and county revenues explained previously, which make up most of the \$1.285 billion in the General Fund—they are a sub-grouping of the major aid programs funded through statutory state and local share funding formulas. The table that follows presents the MSF by funding program.

# Factors Influencing and Summary of the Budget

SUMMARY OF MINIMUM SCHOOL FUNDING FOR THE FY 2027 BUDGET (State Law §5-234)

Preliminary Estimates	Statutory Reference	Local Share		State Share		Total Minimum School Fund	75% Minimum Allocated to Schools
		Local Share	Percent of Total	State Share	Percent of Total		
<b>Minimum School Fund Program (5-234)</b>							
Foundation	5-213	\$291,239,286	54.7%	\$241,133,161	45.3%	\$ 532,372,447	\$ 399,279,335
Comparable Wage Index	5-216	8,775,040	37.7%	14,530,685	62.3%	23,305,725	17,479,294
Compensatory Education	5-222	77,450,693	59.9%	51,765,763	40.1%	129,216,456	96,912,342
Multilingual Learners	5-224	20,309,733	57.2%	15,211,951	42.8%	35,521,684	26,641,263
Special Education	5-225	47,779,837	57.7%	35,060,163	42.3%	82,840,000	62,130,000
Transitional Supplemental Instruction	5-226	-	0.0%	-	0.0%	-	-
College and Career Readiness	5-217	3,013,162	55.4%	2,429,660	44.6%	5,442,822	4,082,117
Full Day Pre-K and Pre-K Exp	5-229	8,402,230	60.8%	5,425,849	39.2%	13,828,079	10,371,059
Concentration of Poverty *	5-223	-	0.0%	4,066,541	100.0%	4,066,541	4,066,541
<b>Total Minimum School Fund Revenues</b>		<b>\$456,969,981</b>		<b>\$369,623,773</b>		<b>\$ 826,593,754</b>	<b>\$ 620,961,951</b>

\* Reporting requirement is 100% allocated to school for Concentration of Poverty

## Enrollment and Expenditure Assumptions

For expenditures, projected enrollment directly influences budgeted staffing and other educational service levels. It is important to note that while total enrollment can fluctuate and decrease, it does not mean that the school system reduces existing staffing levels by cutting filled positions. The staffing formulas to determine the staffing levels needed to meet student-to-staff ratios are calculated on a school-by-school, grade-by-grade, classroom-by-classroom basis. For many staffing ratios there is a lower limit and upper limit range. Therefore, while aggregate enrollment numbers may go up or down, this does not necessarily lead to a bottom-line increase or decrease in total staffing. In general, this calculation moves in the same direction and trend as total enrollment. However, there are formula determinations that result in some schools and grades needing more staff and others needing less. If a school has too many staff based on the formulas, the excess staffing is managed through the surplus process, which aims to deploy the staff to vacancies and retirements that occur.

Staffing and other expenditures for the FY 2027 budget have been developed based on the projection of 57,092 students. Compared to the actual enrollment for September 30, 2025, 56,929, enrollment for Prekindergarten to Grade 12 is projected to increase by 163 students. Further details are provided in the enrollment section of the budget book. Staffing and other enrollment-sensitive budget items have been adjusted in the budget. One of those items, the budget for materials of instruction, has been held constant at last year’s funding level. The enrollment schedules in the budget book provide additional information on enrollment.

## Budgeted Turnover Savings

For FY 2027, the amount of budgeted turnover has been maintained at the FY 2026 level, budgeted turnover equals \$(11.5) million.

# Division Summaries Introduction

## Division Summaries of Major Budget Changes for FY 2027

This Division Summary section provides a narrative explanation of budget changes, accompanied by supporting schedules that present changes in budgeted dollars and full-time equivalent (FTE) positions relative to the current budget. This section complements the consolidated summary of budget changes for all divisions and by state category that is provided in the *Factors Influencing and Summary of the Budget*.

The Division Summaries that follow provide an explanation of why each division's budget is changing, organizing changes and adjustments into groupings by major categories and subcategories. Definitions of each major group, along with associated subgroups, are provided below. Note, some divisions will not have budget changes in every major group or subgroup.

Existing Service Commitments reflect budget changes necessary to continue the provision of current services. These changes include, but are not limited to:

- Blueprint for Maryland's Future
  - Collaborative Time Per Pupil
  - Multilingual Learners
  - Prekindergarten Expansion
- Staffing changes based on enrollment fluctuations
- Special education service levels, contract costs, compliance requirements, and non-public placements
- Student transportation
- Financial and contractual obligations
- Position reclassifications
- Utilities
- Year-over-year personnel cost changes
- Other cost changes required to maintain existing services

Employee Compensation and Benefits include budget changes that support employee pay and benefit obligations and projected cost increases, such as:

- Employee compensation placeholders for negotiated labor contracts and contracts under negotiation
- Costs associated with previously negotiated pay and benefits
- Employee health insurance changes based on actuarial projections and centrally determined rates
- Blueprint-related National Board Certification and maintenance pay
- Other employee benefit cost adjustments

Priorities represent budget changes that support existing policies, Superintendent or Board-defined goals, and Strategic Plan priorities, including:

- Strengthen Learning & Instruction
- Cultivate Student Belonging & Well-Being
- Foster Staff Growth & Engagement
- Enhance Systemic Planning & Procedures
- Partner with Families & Community

One-Time Funding Items consist of non-recurring budget costs that have been specifically approved by the Maryland State Department of Education as one-time expenditures.

Base Budget Reductions are reductions to existing services funded in the base budget (FY 2026 Approved Budget) that are implemented to align expenditure growth with available revenue. These reductions are categorized as:

- School-Based Reductions, which directly affect school instruction and operations; and
- Non-School-Based Reductions, which impact Central Office services and systemwide costs that support students, staff, and school operations.

Realignments represent transfers of funds between programs, state categories, and/or expenditure categories to support existing requirements. While realignments are budget neutral overall, they may result in significant changes among programs and accounts. The FY 2027 budget includes realignments for two primary purposes:

- Adjustments related to the reorganization of divisions and programs; and
- Redistribution of existing budget authority to address budgetary needs and ensure expenditures are properly classified by state category, division, program, and/or account.

# Executive Functions Programs – Budget Summary

## Overview of the Division

The Executive Functions Programs provide systemwide leadership and services for implementing the priorities of the school system. Guided by the Board of Education and the Superintendent, the Executive programs support the entire school system in embedding equity as a core value in every decision the school system makes.

### Board of Education

The Board of Education provides oversight of the Superintendent and school system and fosters a climate for deliberative change through policy and community engagement.

The budget of the Board of Education primarily covers administrative and legal requirements of the Board, as well as necessary training and development necessary for Board of Education members.

### Office of the Superintendent

The Office of the Superintendent works collaboratively with the Board of Education to provide oversight, leadership, and direction for the entire school system.

The budget of the Superintendent covers the positions of Superintendent and Deputy Superintendent as well as required administrative support.

### Office of General Counsel

The Office of General Counsel (Legal Services) provides responsive legal advice to the Superintendent, Central Office administration, school-based administration, the Board of Education, as appropriate, and school system staff. The Office of General Counsel represents the school system in administrative actions filed with the Office for Civil Rights and Equal Employment Opportunity Commission as well as other federal and state agencies. The Office of General Counsel reviews all contracts and MOU/MOAs for the system and monitors legislative activities as well as fulfilling Maryland Public Information Act (MPIA) requests with transparency.

The Office of General Counsel also oversees the areas related to Policy, Appeals, and Records Management, including data privacy and data requests. The Office of General Counsel oversees the Policy staff who manage policy review development, monitoring, and dissemination; and ensures HCPSS policies and procedures exhibit best practices, support relevant data, and are aligned with federal and state legal mandates. Staff handle student discipline related to extended suspension recommendations which are referred by Principals. The Office of General Counsel manages appeals to the Board of Education related to residency/reassignment, early Kindergarten entry, and other administrative matters. The Office of General Counsel leads the process for evaluating and implementing digital tools that support HCPSS curriculum and ensures HCPSS maintains data sharing agreements to protect students' data privacy and security. Staff from the Office of General Counsel ensures that the system has approved retention and destruction schedules and provides the necessary training related to this process for school system records, including contracts, business records, and student records.

# Executive Functions Programs – Budget Summary

The Executive Functions section includes the following programs:

- Board of Education
- Office of the Superintendent
- Legal Services
- Policy, Appeals, and Records Management

## Summary of Major Budget Changes for FY 2027

The budget for Executive Functions is increasing by a total of \$337,495 or 9.40 percent and 1.0 FTE compared to the current budget. This total change in budget supports funding for existing service commitments, employee compensation and benefits, and priorities. The specific amounts for each major budget grouping are:

- Existing Service Commitments – \$43,941
- Employee Compensation and Benefits – \$100,550
- Priorities – \$193,004 and 1.0 FTE new position

A summary of budget changes for this division is provided below.

### *Existing Service Commitments*

- \$11,823 in Program 0101 – Net Increase in the Board of Education budget for cost changes in dues, subscriptions, and travel and conferences.
- \$32,118 – Year-over-Year Personnel Cost Change. This adjustment will appear in all program budgets that have budgeted personnel. A complete explanation for these changes is included in the Factors Influencing and Summary of the Budget in the Executive Summary section of the budget book.

### *Employee Compensation and Benefits*

- \$70,700 – Placeholder for employee compensation increases subject to collective bargaining.
- \$29,850 – Health Insurance cost increases based on preliminary actuarial estimates.

### *Priorities*

- \$185,504 in Program 0104 – salaries, benefits, and support costs for a 1.0 FTE Staff Attorney in support of the Strategic Plan priorities to *Enhance System Planning and Procedures* and *Strengthen Learning and Instruction*.
  - This new attorney position would primarily support the School System's Special Education function. Currently, the School System relies on outside special education counsel to handle due process complaints, including mediations, resolution sessions, and hearings. The number and complexity of these matters have increased significantly. A dedicated special education staff attorney would provide direct, timely support in responding to filed due process complaints and representing the School System throughout the process.
  - In addition, the staff attorney would proactively collaborate with school-based staff and the Department of Special Education to identify and address issues before they escalate into formal complaints. This role would also provide ongoing legal guidance and training to

# Executive Functions Programs – Budget Summary

Department of Special Education personnel and school staff on special education matters, including effective participation in IEP team meetings, addressing student behavioral concerns, and ensuring compliance with the Individuals with Disabilities Education Act (IDEA).

- \$7,500 in Program 0102 – Priorities Other to support professional development in the Office of Superintendent.

Summary schedules of these changes are presented in the following pages.

# Executive Functions Programs – Budget Summary

SUMMARY OF FY 2027 REQUESTED BUDGET										
Program	Program Number	Approved Budget FY 2026	Budget Additions and Base Reductions	Total Realignments	Net Budget Changes	Net Budget Changes FTE	Superintendent Proposed FY 2027	Board Requested FY 2027	\$ Change From FY 2026	% Change from FY 2026
Board of Education	0101	\$ 754,311	\$ 31,401	\$ 40,000	\$ 71,401	-	\$ 825,712	\$ 825,712.00	\$ 71,401	9.47%
Office of the Superintendent	0102	971,790	45,685	-	45,685	-	1,017,475	1,017,475	45,685	4.70%
Legal Services	0104	1,171,512	236,068	(39,850)	196,218	1.00	1,367,730	1,367,730	196,218	16.75%
Policy, Appeals, and Records Management	0110	694,418	24,341	(150)	24,191	-	718,609	718,609	24,191	3.48%
<b>Executive Total</b>		<b>\$ 3,592,031</b>	<b>\$ 337,495</b>	<b>\$ -</b>	<b>\$ 337,495</b>	<b>1.00</b>	<b>\$ 3,929,526</b>	<b>\$ 3,929,526</b>	<b>\$ 337,495</b>	<b>9.40%</b>

# Executive Functions Programs – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS											
General Fund	0101		0102		0104		0110		Total	Total FTE	
PROGRAMS	Board of Education	FTE	Office of the Superintendent	FTE	Legal Services	FTE	Policy, Appeals, and Records Management	FTE			
<b>EXISTING SERVICE COMMITMENTS</b>											
Financial Obligation-Other	\$ 11,823	-	\$ -	-	\$ -	-	\$ -	-	\$ 11,823	-	
Year over Year Personnel Cost Change	4,635	-	11,668	-	10,222	-	5,593	-	32,118	-	
<b>Subtotal Existing Service Commitments</b>	<b>\$ 16,458</b>	<b>-</b>	<b>\$ 11,668</b>	<b>-</b>	<b>\$ 10,222</b>	<b>-</b>	<b>\$ 5,593</b>	<b>-</b>	<b>\$ 43,941</b>	<b>-</b>	
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>											
Employee Compensation-Placeholder	\$ 8,973	-	\$ 18,557	-	\$ 32,382	-	\$ 10,788	-	\$ 70,700	-	
Health Insurance	5,970	-	7,960	-	7,960	-	7,960	-	29,850	-	
<b>Subtotal Employee Compensation and Benefits</b>	<b>\$ 14,943</b>	<b>-</b>	<b>\$ 26,517</b>	<b>-</b>	<b>\$ 40,342</b>	<b>-</b>	<b>\$ 18,748</b>	<b>-</b>	<b>\$ 100,550</b>	<b>-</b>	
<b>PRIORITIES</b>											
Enhance Systemic Planning & Procedures	\$ -	-	\$ -	-	\$ 185,504	1.00	\$ -	-	\$ 185,504	1.00	
Priorities-Other	-	-	7,500	-	-	-	-	-	7,500	-	
<b>Subtotal Priorities</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 7,500</b>	<b>-</b>	<b>\$ 185,504</b>	<b>1.00</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 193,004</b>	<b>1.00</b>	
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>\$ 31,401</b>	<b>-</b>	<b>\$ 45,685</b>	<b>-</b>	<b>\$ 236,068</b>	<b>1.00</b>	<b>\$ 24,341</b>	<b>-</b>	<b>\$ 337,495</b>	<b>1.00</b>	
<b>REALIGNMENTS</b>	<b>\$ 40,000</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ (39,850)</b>	<b>-</b>	<b>\$ (150)</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	
<b>DIVISION TOTAL</b>	<b>\$ 71,401</b>	<b>-</b>	<b>\$ 45,685</b>	<b>-</b>	<b>\$ 196,218</b>	<b>1.00</b>	<b>\$ 24,191</b>	<b>-</b>	<b>\$ 337,495</b>	<b>1.00</b>	

# Division of the Deputy Superintendent – Budget Summary

## Overview of the Division

The Division of the Deputy Superintendent is comprised of Human Resources, Employee and Labor Relations, and the Department of Communications. Through the leadership and oversight of the Deputy Superintendent, the various offices within these departments implement strategies to support the Board of Education's five focus areas, the Superintendent's priorities aligned to the strategic plan, and the Blueprint for Maryland's Future. The division is committed to strategic improvement, transparent and accessible communication, and best practices in hiring and retention. In addition to the areas listed below, the Division of the Deputy Superintendent also provides systemic support and oversight to all areas of the school system under the direction of the Superintendent.

The services of the Division of the Deputy Superintendent are delivered through the budgets of the following programs:

- Communications and Engagement
- Human Resources
- Employee and Labor Relations
- Multimedia Communications

## Summary of Major Budget Changes for FY 2027

The budget for the Deputy Superintendent Division is increasing by a total of \$4.63 million or 22.14 percent and 6.0 FTE positions compared to the current budget. This total change in budget supports funding for existing service commitments, employee compensation and benefits, priorities, and realignments. The specific amounts for each major budget grouping are:

- Existing Service Commitments – \$156,262
- Employee Compensation and Benefits – \$415,572
- Priorities – \$1.77 million and 5.0 FTE
- Realignments – \$2.3 million and 1.0 FTE

A summary of budget changes for this division is provided below.

### *Existing Service Commitments*

- \$151,262 – Year-over-Year Personnel Cost Change. This adjustment will appear in all program budgets that have budgeted personnel. A complete explanation for these changes is included in the Factors Influencing and Summary of the Budget in the Executive Summary section of the budget book.
- \$5,000 – Contractual increase in case management software.

### *Employee Compensation and Benefits*

- \$288,002 – Placeholder for employee compensation increases subject to collective bargaining.
- \$127,570 – Health Insurance cost increases based on preliminary actuarial estimates.

# Division of the Deputy Superintendent – Budget Summary

## Priorities

- \$1,406,295 and 4.0 FTE in Program 0302 – *Partner with Families and Community*. To enhance and provide more consistent translation and interpretation services, Language Access services are being consolidated under Communications and Engagement.
  - The consolidation is budget neutral in total cost, as the Department of Special Education is being reduced by an equivalent dollar amount through a reduction of (2.0) FTEs initially included in the Department of Special Education Strategic Plan Staffing Phase I and reallocations of contracted services and wage budget authority.
  - In addition, translation and interpretation services are being restructured to improve efficiency, which will reduce the use of contracted services while program management is bolstered with the creation of 4.0 new FTE positions. These positions include a Liaison position and two Technical Assistant positions, as well as a Specialist, which were created by repurposing the 2.0 FTEs and other funding from DSE described above.
- \$144,514 and 1.0 FTE in Program 0303 – *To Foster Staff Growth and Engagement* by providing cross-functional administrative support to the Human Resources team with 1.0 Secretary position. In addition, this request funds the marketing campaign to actively recruit and target hard-to-fill positions.
- \$144,000 in Program 0302 – Advancing the priority to *Partner with Families and Community*. Wage increases for interpreters, \$134,000 to move closer to the market rate; and an increase in the contribution to the Bright Minds Foundation, \$10,000 to return to the amount provided for operating costs prior to reductions two years ago.
- \$40,000 in Program 0303 – Software to *Enhance Systemic Planning and Procedures* through process improvements and efficiencies in absence management and electronic personnel file conversion.
- \$32,173 in Program 0302 – Convert a Project Support Management position to a System Strategist in support of *Enhancing System Planning and Procedures*

## Realignments

- \$2.2 million in Program 0303 – Realignment of Tuition Reimbursement program from Teacher and Paraprofessional Development Program 4801 to Human Resources Program 0303.
- \$78,013 in Program 0306 – Realignment of 1.0 Interpreter FTE position and the associated salary and benefits from the Department of Special Education, Speech and Language, and Hearing Services Program 3325 to Employee Labor and Relations Program 0306 for an ADA accommodation.
- \$12,313 in Program 0302 – Realignment of front desk support wages and the related Social Security totaling \$16,148 from Division of Schools, Security and Emergency Preparedness Program 7404, and transfer of funding of (\$3,835) to Division of Equity and Innovation, Partnerships Program 0105 for dues.

Summary schedules of these changes are presented in the following pages.

# Division of the Deputy Superintendent – Budget Summary

SUMMARY OF FY 2027 REQUESTED BUDGET										
Program	Program Number	Approved Budget FY 2026	Budget Additions and Base Reductions	Total Realignments	Net Budget Changes	Net Budget Changes FTE	Superintendent Proposed FY 2027	Board Requested FY 2027	\$ Change From FY 2026	% Change from FY 2026
Communications and Engagement	0302	\$ 1,441,081	\$ 1,675,403	\$ 12,313	\$ 1,687,716	4.00	\$ 2,398,175	\$ 3,128,797	\$ 1,687,716	117.11%
Human Resources	0303	17,178,742	525,060	2,201,296	2,726,356	1.00	19,905,098	19,905,098	2,726,356	15.87%
Employee and Labor Relations	0306	1,251,662	93,934	78,013	171,947	1.00	1,423,609	1,423,609	171,947	13.74%
Multimedia Communications	2701	1,047,368	44,419	-	44,419	-	1,091,787	1,091,787	44,419	4.24%
<b>Deputy Superintendent Total</b>		<b>\$ 20,918,853</b>	<b>\$ 2,338,816</b>	<b>\$ 2,291,622</b>	<b>\$ 4,630,438</b>	<b>6.00</b>	<b>\$ 24,818,669</b>	<b>\$ 25,549,291</b>	<b>\$ 4,630,438</b>	<b>22.14%</b>

# Division of the Deputy Superintendent – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS										
	0302		0303		0306		2701			
PROGRAMS	Communications and Engagement	FTE	Human Resources	FTE	Employee and Labor Relations	FTE	Multimedia Communications	FTE	Total	Total FTE
<b>EXISTING SERVICE COMMITMENTS</b>										
Contractual Obligation	\$ -	-	\$ -	-	\$ 5,000	-	\$ -	-	\$ 5,000	-
Reclassifications-Approved	-	-	56,788	-	(56,788)	-	-	-	-	-
Year over Year Personnel Cost Change	38,864	-	13,328	-	92,896	-	6,174	-	151,262	-
<b>Subtotal Existing Service Commitments</b>	<b>\$ 38,864</b>	<b>-</b>	<b>\$ 70,116</b>	<b>-</b>	<b>\$ 41,108</b>	<b>-</b>	<b>\$ 6,174</b>	<b>-</b>	<b>\$ 156,262</b>	<b>-</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>										
Employee Compensation-Placeholder	\$ 40,141	-	\$ 198,790	-	\$ 20,776	-	\$ 28,295	-	\$ 288,002	-
Health Insurance	13,930	-	71,640	-	32,050	-	9,950	-	127,570	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>\$ 54,071</b>	<b>-</b>	<b>\$ 270,430</b>	<b>-</b>	<b>\$ 52,826</b>	<b>-</b>	<b>\$ 38,245</b>	<b>-</b>	<b>\$ 415,572</b>	<b>-</b>
<b>PRIORITIES</b>										
Enhance Systemic Planning & Procedures	\$ 32,173	-	\$ 40,000	-	\$ -	-	\$ -	-	\$ 72,173	-
Foster Staff Growth & Engagement	-	-	144,514	1.00	-	-	-	-	144,514	1.00
Partner with Families & Community	1,550,295	4.00	-	-	-	-	-	-	1,550,295	4.00
<b>Subtotal Priorities</b>	<b>\$ 1,582,468</b>	<b>4.00</b>	<b>\$ 184,514</b>	<b>1.00</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 1,766,982</b>	<b>5.00</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>\$ 1,675,403</b>	<b>4.00</b>	<b>\$ 525,060</b>	<b>1.00</b>	<b>\$ 93,934</b>	<b>-</b>	<b>\$ 44,419</b>	<b>-</b>	<b>\$ 2,338,816</b>	<b>5.00</b>
<b>REALIGNMENTS</b>	<b>\$ 12,313</b>	<b>-</b>	<b>\$ 2,201,296</b>	<b>-</b>	<b>\$ 78,013</b>	<b>1.00</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 2,291,622</b>	<b>1.00</b>
<b>DIVISION TOTAL</b>	<b>\$ 1,687,716</b>	<b>4.00</b>	<b>\$ 2,726,356</b>	<b>1.00</b>	<b>\$ 171,947</b>	<b>1.00</b>	<b>\$ 44,419</b>	<b>-</b>	<b>\$ 4,630,438</b>	<b>6.00</b>

# Division of Equity and Innovation – Budget Summary

## Overview of the Division

The Division of Equity and Innovation, in partnership with students, staff, families, and community members, develops strategic plans, professional learning, programs, and accountability measures to help students formulate and achieve their education and career goals and become valued community members.

The services of this Division are delivered through the budgets of the following programs:

- Chief Equity and Innovation
- Partnerships
- Student, Family, and Community Partnership
- Summer Programs
- Assessment Program
- Postsecondary Access
- Beyond School Hours Intervention Programs
- Career and Technical Education
- Teacher and Paraprofessional Development and Support
- Leadership, Organizational, and Cultural Development
- Student Access and Achievement

The Division of Equity and Innovation centers the work around belonging and trust, providing access and opportunity, and engaging young people for the future.

## Summary of Major Budget Changes for FY 2027

The budget for the Division of Equity and Innovation is decreasing by a net change of \$(649,179) million or (1.59) percent and increasing by 4.0 FTE positions compared to the current budget. This total change is the composite of budget additions for existing service commitments, employee compensation and benefits, priorities, base reductions, and realignments. The specific amounts for each major budget grouping are:

- Existing Service Commitments – \$438,712
- Employee Compensation and Benefits – \$1.1 million
- Priorities – \$958,027 and 4.0 FTE new positions
- Base Budget Reductions – \$(1.0) million
- Realignments – \$(2.2) million

A summary of budget changes for this division is provided below.

### *Existing Service Commitments*

- \$438,712 – Year-over-Year Personnel Cost Change. This adjustment will appear in all program budgets that have budgeted personnel. A complete explanation for these changes is included in the Factors Influencing and Summary of the Budget in the Executive Summary section of the budget book.

### *Employee Compensation and Benefits*

- \$703,635 – Placeholder for employee compensation increases subject to collective bargaining.
- \$355,606 – Health Insurance cost increases based on preliminary actuarial estimates.
- \$48,564 in Program 3901 – National Board Certification teacher pay.

# Division of Equity and Innovation – Budget Summary

## *Priorities*

- \$958,027 and 4.0 FTE – To *Strengthen Learning and Instruction*
  - \$544,880 and 4.0 FTE positions in Program 3901 for classroom expansion at the Howard County Career & Technical Education Center (CTEC).
  - \$200,000 in Program 2802 to increase the contracted services budget for projected increased HCC Tuition expenses.
  - \$213,147 in Program 9501 to increase the wages budget for interpretation and other per diem wages related to Student Access and Achievement, Hispanic Achievement, and BSAP programs.
  - Budget neutral adjustments in Program 0108 to convert a Pupil Personnel Worker to a 12-month Facilitator position.

## *Base Budget Reductions*

- \$(1.0) million in Program 2401 – School-based budget cut in Summer Programs reducing offerings to reallocate funds for system priorities and align total general fund expenditure growth with available revenue.

## *Realignments*

- \$(2.2) million – Realignment of functions and funds among programs
  - \$(2.2) million in Program 4801 – Realignment of Tuition Reimbursement program from Teacher and Paraprofessional Development Program 4801 to Human Resources Program 0303.
  - \$47,749 in Program 2601 – various realignments among programs including \$(913,643) to realign functions from Innovative Pathway Program 2601 to Post Secondary Access Program 2802 and Beyond School Hours Intervention Program 3501.

Summary schedules of these changes are presented in the following pages.

# Division of Equity and Innovation – Budget Summary

SUMMARY OF FY 2027 REQUESTED BUDGET											
Program	Program Number	Approved Budget FY 2026	Budget Additions and Base Reductions	Total Realignments	Net Budget Changes	Net Budget Changes FTE	Superintendent Proposed FY 2027	Board Requested FY 2027	\$ Change From FY 2026	% Change from FY 2026	
Chief Equity and Innovation Partnerships	0108	\$ 3,915,748	\$ 503,563	\$ 10,000	\$ 513,563	-	\$ 4,429,311	\$ 4,429,311	\$ 513,563	13.12%	
Student, Family, and Community Partnership	0105	248,746	7,242	3,835	11,077	-	259,823	259,823	11,077	4.45%	
Summer Programs	0106	1,606,225	(819,688)	(23,983)	(843,671)	-	762,554	762,554	(843,671)	-52.53%	
Innovative Pathways	2401	4,284,219	(1,001,472)	38,496	(962,976)	-	3,321,243	3,321,243	(962,976)	-22.48%	
Assessment Program	2601	1,101,714	(188,071)	(913,643)	(1,101,714)	-	-	-	(1,101,714)	-100.00%	
Postsecondary Access	2801	1,919,107	-	5,382	5,382	-	1,924,489	1,924,489	5,382	0.28%	
Beyond School Hours Intervention Programs	2802	7,278,846	433,245	319,565	752,810	-	7,831,656	8,031,656	752,810	10.34%	
Career and Technical Education	3501	946,383	(25,236)	550,201	524,965	-	1,471,348	1,471,348	524,965	55.47%	
Teacher and Paraprofessional Development and Support	3901	6,567,210	759,834	-	759,834	4.00	7,249,786	7,327,044	759,834	11.57%	
Leadership, Organizational, and Cultural Development	4801	4,264,912	242,132	(2,200,000)	(1,957,868)	-	2,307,044	2,307,044	(1,957,868)	-45.91%	
Student Access and Achievement	4802	803,583	741,748	57,896	799,644	-	1,603,227	1,603,227	799,644	99.51%	
	9501	7,808,718	849,775	-	849,775	-	8,551,920	8,658,493	849,775	10.88%	
<b>Equity and Innovation Total</b>		<b>\$ 40,745,411</b>	<b>\$ 1,503,072</b>	<b>\$ (2,152,251)</b>	<b>\$ (649,179)</b>	<b>4.00</b>	<b>\$ 39,712,401</b>	<b>\$ 40,096,232</b>	<b>\$ (649,179)</b>	<b>-1.59%</b>	

# Division of Equity and Innovation – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS										
PROGRAMS	0108		0105		0106 Student, Family, and Community Partnership		2401		2601	
	Chief Equity and Innovation	FTE	Partnerships	FTE	FTE	FTE	Summer Programs	FTE	Innovative Pathways	FTE
<b>EXISTING SERVICE COMMITMENTS</b>										
Year over Year Personnel Cost Change	\$ 268,952	-	\$ 835	-	\$ (753,015)	-	\$ -	-	\$ (160,167)	-
<b>Subtotal Existing Service Commitments</b>	<b>268,952</b>	<b>-</b>	<b>835</b>	<b>-</b>	<b>(753,015)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(160,167)</b>	<b>-</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>										
Blueprint-National Board Certification	-	-	-	-	-	-	-	-	-	-
Employee Compensation-Placeholder	118,711	-	4,417	-	17,492	-	-	-	-	-
Health Insurance	90,664	-	1,990	-	(84,165)	-	-	-	(27,904)	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>209,375</b>	<b>-</b>	<b>6,407</b>	<b>-</b>	<b>(66,673)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(27,904)</b>	<b>-</b>
<b>PRIORITIES</b>										
Strengthen Learning & Instruction	25,236	-	-	-	-	-	-	-	-	-
<b>Subtotal Priorities</b>	<b>25,236</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>503,563</b>	<b>-</b>	<b>7,242</b>	<b>-</b>	<b>(819,688)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(188,071)</b>	<b>-</b>
<b>BASE BUDGET REDUCTIONS</b>										
Budget Cut-School Based	-	-	-	-	-	-	(1,001,472)	-	-	-
<b>SUBTOTAL BASE BUDGET REDUCTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,001,472)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REALIGNMENTS</b>	<b>10,000</b>	<b>-</b>	<b>3,835</b>	<b>-</b>	<b>(23,983)</b>	<b>-</b>	<b>38,496</b>	<b>-</b>	<b>(913,643)</b>	<b>-</b>
<b>DIVISION TOTAL</b>	<b>\$ 513,563</b>	<b>-</b>	<b>\$ 11,077</b>	<b>-</b>	<b>\$ (843,671)</b>	<b>-</b>	<b>\$ (962,976)</b>	<b>-</b>	<b>\$ (1,101,714)</b>	<b>-</b>

# Division of Equity and Innovation – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS										
PROGRAMS	2801		2802		3501 Beyond School Hours Intervention Programs		3901 Career and Technical Education		4801 Teacher and Paraprofessional Development and Support	
	Assessment Program	FTE	Postsecondary Access	FTE	FTE	FTE	FTE	FTE	FTE	FTE
<b>EXISTING SERVICE COMMITMENTS</b>										
Year over Year Personnel Cost Change	\$ -	-	\$ 107,002	-	\$ -	-	\$ (54,438)	-	\$ 168,841	-
<b>Subtotal Existing Service Commitments</b>	<b>-</b>	<b>-</b>	<b>107,002</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(54,438)</b>	<b>-</b>	<b>168,841</b>	<b>-</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>										
Blueprint-National Board Certification	-	-	-	-	-	-	48,564	-	-	-
Employee Compensation-Placeholder	-	-	76,177	-	-	-	145,208	-	43,125	-
Health Insurance	-	-	50,066	-	-	-	75,620	-	30,166	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>-</b>	<b>-</b>	<b>126,243</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>269,392</b>	<b>-</b>	<b>73,291</b>	<b>-</b>
<b>PRIORITIES</b>										
Strengthen Learning & Instruction	-	-	200,000	-	(25,236)	-	544,880	4.00	-	-
<b>Subtotal Priorities</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>(25,236)</b>	<b>-</b>	<b>544,880</b>	<b>4.00</b>	<b>-</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>-</b>	<b>-</b>	<b>433,245</b>	<b>-</b>	<b>(25,236)</b>	<b>-</b>	<b>759,834</b>	<b>4.00</b>	<b>242,132</b>	<b>-</b>
<b>BASE BUDGET REDUCTIONS</b>										
Budget Cut-School Based	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL BASE BUDGET REDUCTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REALIGNMENTS</b>	<b>5,382</b>	<b>-</b>	<b>319,565</b>	<b>-</b>	<b>550,201</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,200,000)</b>	<b>-</b>
<b>DIVISION TOTAL</b>	<b>\$ 5,382</b>	<b>-</b>	<b>\$ 752,810</b>	<b>-</b>	<b>\$ 524,965</b>	<b>-</b>	<b>\$ 759,834</b>	<b>4.00</b>	<b>\$ (1,957,868)</b>	<b>-</b>

# Division of Equity and Innovation – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS						
PROGRAMS	4802 Leadership, Organizational, and Cultural Development		9501 Student Access and Achievement		Total	Total FTE
	FTE		FTE			
<b>EXISTING SERVICE COMMITMENTS</b>						
Year over Year Personnel Cost Change	\$ 603,022	-	\$ 257,680	-	\$ 438,712	-
<b>Subtotal Existing Service Commitments</b>	<b>603,022</b>	<b>-</b>	<b>257,680</b>	<b>-</b>	<b>438,712</b>	<b>-</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>						
Blueprint-National Board Certification	-	-	-	-	48,564	-
Employee Compensation-Placeholder	50,897	-	247,608	-	703,635	-
Health Insurance	87,829	-	131,340	-	355,606	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>138,726</b>	<b>-</b>	<b>378,948</b>	<b>-</b>	<b>1,107,805</b>	<b>-</b>
<b>PRIORITIES</b>						
Strengthen Learning & Instruction	-	-	213,147	-	958,027	4.00
<b>Subtotal Priorities</b>	<b>-</b>	<b>-</b>	<b>213,147</b>	<b>-</b>	<b>958,027</b>	<b>4.00</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>741,748</b>	<b>-</b>	<b>849,775</b>	<b>-</b>	<b>2,504,544</b>	<b>4.00</b>
<b>BASE BUDGET REDUCTIONS</b>						
Budget Cut-School Based	-	-	-	-	(1,001,472)	-
<b>SUBTOTAL BASE BUDGET REDUCTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,001,472)</b>	<b>-</b>
<b>REALIGNMENTS</b>	<b>57,896</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,152,251)</b>	<b>-</b>
<b>DIVISION TOTAL</b>	<b>\$ 799,644</b>	<b>-</b>	<b>\$ 849,775</b>	<b>-</b>	<b>\$ (649,179)</b>	<b>4.00</b>

# Division of Financial Management – Budget Summary

## Overview of the Division

The Division of Financial Management supports all aspects of Howard County Public Schools System (HCPSS) by planning and managing the school system budget, providing accurate, timely financial information, ensuring the equitable and efficient allocation of resources, and support for all Information Technology needs. We work closely with schools, departments, the Board of Education, county partners, the Maryland State Department of Education, among others to ensure clear communication and financial compliance. This Division supports all HCPSS employees with payroll and benefits needs and works to reduce risk to the school system.

The Division functions services are delivered through 13 budgetary programs:

- Chief Financial Officer
- Budget
- Payroll Services
- Procurement Office
- Accounting
- Enterprise Applications
- Risk Management
- Board Meeting and Broadcasting Services
- Broadband and Telecommunication Services
- Fixed Charges
- Internal Service Fund Charges
- Technology Services (Other Funds)
- Health Fund (Other Funds)

The Division has improved fiscal oversight through enhanced budget management, increased financial planning and analysis, and strong collaboration with division chiefs to support the HCPSS Strategic Plan. Additionally, the division supports all school system offices with planning and execution of major system initiatives, crisis response, and improving collaboration with government partners.

## Summary of Major Budget Changes for FY 2027

The budget for the Division of Financial Management is increasing by a total of \$2.8 million, a 4.89 percent increase, and 1.0 FTE position compared to the current budget. This total change in budget supports funding for existing service commitments, employee compensation and benefits, and priorities. The specific amounts for each major budget grouping are:

- Existing Service Commitments – \$1.5 million
- Employee Compensation and Benefits – \$880,178
- Priorities – \$261,188 and 1.0 FTE position
- One-time Funding Items – \$190,000
- Realignments – \$12,704

A summary of budget changes for this division is provided below.

# Division of Financial Management – Budget Summary

## *Existing Service Commitments*

- \$522,953 in Program 7401 – Risk Management increases for property, liability, and vehicle insurance premiums as estimated by MABE
- \$355,334 – Contractual increases in software costs
  - \$325,000 in Enterprise Applications (0503)
  - \$22,000 in Procurement (0205)
  - \$8,334 in Accounting (0206)
- \$293,567 in Program 8001 – Increase to Fixed Charges Program 8001 for the General Fund contribution to the Workers' Compensation Fund and other centrally managed fixed costs.
- \$216,470 in Program 8001 – Increase to Retirement in Fixed Charges Program 8001 based on the increased pension rate for the employee system in FY 2027.
- \$170,746 – Year-over-Year Personnel Cost Change. This adjustment will appear in all program budgets that have budgeted personnel. A complete explanation for these changes is included in the Factors Influencing and Summary of the Budget in the Executive Summary section of the budget book.
- \$11,842 in Program 7401 – Wages increase to support field trip review processing.
- (\$96,437) in Program 8002 – Net reduction to chargebacks for Internal Service Fund Charge Program 8002 based on the estimated changes in depreciation expense and approved reclasses. See the Other Funds section for additional information.

## *Employee Compensation and Benefits*

- \$1.2 million – Health insurance cost increases based on preliminary actuarial estimates.
- \$707,986 – Placeholder for employee compensation increases subject to collective bargaining.
- \$(1.0) million – Reduction in the funding for employee benefit credits. Benefit credits are funded on a calendar year basis. This reduction fully implements the reductions to the benefit credit made in the FY 2026 budget.

## *Priorities*

- \$161,188 in Program 0203 – Addition of 1.0 FTE Budget Analyst in the Budget Office Program 0203. This position is requested to *Enhance Systemic Planning and Procedures*. Over the last few years, Budget Office staffing has been reduced by (3.0) FTE while the demands, volume, and complexity of work have increased significantly. An additional position is necessary to support budget work for labor costing, staffing, minimum school funding, and grants budgeting.
- \$100,000 in Program 0205 – to *Enhance Systemic Planning and Procedures* in Procurement Program 0205 for the purchase of a new contract to license EqualLevel, a procurement software that will create efficiencies and costs savings for purchasing supplies and materials.

## *One-time Funding*

- \$190,000 in Program 8002 – increase in chargebacks for one-time costs being requested in Print Services to fund software implementation and security window coverings for schools, Internal Service Fund Charges Program 8002.

# Division of Financial Management – Budget Summary

*Realignments*

- \$12,704 – various budget realignments to better utilize existing budget authority in programs, and a realignment of a contract expense from Human Resources Program 0303 to Procurement Program 0205.

Summary schedules of these changes are presented in the following pages.

# Division of Financial Management – Budget Summary

SUMMARY OF FY 2027 REQUESTED BUDGET											
Program	Program Number	Approved Budget FY 2026	Budget Additions and Base Reductions	Total Realignments	Net Budget Changes	Net Budget Changes FTE	Superintendent Proposed FY 2027	Board Requested FY 2027	\$ Change From FY 2026	% Change from FY 2026	
Budget	0203	\$ 1,237,974	\$ 216,109	\$ -	\$ 216,109	1.00	\$ 1,454,083	\$ 1,454,083	\$ 216,109	17.46%	
Payroll Services	0204	1,119,441	30,638	-	30,638	-	1,150,079	1,150,079	30,638	2.74%	
Procurement Office	0205	2,821,402	170,312	12,704	183,016	-	3,004,418	3,004,418	183,016	6.49%	
Accounting	0206	1,869,844	114,765	-	114,765	-	1,984,609	1,984,609	114,765	6.14%	
Chief Financial Officer	0208	825,555	49,902	-	49,902	-	875,457	875,457	49,902	6.04%	
Enterprise Applications	0503	8,800,622	464,316	(21,530)	442,786	-	9,243,408	9,243,408	442,786	5.03%	
Board Meeting Broadcasting Services	2702	146,397	-	-	-	-	146,397	146,397	-	0.00%	
Broadband and Telecommunications Services	7203	2,663,258	-	-	-	-	2,663,258	2,663,258	-	0.00%	
Risk Management	7401	5,459,750	545,167	-	545,167	-	6,004,917	6,004,917	545,167	9.99%	
Fixed Charges	8001	9,691,605	863,066	1,530	864,596	-	10,494,762	10,556,201	864,596	8.92%	
Internal Service Fund Charges	8002	22,945,698	351,566	20,000	371,566	-	23,317,264	23,317,264	371,566	1.62%	
<b>Financial Management Total</b>		<b>\$ 57,581,546</b>	<b>\$ 2,805,841</b>	<b>\$ 12,704</b>	<b>\$ 2,818,545</b>	<b>1.00</b>	<b>\$ 60,338,652</b>	<b>\$ 60,400,091</b>	<b>\$ 2,818,545</b>	<b>4.89%</b>	

# Division of Financial Management – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS											
General Fund	0203		0204		0205		0206		0208		
PROGRAMS	Budget	FTE	Payroll Services	FTE	Procurement Office	FTE	Accounting	FTE	Chief Financial Officer	FTE	
<b>EXISTING SERVICE COMMITMENTS</b>											
Contractual Obligation	\$ -	-	\$ -	-	\$ 22,000	-	\$ 8,334	-	\$ -	-	-
Existing Services-Other	-	-	-	-	-	-	-	-	-	-	-
Financial Obligation-Other	-	-	-	-	-	-	-	-	-	-	-
Reclassifications-Approved	-	-	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-	-	-
Year over Year Personnel Cost Change	13,839	-	(14,035)	-	(15,972)	-	29,350	-	15,297	-	-
<b>Subtotal Existing Service Commitments</b>	<b>13,839</b>	<b>-</b>	<b>(14,035)</b>	<b>-</b>	<b>6,028</b>	<b>-</b>	<b>37,684</b>	<b>-</b>	<b>15,297</b>	<b>-</b>	<b>-</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>											
Benefit Credit	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	-
Employee Compensation-Placeholder	31,132	-	32,733	-	46,374	-	54,196	-	26,645	-	-
Health Insurance	9,950	-	11,940	-	17,910	-	22,885	-	7,960	-	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>41,082</b>	<b>-</b>	<b>44,673</b>	<b>-</b>	<b>64,284</b>	<b>-</b>	<b>77,081</b>	<b>-</b>	<b>34,605</b>	<b>-</b>	<b>-</b>
<b>PRIORITIES</b>											
Enhance Systemic Planning & Procedures	\$ 161,188	1.00	\$ -	-	\$ 100,000	-	\$ -	-	\$ -	-	-
<b>Subtotal Priorities</b>	<b>161,188</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ONE-TIME REQUESTS</b>											
One-Time Funding Items	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	-
<b>Subtotal One-Time Requests</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>\$ 216,109</b>	<b>1.00</b>	<b>\$ 30,638</b>	<b>-</b>	<b>\$ 170,312</b>	<b>-</b>	<b>\$ 114,765</b>	<b>-</b>	<b>\$ 49,902</b>	<b>-</b>	<b>-</b>
<b>REALIGNMENTS</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 12,704</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>DIVISION TOTAL</b>	<b>\$ 216,109</b>	<b>1.00</b>	<b>\$ 30,638</b>	<b>-</b>	<b>\$ 183,016</b>	<b>-</b>	<b>\$ 114,765</b>	<b>-</b>	<b>\$ 49,902</b>	<b>-</b>	<b>-</b>

# Division of Financial Management – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS										
General Fund	0503		2702		7203		7401		8001	
PROGRAMS	Enterprise Applications	FTE	Board Meeting Broadcasting Services	FTE	Broadband and Telecommunications Services	FTE	Risk Management	FTE	Fixed Charges	FTE
<b>EXISTING SERVICE COMMITMENTS</b>										
Contractual Obligation	\$ 325,000	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Existing Services-Other	-	-	-	-	-	-	11,842	-	-	-
Financial Obligation-Other	-	-	-	-	-	-	522,953	-	293,567	-
Reclassifications-Approved	-	-	-	-	-	-	-	-	9,163	-
Retirement	-	-	-	-	-	-	-	-	216,470	-
Year over Year Personnel Cost Change	6,234	-	-	-	-	-	1,647	-	134,501	-
<b>Subtotal Existing Service Commitments</b>	<b>331,234</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>536,442</b>	<b>-</b>	<b>653,701</b>	<b>-</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>										
Benefit Credit	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ (1,031,800)	-
Employee Compensation-Placeholder	97,262	-	-	-	-	-	4,745	-	147,618	-
Health Insurance	35,820	-	-	-	-	-	3,980	-	1,093,547	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>133,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,725</b>	<b>-</b>	<b>209,365</b>	<b>-</b>
<b>PRIORITIES</b>										
Enhance Systemic Planning & Procedures	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
<b>Subtotal Priorities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ONE-TIME REQUESTS</b>										
One-Time Funding Items	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
<b>Subtotal One-Time Requests</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>\$ 464,316</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 545,167</b>	<b>-</b>	<b>\$ 863,066</b>	<b>-</b>
<b>REALIGNMENTS</b>	<b>\$ (21,530)</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 1,530</b>	<b>-</b>
<b>DIVISION TOTAL</b>	<b>\$ 442,786</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 545,167</b>	<b>-</b>	<b>\$ 864,596</b>	<b>-</b>

# Division of Financial Management – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS						
General Fund	8002	0301				
		Chief				
PROGRAMS	Internal Service	Administration	FTE	Total	Total FTE	
	Fund Charges	Officer				
<b>EXISTING SERVICE COMMITMENTS</b>						
Contractual Obligation	\$ -	-		\$ 355,334	-	
Existing Services-Other	-	-		11,842	-	
Financial Obligation-Other	(96,437)	-		720,083	-	
Reclassifications-Approved	(9,163)	-		-	-	
Retirement	-	-	-	216,470	-	
Year over Year Personnel Cost Change	(115)	-	-	170,746	-	
<b>Subtotal Existing Service Commitments</b>	<b>(105,715)</b>	<b>-</b>	<b>-</b>	<b>1,474,475</b>	<b>-</b>	
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>						
Benefit Credit	\$ -	-	-	\$ (1,031,800)	-	
Employee Compensation-Placeholder	267,281	-	-	707,986	-	
Health Insurance	-	-	-	1,203,992	-	
<b>Subtotal Employee Compensation and Benefits</b>	<b>267,281</b>	<b>-</b>	<b>-</b>	<b>880,178</b>	<b>-</b>	
<b>PRIORITIES</b>						
Enhance Systemic Planning & Procedures	\$ -	-	-	\$ 261,188	1.00	
<b>Subtotal Priorities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>261,188</b>	<b>1.00</b>	
<b>ONE-TIME REQUESTS</b>						
One-Time Funding Items	\$ 190,000	-	-	\$ 190,000	-	
<b>Subtotal One-Time Requests</b>	<b>190,000</b>	<b>-</b>	<b>-</b>	<b>190,000</b>	<b>-</b>	
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>\$ 351,566</b>	<b>-</b>	<b>-</b>	<b>\$ 2,805,841</b>	<b>1.00</b>	
<b>REALIGNMENTS</b>	<b>\$ 20,000</b>	<b>-</b>	<b>-</b>	<b>\$ 12,704</b>	<b>-</b>	
<b>DIVISION TOTAL</b>	<b>\$ 371,566</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 2,818,545</b>	<b>1.00</b>	

# Division of Academics – Budget Summary

## Overview of the Division

The purpose of the Division of Academics is to ensure that each child graduates or receives a certificate of program completion and is ready for post-secondary education, career, and life. The Division of Academics is organized into two departments:

- **Department of Curriculum, Instruction, and Assessment** – Provides curriculum, materials of instruction, professional learning, and support to schools, students, and families to ensure high-quality learning occurs for all students each day.
- **Department of Special Education** – Provides learners with disabilities, birth to age 21, high-quality services within their homes, community, and/or school settings to improve outcomes for learners who receive early intervention and special education services.

The overarching Division budgets include the following programs:

- Chief Academic Officer
- Academic Support for Schools

The Division of Academics inspires students, staff, and the community through an instructional program that is rigorous, globally relevant, and engaging for each learner.

The Division of Academics staff design programs, professional learning, community engagement, and curriculum that works to ensure every student receives a solid education through access to high-quality first instruction, appropriate interventions, individualized instruction, differentiated supports, and access to flexible learning opportunities. Division staff provide support to school staff, students, and families so that all students experience authentic learning, including equitable opportunities to earn college credit or industry certification, to prepare students for future careers and life. Additional focus is also placed on students' social emotional learning and mental health while working to mitigate gaps in academic learning. Family and community partnerships are uplifted to maximize opportunities for learners, birth to 21.

The Division of Academics advances this budget to increase and plan for resource alignments to further address student needs in the areas of early childhood development, reading, mathematics, language development, and special education. Increases to the Division budgets primarily reflect equity-based decision making necessary for serving more students experiencing learning challenges.

## Summary of Major Budget Changes for FY 2027

The budget for the Division of Academics is increasing by a total of \$340,783 or 3.83 percent compared to the current budget. This total change in budget supports funding for existing service commitments, employee compensation and benefits, priorities, and realignments. The specific amounts for each major budget grouping are:

- Existing Service Commitments – \$(16,413)
- Employee Compensation and Benefits – \$333,421
- Priorities – \$100,000
- Realignments – \$(76,225)

## Division of Academics – Budget Summary

A summary of budget changes for this division is provided below.

### *Existing Service Commitments*

- \$(11,370) – Reclassification approved – wages reallocated from Academic Support for Schools Program 3202 to Elementary Language Arts Program 0710 to offset an FY 2026 reclassification of a teacher position from 10-months to 11-months.
- \$(5,043) – Year-over-Year Personnel Cost Change. This adjustment will appear in all program budgets that have budgeted personnel. A complete explanation for these changes is included in the Factors Influencing and Summary of the Budget in the Executive Summary section of the budget book.

### *Employee Compensation and Benefits*

- \$251,831 – Placeholder for employee compensation increases subject to collective bargaining.
- \$81,590 – Health Insurance cost increases based on preliminary actuarial estimates.

### *Priorities*

- \$100,000 In Program 3202 – To *Strengthen Learning and Instruction* by increasing the textbook budget for elementary materials (High-Quality Instructional Materials (HQIM) workbooks).

### *Realignments*

- \$(76,225) – Realignment of budget authority among Academics Programs 0304 and 3202, and Department of Special Education Program 3321, to better utilize funds to meet division needs.

Summary schedules of these changes are presented in the following pages.

# Division of Academics – Budget Summary

SUMMARY OF FY 2027 REQUESTED BUDGET											
Program	Program Number	Approved Budget FY 2026	Budget Additions and Base Reductions	Total Realignments	Net Budget Changes	Net Budget Changes FTE	Superintendent Proposed FY 2027	Board Requested FY 2027	\$ Change From FY 2026	% Change from FY 2026	
Chief Academic Officer	0304	\$ 7,281,638	\$ 328,378	\$ 10,765	\$ 339,143	-	\$ 7,620,781	\$ 7,620,781	\$ 339,143	4.66%	
Academic Support for Schools	3202	1,606,796	88,630	(86,990)	1,640	-	1,608,436	1,608,436	1,640	0.10%	
<b>Academics Total</b>		<b>\$ 8,888,434</b>	<b>\$ 417,008</b>	<b>\$ (76,225)</b>	<b>\$ 340,783</b>	<b>-</b>	<b>\$ 9,229,217</b>	<b>\$ 9,229,217</b>	<b>\$ 340,783</b>	<b>3.83%</b>	

# Division of Academics – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS							
General Fund	0304		3202				
PROGRAMS	Chief Academic Officer	FTE	Academic Support for Schools	FTE	Total	Total FTE	
Reclassifications-Approved	\$ -	-	\$ (11,370)	-	\$ (11,370)	-	
Year over Year Personnel Cost Change	(5,043)	-	-	-	(5,043)	-	
<b>Subtotal Existing Service Commitments</b>	<b>(5,043)</b>	<b>-</b>	<b>(11,370)</b>	<b>-</b>	<b>(16,413)</b>	<b>-</b>	
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>							
Employee Compensation-Placeholder	\$ 251,831	-	\$ -	-	\$ 251,831	-	
Health Insurance	81,590	-	-	-	81,590	-	
<b>Subtotal Employee Compensation and Benefits</b>	<b>333,421</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>333,421</b>	<b>-</b>	
<b>PRIORITIES</b>							
Strengthen Learning & Instruction	\$ -	-	\$ 100,000	-	\$ 100,000	-	
<b>Subtotal Priorities</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>328,378</b>	<b>-</b>	<b>88,630</b>	<b>-</b>	<b>417,008</b>	<b>-</b>	
<b>REALIGNMENTS</b>	<b>10,765</b>	<b>-</b>	<b>(86,990)</b>	<b>-</b>	<b>(76,225)</b>	<b>-</b>	
<b>DIVISION TOTAL</b>	<b>\$ 339,143</b>	<b>-</b>	<b>\$ 1,640</b>	<b>-</b>	<b>\$ 340,783</b>	<b>-</b>	

# Division of Academics – Department of Curriculum, Instruction, and Assessment – Budget Summary

## Overview of the Department

The Department of Curriculum, Instruction, and Assessment within the Academics Division provides key services in support of the HCPSS mission. The role/purpose of this department is to provide curriculum, materials of instruction, professional learning, and to support schools, students, and families to ensure high-quality learning occurs for all students each day.

The services of this department are delivered through the budgets of the following programs:

- Art
- Elementary Language Arts
- Elementary Mathematics
- Elementary Social Studies
- Elementary Science
- English Language Arts- Secondary
- World Languages
- English Language Development
- Health Education
- Early Childhood Curricular Programs
- Early Childhood Access and Opportunity
- Mathematics- Secondary
- Library Media
- Media Technical Services
- Music
- Physical Education
- Reading Supports
- Science-Secondary
- Social Studies–Secondary
- Theatre and Dance
- Gifted and Talented
- Instructional Technology

The Department of Curriculum, Instruction, and Assessment provides students with high-quality instruction and access to a variety of experiences that support student growth and development. Department staff work to ensure that all students see diversity and inclusion reflected in the curriculum and respect the contributions of all populations. Curriculum is based on standards and best practices, implemented with fidelity, and aligned with meaningful assessments that provide actionable data for instructional planning. The Department of Curriculum, Instruction, and Assessment strives to ensure that all students master challenging academic standards, see their own and others' experiences reflected in the curriculum, and are prepared to engage in continued learning, rewarding careers, and positive civic engagement.

The program budgets within the Department of Curriculum, Instruction, and Assessment provide staffing, supplies, and materials of instruction that support student access to comprehensive programming designed to support academic growth and student interests. The following policies impact each of the program budgets within this department: [Policy 1080 – Educational Equity](#), [Policy 8000 – Curriculum](#), [Policy 8010 – Grading and Reporting: Pre-Kindergarten through Grade 5](#), [Policy 8020 – Grading and Reporting: Middle and High School](#), [Policy 8030 – Graduation Requirements](#), [Policy 8040 – Selection of Instructional Materials](#), [Policy 8050 – Teaching of Controversial Issues](#), [Policy 8100 – Field Trips](#), and [Policy 8200 – Digital Education](#).

# Division of Academics – Department of Curriculum, Instruction, and Assessment – Budget Summary

## Summary of Major Budget Changes for FY 2027

The budget for the Department of Curriculum, Instruction, and Assessment is decreasing by a net change of \$(21.4) million or (12.33) percent and decreasing by (263.60) FTE positions compared to the current budget. This total change is the composite of budget additions for existing service commitments, employee compensation and benefits, priorities, one-time requests, base reductions, and realignments. The specific amounts for each major budget grouping are:

- Existing Service Commitments – \$(1.9) million and increase of 16.40 FTE positions
- Employee Compensation and Benefits – \$2.1 million
- Priorities – \$1.6 million
- Realignments – \$(23.2) million and a net decrease of (280.0) FTE positions

A summary of budget changes for this division is provided below.

### *Existing Service Commitments*

- \$511,160 and 14.0 FTE positions in Program 1302 – For the continued implementation of Blueprint Prekindergarten Expansion.
- \$224,424 net change in Programs 0710, 0711, 0901, and 1401 – *Strengthen Learning and Instruction* and advance implementation of the Blueprint Career Ladder–Collaborative Time Per Pupil.
  - Convert (9.0) FTE Coach positions into 9.0 FTE Lead Teacher positions in Elementary Language Arts Program 0710, Elementary Mathematics Program 0711, English Language Arts-Secondary Program 0901, and Mathematics-Secondary Program 1401.
- \$2,192,985 and 11.0 FTE positions in Program 1002 – *Strengthen and Learning and Instruction for Multilingual Learners*
- \$(970,017) and (8.6) FTE Teacher positions in Related Arts Library Media Program 1501, Music Program 1601, Physical Education Program 1701, and Instructional Technology Program 2501 based on projected enrollment and staffing ratios.
- \$11,370 in Program 0710 – For reclassification of position.
- \$(3.9) million – Year-over-Year Personnel Cost Change. This adjustment will appear in all program budgets that have budgeted personnel. A complete explanation for these changes is included in the Factors Influencing in the Executive Summary section of the budget book.

### *Employee Compensation and Benefits*

- \$4.2 million – Placeholder for employee compensation increases subject to collective bargaining.
- \$(2.8) million – Health Insurance cost increases based on preliminary actuarial estimates and the shift of Early Childhood Programs Program 1301 to Division of Schools.
- \$696,964 – National Board Certification (NBC) teacher pay.

# Division of Academics – Department of Curriculum, Instruction, and Assessment – Budget Summary

## *Priorities*

- \$1,581,160– *To Strengthen Learning and Instruction*
  - \$300,000 in Program 0901 for ELA assessment software, English Language Arts–Secondary .
  - \$275,000 in Program 1802 for DIBELS annual software licensing, Reading.
  - \$968,850 in Program 0710 to support staff training for the Science of Reading in Elementary Language Arts.
  - \$37,310 in Program 1002 to increase the pay allowance for Paraeducators budgeted in English Language Development.

## *Realignments*

- \$(23.2) million and (280.0) FTE – Realignment of functions and funds among programs.
  - \$(23.6) and (280.0) FTE in Program 1301 – Relocating the Kindergarten grade staffing budget from the Academics Division to Division of Schools. Transfer of (192.0) Teachers and (88.0) Paraeducators from Early Childhood Curricular Programs Program 1301 to Elementary School Instruction Program 3010 to realign staffing between divisions.
  - \$459,665 – Budgeted turnover transferred as part of the realignment of Kindergarten grade to Division of Schools.
- \$(1,080) – Net realignment adjustments to meet budgetary needs in Programs 0710, 1302, and 2501

Summary schedules of these changes are presented in the following pages.

# Division of Academics – Department of Curriculum, Instruction, and Assessment – Budget Summary

SUMMARY OF FY 2027 REQUESTED BUDGET										
Program	Program Number	Approved Budget FY 2026	Budget Additions and Base Reductions	Total Realignments	Net Budget Changes	Net Budget Changes FTE	Superintendent Proposed FY 2027	Board Requested FY 2027	\$ Change From FY 2026	% Change from FY 2026
Art	0601	\$ 8,886,021	\$ 159,351	\$ -	\$ 159,351	(1.40)	\$ 9,046,218	\$ 9,045,372	\$ 159,351	1.79%
Elementary Language Arts	0710	3,024,380	785,727	870	786,597	-	2,842,127	3,810,977	786,597	26.01%
Elementary Mathematics	0711	2,274,782	(68,740)	-	(68,740)	-	2,206,042	2,206,042	(68,740)	-3.02%
Elementary Social Studies	0712	69,844	-	-	-	-	69,844	69,844	-	0.00%
Elementary Science	0714	324,711	10,071	-	10,071	-	334,782	334,782	10,071	3.10%
English Language Arts - Secondary	0901	118,317	776,517	-	776,517	-	894,834	894,834	776,517	656.30%
World Languages	1001	201,851	6,847	-	6,847	-	208,698	208,698	6,847	3.39%
English Language Development	1002	20,781,919	2,949,301	-	2,949,301	11.00	21,493,263	23,731,220	2,949,301	14.19%
Health Education	1101	44,903	-	-	-	-	44,903	44,903	-	0.00%
Early Childhood Programs	1301	29,033,284	(5,462,578)	(23,183,335)	(28,645,913)	(280.00)	387,371	387,371	(28,645,913)	-98.67%
Early Childhood Access & Opportunity	1302	11,296,914	1,389,460	(2,550)	1,386,910	14.00	13,730,305	12,683,824	1,386,910	12.28%
Mathematics - Secondary	1401	3,812,459	489,939	-	489,939	-	4,303,244	4,302,398	489,939	12.85%
Library Media	1501	17,934,741	239,184	-	239,184	(1.50)	15,793,379	18,173,925	239,184	1.33%
Media Technical Services	1503	270,315	11,881	-	11,881	-	282,196	282,196	11,881	4.40%
Music	1601	21,152,591	709,907	-	709,907	(1.40)	21,822,897	21,862,498	709,907	3.36%
Physical Education	1701	11,438,328	74,225	-	74,225	(2.80)	11,516,357	11,512,553	74,225	0.65%
Reading Supports	1802	20,145,152	866,313	-	866,313	-	20,997,134	21,011,465	866,313	4.30%
Science - Secondary	1901	1,200,714	20,426	-	20,426	-	328,116	1,221,140	20,426	1.70%
Social Studies - Secondary	2001	281,293	(3,835)	-	(3,835)	-	277,458	277,458	(3,835)	-1.36%
Theatre and Dance	2201	237,513	8,144	-	8,144	-	244,472	245,657	8,144	3.43%
Gifted and Talented	2301	13,523,160	(1,424,785)	-	(1,424,785)	-	12,105,985	12,098,375	(1,424,785)	-10.54%
Instructional Technology	2501	7,821,982	209,490	600	210,090	(1.50)	8,032,072	8,032,072	210,090	2.69%
<b>Academics-Curriculum, Instruction, and Assessment Total</b>		<b>\$ 173,875,174</b>	<b>\$ 1,746,845</b>	<b>\$ (23,184,415)</b>	<b>\$ (21,437,570)</b>	<b>(263.60)</b>	<b>\$ 146,961,697</b>	<b>\$ 152,437,604</b>	<b>\$ (21,437,570)</b>	<b>-12.33%</b>

# Division of Academics – Department of Curriculum, Instruction, and Assessment – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS										
	0601		0710		0711		0712		0714	
PROGRAMS	Art	FTE	Elementary Language Arts	FTE	Elementary Mathematics	FTE	Elementary Social Studies	FTE	Elementary Science	FTE
<b>EXISTING SERVICE COMMITMENTS</b>										
Blueprint-Collaborative Time Per Pupil	\$ -	-	\$ 42,356	-	\$ 63,534	-	\$ -	-	\$ -	-
Blueprint-Multilingual Learner (MSF 75%)	-	-	-	-	-	-	-	-	-	-
Blueprint-Prekindergarten Expansion	-	-	-	-	-	-	-	-	-	-
Enrollment Changes	(155,707)	(1.40)	-	-	-	-	-	-	-	-
Reclassifications-Approved	-	-	11,370	-	-	-	-	-	-	-
Year over Year Personnel Cost Change	(122,231)	-	(283,317)	-	(198,918)	-	-	-	486	-
<b>Subtotal Existing Service Commitments</b>	<b>(277,938)</b>	<b>(1.40)</b>	<b>(229,591)</b>	<b>-</b>	<b>(135,384)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>486</b>	<b>-</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>										
Blueprint-National Board Certification	\$ 46,420	-	\$ 2,706	-	\$ -	-	\$ -	-	\$ -	-
Employee Compensation-Placeholder	262,314	-	75,038	-	58,568	-	-	-	5,605	-
Health Insurance	128,555	-	(31,276)	-	8,076	-	-	-	3,980	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>437,289</b>	<b>-</b>	<b>46,468</b>	<b>-</b>	<b>66,644</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,585</b>	<b>-</b>
<b>PRIORITIES</b>										
Strengthen Learning & Instruction	\$ -	-	\$ 968,850	-	\$ -	-	\$ -	-	\$ -	-
<b>Subtotal Priorities</b>	<b>-</b>	<b>-</b>	<b>968,850</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>										
	\$ 159,351	(1.40)	\$ 785,727	-	\$ (68,740)	-	\$ -	-	\$ 10,071	-
<b>REALIGNMENTS</b>										
	\$ -	-	\$ 870	-	\$ -	-	\$ -	-	\$ -	-
<b>DIVISION TOTAL</b>										
	\$ 159,351	(1.40)	\$ 786,597	-	\$ (68,740)	-	\$ -	-	\$ 10,071	-

# Division of Academics – Department of Curriculum, Instruction, and Assessment – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS										
	0901		1001		1002		1101		1301	
PROGRAMS	English Language Arts - Secondary	FTE	World Languages	FTE	English Language Development	FTE	Health Education	FTE	Early Childhood Programs	FTE
<b>EXISTING SERVICE COMMITMENTS</b>										
Blueprint-Collaborative Time Per Pupil	\$ 42,356	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Blueprint-Multilingual Learner (MSF 75%)	-	-	-	-	2,192,985	11.00	-	-	-	-
Blueprint-Prekindergarten Expansion	-	-	-	-	-	-	-	-	-	-
Enrollment Changes	-	-	-	-	-	-	-	-	-	-
Reclassifications-Approved	-	-	-	-	-	-	-	-	-	-
Year over Year Personnel Cost Change	368,298	-	(709)	-	(442,744)	-	-	-	(377,880)	-
<b>Subtotal Existing Service Commitments</b>	<b>410,654</b>	<b>-</b>	<b>(709)</b>	<b>-</b>	<b>1,750,241</b>	<b>11.00</b>	<b>-</b>	<b>-</b>	<b>(377,880)</b>	<b>-</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>										
Blueprint-National Board Certification	\$ -	-	\$ -	-	\$ 143,969	-	\$ -	-	\$ -	-
Employee Compensation-Placeholder	5,215	-	5,566	-	651,819	-	-	-	8,150	-
Health Insurance	60,648	-	1,990	-	365,962	-	-	-	(5,092,848)	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>65,863</b>	<b>-</b>	<b>7,556</b>	<b>-</b>	<b>1,161,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,084,698)</b>	<b>-</b>
<b>PRIORITIES</b>										
Strengthen Learning & Instruction	\$ 300,000	-	\$ -	-	\$ 37,310	-	\$ -	-	\$ -	-
<b>Subtotal Priorities</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,310</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>										
	\$ 776,517	-	\$ 6,847	-	\$ 2,949,301	11.00	\$ -	-	\$ (5,462,578)	-
<b>REALIGNMENTS</b>										
	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ (23,183,335)	(280.00)
<b>DIVISION TOTAL</b>	<b>\$ 776,517</b>	<b>-</b>	<b>\$ 6,847</b>	<b>-</b>	<b>\$ 2,949,301</b>	<b>11.00</b>	<b>\$ -</b>	<b>-</b>	<b>\$ (28,645,913)</b>	<b>(280.00)</b>

# Division of Academics – Department of Curriculum, Instruction, and Assessment – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS										
	1302		1401		1501		1503		1601	
PROGRAMS	Early Childhood Access & Opportunity	FTE	Mathematics - Secondary	FTE	Library Media	FTE	Media Technical Services	FTE	Music	FTE
<b>EXISTING SERVICE COMMITMENTS</b>										
Blueprint-Collaborative Time Per Pupil	\$ -	-	\$ 76,178	-	\$ -	-	\$ -	-	\$ -	-
Blueprint-Multilingual Learner (MSF 75%)	-	-	-	-	-	-	-	-	-	-
Blueprint-Prekindergarten Expansion	511,160	14.00	-	-	-	-	-	-	-	-
Enrollment Changes	-	-	-	-	(180,358)	(1.50)	-	-	(155,707)	(1.40)
Reclassifications-Approved	-	-	-	-	-	-	-	-	-	-
Year over Year Personnel Cost Change	331,264	-	157,094	-	(457,756)	-	1,109	-	(291,048)	-
<b>Subtotal Existing Service Commitments</b>	<b>842,424</b>	<b>14.00</b>	<b>233,272</b>	<b>-</b>	<b>(638,114)</b>	<b>(1.50)</b>	<b>1,109</b>	<b>-</b>	<b>(446,755)</b>	<b>(1.40)</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>										
Blueprint-National Board Certification	\$ 7,441	-	\$ 64,008	-	\$ 45,096	-	\$ -	-	\$ 133,648	-
Employee Compensation-Placeholder	334,625	-	127,583	-	508,388	-	6,792	-	678,504	-
Health Insurance	204,970	-	65,076	-	323,814	-	3,980	-	344,510	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>547,036</b>	<b>-</b>	<b>256,667</b>	<b>-</b>	<b>877,298</b>	<b>-</b>	<b>10,772</b>	<b>-</b>	<b>1,156,662</b>	<b>-</b>
<b>PRIORITIES</b>										
Strengthen Learning & Instruction	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
<b>Subtotal Priorities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>										
	<b>\$ 1,389,460</b>	<b>14.00</b>	<b>\$ 489,939</b>	<b>-</b>	<b>\$ 239,184</b>	<b>(1.50)</b>	<b>\$ 11,881</b>	<b>-</b>	<b>\$ 709,907</b>	<b>(1.40)</b>
<b>REALIGNMENTS</b>										
	<b>\$ (2,550)</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
<b>DIVISION TOTAL</b>	<b>\$ 1,386,910</b>	<b>14.00</b>	<b>\$ 489,939</b>	<b>-</b>	<b>\$ 239,184</b>	<b>(1.50)</b>	<b>\$ 11,881</b>	<b>-</b>	<b>\$ 709,907</b>	<b>(1.40)</b>

# Division of Academics – Department of Curriculum, Instruction, and Assessment – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS									
	1701		1802		1901		2001		
PROGRAMS	Physical Education	FTE	Reading Supports	FTE	Science - Secondary	FTE	Social Studies - Secondary	FTE	
<b>EXISTING SERVICE COMMITMENTS</b>									
Blueprint-Collaborative Time Per Pupil	\$ -	-	\$ -	-	\$ -	-	\$ -	-	-
Blueprint-Multilingual Learner (MSF 75%)	-	-	-	-	-	-	-	-	-
Blueprint-Prekindergarten Expansion	-	-	-	-	-	-	-	-	-
Enrollment Changes	(311,416)	(2.80)	-	-	-	-	-	-	-
Reclassifications-Approved	-	-	-	-	-	-	-	-	-
Year over Year Personnel Cost Change	(219,626)	-	(404,289)	-	(34,501)	-	(5,825)	-	-
<b>Subtotal Existing Service Commitments</b>	<b>(531,042)</b>	<b>(2.80)</b>	<b>(404,289)</b>	<b>-</b>	<b>(34,501)</b>	<b>-</b>	<b>(5,825)</b>	<b>-</b>	<b>-</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>									
Blueprint-National Board Certification	\$ 50,029	-	\$ 150,423	-	\$ -	-	\$ -	-	-
Employee Compensation-Placeholder	375,739	-	569,365	-	27,067	-	-	-	-
Health Insurance	179,499	-	275,814	-	27,860	-	1,990	-	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>605,267</b>	<b>-</b>	<b>995,602</b>	<b>-</b>	<b>54,927</b>	<b>-</b>	<b>1,990</b>	<b>-</b>	<b>-</b>
<b>PRIORITIES</b>									
Strengthen Learning & Instruction	\$ -	-	\$ 275,000	-	\$ -	-	\$ -	-	-
<b>Subtotal Priorities</b>	<b>-</b>	<b>-</b>	<b>275,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>									
	\$ 74,225	(2.80)	\$ 866,313	-	\$ 20,426	-	\$ (3,835)	-	-
<b>REALIGNMENTS</b>									
	\$ -	-	\$ -	-	\$ -	-	\$ -	-	-
<b>DIVISION TOTAL</b>	<b>\$ 74,225</b>	<b>(2.80)</b>	<b>\$ 866,313</b>	<b>-</b>	<b>\$ 20,426</b>	<b>-</b>	<b>\$ (3,835)</b>	<b>-</b>	<b>-</b>

# Division of Academics – Department of Curriculum, Instruction, and Assessment – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS						
	2301		2501			
PROGRAMS	Gifted and Talented	FTE	Instructional Technology	FTE	Total	Total FTE
<b>EXISTING SERVICE COMMITMENTS</b>						
Blueprint-Collaborative Time Per Pupil	\$ -	-	\$ -	-	\$ 224,424	-
Blueprint-Multilingual Learner (MSF 75%)	-	-	-	-	2,192,985	11.00
Blueprint-Prekindergarten Expansion	-	-	-	-	511,160	14.00
Enrollment Changes	-	-	(166,829)	(1.50)	(970,017)	(8.60)
Reclassifications-Approved	-	-	-	-	11,370	-
Year over Year Personnel Cost Change	(1,959,833)	-	44,294	-	(3,898,239)	-
<b>Subtotal Existing Service Commitments</b>	<b>(1,959,833)</b>	<b>-</b>	<b>(122,535)</b>	<b>(1.50)</b>	<b>(1,928,317)</b>	<b>16.40</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>						
Blueprint-National Board Certification	\$ 46,854	-	\$ 1,860	-	\$ 696,964	-
Employee Compensation-Placeholder	263,788	-	218,725	-	4,187,000	-
Health Insurance	224,406	-	111,440	-	(2,789,962)	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>535,048</b>	<b>-</b>	<b>332,025</b>	<b>-</b>	<b>2,094,002</b>	<b>-</b>
<b>PRIORITIES</b>						
Strengthen Learning & Instruction	\$ -	-	\$ -	-	\$ 1,581,160	-
<b>Subtotal Priorities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,581,160</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>						
	<b>\$ (1,424,785)</b>	<b>-</b>	<b>\$ 209,490</b>	<b>(1.50)</b>	<b>\$ 1,746,845</b>	<b>16.40</b>
<b>REALIGNMENTS</b>						
	<b>\$ -</b>	<b>-</b>	<b>\$ 600</b>	<b>-</b>	<b>\$ (23,184,415)</b>	<b>(280.00)</b>
<b>DIVISION TOTAL</b>	<b>\$ (1,424,785)</b>	<b>-</b>	<b>\$ 210,090</b>	<b>(1.50)</b>	<b>\$ (21,437,570)</b>	<b>(263.60)</b>

# Division of Academics – Department of Special Education – Budget Summary

## Overview of the Division

The Department of Special Education (DSE) is in the Division of Academics. The role of this Department is to ensure students with disabilities, birth to age 21, receive high-quality services within their homes, community, and/or school settings to improve outcomes for learners who receive early intervention and special education services.

The services of this Department are delivered through the budgets of the following programs:

- Countywide Services
- Speech, Language, and Hearing Services
- Special Education School-Based Services
- Early Childhood Special Education: Birth–Five
- Cedar Lane
- Special Education Summer Services
- Special Education Compliance and Nonpublic Services
- Special Education–Central Office
- Bridges

The Department of Special Education (DSE) promotes Equity in Action by ensuring that students with disabilities receive a free, appropriate public education that meets individual learner needs in the least restrictive environment. The DSE is committed to providing high-quality early intervention and special education services to improve outcomes for learners, birth to age 21. DSE leaders value and promote open, transparent, and accessible communication so that all stakeholders become partners in the work.

Over the past few years, the Department has reduced spending on materials, and worked toward maximizing staffing allocations, increasing professional learning opportunities, and decreasing case management workload through a variety of approaches. While striving to address all legal service hour requirements under the Individuals with Disabilities Education Act (IDEA), the DSE continues to experience constraints in creating comprehensive programs and supports that could meet more complex student needs and reduce the potential for rising nonpublic placement costs due to lack of options within the existing continuum of services.

## Summary of Major Budget Changes for FY 2027

The budget for the Department of Special Education is increasing by a net change of \$27.5 million or 10.9 percent and increasing by 123.10 FTE positions compared to the current budget. This total change is the composite of budget additions for existing service commitments, employee compensation and benefits, and realignments. The specific amounts for each major budget grouping are:

- Existing Service Commitments – \$13.2 million and an increase of 95.10 FTE positions
- Employee Compensation and Benefits – \$11.9 million
- Priorities – (\$1.1) million
- Realignments – \$3.4 million and net increase of 28.0 FTE positions

A summary of budget changes for this division is provided below.

# Division of Academics – Department of Special Education – Budget Summary

## Special Education Strategic Plan

In July 2025, the Superintendent initiated the implementation of a multi-phased Special Education Strategic Plan designed to *Strengthen Learning and Instruction* and to better meet the needs of students with Individualized Education Programs (IEPs). This plan was developed in response to the Board of Education's strategic review conducted by RTI. The FY 2026 budget allocated \$1.75 million to begin the increased investment required to support this work. Reorganization of services and staffing commenced in fall 2025. This initiative remains dynamic and adaptive, as the new leadership team continues ongoing assessment and evaluation. The requested FY 2027 budget includes the fiscal actions necessary to fully implement the staffing changes initiated in FY 2026, as well as an additional investment of funding in FY 2027 to support the continued development and implementation of process improvements.

## Existing Service Commitments

- \$8.9 million – To support the continued implementation of the Special Education Strategic Plan and other Special Education Costs
  - \$7.4 million and 84.1 FTE positions – To support staffing needs as outlined in the Special Education Strategic Plan Phase 1 actions in FY 2026 and Phase 2 for FY 2027. These additions are in the following programs:
    - Countywide Services Program 3320 – (0.5) FTE
    - Special Education School-Based Services Program 3321 – 74.0 FTE
    - Cedar Lane Program 3322 – 2.0 FTE
    - Early Childhood Special Education Birth-Five Program 3324 – 3.0 FTE
    - Speech Language, and Hearing Services Program 3325 – 3.6 FTE
    - Special Education-Central Office Program – 4.0 FTE
    - \$(215,376) and (2.0) FTE in Program 3330 – Removed (2.0) Technical Assistant positions included in the Superintendent's budget and the funding reallocated to the Communications and Engagement Program 0302 as part of the consolidation of translation and interpretation services.
  - \$1.5 million – To optimize the use of existing positions by converting position types to better manage special education programs and meet student needs including the conversion of:
    - 108.0 FTE Instructional Team Leader positions from 10 months to 11 months
    - 4.0 FTE Crisis Teachers to Board Certified Behavior Analysts
    - (2.0) FTE Physical Therapist positions to 1.0, 10-month Teacher and 1.0 Speech Language Pathologist
    - 1.0 FTE Autism Specialist to Facilitator (Autism)
- \$4.5 million in Program 3328 – For nonpublic placement tuition costs to meet projected enrollment growth and to meet the added expense for the cost shift enacted by the Legislature in 2025, resulting in the state paying less of the excess cost for eligible nonpublic student placements.
- \$853,634 and 11.0 FTE positions in Program 3324 – For the continued implementation of Blueprint Prekindergarten Expansion for Early Childhood Special Education Birth-Five.
- \$65,867 in Program 3321 – To meet contractual cost increases for various licenses and subscriptions in Special Education School-Based Services.

# Division of Academics – Department of Special Education – Budget Summary

- \$35,802 in Program 3324 – For reclassification of positions.
- \$27,224 in Program 3328 – For additional transportation need related to enrollment for nonpublic services.
- \$(1.1) million – Year-over-Year Personnel Cost Change. This adjustment will appear in all program budgets that have budgeted personnel. A complete explanation for these changes is included in the Factors Influencing and Summary of the Budget in the Executive Summary section of the budget book.

## *Employee Compensation and Benefits*

- \$6.9 million – Placeholder for employee compensation increases subject to collective bargaining.
- \$4.6 million – Health Insurance cost increases based on preliminary actuarial estimates.
- \$392,166 – National Board Certification (NBC) teacher pay.

## *Priorities*

- \$(742,673) in Program 3321 and \$(448,246) in Program 3325 – Contract interpreter funds have been reallocated from Special Education School-based Services Program 3321 and Speech Language, and Hearing Services Program 3325 to Communications and Engagement Program 0302 as part of restructured approach to consolidate and improve interpreter services.
- \$27,716 in Program 3321 – To Strengthen Learning and Instruction.
  - For Woodcock Johnson digital licenses, Special Education School-Based Services Program 3321

## *Realignments*

- \$2.8 million and 24.0 existing FTE positions – Realignment of Bridges Program 3323 from Homewood Program 3402 in Division of Schools to Department of Special Education.
- \$598,135 and 10.0 existing FTE positions – Realignments into Special Education School-Based Services Program 3321.
  - \$422,780 and 5.0 FTE positions – Transfer of Special Education pooled teaching positions from Division of Schools, Program Support for Schools Program 3201 to Department of Special Education, Special Education – School-based Services Program 3321
  - 5.0 FTE Realigned to Special Education School-Based Services Program 3321, from Early Childhood Special Education: Birth-Five Program 3324 (5.0) FTE.
  - \$100,000 – Transfer of contracted labor from Special Education–Central Office Program 3330 to meet budgetary needs
  - \$70,000 – Transfer of wages workshop from Academic Support of Schools Program 3202 to meet budgetary needs
- \$200,000 – Transfer of budget authority from Transportation Program 6801 to Special Education Compliance and Nonpublic Services Program 3328 for special education transportation costs.
- \$(4,000) – Transfer from Speech Language, and Hearing Services Program 3325 to \$4,000 Countywide Services Program 3320 to meet budgetary needs.
- \$(82,013) and (1.0) existing FTE position – Transfer of Interpreter position from Speech Language and Hearing Services Program 3325 to Employee Labor Relations Program 0306 to meet ADA budgetary needs.

Summary schedules of these changes are presented in the following pages.

# Division of Academics – Department of Special Education – Budget Summary

SUMMARY OF FY 2027 REQUESTED BUDGET											
Program	Program Number	Approved Budget FY 2026	Budget Additions and Base Reductions	Total Realignments	Net Budget Changes	Net Budget Changes FTE	Superintendent Proposed FY 2027	Board Requested FY 2027	\$ Change From FY 2026	% Change from FY 2026	
Countywide Services	3320	\$ 16,645,065	\$ 686,727	\$ 4,000	\$ 690,727	(0.50)	\$ 17,348,549	\$ 17,335,792	\$ 690,727	4.15%	
Special Education - School-Based Services	3321	124,902,215	14,422,734	598,135	15,020,869	84.00	139,597,602	139,923,084	15,020,869	12.03%	
Cedar Lane	3322	8,426,216	627,223	-	627,223	2.00	8,749,139	9,053,439	627,223	7.44%	
Bridges	3323	-	120,797	2,804,250	2,925,047	24.00	2,931,811	2,925,047	2,925,047	0.00%	
Early Childhood Special Education: Birth-Five	3324	45,262,112	3,888,037	-	3,888,037	9.00	49,018,204	49,150,149	3,888,037	8.59%	
Speech, Language, and Hearing Services	3325	19,830,324	914,891	(86,013)	828,878	2.60	21,122,560	20,659,202	828,878	4.18%	
Special Education Summer Services	3326	2,572,440	9,971	-	9,971	-	2,582,411	2,582,411	9,971	0.39%	
Special Education Compliance and Nonpublic Services	3328	29,762,342	4,577,032	200,000	4,777,032	-	34,539,374	34,539,374	4,777,032	16.05%	
Special Education - Central Office	3330	5,793,783	(1,195,821)	(100,000)	(1,295,821)	2.00	5,161,992	4,497,962	(1,295,821)	-22.37%	
<b>Academics-Special Education Total</b>		<b>\$ 253,194,497</b>	<b>\$ 24,051,591</b>	<b>\$ 3,420,372</b>	<b>\$ 27,471,963</b>	<b>123.10</b>	<b>\$ 281,051,642</b>	<b>\$ 280,666,460</b>	<b>\$ 27,471,963</b>	<b>10.85%</b>	

# Division of Academics – Department of Special Education – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS										
	3320		3321		3322		3323		3324	
PROGRAMS	Countywide		Special Education		Cedar Lane	FTE	Bridges	FTE	Early Childhood	
	Services	FTE	Services	FTE					Education: Birth-	Five
Blueprint-Prekindergarten Expansion	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ 853,634	11.00
Reclassifications-Requested	-	-	-	-	-	-	-	-	35,802	-
Special Education Compliance and Nonpublic Services	-	-	-	-	-	-	-	-	-	-
Special Education-Contracts	-	-	65,867	-	-	-	-	-	-	-
Special Education-Enrollment Service Levels	49,939	0.50	7,666,672	74.00	276,557	2.00	-	-	435,654	3.00
Special Education-Other	(147,296)	(1.00)	1,044,718	-	25,728	-	12,167	-	471,978	-
Year over Year Personnel Cost Change	62,598	-	(632,679)	-	(123,285)	-	(21,508)	-	(181,687)	-
<b>Subtotal Existing Service Commitments</b>	<b>(34,759)</b>	<b>(0.50)</b>	<b>8,144,578</b>	<b>74.00</b>	<b>179,000</b>	<b>2.00</b>	<b>(9,341)</b>	<b>-</b>	<b>1,615,381</b>	<b>14.00</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>										
Blueprint-National Board Certification	\$ 309	-	\$ 240,954	-	\$ 19,166	-	\$ 1,550	-	\$ 130,187	-
Employee Compensation-Placeholder	478,040	-	3,816,102	-	248,962	-	80,828	-	1,344,582	-
Health Insurance	243,137	-	2,936,057	-	180,095	-	47,760	-	797,887	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>721,486</b>	<b>-</b>	<b>6,993,113</b>	<b>-</b>	<b>448,223</b>	<b>-</b>	<b>130,138</b>	<b>-</b>	<b>2,272,656</b>	<b>-</b>
<b>PRIORITIES</b>										
Partner with Families & Community	\$ -	-	\$ (742,673)	-	\$ -	-	\$ -	-	\$ -	-
Strengthen Learning & Instruction	-	-	27,716	-	-	-	-	-	-	-
<b>Subtotal Priorities</b>	<b>-</b>	<b>-</b>	<b>(714,957)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>686,727</b>	<b>(0.50)</b>	<b>14,422,734</b>	<b>74.00</b>	<b>627,223</b>	<b>2.00</b>	<b>120,797</b>	<b>-</b>	<b>3,888,037</b>	<b>14.00</b>
<b>REALIGNMENTS</b>	<b>4,000</b>	<b>-</b>	<b>598,135</b>	<b>10.00</b>	<b>-</b>	<b>-</b>	<b>2,804,250</b>	<b>24.00</b>	<b>-</b>	<b>(5.00)</b>
<b>DIVISION TOTAL</b>	<b>\$ 690,727</b>	<b>(0.50)</b>	<b>\$ 15,020,869</b>	<b>84.00</b>	<b>\$ 627,223</b>	<b>2.00</b>	<b>\$ 2,925,047</b>	<b>24.00</b>	<b>\$ 3,888,037</b>	<b>9.00</b>

# Division of Academics – Department of Special Education – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS										
	3325		3326		3328		3330			
PROGRAMS	Speech, Language, and Hearing Services	FTE	Special Education Summer Services	FTE	Special Education Compliance and Nonpublic Services	FTE	Special Education - Central Office	FTE	Total	Total FTE
Blueprint-Prekindergarten Expansion	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ 853,634	11.00
Reclassifications-Requested	-	-	-	-	-	-	-	-	35,802	-
Special Education Compliance and Nonpublic Services	-	-	-	-	4,529,356	-	-	-	4,529,356	-
Special Education-Contracts	-	-	-	-	-	-	-	-	65,867	-
Special Education-Enrollment Service Levels	307,557	2.60	-	-	-	-	(1,362,054)	2.00	7,374,325	84.10
Special Education-Other	105,581	1.00	-	-	-	-	-	-	1,512,876	-
Year over Year Personnel Cost Change	(179,191)	-	(341)	-	6,758	-	(30,610)	-	(1,099,945)	-
<b>Subtotal Existing Service Commitments</b>	<b>233,947</b>	<b>3.60</b>	<b>(341)</b>	<b>-</b>	<b>4,536,114</b>	<b>-</b>	<b>(1,392,664)</b>	<b>2.00</b>	<b>13,271,915</b>	<b>95.10</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>										
Blueprint-National Board Certification	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ 392,166	-
Employee Compensation-Placeholder	796,157	-	8,322	-	26,988	-	141,123	-	6,941,104	-
Health Insurance	333,033	-	1,990	-	13,930	-	55,720	-	4,609,609	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>1,129,190</b>	<b>-</b>	<b>10,312</b>	<b>-</b>	<b>40,918</b>	<b>-</b>	<b>196,843</b>	<b>-</b>	<b>11,942,879</b>	<b>-</b>
<b>PRIORITIES</b>										
Partner with Families & Community	\$ (448,246)	-	\$ -	-	\$ -	-	\$ -	-	\$ (1,190,919)	-
Strengthen Learning & Instruction	-	-	-	-	-	-	-	-	27,716	-
<b>Subtotal Priorities</b>	<b>(448,246)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,163,203)</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>914,891</b>	<b>3.60</b>	<b>9,971</b>	<b>-</b>	<b>4,577,032</b>	<b>-</b>	<b>(1,195,821)</b>	<b>2.00</b>	<b>24,051,591</b>	<b>95.10</b>
<b>REALIGNMENTS</b>	<b>(86,013)</b>	<b>(1.00)</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>(100,000)</b>	<b>-</b>	<b>3,420,372</b>	<b>28.00</b>
<b>DIVISION TOTAL</b>	<b>\$ 828,878</b>	<b>2.60</b>	<b>\$ 9,971</b>	<b>-</b>	<b>\$ 4,777,032</b>	<b>-</b>	<b>\$ (1,295,821)</b>	<b>2.00</b>	<b>\$ 27,471,963</b>	<b>123.10</b>

# Division of Schools – Budget Summary

## Overview of the Division

The Division of Schools provides the essential services necessary to deliver the Howard County Public School System's educational mission. The role of the division is to directly coordinate the supervision, leadership development, and evaluation of school-based administrators, coordinating information needed to be responsive to the community, and ensuring that quality instruction is occurring and being monitored in schools.

The Division of Schools is organized into two departments:

- Schools
- Student Well-Being

The services of this division are delivered through the budgets of the following programs:

- Chief of Schools
- Elementary School Instruction
- Middle School Instruction
- High School Instruction
- Program Support for Schools
- Homewood
- Division of Schools
- Athletics and Activities
- Security and Emergency Preparedness

The Division of Schools staff promotes equity by ensuring that each student receives a high-quality education through access to individualized instruction, challenges, supports, and opportunities by observing and evaluating school-based administrators and ensuring that quality instruction is occurring and being monitored in schools while maintaining safe and secure facilities for students, staff, and community. Staff collaborate with schools to ensure that every student achieves academic success while enjoying a sense of belonging. Services are provided to support students' health, social-emotional growth and well-being, academic and behavioral success, and career and academic goal setting.

## Summary of Major Budget Changes for FY 2027

The budget for the Division of Schools is increasing by a net change of \$41.4 million or 10.05 percent and increasing by 212.0 FTE positions compared to the current budget. This total change is the composite of budget additions for existing service commitments, employee compensation and benefits, priorities, one-time requests, base reductions, and realignments. The specific amounts for each major budget grouping are:

- Existing Service Commitments – \$(8.5) million and reduction of (44.0) FTE positions
- Employee Compensation and Benefits – \$28.5 million
- Priorities – \$2.6 million and net increase of 15.0 FTE positions
- One-Time Requests – \$(200,000)
- Base Budget Reductions – \$(313,709) and reduction of (5.0) FTE positions
- Realignments – \$19.3 million and net increase of 246.0 FTE positions

A summary of budget changes for this division is provided below.

## Division of Schools – Budget Summary

### *Existing Service Commitments*

- \$102,000 in Program 8601 – Contractual increases for bus transportation for Athletics and Activities Program 8601 based on historical trends.
- \$(2.3) million and (24.0) FTE – Enrollment Changes in the following Programs.
  - \$(1.2) million and (14.0) FTE Teacher positions for Elementary School Instruction Program 3010 based on projected enrollment and staffing ratios.
  - \$(300,293) and (2.7) FTE Teacher positions for Middle School Instruction Program 3020 based on projected enrollment and staffing ratios.
  - \$(811,906) and (7.3) FTE Teacher positions for High School Instruction Program 3030 based on projected enrollment and staffing ratios.
- \$75,000 in Program 8601 – Repair and/or replacement of ice machines, washers, and dryers for Athletics and Activities programs.
- \$6,416 in Program 0305 – Reclassification request of Staffing Analyst to Coordinator in Chief of Schools program.
- \$(2.2) million and (20.0) FTE Teacher positions in Program 3010, Elementary School Instruction for projected enrollment and staffing ratios. These positions being reduced are part of the special education enrollment services level position request for FY 2027.
- \$(4.2) million – Year-over-Year Personnel Cost Change. This adjustment will appear in all program budgets that have budgeted personnel. A complete explanation for these changes is included in the Factors Influencing and Summary of the Budget in the Executive Summary section of the budget book.

### *Employee Compensation and Benefits*

- \$14.7 million– Placeholder for employee compensation increases subject to collective bargaining.
- \$11.8 million – Health Insurance cost increases based on preliminary actuarial estimates.
- \$1.7 million – National Board Certification (NBC) teacher pay.
- \$307,694– employee compensation increases related to current ratified agreement for Athletics and Activities Program 8601 stipends and HCASA longevity pay stipends budgeted in Division of Schools Program 4701.

### *Priorities*

- \$1.4 million and 13.0 FTE in Program 8601 – *To Cultivate Student Belonging and Well-Being*
  - \$1.8 million and 13.0 FTE Athletic Trainer positions for salaries, benefits, and computers for full time athletic trainers in the Athletics and Activities Program 8601
  - \$(556,900) elimination of contracted athletic trainers for Athletics and Activities Program 8601 program related to request for full-time Athletic Trainers.
  - \$150,000 for supplies, equipment and contracted officials associated with high school girls flag football added to Athletics and Activities Program 8601.
- \$16,000 in Program 4701 – Increase in Commencement related expenses for graduation ceremonies at Merriweather Post Pavillion.
- \$743,522 and 6.0 FTE in Program 7404 – *To School Safety and Security*
  - \$500,501 and 6.0 FTE School Culture and Safety Assistant positions for salaries, benefits, computers, uniforms, and supplies for new positions in Security and Emergency Preparedness Program 7404.
  - \$3,000 for increased costs of mileage reimbursement for security staff travelling between schools in the Security and Emergency Preparedness Program 7404.

## Division of Schools – Budget Summary

- \$78,394 for increased costs to replace radios, batteries, and general supplies for security staff in the Security and Emergency Preparedness Program 7404
- \$60,436 for costs associated with visitor management equipment in Security and Emergency Preparedness Program 7404
- \$101,191 for increased overtime costs for security staff in the Security and Emergency Preparedness Program 7404
- \$473,996 and (4.0) FTE net changes in the programs explained below – *To Strengthen Learning and Instruction*
  - \$118,451 in Program 3010 for increase in the General Education Paraeducator allowance from \$.30 per hour to \$.75 per hour.
  - \$248,025 for increase in wages in Program 4701, Division of Schools for projected increase in lunch and recess monitor related costs.
  - \$107,520 and (4.0) FTE providing a division-wide budget neutral adjustment converting 17.0 FTE positions to 13.0 Assistant Principal positions to *Strengthen Learning and Instruction*:
    - \$2.4 million and 13.0 FTE Assistant Principal positions to provide additional administrators in elementary and middle schools for Division of Schools Program 4701.
    - \$(1.4) million and (13.0) FTE Teacher (Pool) positions eliminated from Program Support for Schools Program 3201 to support Assistant Principal request.
    - \$(450,960) and (4.0) FTE Leadership Intern positions eliminated from Division of Schools Program 4701 to support Assistant Principal request.
    - \$(317,280) reduction in various wages in Program Support for Schools 3201 and Division of Schools Program 4701 to support Assistant Principal request.
    - \$(38,708) reduction in workshop wages, supplies, and contracted services in Homewood Program 3402 program to support Assistant Principal request.
    - \$(78,088) elimination of transportation requirements in Division of Schools Program 4701 to support Assistant Principal request.

### One-Time Requests

- \$(200,000) in Program 8601 – Reduction of FY 2026 approved one-time funding for repair and/or replacement of ice machines in High School Athletics and Activities program.

### Base Budget Reductions

- \$(313,709) and (5.0) FTE in Program 3020 – School-based budget cut in Middle School Instruction eliminating (5.0) General Education Paraeducators to reallocate funds for system priorities and to align total general fund expenditure growth with available revenue.

### Realignments

- \$19.3 million and 246.0 FTE – Realignment of functions and funds among programs.
  - \$23.2 million and 280.0 FTE in Program 3010 – Relocating the Kindergarten grade staffing budget from the Academics Division to Division of Schools. Transfer of 192.0 Teachers and 88.0 Paraeducators from Early Childhood Curricular Program 1301 to Elementary School Instruction Program 3010 to realign staffing between divisions.

## Division of Schools – Budget Summary

- \$(2.8) million and (24.0) FTE – Transfer of Bridges program activities in Homewood Program 3402 to Academics – Department of Special Education Program 3323 to realign program activities between divisions.
- \$(422,780) and (5.0) FTE – Transfer of Special Education Teacher (pool) positions from Program Support for Schools Program 3201 to Special Education – School Based Services Program 3321 to realign staffing between divisions.
- \$(346,502) and (3.0) FTE – Transfers School Counselor positions from Homewood Program 3402 to School Counseling and Student Records Program 5601 to realign staffing between programs.
- \$(267,977) and (2.0) FTE – Transfers Social Worker Positions from Homewood Program 3402 to School Social Work Services Program 6103 to realign staffing between programs.
- \$(50,060) – various realignments among programs including (\$16,148) from Security Program 7404 to Communications and Engagement Program 0302 for front desk administrative duty coverage and (\$33,912) to Student, Family, and Community Partnership Program 0106 for Student Member of Board (SMOB) activities.
- Consolidates the following programs to more efficiently and effectively manage program activities and program budgets:
  - Emergency Preparedness and Response Program 7403 combined with Security and Emergency Preparedness Program 7404
  - Intramurals Program 8701 and Co-Curricular Activities Program 8801 combined with Athletics and Activities Program 8601

Summary schedules of these changes are presented in the following pages.

# Division of Schools – Budget Summary

SUMMARY OF FY 2027 REQUESTED BUDGET											
Program	Program Number	Approved Budget FY 2026	Budget Additions and Base Reductions	Total Realignments	Net Budget Changes	Net Budget Changes FTE	Superintendent Proposed FY 2027	Board Requested FY 2027	\$ Change From FY 2026	% Change from FY 2026	
Chief of Schools	0305	\$ 2,710,812	\$ 110,570	\$ -	\$ 110,570	\$ -	\$ 2,826,710	\$ 2,821,382	\$ 110,570	4.08%	
Elementary School Instruction	3010	115,338,854	9,124,833	23,185,884	32,310,717	246.00	147,629,137	147,649,571	32,310,717	28.01%	
Middle School Instruction	3020	86,263,038	2,402,486	-	2,402,486	(7.70)	88,720,959	88,665,524	2,402,486	2.79%	
High School Instruction	3030	115,396,027	4,245,109	-	4,245,109	(7.30)	119,563,402	119,641,136	4,245,109	3.68%	
Program Support for Schools	3201	7,323,813	(1,222,125)	(262,446)	(1,484,571)	(18.00)	5,838,538	5,839,242	(1,484,571)	-20.27%	
Homewood	3402	8,129,053	161,874	(3,418,729)	(3,256,855)	(29.00)	4,873,889	4,872,198	(3,256,855)	-40.06%	
Division of Schools	4701	64,462,870	4,940,231	(194,246)	4,745,985	9.00	68,960,830	69,208,855	4,745,985	7.36%	
Emergency Preparedness and Response	7403	424,966	(163,216)	(261,750)	(424,966)	(1.00)	-	-	(424,966)	-100.00%	
Security and Emergency Preparedness	7404	3,393,279	902,081	245,602	1,147,683	7.00	4,540,962	4,540,962	1,147,683	33.82%	
Athletics and Activities	8601	7,600,237	1,560,341	340,708	1,901,049	13.00	9,501,286	9,501,286	1,901,049	25.01%	
Intramurals	8701	93,995	-	(93,995)	(93,995)	-	-	-	(93,995)	-100.00%	
Co-curricular Activities	8801	246,713	-	(246,713)	(246,713)	-	-	-	(246,713)	-100.00%	
<b>Schools Total</b>		<b>\$ 411,383,657</b>	<b>\$ 22,062,184</b>	<b>\$ 19,294,315</b>	<b>\$ 41,356,499</b>	<b>212.00</b>	<b>\$ 452,455,713</b>	<b>\$ 452,740,156</b>	<b>\$ 41,356,499</b>	<b>10.05%</b>	

# Division of Schools – Budget Summary

**SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS**

PROGRAMS	0305		3010		3020		3030		3201	
	Chief of Schools	FTE	Elementary School Instruction	FTE	Middle School Instruction	FTE	High School Instruction	FTE	Program Support for Schools	FTE
<b>EXISTING SERVICE COMMITMENTS</b>										
Bus Contracts-Obligated Increase	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Enrollment Changes	-	-	(1,169,254)	(14.00)	(300,293)	(2.70)	(811,906)	(7.30)	-	-
Existing Services-Other	-	-	-	-	-	-	-	-	-	-
Reclassifications-Requested	6,416	-	-	-	-	-	-	-	-	-
Special Education-Enrollment Service Levels	-	-	(2,224,400)	(20.00)	-	-	-	-	-	-
Year over Year Personnel Cost Change	9,555	-	(864,489)	-	(1,703,678)	-	(1,306,591)	-	186,345	-
<b>Subtotal Existing Service Commitments</b>	<b>15,971</b>	<b>-</b>	<b>(4,258,143)</b>	<b>(34.00)</b>	<b>(2,003,971)</b>	<b>(2.70)</b>	<b>(2,118,497)</b>	<b>(7.30)</b>	<b>186,345</b>	<b>-</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>										
Blueprint-National Board Certification	\$ -	-	\$ 539,771	-	\$ 396,651	-	\$ 660,431	-	\$ 35,693	-
Employee Compensation-Placeholder	68,729	-	4,995,205	-	3,007,055	-	3,917,896	-	197,936	-
Employee Compensation-Ratified Agreement	-	-	-	-	-	-	-	-	-	-
Health Insurance	25,870	-	7,729,549	-	1,316,460	-	1,785,279	-	34,241	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>94,599</b>	<b>-</b>	<b>13,264,525</b>	<b>-</b>	<b>4,720,166</b>	<b>-</b>	<b>6,363,606</b>	<b>-</b>	<b>267,870</b>	<b>-</b>
<b>PRIORITIES</b>										
Cultivate Student Belonging & Well-Being	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Priorities-Other	-	-	-	-	-	-	-	-	-	-
School Safety and Security	-	-	-	-	-	-	-	-	-	-
Strengthen Learning & Instruction	-	-	118,451	-	-	-	-	-	(1,676,340)	(13.00)
<b>Subtotal Priorities</b>	<b>-</b>	<b>-</b>	<b>118,451</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,676,340)</b>	<b>(13.00)</b>
<b>ONE-TIME REQUESTS</b>										
One-Time Funding Items-PY Removal	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
<b>Subtotal One-Time Requests</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>\$ 110,570</b>	<b>-</b>	<b>\$ 9,124,833</b>	<b>(34.00)</b>	<b>\$ 2,716,195</b>	<b>(2.70)</b>	<b>\$ 4,245,109</b>	<b>(7.30)</b>	<b>\$ (1,222,125)</b>	<b>(13.00)</b>
<b>BASE BUDGET REDUCTIONS</b>										
Budget Cut-School Based	-	-	-	-	(313,709)	(5.00)	-	-	-	-
<b>SUBTOTAL BASE BUDGET REDUCTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(313,709)</b>	<b>(5.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REALIGNMENTS</b>	<b>-</b>	<b>-</b>	<b>23,185,884</b>	<b>280.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(262,446)</b>	<b>(5.00)</b>
<b>DIVISION TOTAL</b>	<b>\$ 110,570</b>	<b>-</b>	<b>\$ 32,310,717</b>	<b>246.00</b>	<b>\$ 2,402,486</b>	<b>(7.70)</b>	<b>\$ 4,245,109</b>	<b>(7.30)</b>	<b>\$ (1,484,571)</b>	<b>(18.00)</b>

# Division of Schools – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS									
PROGRAMS	3402		4701		7403		7404		
	Homewood	FTE	Division of Schools	FTE	Emergency Preparedness and Response	FTE	Security and Emergency Preparedness	FTE	
<b>EXISTING SERVICE COMMITMENTS</b>									
Bus Contracts-Obligated Increase	\$ -	-	\$ -	-	\$ -	-	\$ -	-	-
Enrollment Changes	-	-	-	-	-	-	-	-	-
Existing Services-Other	-	-	-	-	-	-	-	-	-
Reclassifications-Requested	-	-	-	-	-	-	-	-	-
Special Education-Enrollment Service Levels	-	-	-	-	-	-	-	-	-
Year over Year Personnel Cost Change	(4,911)	-	(422,753)	-	(126,764)	-	25,765	-	-
<b>Subtotal Existing Service Commitments</b>	<b>(4,911)</b>	<b>-</b>	<b>(422,753)</b>	<b>-</b>	<b>(126,764)</b>	<b>-</b>	<b>25,765</b>	<b>-</b>	<b>-</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>									
Blueprint-National Board Certification	\$ 48,196	-	\$ -	-	\$ -	-	\$ -	-	-
Employee Compensation-Placeholder	152,591	-	2,286,518	-	-	-	58,366	-	-
Employee Compensation-Ratified Agreement	-	-	134,562	-	-	-	-	-	-
Health Insurance	4,706	-	855,311	-	(36,452)	-	74,428	-	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>205,493</b>	<b>-</b>	<b>3,276,391</b>	<b>-</b>	<b>(36,452)</b>	<b>-</b>	<b>132,794</b>	<b>-</b>	<b>-</b>
<b>PRIORITIES</b>									
Cultivate Student Belonging & Well-Being	\$ -	-	\$ -	-	\$ -	-	\$ -	-	-
Priorities-Other	-	-	16,000	-	-	-	-	-	-
School Safety and Security	-	-	-	-	-	-	743,522	6.00	-
Strengthen Learning & Instruction	(38,708)	-	2,070,593	9.00	-	-	-	-	-
<b>Subtotal Priorities</b>	<b>(38,708)</b>	<b>-</b>	<b>2,086,593</b>	<b>9.00</b>	<b>-</b>	<b>-</b>	<b>743,522</b>	<b>6.00</b>	<b>-</b>
<b>ONE-TIME REQUESTS</b>									
One-Time Funding Items-PY Removal	\$ -	-	\$ -	-	\$ -	-	\$ -	-	-
<b>Subtotal One-Time Requests</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>\$ 161,874</b>	<b>-</b>	<b>\$ 4,940,231</b>	<b>9.00</b>	<b>\$ (163,216)</b>	<b>-</b>	<b>\$ 902,081</b>	<b>6.00</b>	<b>-</b>
<b>BASE BUDGET REDUCTIONS</b>									
Budget Cut-School Based	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL BASE BUDGET REDUCTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REALIGNMENTS</b>	<b>(3,418,729)</b>	<b>(29.00)</b>	<b>(194,246)</b>	<b>-</b>	<b>(261,750)</b>	<b>(1.00)</b>	<b>245,602</b>	<b>1.00</b>	<b>-</b>
<b>DIVISION TOTAL</b>	<b>\$ (3,256,855)</b>	<b>(29.00)</b>	<b>\$ 4,745,985</b>	<b>9.00</b>	<b>\$ (424,966)</b>	<b>(1.00)</b>	<b>\$ 1,147,683</b>	<b>7.00</b>	<b>-</b>

# Division of Schools – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS										
	8601			8701			8801			
PROGRAMS	Athletics and Activities	FTE	Intramurals	FTE	Co-curricular Activities	FTE	Total	Total FTE		
<b>EXISTING SERVICE COMMITMENTS</b>										
Bus Contracts-Obligated Increase	\$ 102,000	-	\$ -	-	\$ -	-	\$ 102,000	-		
Enrollment Changes	-	-	-	-	-	-	(2,281,453)	(24.00)		
Existing Services-Other	75,000	-	-	-	-	-	75,000	-		
Reclassifications-Requested	-	-	-	-	-	-	6,416	-		
Special Education-Enrollment Service Levels	-	-	-	-	-	-	(2,224,400)	(20.00)		
Year over Year Personnel Cost Change	-	-	-	-	-	-	(4,207,521)	-		
<b>Subtotal Existing Service Commitments</b>	<b>177,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,529,958)</b>	<b>(44.00)</b>		
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>										
Blueprint-National Board Certification	\$ -	-	\$ -	-	\$ -	-	\$ 1,680,742	-		
Employee Compensation-Placeholder	-	-	-	-	-	-	14,684,296	-		
Employee Compensation-Ratified Agreement	173,132	-	-	-	-	-	307,694	-		
Health Insurance	-	-	-	-	-	-	11,789,392	-		
<b>Subtotal Employee Compensation and Benefits</b>	<b>173,132</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,462,124</b>	<b>-</b>		
<b>PRIORITIES</b>										
Cultivate Student Belonging & Well-Being	\$ 1,410,209	13.00	\$ -	-	\$ -	-	\$ 1,410,209	13.00		
Priorities-Other	-	-	-	-	-	-	16,000	-		
School Safety and Security	-	-	-	-	-	-	743,522	6.00		
Strengthen Learning & Instruction	-	-	-	-	-	-	473,996	(4.00)		
<b>Subtotal Priorities</b>	<b>1,410,209</b>	<b>13.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,643,727</b>	<b>15.00</b>		
<b>ONE-TIME REQUESTS</b>										
One-Time Funding Items-PY Removal	\$ (200,000)	-	\$ -	-	\$ -	-	\$ (200,000)	-		
<b>Subtotal One-Time Requests</b>	<b>(200,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(200,000)</b>	<b>-</b>		
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>\$ 1,560,341</b>	<b>13.00</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 22,375,893</b>	<b>(29.00)</b>		
<b>BASE BUDGET REDUCTIONS</b>										
Budget Cut-School Based	-	-	-	-	-	-	(313,709)	(5.00)		
<b>SUBTOTAL BASE BUDGET REDUCTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(313,709)</b>	<b>(5.00)</b>		
<b>REALIGNMENTS</b>	<b>340,708</b>	<b>-</b>	<b>(93,995)</b>	<b>-</b>	<b>(246,713)</b>	<b>-</b>	<b>19,294,315</b>	<b>246.00</b>		
<b>DIVISION TOTAL</b>	<b>\$ 1,901,049</b>	<b>13.00</b>	<b>\$ (93,995)</b>	<b>-</b>	<b>\$ (246,713)</b>	<b>-</b>	<b>\$ 41,356,499</b>	<b>212.00</b>		

# Division of Schools – Department of Student Well-Being – Budget Summary

## Overview of the Division

The Department of Student Well-Being is in the Division of Schools. The role of this department is to create engaging, empowering, and individualized learning experiences; providing academic behavioral, and wellness multi-tiered systems of support; and developing proactive student supports with a future focus.

The services of this Department are delivered through the budgets of the following programs:

- Student Well-Being
- Home and Hospital
- Student Supports and Engagement
- School Counseling and Student Records
- Psychological Services
- Section 504 Program
- Pupil Personnel Services
- School Social Work Services
- Health Services

## Summary of Major Budget Changes for FY 2027

The budget for the Department of Student Well-Being is increasing by a total of \$3.7 million or 4.52 percent and 9.50 FTE positions compared to the FY 2026 budget. This total change in budget supports funding for existing service commitments, employee compensation and benefits, and priorities. The specific amounts for each major budget grouping are:

- Existing Service Commitments – \$(486,882)
- Employee Compensation and Benefits – \$3.6 million
- Priorities – \$(7,520) and 4.50 FTE positions
- Realignments – \$603,878 and 5.00 FTE positions

A summary of budget changes for this division is provided below.

### *Existing Service Commitments*

- \$51,435 in Programs 0308 and 5801– Increase for reclassifications approved in FY 2026 in Student Well-Being and Section 504 Program.
- \$24,975 in Program 5701 – Increase in temporary help wages for temporary psychologists in Psychological Services.
- \$15,000 in Program 5601 – Increase in contractual obligation for Naviance software, School Counseling and Student Records.
- (\$578,292) – Year-over-Year Personnel Cost Change. This adjustment will appear in all program budgets that have budgeted personnel. A complete explanation for these changes is included in the Factors Influencing and Summary of the Budget in the Executive Summary section of the budget book.

# Division of Schools – Department of Student Well-Being – Budget Summary

## *Employee Compensation and Benefits*

- \$2.3 million– Placeholder for employee compensation increases subject to collective bargaining.
- \$1.3 million – Health Insurance cost increases based on preliminary actuarial estimates.
- \$2,565 in Program 3403 – Increase for National Board Certification (NBC) teacher pay.

## *Priorities*

- \$100,000 in Program 6401 – Increase in support of strategic priority *Cultivating Student Belonging and Well-Being* to cover the cost shift of hearing and vision screenings from Howard County government, Health Services.
- Advance *Cultivating Student Belonging and Well-Being* with a budget neutral change that adds 2.0 FTE Float Nurses in Health Services, Program 6401. The added cost of \$208,911 is being offset by reallocating supplies and wages budgets in Health Services.
- Advance *Cultivating Student Belonging and Well-Being* with a budget neutral change that converts an 11-month Pupil Personnel Worker to a 12-month Facilitator position in Pupil Personnel Services Program 6101.
- (\$107,520) – *Strengthen Learning and Instruction* by converting 3.0 Teacher positions (\$418,215) to 6.0 Paraeducator positions \$376,451 in Student Supports and Engagement Program 3403. The additional savings are being applied to offset the cost of creating 13.0 Assistant Principal positions. In addition, \$(65,756) of savings is being generated by eliminating a vacant (0.5) FTE Counselor position School Counseling and Student Records Program 5601 to also offset the cost of adding 13.0 Assistant Principal positions in Division of Schools Program 4701.

## *Realignments*

- \$346,502 and 3.0 FTE positions – Transfers School Counselor positions by realigning from Homewood (3402) to School Counseling and Student Records Program 5601.
- \$267,977 and 2.0 FTE positions – Transfers Social Worker positions from Homewood Program 3402 to School Social Work Services Program 6103.
- (\$10,000) Transfers substitute wages for Rainbow Reps from School Counseling and Student Records Program 5601 to Chief Equity and Innovation Program 0108.
- (\$600) Transfers supplies funding from School Counseling and Student Records Program 5601 to Instructional Technology Program 2501 to cover the costs of Adobe licenses.
- Transfers (\$5,000) in funds from Pupil Personnel Services Program 6101 and (\$190,923) in funds from Health Services Program 6401 to cover the \$195,923 in increased costs associated with wages to support Home and Hospital Program 3390.
- Transfers (\$4,535) in funds from Health Services Program 6401 to cover \$4,535 increased costs associated with testing supplies in Psychological Services Program 5701.
- Transfers (\$75,000) in contracted services from School Social Work Services Program 6103 to cover \$75,000 increased costs for contracted services in Student Well-Being Program 0308.
- Transfers (\$13,000) in funds from Health Services Program 6401 to cover \$13,000 in additional costs for Naviance contract in School Counseling and Student Records Program 5601.

## Division of Schools – Department of Student Well-Being – Budget Summary

- Transfers (\$25,765) in funds from Student Supports and Engagement Program 3403 to cover \$25,765 in wage related costs in Student Well-Being Program 0308.
- Transfers (\$22,500) in funds from Student Well-Being Program 0308 to cover \$22,500 in temporary help wage related costs in Psychological Services Program 5701.
- Transfers Administrative Secretary position from Pupil Personnel Services Program 6101 to Student Well-Being Program 0308 to align with position's duties.

Summary schedules of these changes are presented in the following pages.

# Division of Schools – Department of Student Well-Being – Budget Summary

SUMMARY OF FY 2027 REQUESTED BUDGET											
Program	Program Number	Approved Budget FY 2026	Budget Additions and Base Reductions	Total Realignments	Net Budget Changes	Net Budget Changes FTE	Superintendent Proposed FY 2027	Board Requested FY 2027	\$ Change From FY 2026	% Change from FY 2026	
Student Well-Being	0308	\$ 3,855,849	\$ 164,428	\$ 182,977	\$ 347,405	1.00	\$ 4,203,254	\$ 4,203,254	\$ 347,405	9.01%	
Home and Hospital	3390	1,247,176	7,465	195,923	203,388	-	1,450,564	1,450,564	203,388	16.31%	
Student Supports and Engagement	3403	7,447,140	282,615	(25,765)	256,850	3.00	7,709,739	7,703,990	256,850	3.45%	
School Counseling and Student Records	5601	30,724,489	1,291,374	348,902	1,640,276	2.50	32,364,765	32,364,765	1,640,276	5.34%	
Psychological Services	5701	13,673,919	498,225	27,035	525,260	-	14,199,179	14,199,179	525,260	3.84%	
Section 504 Program	5801	184,400	23,756	-	23,756	-	208,156	208,156	23,756	12.88%	
Pupil Personnel Services	6101	4,391,665	(18,112)	(109,712)	(127,824)	(1.00)	4,263,841	4,263,841	(127,824)	-2.91%	
School Social Work Services	6103	4,085,801	255,101	192,977	448,078	2.00	4,533,879	4,533,879	448,078	10.97%	
Health Services	6401	16,551,968	605,408	(208,459)	396,949	2.00	16,948,917	16,948,917	396,949	2.40%	
<b>Schools-Student Well-Being Total</b>		<b>\$ 82,162,407</b>	<b>\$ 3,110,260</b>	<b>\$ 603,878</b>	<b>\$ 3,714,138</b>	<b>9.50</b>	<b>\$ 85,882,294</b>	<b>\$ 85,876,545</b>	<b>\$ 3,714,138</b>	<b>4.52%</b>	

# Division of Schools – Department of Student Well-Being – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS										
	0308		3390		3403		5601		5701	
PROGRAMS	Student Well-Being	FTE	Home and Hospital	FTE	Student Supports and Engagement	FTE	School Counseling and Student Records	FTE	Psychological Services	FTE
<b>EXISTING SERVICE COMMITMENTS</b>										
Contractual Obligation	\$ -	-	\$ -	-	\$ -	-	\$ 15,000	-	\$ -	-
Existing Services-Other	-	-	-	-	-	-	-	-	24,975	-
Reclassifications-Approved	36,172	-	-	-	-	-	-	-	-	-
Year over Year Personnel Cost Change	(32,454)	-	1,129	-	(13,966)	-	(219,639)	-	(80,038)	-
<b>Subtotal Existing Service Commitments</b>	<b>3,718</b>	<b>-</b>	<b>1,129</b>	<b>-</b>	<b>(13,966)</b>	<b>-</b>	<b>(204,639)</b>	<b>-</b>	<b>(55,063)</b>	<b>-</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>										
Blueprint-National Board Certification	\$ -	-	\$ -	-	\$ 2,565	-	\$ -	-	\$ -	-
Employee Compensation-Placeholder	104,674	-	4,346	-	192,500	-	980,811	-	391,701	-
Health Insurance	56,036	-	1,990	-	143,280	-	580,958	-	161,587	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>160,710</b>	<b>-</b>	<b>6,336</b>	<b>-</b>	<b>338,345</b>	<b>-</b>	<b>1,561,769</b>	<b>-</b>	<b>553,288</b>	<b>-</b>
<b>PRIORITIES</b>										
Cultivate Student Belonging & Well-Being	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Strengthen Learning & Instruction	-	-	-	-	(41,764)	3.00	(65,756)	(0.50)	-	-
<b>Subtotal Priorities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(41,764)</b>	<b>3.00</b>	<b>(65,756)</b>	<b>(0.50)</b>	<b>-</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>										
	<b>164,428</b>	<b>-</b>	<b>7,465</b>	<b>-</b>	<b>282,615</b>	<b>3.00</b>	<b>1,291,374</b>	<b>(0.50)</b>	<b>498,225</b>	<b>-</b>
<b>REALIGNMENTS</b>										
	<b>182,977</b>	<b>1.00</b>	<b>195,923</b>	<b>-</b>	<b>(25,765)</b>	<b>-</b>	<b>348,902</b>	<b>3.00</b>	<b>27,035</b>	<b>-</b>
<b>DIVISION TOTAL</b>	<b>\$ 347,405</b>	<b>1.00</b>	<b>\$ 203,388</b>	<b>-</b>	<b>\$ 256,850</b>	<b>3.00</b>	<b>\$ 1,640,276</b>	<b>2.50</b>	<b>\$ 525,260</b>	<b>-</b>

# Division of Schools – Department of Student Well-Being – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS										
	5801		6101		6103		6401			
PROGRAMS	Section 504		Pupil Personnel		School Social		Health Services		Total	Total FTE
	Program	FTE	Services	FTE	Work Services	FTE		FTE		
<b>EXISTING SERVICE COMMITMENTS</b>										
Contractual Obligation	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ 15,000	-
Existing Services-Other	-	-	-	-	-	-	-	-	24,975	-
Reclassifications-Approved	15,263	-	-	-	-	-	-	-	51,435	-
Year over Year Personnel Cost Change	2,054	-	(135,096)	-	37,041	-	(137,323)	-	(578,292)	-
<b>Subtotal Existing Service Commitments</b>	<b>17,317</b>	<b>-</b>	<b>(135,096)</b>	<b>-</b>	<b>37,041</b>	<b>-</b>	<b>(137,323)</b>	<b>-</b>	<b>(486,882)</b>	<b>-</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>										
Blueprint-National Board Certification	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ 2,565	-
Employee Compensation-Placeholder	4,449	-	105,676	-	119,436	-	366,331	-	2,269,924	-
Health Insurance	1,990	-	11,308	-	98,624	-	276,400	-	1,332,173	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>6,439</b>	<b>-</b>	<b>116,984</b>	<b>-</b>	<b>218,060</b>	<b>-</b>	<b>642,731</b>	<b>-</b>	<b>3,604,662</b>	<b>-</b>
<b>PRIORITIES</b>										
Cultivate Student Belonging & Well-Being	\$ -	-	\$ -	-	\$ -	-	\$ 100,000	2.00	\$ 100,000	2.00
Strengthen Learning & Instruction	-	-	-	-	-	-	-	-	(107,520)	2.50
<b>Subtotal Priorities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>2.00</b>	<b>(7,520)</b>	<b>4.50</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>										
	<b>23,756</b>	<b>-</b>	<b>(18,112)</b>	<b>-</b>	<b>255,101</b>	<b>-</b>	<b>605,408</b>	<b>2.00</b>	<b>3,110,260</b>	<b>4.50</b>
<b>REALIGNMENTS</b>										
	<b>-</b>	<b>-</b>	<b>(109,712)</b>	<b>(1.00)</b>	<b>192,977</b>	<b>2.00</b>	<b>(208,459)</b>	<b>-</b>	<b>603,878</b>	<b>5.00</b>
<b>DIVISION TOTAL</b>	<b>\$ 23,756</b>	<b>-</b>	<b>\$ (127,824)</b>	<b>(1.00)</b>	<b>\$ 448,078</b>	<b>2.00</b>	<b>\$ 396,949</b>	<b>2.00</b>	<b>\$ 3,714,138</b>	<b>9.50</b>

# Division of Operations – Budget Summary

## Overview of the Division

The purpose of the Division of Operations is to provide quality services that promote equity for all stakeholders, enhancing the learning and work environment and academic and professional achievement. Each program provides services that ensure the essential operational and logistical services needed to support instruction and the work environment are delivered to students and employees.

The services of this Division are delivered through the following program’s budgets:

- Chief Operating Officer
- School Construction
- School Planning
- Student Transportation
- Custodial Services
- Utilities
- Energy Management
- Logistics Center
- Environment
- Facilities Administration
- Building Maintenance
- Grounds Maintenance
- Fleet Management
- Use of Facilities
- Food and Nutrition Service

The Division of Operations for Howard County Public School System (HCPSS) operates 78 schools and 3 administrative office buildings comprised of approximately 9 million gross square feet of space. The HCPSS portfolio serves over 57,000 students, and almost 9,000 teachers and staff. The Division of Operations is charged with the operations and maintenance of HCPSS assets as well as planning renovations and new construction through facility planning, design, and construction related activities. Additional services include providing food and nutrition services, student transportation, organizational logistics support, fleet management services, and administering school system environmental, energy resource conservation and use of facility programs.

To carry out this charge, departments within the Division of Operations manage Comprehensive Maintenance Program (CMP) and Education Facilities Masterplan (EFMP) programs that are designed to align internal resources with outsourced management services. Programs are structured to ensure school facilities and grounds are kept in a state of good repair. Additionally, federal, state, and local requirements are met ensuring that students are safely transported to schools, programs, and extra-curricular activities and are fed nutritional meals in accordance with established guidelines.

Facilities, building systems, equipment, and vehicles can reach the point where repair and maintenance are no longer cost effective and full replacement is needed. When this occurs, requirements are identified for inclusion in the HCPSS Capital Improvement Program (CIP). The CIP is designed to address life and safety requirements, providing building occupants with a safe and healthy learning environment.

The procurement of contracted services, supplies and materials, and the deployment of internal staffing resources, are managed within the fiscal parameters and authority set under the school system’s operating budget. All services are organized and delivered for the purpose of supporting the needs of students, staff, and programs throughout the Howard County public school community.

## Division of Operations – Budget Summary

### Summary of Major Budget Changes for FY 2027

The budget for the Division of Operations is increasing by a total of \$10.2 million or 6.20 percent compared to the FY 2026 budget. This total change in budget supports funding for existing service commitments, employee compensation and benefits, priorities, and realignments. The specific amounts for each major budget grouping are:

- Existing Service Commitments – \$7.8 million
- Employee Compensation and Benefits – \$3.5 million
- Priorities – \$446,711
- One-Time Funding Items – \$(1.3) million
- Realignments – \$(210,000)

A summary of budget changes for this division is provided below.

#### Existing Service Commitments

- \$5.4 million in Program 6801 – Contractual increases for bus transportation based on historical trends for Student Transportation:
  - \$2.9 million for general budget routes
  - \$2.4 million for nonpublic and specialized transportation routes
  - \$133,225 for other routes
- \$1.6 million in Program 7201 – Projected net increase in utilities, primarily driven by an increase in gas and electric rates in the Utilities Program.
- \$82,000 in Program 7102 – Contractual increases for trash management in Custodial Services Program
- \$39,000 in Programs 7602 and 7801 – Contractual increases including \$37,000 for HVAC water treatment services and chiller maintenance and repair in the Building Maintenance Program, and \$2,000 for contractual obligations in the Grounds Maintenance Program.
- \$22,417 in Program 7601 – Additional software module to incorporate Fleet Management services, improving efficiency for an existing service in the Facilities Administration Program.
- \$609,567 – Year-over-Year Personnel Cost Change. This adjustment will appear in all program budgets that have budgeted personnel. A complete explanation for these changes is included in the Factors Influencing and Summary of the Budget in the Executive Summary section of the budget book.

#### Employee Compensation and Benefits

- \$1.8 million – Placeholder for employee compensation increases subject to collective bargaining.
- \$1.2 million – Health Insurance cost increases based on preliminary actuarial estimates.
- \$430,600 – Employee compensation increases for overtime costs.

#### Priorities

- \$300,000 in Programs 7102 and 7602 – Increase to supplies and repairs funding in Custodial Services Program 7102 and Building Maintenance Program 7602.
- \$136,711 and 1.0 FTE position in Program 7602 – Support *Enhance Systemic Planning and Procedures* through organizational restructuring and the creation of an Assistant Manager position in Building Maintenance.
- \$10,000 in Program 6801 – Safety equipment for student transportation.

## Division of Operations – Budget Summary

### *One-Time Funding Items*

- \$(1.3) million in Program 7602 and 7802 – Removal of one-time funding items approved by MSDE in the FY 2026 Approved Budget in Building Maintenance Program 7602 and Fleet Management Program 7802.

### *Realignments*

- \$(200,000) – Realignment of parent reimbursements for nonpublic placements from Student Transportation Program 6801 to Special Education Compliance and Nonpublic Services Program 3328.
- \$(10,000) – Realignment of Iron Mountain document storage contract management from Logistics Center Program 7301 to the Division of the Deputy Superintendent, Human Resources Program 0303.

Summary schedules of these changes are presented in the following pages.

# Division of Operations – Budget Summary

SUMMARY OF FY 2027 REQUESTED BUDGET											
Program	Program Number	Approved Budget FY 2026	Budget Additions and Base Reductions	Total Realignments	Net Budget Changes	Net Budget Changes FTE	Superintendent Proposed FY 2027	Board Requested FY 2027	\$ Change From FY 2026	% Change from FY 2026	
Chief Operating Officer	0201	\$ 444,825	\$ 17,084	\$ -	\$ 17,084	-	\$ 598,620	\$ 461,909	\$ 17,084	3.84%	
School Construction	0202	1,132,954	67,416	-	67,416	-	1,200,370	1,200,370	67,416	5.95%	
School Planning	0212	509,764	27,531	-	27,531	-	537,295	537,295	27,531	5.40%	
Student Transportation	6801	71,838,754	5,595,458	(200,000)	5,395,458	-	77,234,212	77,234,212	5,395,458	7.51%	
Custodial Services	7102	39,620,908	3,047,575	-	3,047,575	-	42,518,483	42,668,483	3,047,575	7.69%	
Utilities	7201	19,754,995	1,628,959	-	1,628,959	-	21,383,954	21,383,954	1,628,959	8.25%	
Energy Management	7202	2,020	-	-	-	-	2,020	2,020	-	0.00%	
Logistics Center	7301	2,566,079	110,741	(10,000)	100,741	-	2,666,820	2,666,820	100,741	3.93%	
Environment	7402	697,289	(5,964)	-	(5,964)	-	691,325	691,325	(5,964)	-0.86%	
Facilities Administration	7601	1,306,767	66,365	-	66,365	-	1,373,132	1,373,132	66,365	5.08%	
Building Maintenance	7602	18,089,557	(425,953)	-	(425,953)	1.00	17,376,893	17,663,604	(425,953)	-2.35%	
Grounds Maintenance	7801	4,910,639	329,659	-	329,659	-	5,240,298	5,240,298	329,659	6.71%	
Fleet Management	7802	2,651,514	(106,825)	-	(106,825)	-	2,544,689	2,544,689	(106,825)	-4.03%	
Use of Facilities	9301	407,068	16,087	-	16,087	-	423,155	423,155	16,087	3.95%	
<b>Operations Total</b>		<b>\$ 163,933,133</b>	<b>\$ 10,368,133</b>	<b>\$ (210,000)</b>	<b>\$ 10,158,133</b>	<b>1.00</b>	<b>\$ 173,791,266</b>	<b>\$ 174,091,266</b>	<b>\$ 10,158,133</b>	<b>6.20%</b>	

# Division of Operations – Budget Summary

**SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS**

PROGRAMS	0201 Chief Operating Officer		0202 School Construction		0212 School Planning		6801 Student Transportation		7102 Custodial Services	
		FTE		FTE		FTE		FTE		FTE
<b>EXISTING SERVICE COMMITMENTS</b>										
Bus Contracts-Obligated Increase	\$	-	\$	-	\$	-	\$	5,386,089	\$	-
Contractual Obligation		-		-		-		-		82,000
Existing Services-Other		-		-		-		-		-
Utilities		-		-		-		-		-
Year over Year Personnel Cost Change		4,927		13,848		4,092		46,073		422,973
<b>Subtotal Existing Service Commitments</b>		<b>4,927</b>		<b>13,848</b>		<b>4,092</b>		<b>5,432,162</b>		<b>504,973</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>										
Employee Compensation-Placeholder	\$	8,177	\$	40,633	\$	17,469	\$	107,526	\$	1,097,347
Employee Compensation-Ratified Agreement		-		-		-		-		430,600
Health Insurance		3,980		12,935		5,970		45,770		864,655
<b>Subtotal Employee Compensation and Benefits</b>		<b>12,157</b>		<b>53,568</b>		<b>23,439</b>		<b>153,296</b>		<b>2,392,602</b>
<b>PRIORITIES</b>										
Enhance Systemic Planning & Procedures	\$	-	\$	-	\$	-	\$	-	\$	-
Priorities-Other		-		-		-		10,000		150,000
<b>Subtotal Priorities</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>10,000</b>		<b>150,000</b>
<b>ONE-TIME REQUESTS</b>										
One-Time Funding Items-PY Removal	\$	-	\$	-	\$	-	\$	-	\$	-
<b>Subtotal One-Time Requests</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>		<b>17,084</b>		<b>67,416</b>		<b>27,531</b>		<b>5,595,458</b>		<b>3,047,575</b>
<b>REALIGNMENTS</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>(200,000)</b>		<b>-</b>
<b>DIVISION TOTAL</b>	\$	<b>17,084</b>	\$	<b>67,416</b>	\$	<b>27,531</b>	\$	<b>5,395,458</b>	\$	<b>3,047,575</b>

# Division of Operations – Budget Summary

**SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS**

PROGRAMS	7201		7202 Energy		7301		7402		7601 Facilities	
	Utilities	FTE	Management	FTE	Logistics Center	FTE	Environment	FTE	Administration	FTE
<b>EXISTING SERVICE COMMITMENTS</b>										
Bus Contracts-Obligated Increase	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Contractual Obligation	-	-	-	-	-	-	-	-	-	-
Existing Services-Other	-	-	-	-	-	-	-	-	22,417	-
Utilities	1,628,959	-	-	-	-	-	-	-	-	-
Year over Year Personnel Cost Change	-	-	-	-	21,354	-	(23,612)	-	4,344	-
<b>Subtotal Existing Service Commitments</b>	<b>1,628,959</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,354</b>	<b>-</b>	<b>(23,612)</b>	<b>-</b>	<b>26,761</b>	<b>-</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>										
Employee Compensation-Placeholder	\$ -	-	\$ -	-	\$ 60,035	-	\$ 11,678	-	\$ 29,654	-
Employee Compensation-Ratified Agreement	-	-	-	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	29,352	-	5,970	-	9,950	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>89,387</b>	<b>-</b>	<b>17,648</b>	<b>-</b>	<b>39,604</b>	<b>-</b>
<b>PRIORITIES</b>										
Enhance Systemic Planning & Procedures	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Priorities-Other	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Priorities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ONE-TIME REQUESTS</b>										
One-Time Funding Items-PY Removal	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
<b>Subtotal One-Time Requests</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>1,628,959</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110,741</b>	<b>-</b>	<b>(5,964)</b>	<b>-</b>	<b>66,365</b>	<b>-</b>
<b>REALIGNMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DIVISION TOTAL</b>	<b>\$ 1,628,959</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 100,741</b>	<b>-</b>	<b>\$ (5,964)</b>	<b>-</b>	<b>\$ 66,365</b>	<b>-</b>

# Division of Operations – Budget Summary

SUMMARY OF FY 2027 BUDGET CHANGES BY PROGRAM AND SUMMARY GROUPINGS										
PROGRAMS	7602 Building		7801 Grounds		7802 Fleet		9301		Total	Total FTE
	Maintenance	FTE	Maintenance	FTE	Management	FTE	Use of Facilities	FTE		
<b>EXISTING SERVICE COMMITMENTS</b>										
Bus Contracts-Obligated Increase	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ 5,386,089	-
Contractual Obligation	37,000	-	2,000	-	-	-	-	-	121,000	-
Existing Services-Other	-	-	-	-	-	-	-	-	22,417	-
Utilities	-	-	-	-	-	-	-	-	1,628,959	-
Year over Year Personnel Cost Change	(13,225)	-	122,348	-	9,353	-	(2,908)	-	609,567	-
<b>Subtotal Existing Service Commitments</b>	<b>23,775</b>	<b>-</b>	<b>124,348</b>	<b>-</b>	<b>9,353</b>	<b>-</b>	<b>(2,908)</b>	<b>-</b>	<b>7,768,032</b>	<b>-</b>
<b>EMPLOYEE COMPENSATION AND BENEFITS</b>										
Employee Compensation-Placeholder	\$ 246,401	-	\$ 123,721	-	\$ 24,892	-	\$ 13,821	-	\$ 1,781,354	-
Employee Compensation-Ratified Agreement	-	-	-	-	-	-	-	-	430,600	-
Health Insurance	167,160	-	81,590	-	13,930	-	5,174	-	1,246,436	-
<b>Subtotal Employee Compensation and Benefits</b>	<b>413,561</b>	<b>-</b>	<b>205,311</b>	<b>-</b>	<b>38,822</b>	<b>-</b>	<b>18,995</b>	<b>-</b>	<b>3,458,390</b>	<b>-</b>
<b>PRIORITIES</b>										
Enhance Systemic Planning & Procedures	\$ 136,711	1.00	\$ -	-	\$ -	-	\$ -	-	\$ 136,711	1.00
Priorities-Other	150,000	-	-	-	-	-	-	-	310,000	-
<b>Subtotal Priorities</b>	<b>286,711</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>446,711</b>	<b>1.00</b>
<b>ONE-TIME REQUESTS</b>										
One-Time Funding Items-PY Removal	\$ (1,150,000)	-	\$ -	-	\$ (155,000)	-	\$ -	-	\$ (1,305,000)	-
<b>Subtotal One-Time Requests</b>	<b>(1,150,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(155,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,305,000)</b>	<b>-</b>
<b>SUBTOTAL BUDGET ADDITIONS</b>	<b>(425,953)</b>	<b>1.00</b>	<b>329,659</b>	<b>-</b>	<b>(106,825)</b>	<b>-</b>	<b>16,087</b>	<b>-</b>	<b>10,368,133</b>	<b>1.00</b>
<b>REALIGNMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(210,000)</b>	<b>-</b>
<b>DIVISION TOTAL</b>	<b>\$ (425,953)</b>	<b>1.00</b>	<b>\$ 329,659</b>	<b>-</b>	<b>\$ (106,825)</b>	<b>-</b>	<b>\$ 16,087</b>	<b>-</b>	<b>\$ 10,158,133</b>	<b>1.00</b>

# Other Funds – Budget Summary

Program	Program Number	Budget FY 2023	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025	Actual FY 2025	Approved Budget FY 2026	Superintendent Proposed FY 2027	Board Requested FY 2027	\$ Change From FY 2026	% Change From FY 2026
<b>GOVERNMENTAL FUNDS</b>												
<b>Special Revenue Fund</b>												
Glenelg Wastewater Treatment Plant Fund	1600	\$ 242,912	\$ 211,683	\$ 244,151	\$ 231,409	\$ 244,151	\$ 285,414	\$ 244,151	\$ 291,388	\$ 291,388	\$ 47,237	19.35%
Food and Nutrition Service	8301	\$ 18,218,024	\$ 19,852,763	\$ 24,002,377	\$ 23,306,184	\$ 31,632,747	\$ 25,214,618	\$ 28,606,565	\$ 24,788,411	\$ 24,788,411	\$ (3,818,154)	(13.35)%
<b>Capital Projects Fund</b>												
School Construction Fund	3000	\$ 105,887,000	\$ 76,863,519	\$ 109,127,000	\$ 40,949,763	\$ 75,738,000	\$ 42,430,315	\$ 75,738,000	\$ 116,636,000	\$ 116,636,000	\$ 40,898,000	54.00%
<b>Restricted Fund</b>												
Grants Fund	1900	\$ 49,227,746	\$ 69,472,198	\$ 72,790,684	\$ 76,031,434	\$ 76,985,200	\$ 78,961,202	\$ 91,591,457	\$ 72,719,273	\$ 73,123,123	\$ (18,468,334)	(20.16)%
<b>PROPRIETARY FUNDS</b>												
<b>Enterprise Fund</b>												
Jim Rouse Theatre Fund	9204	\$ 225,000	\$ 240,063	\$ 250,000	\$ 291,616	\$ 275,000	\$ 272,492	\$ 300,000	\$ 325,000	\$ 325,000	\$ 25,000	8.33%
<b>Internal Service Fund</b>												
Print Services	9713	\$ 2,709,154	\$ 2,476,487	\$ 2,815,615	\$ 2,642,042	\$ 2,576,542	\$ 2,542,319	\$ 2,608,454	\$ 2,860,855	\$ 2,860,855	\$ 252,401	9.68%
Technology Services	9714	\$ 17,823,537	\$ 15,560,258	\$ 26,007,606	\$ 17,549,966	\$ 26,457,965	\$ 18,207,904	\$ 28,407,244	\$ 21,526,409	\$ 21,526,409	\$ (6,880,835)	(24.22)%
Health Fund	9715	\$ 183,740,223	\$ 187,283,508	\$ 192,101,185	\$ 200,072,749	\$ 215,053,582	\$ 236,442,919	\$ 240,338,361	\$ 262,306,977	\$ 265,493,741	\$ 25,155,380	10.47%
Workers' Compensation	9716	\$ 2,819,200	\$ 3,752,300	\$ 3,187,700	\$ 4,135,909	\$ 3,439,700	\$ 4,169,726	\$ 3,439,700	\$ 3,868,700	\$ 3,908,700	\$ 469,000	13.63%

# FY 2027 Position Changes

The schedule below summarizes position changes made in all funds. It is not inclusive of all position changes in the FY 2027 Board of Education’s Requested Operating Budget. The Summary of Staffing Resources schedule provides a more detailed description of these staffing adjustments.

FY 2027 Position Changes								
<i>Operating Budget Position Changes</i>	<i>Blueprint</i>	<i>Enrollment Changes</i>	<i>Special Education Strategic Plan</i>	<i>HCPSS Strategic Plan Priorities</i>	<i>School Safety and Security</i>	<i>Budget Reductions</i>	<i>Other</i>	<i>Total FTE</i>
<b>General Education Instructional Positions:</b>								
Instructional Teachers	41.0	(24.6)	(20.0)	(12.0)	-	-	-	(15.6)
Instructional Support Staff	(16.0)	(8.0)	-	6.0	-	(5.0)	-	(23.0)
<b>Special Education Instructional Positions:</b>								
Birth-Five	11.0	-	1.0	-	-	-	-	12.0
K-21	-	-	75.1	-	-	-	-	75.1
<b>Other Position Changes:</b>								
School Administration	-	-	-	9.0	-	-	-	9.0
Behavioral Health	-	-	7.0	(0.5)	-	-	-	6.5
Student Health Supports	-	-	1.0	15.0	-	-	-	16.0
Non-Instructional*	-	-	-	8.0	6.0	-	-	14.0
<b>Subtotal Operating Budget</b>	<b>36.0</b>	<b>(32.6)</b>	<b>64.1</b>	<b>25.5</b>	<b>6.0</b>	<b>(5.0)</b>	<b>-</b>	<b>94.0</b>
<b>Other Funds Position Changes</b>								
Grants Fund**	-	-	-	-	-	-	(14.2)	(14.2)
<b>Subtotal Other Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14.2)</b>	<b>(14.2)</b>
<b>Total FY 2027 Board's Requested Operating Budget Position Changes</b>								<b>79.8</b>

\* Positions classified as Non-Instructional can include Security Assistants, Technical Assistants, Facilitators, Coordinators, Secretaries, and Central Office positions.

\*\* Grants Fund FTEs are estimated for FY 2026 and FY 2027.

# Summary of Staffing Resources

The following tables present detail on the composition of staff between the instructional and administrative functions for all funds based on the FY 2027 Board of Education’s Requested Operating Budget.

HCPSS Staffing Resources		
Position	Total FTE	%
Instructional Teachers & Professionals	5,309.8	58.6%
Instructional Support Staff	1,665.5	18.4%
Non-Instructional Support Staff	1,154.6	12.7%
Administration & Professional Staff	933.0	10.3%
<b>Total Positions (FTE)</b>	<b>9,062.9</b>	<b>100.0%</b>

The FY 2027 budget reflects a net addition of 79.8 positions for all funds. These position changes are organized by categories to provide clarity around the budget decisions.

The FY 2027 Board of Education’s Requested Operating Budget reflects the following changes:

- **Blueprint** – A net increase of 36.0 positions is associated with the Blueprint for Maryland’s Future initiative. This includes the elimination of (20.0) English Language Development (ELD) Paraeducator positions to fund 31.0 additional ELD Teacher positions in support of Multilingual Learners. An additional 25.0 positions are added to support the expansion of full-day Prekindergarten classes.
- **Enrollment Changes** – As a result of declining student enrollment, (32.6) positions have been reduced across multiple programs.
- **Special Education Strategic Plan** – The need to adequately staff Special Education programs to meet student needs necessitated an increase of 84.1 positions. Of those positions, 41.1 were created in FY 2026 as part of Phase I, and 43.0 will be created in FY 2027 as part of Phase II. To offset the cost of these positions, (20.0) unallocated vacant general education Teacher positions resulting from declining enrollment will be eliminated in FY 2027. The use of vacant position funding to support the additional positions results in a net increase of 64.1 positions.
- **HCPSS Strategic Plan Priorities** – A total of 25.5 additional positions to advance HCPSS strategic priorities. This includes 13.0 Athletic Trainer positions and 2.0 Nurse positions to cultivate student belonging and well-being; 1.0 position to foster student growth and engagement; and 3.0 positions to enhance systemic planning and procedures. To strengthen learning & instruction – 4.0 Teachers have been requested for an expansion at the Career and Technical Education Center (CTEC), 13.0 Assistant Principal positions are funded through the reduction of (13.0) Teacher Pooled positions, (0.5) School Counselor position, (4.0) Leadership Intern positions, and (3.0) Student Engagement Teacher positions are reduced to fund 6.0 Student Engagement Paraeducator positions. The Office of Communications and Engagement added 4.0 positions to further support Multilingual students and families.
- **School Safety and Security** – A total of 6.0 School Culture and Safety Assistant positions are added to bolster school safety and security.
- **Budget Reductions** – A total of (5.0) positions are reduced to reflecting prioritized decision making and the submission of a fiscally responsible budget.
- **Other** – A total of (14.2) positions are reduced in the Grants Fund based on known grant funding levels anticipated for FY 2027.

## Summary of Staffing Resources

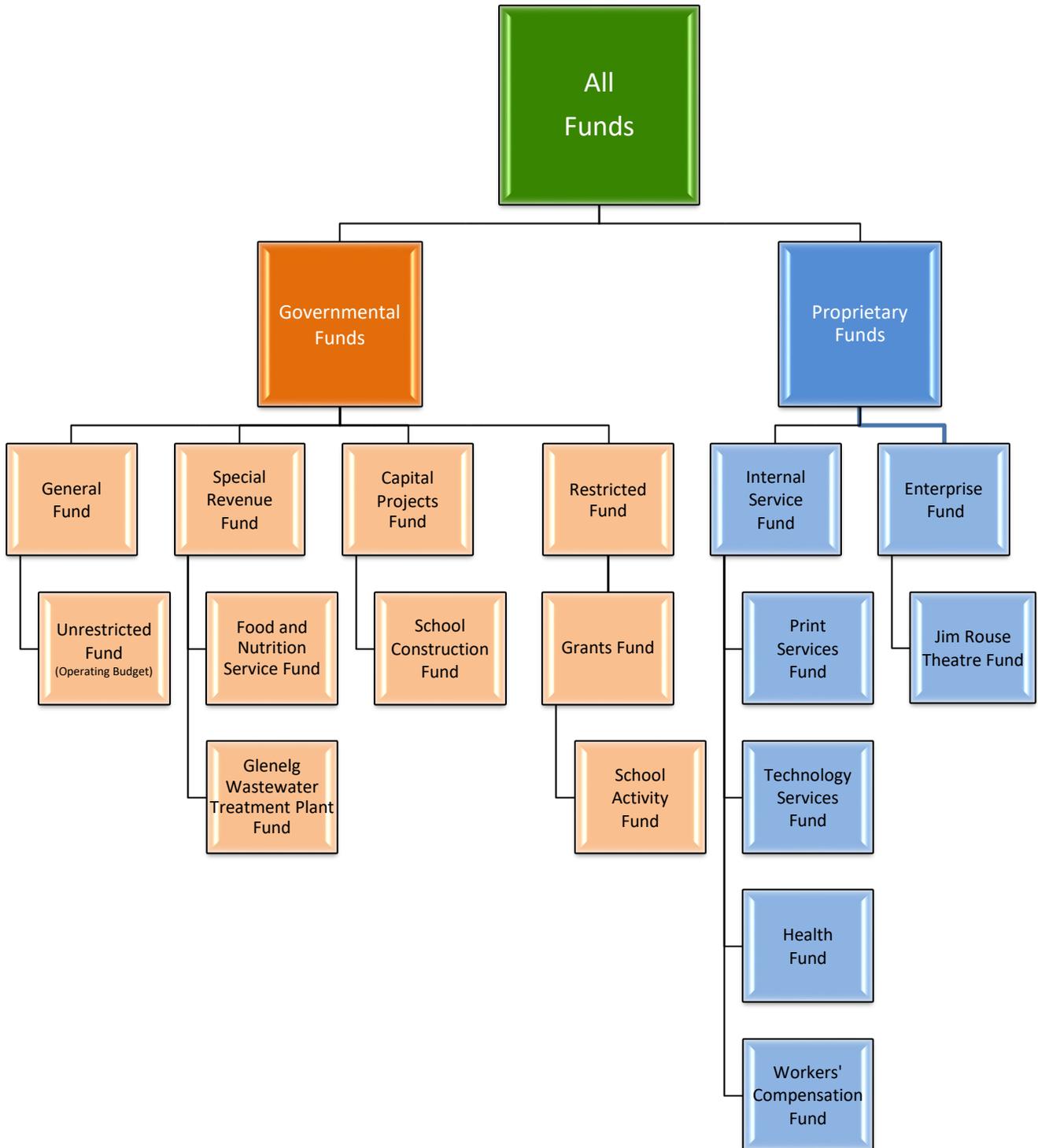
A further explanation of these changes can be found in the Factors Influencing and Summary of the Budget.

A Budgeted Positions by Fund table is presented below.

Budgeted Positions by Fund					
Position	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<b>GOVERNMENTAL FUNDS</b>					
<b>General Fund</b>					
Unrestricted Fund (Operating Budget)	8,485.9	8,569.9	8,516.2	8,424.0	8,518.0
Restricted Fund (Grants)*	231.1	238.6	256.4	267.4	253.2
<b>Special Revenue Fund</b>					
Food and Nutrition Service Fund	207.1	197.1	207.9	215.3	215.3
<b>PROPRIETARY FUNDS</b>					
Internal Service Fund	88.0	88.0	81.0	76.0	76.0
Enterprise Fund	0.4	0.4	0.4	0.4	0.4
<b>Total Positions (FTE)</b>	<b>9,012.5</b>	<b>9,094.0</b>	<b>9,061.9</b>	<b>8,983.1</b>	<b>9,062.9</b>

\*Grants FTEs are estimated in FY 2026 and FY 2027

# All Funds



# All Funds – Description

GOVERNMENTAL FUNDS	
<b>GENERAL FUND</b>	
Unrestricted Fund (Operating Budget)	The Board’s primary operating fund that accounts for most of the financial resources of the Board.
<b>SPECIAL REVENUE FUND</b>	
Food and Nutrition Service Fund	Fund for monies collected from the sale of school lunches, and from state and federal sponsored programs.
Glenelg Wastewater Treatment Plant Fund	Fund for monies collected from services provided by a shared sewage disposal facility for the benefit of the public at Glenelg High School and for the benefit of thirty lot owners in the Musgrove Farms subdivision.
<b>CAPITAL PROJECTS FUND</b>	
School Construction Fund	Fund for resources used for the construction, renovation, or acquisition of school facilities. Funding is primarily provided by local bonds, local transfer tax and state school construction funds.
<b>RESTRICTED FUND</b>	
Grants Fund	Fund restricted monies, which is composed predominantly of grants. Grant funds are acquired primarily through state and federal governments.
School Activity Fund	Fund for all monies held in the name of a school for student benefit. Revenue is primarily received from fundraising proceeds, cash donations, and funds transferred from the Board.
PROPRIETARY FUNDS	
<b>INTERNAL SERVICE FUND</b>	
Print Services Fund	Fund for print services for the school system. Revenue is received from the Operating Fund as charges for services.
Technology Services Fund	Fund for technology services. Revenue is primarily received from the Operating Fund as charges for services.
Health Fund	Fund for health insurance and voluntary benefits for employees and retirees. Revenue is primarily received by contributions from operating funds, other funds, employee withholdings, and retiree payments.
Workers’ Compensation Fund	Fund for workers’ compensation claims management and administration for employees who have sustained work-related injury or illness. Revenue is primarily received as a contribution from the Operating Fund.
<b>ENTERPRISE FUND</b>	
Jim Rouse Theatre Fund	Fund for costs associated with facility operation of the Jim Rouse Theatre at Wilde Lake High School for both the performance and educational needs of Howard County students and the community. Revenue is primarily received as fees charged for use of the facility.

# Operating Revenue

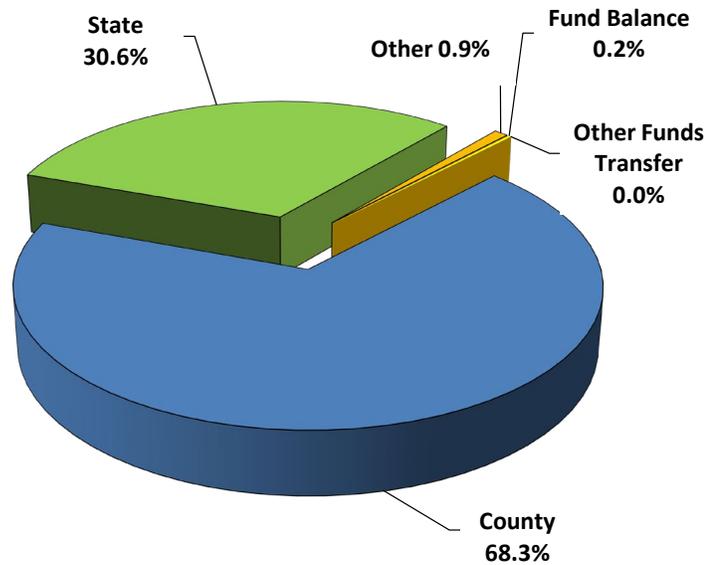
## FY 2027 Board of Education’s Requested Operating Budget Revenue

The primary source of revenue for the Howard County Public School System is the appropriation from the Howard County Government. The county funding of \$877.71 million represents a Maintenance of Effort (MOE) level of funding of \$810.75 million as provided for in State Law, plus \$66.96 million to meet system commitments, mandates, and priorities.

Maryland State Aid formulas distribute unrestricted funds based on enrollment, relative wealth of each county, level of local expenditures for education, and other factors. Consistent with the State Budget and statutory adjustments to enrollment calculations, the budget is based on the funding formulas enacted in the Blueprint for Maryland's Future (House Bills 1300 and 1372), which increased per pupil funding amounts and modified the calculation of enrollment in state formula aid and county maintenance of effort revenues. Based on current projections, FY 2027 state funding is increasing by \$17.14 million.

Other revenue sources include building use fees, gate receipts for athletic events, fees for out-of-county students assigned to HCPSS, interest income, summer school tuition, and e-rate rebates. Other revenues are reduced (\$967,943). In addition, the use of fund balance from the General Fund has been increased to \$3.00 million, representing an increase of \$856,992 from the FY 2026 budget. Lastly, the FY 2026 one-time transfers from the Technology Services and the Health Funds are eliminated.

## Revenue – how the budget is funded



	Approved FY 2026	Board Requested FY 2027	Dollar Change	Percent Change
County	\$ 816,005,000	\$ 877,713,975	\$ 61,708,975	7.6%
State	376,173,266	393,316,487	17,143,221	4.6%
Other	11,953,869	10,985,926	(967,943)	(8.1)%
Fund Balance	2,143,008	3,000,000	856,992	40.0%
Transfer from Other Fund:	10,000,000	-	(10,000,000)	(100.0)%
<b>Total</b>	<b>\$ 1,216,275,143</b>	<b>\$ 1,285,016,388</b>	<b>\$ 68,741,245</b>	<b>5.7%</b>

# Operating Expenditures

## FY 2027 Board of Education’s Requested Operating Budget Expenditures

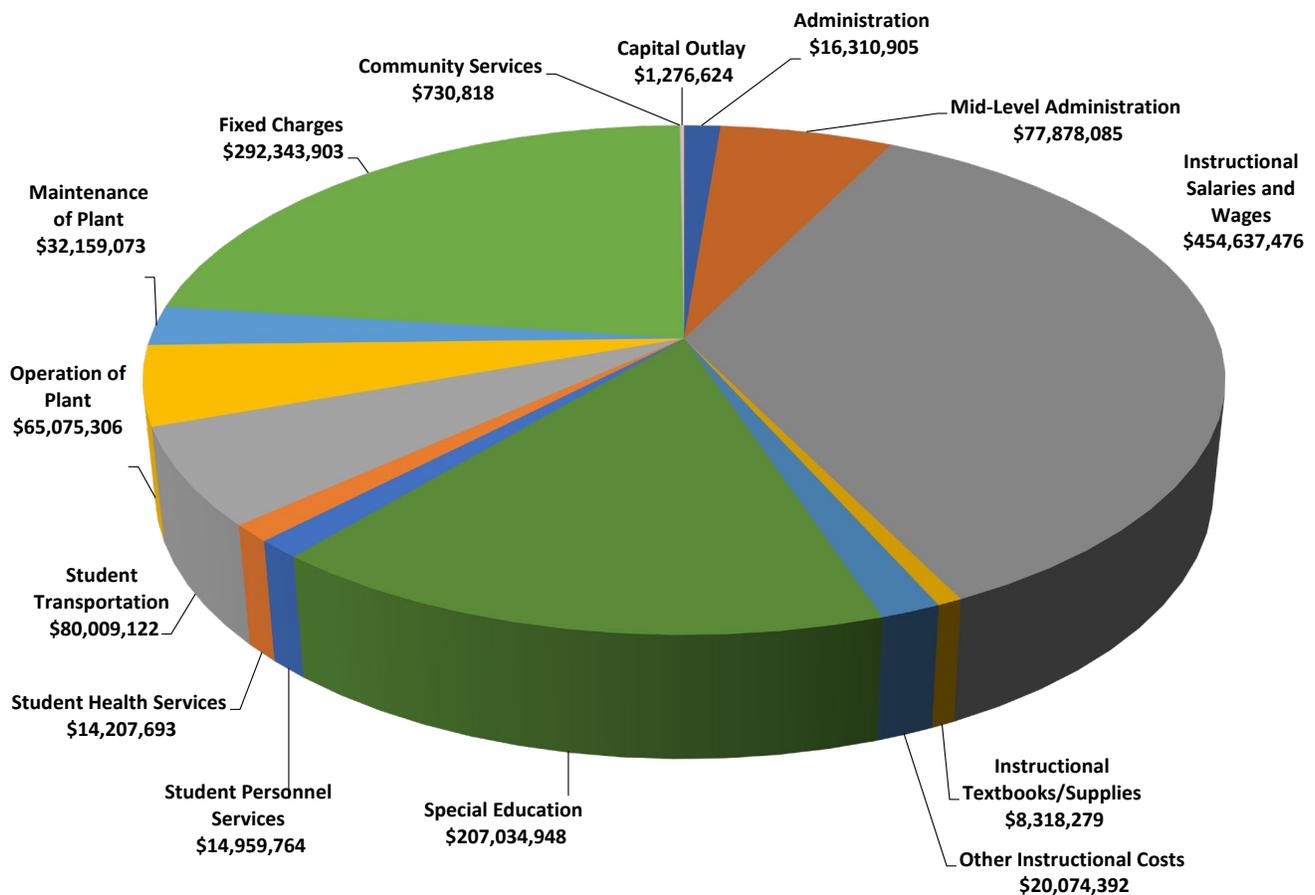
The FY 2027 operating budget totals \$1.29 billion, an increase of approximately \$68.74 million or 5.7 percent compared to the FY 2026 Approved Budget.

The Factors Influencing and Summary of the Budget section provide detailed descriptions of changes in the budget. Highlights of major expenditure increases include funding to support:

- Employee compensation and benefits
- Special Education
- Bus contract costs
- Blueprint full-day Prekindergarten

## Expenditures by Category

This chart and table show the percentage of expenditures reported by the state mandated categories.



# Operating Expenditures

Category	Approved		Board		
	FY 2026	Percent of Budget	Requested FY 2027	Percent of Budget	Percent Change
Administration	\$ 14,388,369	1.2%	\$ 16,310,905	1.3%	13.4%
Mid-Level Administration	73,840,630	6.1%	77,878,085	6.1%	5.5%
Instructional Salaries and Wages	440,542,233	36.2%	454,637,476	35.4%	3.2%
Instructional Textbooks/Supplies	8,010,840	0.7%	8,318,279	0.6%	3.8%
Other Instructional Costs	20,021,010	1.7%	20,074,392	1.6%	0.3%
Special Education	198,657,991	16.3%	207,034,948	16.1%	4.2%
Student Personnel Services	12,388,807	1.0%	14,959,764	1.2%	20.8%
Student Health Services	13,379,803	1.1%	14,207,693	1.0%	6.2%
Student Transportation	74,313,904	6.1%	80,009,122	6.2%	7.7%
Operation of Plant	61,226,241	5.0%	65,075,306	5.1%	6.3%
Maintenance of Plant	32,633,462	2.7%	32,159,073	2.5%	-1.5%
Fixed Charges	263,918,156	21.7%	292,343,903	22.7%	10.8%
Community Services	1,725,346	0.1%	730,818	0.1%	-57.6%
Capital Outlay	1,228,351	0.1%	1,276,624	0.1%	3.9%
<b>Total</b>	<b>\$ 1,216,275,143</b>	<b>100.0%</b>	<b>\$ 1,285,016,388</b>	<b>100.0%</b>	<b>5.7%</b>

The majority of the operating budget, 83.6 percent, goes to pay salary and benefits for school system employees. Total compensation and benefits expenditures account for approximately \$1.074 billion.

The remaining 16.4 percent or \$211.13 million of the operating budget is spent on non-compensation related costs. The major expenditures in these areas are:

- \$66.90 million – Transportation service providers, excluding administrative costs
- \$24.05 million – Utilities
- \$9.73 million – Instructional supplies and materials for schools
- \$11.45 million – Other instructional costs for schools
- \$42.10 million – Non-public placements: tuition and transportation costs for over 300 special education students attending non-HCPSS schools
  - \$32.24 million – Tuition
  - \$9.86 million – Transportation
- \$20.67 million – Technology services and computers
- \$8.81 million – Maintenance costs for buildings, supplies, and equipment

Expenditure	Actual				Board
	FY 2023	FY 2024	FY 2025	Approved FY 2026	Requested FY 2027
Salaries and Wages	\$ 648,608,424	\$ 694,718,712	\$ 709,739,765	\$ 753,659,417	\$ 783,603,248
Benefits	222,082,475	226,987,213	246,651,752	262,051,633	290,282,569
Non-Personnel					
Accounts	147,779,883	176,703,535	187,902,875	200,564,093	211,130,571
<b>Total</b>	<b>\$ 1,018,470,782</b>	<b>\$ 1,098,409,460</b>	<b>\$ 1,144,294,392</b>	<b>\$ 1,216,275,143</b>	<b>\$ 1,285,016,388</b>

# Combined Summary of Governmental Funds – Revenues, Expenditures, and Changes in Fund Balance

This schedule provides a combined summary of Governmental Funds – Revenues, Expenditures, and Changes in Fund Balance for FY 2027.

	FY 2027					
	General Fund	Food and Nutrition Service Fund	Glenelg Wastewater Treatment Plant Fund	Restricted Fund (Grants)**	School Construction Fund (Capital)	Total Governmental Funds
<b>Revenues</b>						
Intergovernmental revenues:						
County*	\$ 877,713,975	\$ -	\$ -	\$ -	\$ 98,566,000	\$ 976,279,975
State	393,316,487	1,146,827	-	21,896,471	18,070,000	434,429,785
Federal	410,000	14,228,592	-	24,726,936	-	39,365,528
Earnings on Investment	4,500,000	45,000	600	-	-	4,545,600
Charges for Services	4,802,164	9,367,992	290,788	-	-	14,460,944
Miscellaneous revenues	1,273,762	-	-	262,500	-	1,536,262
Contingent Reserve	-	-	-	7,500,000	-	7,500,000
School Activity Fund revenue	-	-	-	18,737,216	-	18,737,216
<b>Total Revenue</b>	<b>\$ 1,282,016,388</b>	<b>\$ 24,788,411</b>	<b>\$ 291,388</b>	<b>\$ 73,123,123</b>	<b>\$ 116,636,000</b>	<b>\$ 1,496,855,310</b>
<b>Expenditures by State Category</b>						
Administration	\$ 16,310,905	\$ -	\$ -	\$ 73,123,123	\$ -	\$ 89,434,028
Mid-Level Administration	77,878,085	-	-	-	-	77,878,085
Instructional Salaries and Wages	454,637,476	-	-	-	-	454,637,476
Instructional Textbooks/Supplies	8,318,279	-	-	-	-	8,318,279
Other Instructional Costs	20,074,392	-	-	-	-	20,074,392
Special Education	207,034,948	-	-	-	-	207,034,948
Student Personnel Services	14,959,764	-	-	-	-	14,959,764
Student Health Services	14,207,693	-	-	-	-	14,207,693
Student Transportation	80,009,122	-	-	-	-	80,009,122
Operation of Plant	65,075,306	-	290,788	-	-	65,366,094
Maintenance of Plant	32,159,073	-	-	-	-	32,159,073
Fixed Charges	292,343,903	-	-	-	-	292,343,903
Food Service	-	24,788,411	-	-	-	24,788,411
Community Services	730,818	-	-	-	-	730,818
Capital Outlay*	1,276,624	-	-	-	116,636,000	117,912,624
<b>Total Expenditures</b>	<b>\$ 1,285,016,388</b>	<b>\$ 24,788,411</b>	<b>\$ 290,788</b>	<b>\$ 73,123,123</b>	<b>\$ 116,636,000</b>	<b>\$ 1,499,854,710</b>
Change in Fund Balance (Use of Fund Balance)	\$ (3,000,000)	\$ -	\$ 600	\$ -	\$ -	\$ (2,999,400)
<b>Beginning Fund Balance</b>	<b>\$ 13,623,219</b>	<b>\$ 1,913,983</b>	<b>\$ 1,493,503</b>	<b>\$ 8,959,071</b>	<b>\$ 22,405,852</b>	<b>\$ 48,395,628</b>
<b>Ending Fund Balance</b>	<b>\$ 10,623,219</b>	<b>\$ 1,913,983</b>	<b>\$ 1,494,103</b>	<b>\$ 8,959,071</b>	<b>\$ 22,405,852</b>	<b>\$ 45,396,228</b>

\*May include transfer from prior year appropriation for the School Construction Fund (Capital).

\*\*The Grants Fund expenditures are not allocated by state category.

# Combined Summary of Proprietary Funds – Revenues, Expenditures, and Changes in Net Position

The schedule provides a combined summary of Proprietary Funds – Revenues, Expenditures, and Changes in Net Position for FY 2027.

	FY 2027						
	Print Services Fund	Technology Services Fund	Health Fund	Workers' Compensation Fund	Jim Rouse Theatre Fund	Total Proprietary Funds	
<b>Revenues</b>							
Charges for Services	\$ 2,790,855	\$ 20,526,409	\$ 179,666,064	\$ 3,906,300	\$ 325,000	\$ 207,214,628	
Miscellaneous revenues	-	-	36,171,847	2,400	-	36,174,247	
Contributions from employees and retirees	-	-	49,655,830	-	-	49,655,830	
<b>Total Revenue</b>	<b>\$ 2,790,855</b>	<b>\$ 20,526,409</b>	<b>\$ 265,493,741</b>	<b>\$ 3,908,700</b>	<b>\$ 325,000</b>	<b>\$ 293,044,705</b>	
<b>Expenditures</b>							
Operating & Administrative Costs	\$ 2,804,929	\$ 21,452,561	-	\$ 412,700	\$ 301,300	\$ 24,971,490	
Claims & Claims Administration	-	-	263,346,620	3,496,000	-	266,842,620	
Miscellaneous	-	-	2,147,121	-	-	2,147,121	
Transfer to General Fund	-	-	-	-	-	-	
Depreciation	55,926	73,848	-	-	23,700	153,474	
<b>Total Expenditures</b>	<b>\$ 2,860,855</b>	<b>\$ 21,526,409</b>	<b>\$ 265,493,741</b>	<b>\$ 3,908,700</b>	<b>\$ 325,000</b>	<b>\$ 294,114,705</b>	
Change in Net Position	\$ (70,000)	\$ (1,000,000)	-	-	-	\$ (1,070,000)	
<b>Beginning Net Position</b>	<b>\$ 381,678</b>	<b>\$ 7,421,245</b>	<b>\$ 6,420,461</b>	<b>\$ 937,977</b>	<b>\$ 489,229</b>	<b>\$ 15,650,590</b>	
<b>Ending Net Position</b>	<b>\$ 311,678</b>	<b>\$ 6,421,245</b>	<b>\$ 6,420,461</b>	<b>\$ 937,977</b>	<b>\$ 489,229</b>	<b>\$ 14,580,590</b>	

# Budget Forecast – General Fund

## Executive Summary Budget Forecast – General Fund

The schedule below summarizes the budget forecast of projected revenues, expenditures, and ending fund balance for the general fund. The forecast is developed with a combination of trend analysis, enrollment projections, and funding assumptions. It is not a comprehensive assessment and analysis of future revenue changes and expenditure needs. Use of the information should be limited to order of magnitude analysis to help understand the general fiscal condition based on the assumptions modeled.

General Fund	Approved FY 2026	Board Requested FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030	PROJECTED FY 2031	PROJECTED FY 2032
<b>SOURCES OF FUNDING</b>							
Howard County Funding	\$ 816,005,000	\$ 877,713,975	\$ 953,153,433	\$ 1,014,875,135	\$ 1,080,524,185	\$ 1,160,975,242	\$ 1,249,753,270
State Funding	376,173,266	393,316,487	405,612,968	426,682,822	452,494,359	469,783,024	485,492,143
Federal Funding	410,000	410,000	410,000	410,000	410,000	410,000	410,000
Other Funding	11,543,869	10,575,926	9,711,480	9,842,174	9,978,122	10,119,547	10,266,682
Use of Fund Balance	2,143,008	3,000,000	-	-	-	-	-
Transfer from Technology Services Fund	7,000,000	-	-	-	-	-	-
Transfer from Health Insurance Fund	3,000,000	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 1,216,275,143</b>	<b>\$ 1,285,016,388</b>	<b>\$ 1,368,887,881</b>	<b>\$ 1,451,810,131</b>	<b>\$ 1,543,406,666</b>	<b>\$ 1,641,287,813</b>	<b>\$ 1,745,922,096</b>
<b>USES OF FUNDING</b>							
<b>Use of Funds by Expense Type</b>							
Salaries and Wages	\$ 753,659,417	\$ 783,603,248	\$ 826,701,427	\$ 872,170,005	\$ 920,139,355	\$ 970,747,020	\$ 1,024,138,106
Contracted Services	127,823,842	131,147,693	140,328,032	150,150,994	160,661,563	171,907,873	183,941,424
Supplies and Materials	14,161,716	14,760,339	14,907,942	15,057,022	15,207,592	15,359,668	15,513,265
Other Charges	291,530,894	322,062,831	346,592,529	373,224,822	402,152,851	433,588,199	467,762,682
Equipment	854,715	604,415	610,459	616,564	622,729	628,957	635,246
Transfers	28,244,559	32,837,862	36,121,648	39,733,813	43,707,194	48,077,914	52,885,705
<b>Total Uses by Expense Type</b>	<b>\$ 1,216,275,143</b>	<b>\$ 1,285,016,388</b>	<b>\$ 1,365,262,037</b>	<b>\$ 1,450,953,219</b>	<b>\$ 1,542,491,285</b>	<b>\$ 1,640,309,630</b>	<b>\$ 1,744,876,428</b>
<b>Sources Over(Under) Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,625,844</b>	<b>\$ 856,912</b>	<b>\$ 915,381</b>	<b>\$ 978,183</b>	<b>\$ 1,045,668</b>
<b>Fund Balance Summary (Budgetary Basis)</b>							
Beginning Fund Balance	\$ 8,193,393	\$ 13,623,219	\$ 10,623,219	\$ 14,249,063	\$ 15,105,975	\$ 16,021,356	\$ 16,999,539
Sources Over Uses (Use) or Gain of Fund Balance	(2,143,008)	(3,000,000)	3,625,844	856,912	915,381	978,183	1,045,668
<b>Ending Fund Balance</b>	<b>\$ 6,050,385</b>	<b>\$ 10,623,219</b>	<b>\$ 14,249,063</b>	<b>\$ 15,105,975</b>	<b>\$ 16,021,356</b>	<b>\$ 16,999,539</b>	<b>\$ 18,045,207</b>
<b>Ending Fund Balance Summary (Budgetary Basis)</b>							
Nonspendable Prepaid Expense	\$ 89,168	\$ 86,590	\$ 86,590	\$ 86,590	\$ 86,590	\$ 86,590	\$ 86,590
Nonspendable Inventories	591,147	509,853	509,853	509,853	509,853	509,853	509,853
Unassigned	4,792,134	9,448,840	13,652,620	14,509,532	15,424,913	16,403,096	17,448,764
GAAP Adjustment - Budgetary Basis	577,936	577,936	-	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>\$ 6,050,385</b>	<b>\$ 10,623,219</b>	<b>\$ 14,249,063</b>	<b>\$ 15,105,975</b>	<b>\$ 16,021,356</b>	<b>\$ 16,999,539</b>	<b>\$ 18,045,207</b>
<b>Unassigned Fund Balance as % of Total Uses</b>	<b>0.39%</b>	<b>0.74%</b>	<b>1.00%</b>	<b>1.00%</b>	<b>1.00%</b>	<b>1.00%</b>	<b>1.00%</b>

# Enrollment

The following table provides detail on the school system’s enrollment by level with actual enrollment through FY 2026 and projected enrollment for FY 2027.

Student Enrollment by Level											
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026	Budgeted FY 2026	PROJECTED FY 2027
Elementary	24,978	25,320	25,459	24,295	24,329	24,575	24,468	24,270	23,868	24,247	23,936
Middle	13,180	13,427	13,815	13,683	13,297	13,169	13,139	13,263	13,164	13,251	13,230
High	17,233	17,724	18,132	18,196	18,273	18,369	18,382	18,375	18,348	18,578	18,196
K-12 General Education	55,391	56,471	57,406	56,174	55,899	56,113	55,989	55,908	55,380	56,076	55,362
Cedar Lane	94	99	112	114	110	121	132	134	134	135	135
Prekindergarten	1,314	1,337	1,360	1,014	1,321	1,451	1,521	1,532	1,415	1,595	1,595
<b>TOTAL</b>	<b>56,799</b>	<b>57,907</b>	<b>58,878</b>	<b>57,302</b>	<b>57,330</b>	<b>57,685</b>	<b>57,642</b>	<b>57,574</b>	<b>56,929</b>	<b>57,806</b>	<b>57,092</b>

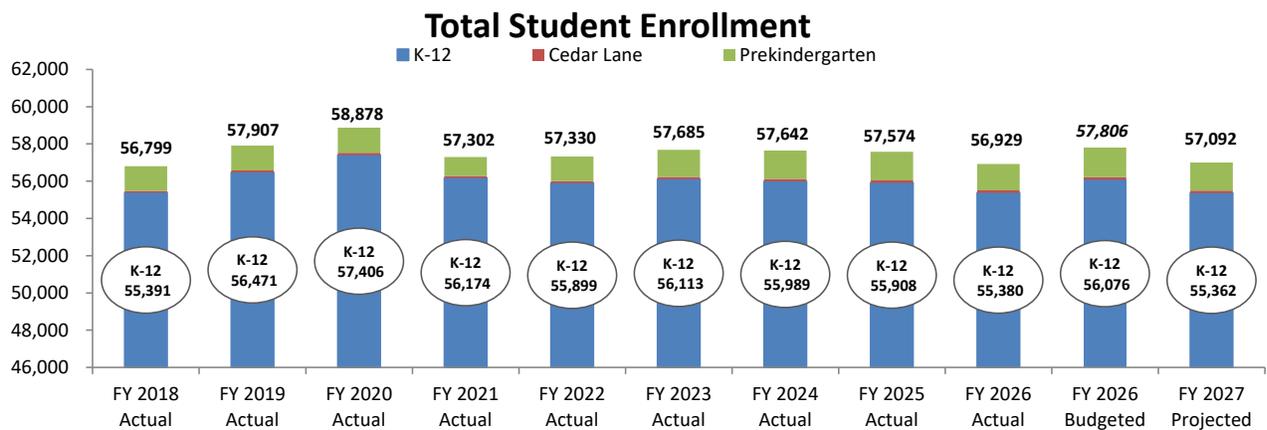
*Projected FY 2027 enrollment based on May 2025 projection.*

*Maryland’s Blueprint for the Future began Full-day Prekindergarten Expansion in FY 2023. Prior to that enrollment is based on half-day students.*

Projected enrollment directly influences budgeted staffing and other educational service levels. Howard County Public Schools had experienced steady enrollment growth as shown in the graph below, until the COVID-19 Pandemic began in March 2020.

Since then, actual enrollment levels have marginally declined year after year. Current projections for the next couple of years show a marginal increase from actuals but continue the bend in a downward direction. This signifies a longer-term trend consistent with the national trend of declining public education enrollment, particularly at the elementary grade level as falling birth rates and immigration trends stem the growth in new school-age children.

At first glance, the exception to the K–12 trend appears to be Prekindergarten. However, the Prekindergarten enrollment numbers reflect a change in policy due to the impact of the Blueprint for Maryland’s Future, which requires Prekindergarten to be expanded from half day to full day.



# Capital Budget Calendar – FY 2027

July 17, 2025 7:00 p.m.*	Board of Education Capital Budget Development – Kickoff Discussion
August 21, 2025 7:00 p.m.	Staff Presentation of Superintendent’s Proposed State Capital Budget
September 11, 2025 4:00 p.m. & 7:00 p.m.	FY 2027 Superintendent’s Proposed State Capital Budget Work Session, Public Hearing, and Approval
October 6, 2025	Board of Education Submission of Proposed Capital Budget to Interagency Commission on School Construction
October 9, 2025 4:00 p.m.*	Board of Education FY 2027 Capital Budget – Local Projects Report
October 23, 2025 4:00 p.m.	Board of Education FY 2027 Capital Budget – Local Projects Public Hearing and Update Report
October 23, 2025 7:00 p.m.*	Planning Board Public Hearing on Proposed Capital Budget
November 6, 2025 4:00 p.m.	Board of Education FY 2027 Capital Budget – Local Projects Work Session and Approval
November 17, 2025 7:00 p.m.	County Council Approval of Board of Education’s Proposed Capital Budget for Letter of Support to Interagency Commission on School Construction
January 22, 2026 1:00 p.m.	Board of Education Work Session on FY 2027 Capital Budget
January 29, 2026 1:00 p.m.	Board of Education Public Hearing on FY 2027 Capital Budget
February 5, 2026 1:00 p.m.	Board of Education Work Session on FY 2027 Capital Budget
February 19, 2026 7:00 p.m.	Planning Board Public Hearing on Capital Budget
February 26, 2026 7:00 p.m.	Adoption of Board of Education’s Requested FY 2027 Capital Budget
Mid-March 2026	Board of Education submission of the Requested Capital Budget to the County Executive
April 20, 2026 5:30 p.m.	County Executive FY 2027 Capital Budget Presentation to the County Council
April 29, 2026 10:00 a.m.–4:30 p.m.	County Council Work Session on FY 2027 Capital Budget
April 30, 2026 7:00 p.m.	Board of Education Work Session on FY 2027 Capital Budget
May 4, 2026 7:00 p.m.	Board of Education Public Hearing on FY 2027 Capital Budget (if needed)
May 7, 2026 9:30 a.m.	County Council Public Hearing on FY 2027 Capital Budget
May 15, 2026 10:00 a.m.	County Council Work Session – Budget Amendments and Pending Issues

May 20, 2026 12:00 p.m.	County Council Adoption of the FY 2027 Capital Budget
May 21, 2026 4:30 pm.	Board of Education Adoption of the FY 2027 Capital Budget
May 2026	Staff pre-file of the Adequate Public Facilities Ordinance School Capacity Charts to County Council
May 2026	County Council Adoption of Adequate Public Facilities Ordinance School Capacity Charts

*\*Opportunity for public testimony*

# Operating Budget Calendar – FY 2027

September 25, 2025 4:00 p.m.	FY 2027 Fiscal Outlook Presentation
January 8, 2026 4:00 p.m.	Superintendent Presents Proposed Budget to the Board of Education
January 15, 2026 7:00 p.m.	Board of Education Work Session I on Superintendent’s Proposed Budget
January 22, 2026 1:00 p.m.	Board of Education Work Session II on Superintendent’s Proposed Budget
January 29, 2026 7:00 p.m. *	Board of Education Public Hearing I on Superintendent’s Proposed Budget
February 5, 2026 1:00 p.m.	Board of Education Work Session III on Superintendent’s Proposed Budget
February 9, 2026 7:00 p.m.*	Board of Education Public Hearing II on Superintendent’s Proposed Budget
February 12, 2026 7:00 p.m.*	Board of Education Public Hearing III on Superintendent’s Proposed Budget
February 19, 2026 1:00 p.m.	Board of Education Work Session IV on Superintendent’s Proposed Budget
February 26, 2026 7:00 p.m.	Adoption of Board of Education’s FY 2027 Budget Request
Mid-March 2026	Board of Education’s Requested Budget Submitted to County Executive
April 20, 2026 5:30 p.m.	County Executive’s Budget Presentation to the County Council
April 27, 2026 6:00 p.m.–11:00 p.m.*	County Council Public Hearing I on Board of Education’s Requested Budget
April 29, 2026 10:00 a.m.–4:30 p.m.	County Council Work Session on Board of Education’s Requested Budget
April 30, 2026 7:00 p.m.	Board of Education Work Session I on Board of Education’s Requested Budget <i>(if needed)</i>
May 4, 2026 7:00 p.m.*	Board of Education’s Public Hearing I on Board of Education’s Requested Budget <i>(if needed)</i>
May 7, 2026 9:30 a.m.*	County Council Public Hearing II on Board of Education’s Requested Budget
May 15, 2026 10:00 a.m.–2:30 p.m.	County Council Work Session – Budget Amendments and Pending Issues
May 20, 2026 12:00 p.m.	County Council Adoption of Howard County Operating Budget
May 21, 2026 4:30 p.m.	Board of Education Adoption of FY 2027 Operating Budget as Adopted by the County Council

*\*Opportunity for public testimony*