



Fiscal Year

2023 Frederick County Public Schools Adopted Operating Budget

Board Of Education of Frederick County, Maryland
A Component Unit of Frederick County, Maryland

191 S. East Street • Frederick, MD 21701 • www.fcps.org





To the Citizens of Frederick County, Maryland:

In compliance with the Public Laws of the State of Maryland, Frederick County Public Schools (FCPS) presents the Adopted Budgets for the fiscal year beginning July 1, 2022 and ending June 30, 2023 (FY2023). Budgets are presented for the following funds: General and Restricted (referred to as the Operating Budget), Self-Insurance, Food and Nutrition Services, Capital Projects, and Artificial Turf. The Adopted Operating Budget for FY2023 totals \$822,836,251, a \$57.8 million, or 7.5%, increase over the previous year's budget. Aligning with the Board's long-term strategic plan, the Board of Education's budget includes expenditures to provide quality educational services to the children of Frederick County.

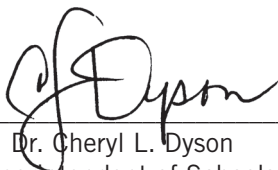
The FCPS Operating Budget was proposed by the Interim Superintendent of Schools, and reviewed and amended by the Board of Education. The Board's budget request was submitted to the County Executive for local funding. The County Executive forwarded her funding recommendation to the County Council. The County Council reviewed and approved the recommendation from the County Executive, establishing the local appropriation portion of the FCPS Operating Budget. The county allocated \$365.3 million in FY2023, an increase of \$35.0 million or 10.6% more than the previous year. State funding was \$365.7 million; and the remaining sources of funding included \$71.2 million in federal funds, \$15.3 million from prior year fund balance, and \$5.3 million from various fees, tuition, and interest.

This budget book is organized into four separate sections – Executive Summary, Organizational Section, Financial Section, and Informational Section.

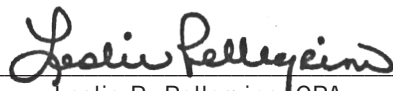
- The Executive Summary provides the complete financial picture of FCPS, as well as highlights and analyses regarding staffing and enrollment data and information on the budget process.
- The Organizational Section presents the organizational structure of the FCPS Board of Education and Superintendent's cabinet, the budget process, the FCPS Master Plan update, and additional information to help the reader understand the future direction of FCPS.
- The Financial Section includes detailed data on the revenues and expenses of FCPS on multiple levels such as by fund, division, department, and program.
- The Informational Section contains a wealth of current and historical demographic data that provides the reader a context for interpreting information throughout the book.

The preparation of this document could not have been accomplished without the skilled and dedicated services of the entire staff in the Budget Department. Our appreciation is also extended to Public Affairs, the Financial Reporting Department, the Accounting Department, and everyone who assisted in the preparation of this report. We also recognize the Board of Education members for their continuing support for maintaining the highest standards of professionalism in the management of FCPS's finances.

Respectfully Submitted,



Dr. Cheryl L. Dyson
Superintendent of Schools



Leslie R. Pellegrino, CPA
Chief Financial Officer



Heather Jo Clabaugh, MBA
Director of Budget





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

FREDERICK COUNTY PUBLIC SCHOOLS

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2021–2022.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'W. Edward Chabal', written over a horizontal line.

W. Edward Chabal
President

A handwritten signature in black ink, reading 'David J. Lewis', written over a horizontal line.

David J. Lewis
Executive Director

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EXECUTIVE SUMMARY

BOARD OF EDUCATION OF FREDERICK COUNTY

In Frederick County, seven elected members and one student member of the Board of Education (BOE) and the Superintendent work together as the school system governance team. The members of the BOE elect one member to serve as president and one to serve as vice president during the annual meeting in December by individually recorded vote.

The Board of Education sets policy not otherwise controlled by federal and state laws. It also oversees expenditures from county, state, and federal sources.

The BOE hires and reviews the work of the Superintendent, monitors implementation of the school system’s strategic plan, and gives final approval to curriculum matters and materials, staff appointments, equipment purchases, land acquisitions and school construction, renovations, and repairs.

Elected BOE members serve four-year staggered terms. The student member is a high school student selected by the Frederick County Association of Student Councils.

As the chief executive officer of the Frederick County Public Schools, the Superintendent serves as the system’s curricular, fiscal, and community leader. The Superintendent is responsible for assuring that the school system carries out Maryland public laws relating to schools; the Maryland State Department of Education’s bylaws and policies; and the local school Board’s mission, goals, and policies. The Superintendent also serves as secretary-treasurer to the Board of Education.



Brad Young
President



Sue Johnson
Vice President



Liz Barrett



David Bass



Jason "Mr. J." Johnson



Jay Mason



Karen Yoho



Lucas Tessarollo
Student Member



Dr. Cheryl L. Dyson
Secretary-Treasurer

SUPERINTENDENT'S CABINET

Frederick County Public Schools Administration

Dr. Cheryl L. Dyson
Superintendent

Michael Markoe, Ed.D.
Deputy Superintendent

Paul Lebo, DSL
Chief Operating Officer

Jamie Cannon, Esq.
Chief Legal Counsel

Leslie Pellegrino, CPA
Chief Financial Officer

Sarah Sirgo, Ph.D.
Chief of Staff

Eric Louérs-Phillips, DOL
Executive Director of Public Affairs

Kevin Cuppett, Ed.D.
Executive Director of Curriculum, Instruction, and Innovation

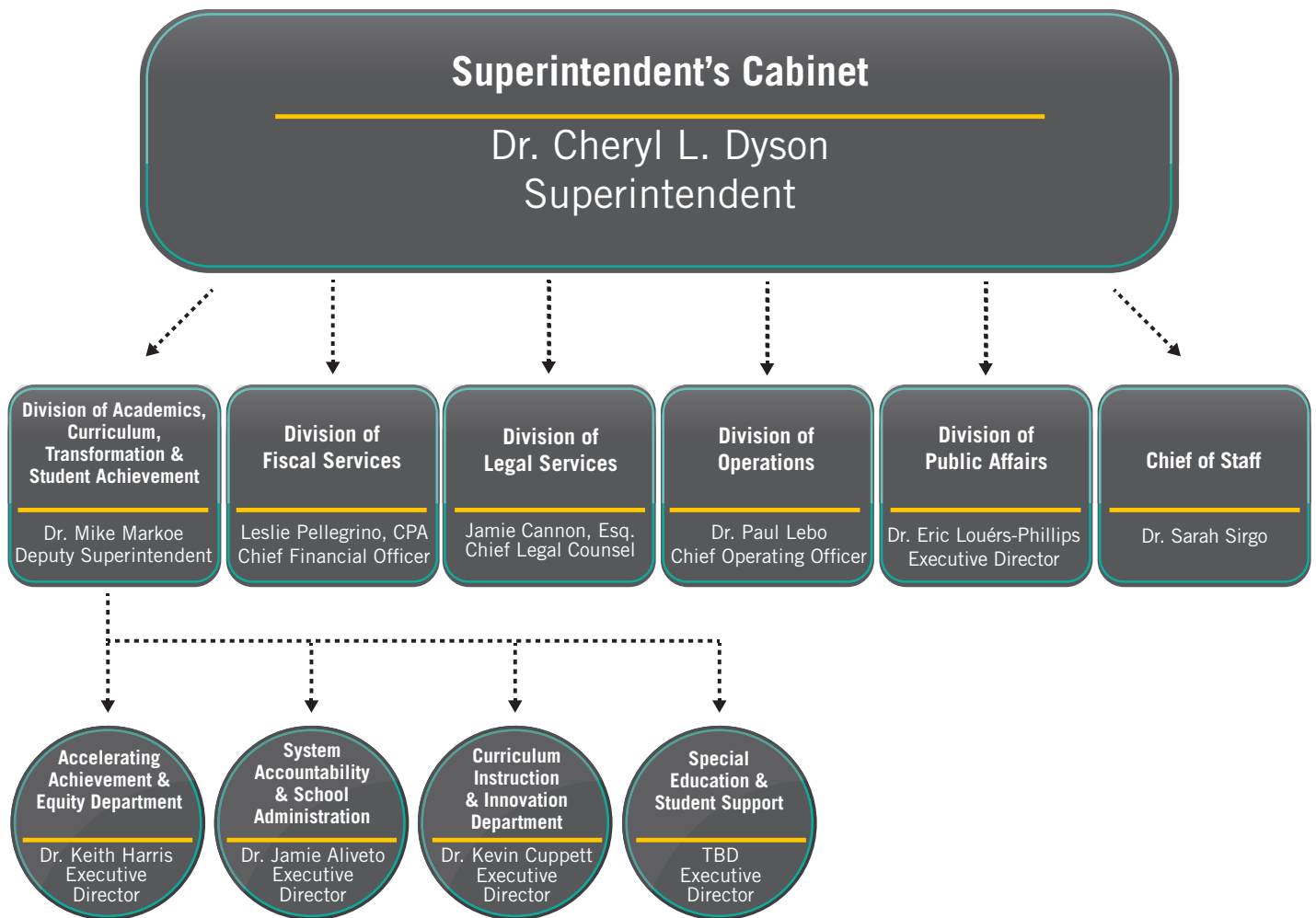
Keith Harris, Ed.D.
Executive Director of Accelerating Achievement and Equity

Jamie Aliveto, Ed.D.
Executive Director of System Accountability and School Administration

TBD
Executive Director of Special Education and Student Support

The deputy superintendent, chief operating officer, chief financial officer, chief of staff, and executive director of public affairs report directly to the Superintendent. They and their teams are responsible for implementing, managing, and monitoring programs; day-to-day operations; and administrative support services on both the education and business sides of the organization.





About Frederick County Public Schools

Fulfilling the Promise of Public Education

Public education is at the heart of our community. It shapes who we are. In Frederick County, our promise is to empower our young people no matter who they are, no matter their backgrounds or circumstances. We want them to be prepared to succeed in college and careers.

Therefore, our mission is to:

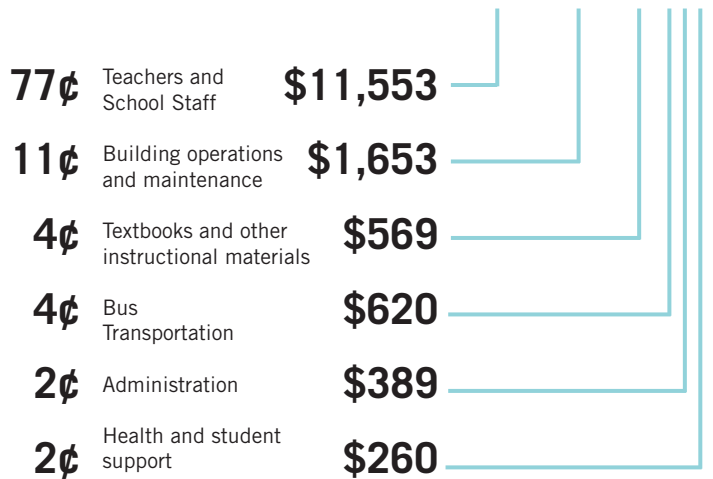
- REACH our students with exceptional teaching and caring support
- CHALLENGE them to achieve their potential, and
- PREPARE them for success in a global society.

For the 2022-23 school year, Frederick County Public Schools (FCPS) will operate 69 schools and serve approximately 46,000 students. We have 38 elementary schools (prekindergarten-grade 5), 13 middle schools (grades 6-8), 10 high schools (grades 9-12), 4 specialized schools, and 4 charter schools. In FY2023, FCPS opens the replacement Waverley Elementary; it is the largest elementary school in FCPS with a state rated capacity of 1,019. Additionally, we provide programs and alternative learning environments in the areas of advanced learners, English learners, and extensive intervention and special education opportunities and services. In FY2023, we continue our blended virtual program that offers synchronous and asynchronous learning opportunities in a virtual environment. Nurses, counselors, psychologists, pupil personnel workers, speech pathologists, therapists, and other professional staff enhance our academic program, as do clerical, maintenance, custodial, and other support employees. We are a people-rich organization and our success depends heavily on our human resources.



The Board of Education of Frederick County is the elected body, corporate and politic, established under Maryland law to provide public education to children in prekindergarten through grade 12 residing within the borders of Frederick County, Maryland. The Board is composed of seven at-large members serving four-year terms and one student member serving a one-year term. The Board determines educational policy and employs a superintendent of schools to administer the school system.

FCPS is a successful school system in a diverse and growing community. Frederick County bridges rural, suburban, and urban lifestyles near both the Washington, DC and Baltimore metropolitan communities. The racial/ethnic composition of the student body is 52% White; 20% Hispanic/Latino; 14% Black; 7% Asian; 7% two or more races; and less than 1% American Indian/Alaskan Native and Pacific Islander/Native Hawaiian. We serve students with varying needs, including students receiving special education services (11%), English learners (7%), and



students receiving Free and/or Reduced-Price Meal services (28%).

With over 6,900 full-time equivalent employee positions, including over 3,200 teachers, FCPS is one the largest single employers in Frederick County. Our buses travel over 42,000 miles each day, and over 7.6 million miles each school year. We operate and maintain over 6.8 million square feet under roof and more than 1,500 acres of property.

FCPS fulfills the promise of public education by working to meet every child's needs. More and more mandated changes, along with the inflation we experience, mean education dollars go shorter and shorter distances. FCPS continues to fulfill the promise, while being consistently ranked near the bottom in funding.

Our community has reason to be proud of its public education system and its proven success providing an excellent education for every child. FCPS continues to maintain a high graduation rate (93.73%), well above the state average (87.20%). FCPS students who take the SAT consistently yield higher mean scores in critical reading, mathematics, and critical writing when compared to the state or nation. Student attendance at FCPS was higher than the state average when compared across all school levels. However, for the amount spent per student, FCPS ranks in the bottom tier of Maryland's 24 school districts. An independent audit of FCPS's FY2021 financial oversight and control resulted in a clean, unmodified report.

Accomplishments

- FCPS achievement exceeds Maryland averages with scores that consistently surpass national averages on measures such as the College Board SAT. Our mean 2021 SAT score was 1,099, compared to Maryland's 1,056 and the nation's 1,038.
- On the FY2019 Maryland Report Card, as required by the Every Student Succeeds Act (ESSA), 50 of our 58 state-rated schools achieved 4 or 5 stars, on a 5 star scale. No FCPS school received fewer than 3 stars. The Maryland Report Card was not published in FY2020 and FY2021 due to the COVID-19 global pandemic.
- The 2020 FCPS graduation rate was 93.73% (compared with Maryland's 87.20% average), while our dropout rate was 2.61% (compared with the state's 7.36%).



FCPS Strategic Plan

Frederick County Public Schools has established itself as a high performing school system compared to many other Maryland districts. However, FCPS faces a rapidly changing environment, including diverse student needs; changes to local, state, and national regulations; and an unpredictable fiscal climate. In response to these shifts, FCPS developed a long-term strategic plan that will guide the academic and operational goals of FCPS moving forward.

While the entirety of FCPS is focused on our entire strategic plan, we offer specific budget highlights to illustrate FCPS' fiscal commitment to achieving our goals.

Involved families and community members are essential in helping schools deliver on the promise of public education as we reach, challenge, and prepare every child for success. FCPS's aspirational goals are:

Goal 1: FCPS will equip each and every student to be an empowered learner and an engaged citizen to achieve a positive impact in the local and global community.

Priority 1: FCPS will provide each and every student high quality instruction that fosters inquiry, creative thinking, complex problem solving, and collaboration.

Priority 2: FCPS will raise achievement for all students and eliminate achievement gaps.

Budget Highlight: As the education of students is our first goal, our budgetary commitment mirrors this. Approximately \$504 million of our budget is dedicated specifically to the classroom including general and special education teachers, administrators and school-based staff, central office curriculum staff, school administration and instructional leadership, materials and supplies for students and instructional staff, technology, and student transportation.

Goal 2: FCPS will hire, support, and retain staff who champion individual, professional, and student excellence.

Priority 3: FCPS will implement strategies to ensure a high quality and diverse workforce.

Priority 4: FCPS will support all staff by providing ongoing opportunities to grow as professionals throughout their careers.

Budget Highlight: We have committed approximately \$214 million to hiring and retaining staff, through our commitment to recruiting by our human resources department and the outstanding benefits the system offers including robust health, dental, and wellness benefits, and a tuition reimbursement program. Our organizational development department provides training opportunities to all staff members ranging from new teacher induction to support staff training days.

Goal 3: FCPS will pursue and utilize all resources strategically and responsibly to achieve identified outcomes and inspire public confidence.

Priority 5: FCPS will provide equitable distribution of all resources based on the varied needs of students and schools.

Priority 6: FCPS will promote clear communication and transparency in allocation of resources.

Budget Highlight: FCPS commits over \$84 million to the fiscal services division and the maintenance and operations department, who act as stewards of the public funds and buildings. From the budget process, to the bid process, to invoice payment, and finally the year-end financial reporting, our award-winning fiscal services division is committed to providing transparency for all transactions. The operations staff maintains over 6.8 million square feet under roof and more than 1,500 acres of property. As the average age of FCPS facilities is over 25 years, this creates a budgetary and staffing challenge as we meet the needs of our aging infrastructure.

Goal 4: FCPS will nurture relationships with families and the entire community, sharing responsibility for student success, and demonstrating pride in all aspects of our school system.

Priority 7: FCPS will encourage and sustain collaborations with families and the entire community to support student success.

Priority 8: FCPS will equip staff with the knowledge and tools necessary to be positive ambassadors who build support for our goals and initiatives.

Budget Highlight: Nearly \$5.0 million is committed to engaging our community. The public affairs team provides communications on multiple platforms, in multiple languages to ensure our community remains engaged in all aspects of FCPS. Our Board of Education employs an ombuds to provide the community with assistance in navigating FCPS. FCPS views our buildings as community asset, and therefore, they are available for rent when not in operation by FCPS.

Goal 5: FCPS will promote a culture fostering wellness and civility for students and staff.

Priority 9: FCPS will promote and maintain a safe and respectful environment.

Priority10: FCPS will foster personal well-being and health among students and staff through increased awareness and engagement on these topics

Budget Highlight: FCPS has committed just over \$15 million to the personal well-being and health of our students, faculty, and staff. The student services department, through the work of our pupil personnel workers (PPW) and CASS workers, offers highly skilled, certified professionals, who are trained to assess student needs, serve as student advocates, and facilitate appropriate services. FCPS maintains relationships with various health and development agencies in Frederick County. Our security and emergency management department is committed to safety, and acts as a liaison to emergency agencies throughout Frederick County.

Budget and Financial Management

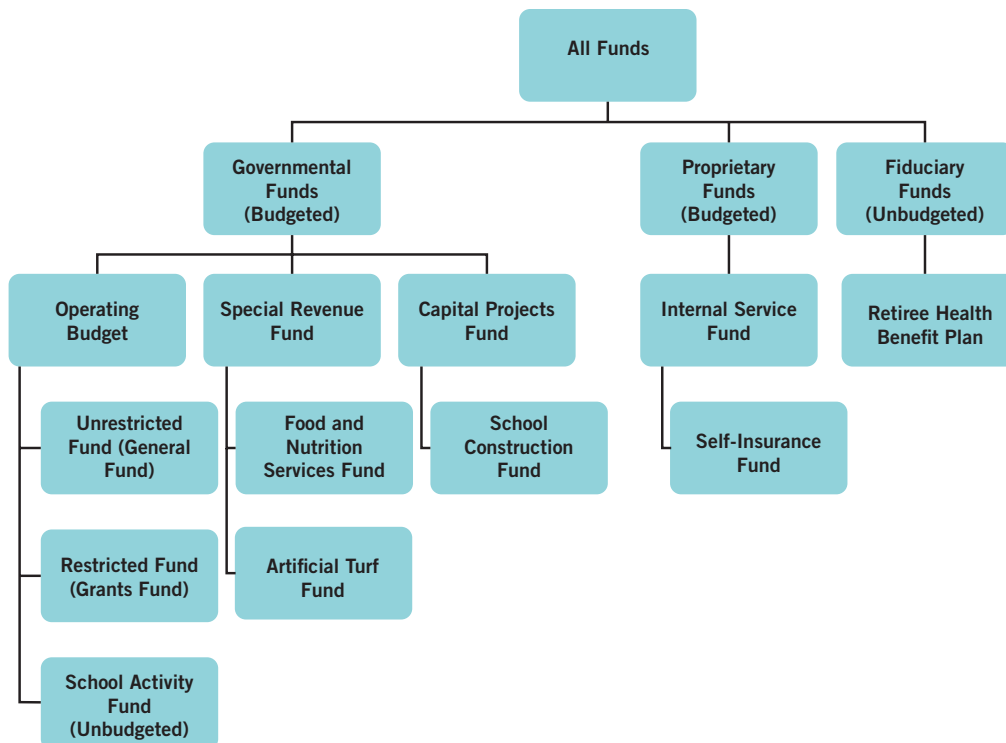
Basis of Accounting

The FCPS Unrestricted Fund, Restricted Fund, Food and Nutrition Services Fund, School Construction Fund, and Artificial Turf Fund are reported using the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period, or soon enough thereafter, to pay liabilities of the current period. For this purpose, FCPS considers revenues to be available if they are collected within 60 days of the end of the current period. Expenditures generally are recorded when a liability or encumbrance is incurred as under accrual accounting, except for principal and interest on capital leases, and expenditures related to compensated absences and claims and judgments, which are recorded only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from capital leases are reported as other financing sources. All unencumbered appropriations lapse at year-end except for the School Construction Fund that is carried forward until such time as the project is completed or terminated, and certain federal and state grants that do not have a June 30 year-end date.

The Self-Insurance Fund (Internal Service Fund) is used to account for the costs of maintaining FCPS self-insured health and dental programs. This fund distinguishes operating revenues and expenses from non-operating items. The principal operating revenue of the FCPS Self-Insurance Fund is charges to customers for service. Operating expenses include the costs of services and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

FCPS maintains a system of budgeting and accounting structure that meets the state mandate for local school systems. This system follows the guidelines established in the Financial Reporting Manual for Maryland Public Schools. Maryland law stipulates a Current Expense Fund composed of the general fund and all special revenue funds except the Food and Nutrition Service Fund. For FCPS, the Current Expense Fund consists of the Unrestricted Fund and the Restricted Fund, also referred to in this document as the Operating Budget. The Operating Budget covers the cost of providing and supporting day-to-day activities in the schools.

The School Construction Fund for capital projects is used to account for all financial resources related to construction of school sites and buildings, and other major capital facilities. The Food and Nutrition Services Fund is a Special Revenue Fund used to account for the activities of the school food and nutrition services program. The Self-Insurance Fund, an Internal Service Fund, is used to account for the costs of maintaining FCPS self-insurance health and dental programs. The Artificial Turf Fund is a governmental fund that tracks revenue received for the rental of the artificial turf fields, and the expense to repair or replace the fields.



Cash Management

State statute governs FCPS investment policies. The Maryland Annotated Code Section 6-222 outlines the permissible investments and investment standards that FCPS follows.

FCPS maintains four main accounts for normal operating needs and three accounts for the collection and processing of on-line funds. All FCPS balances are insured or registered (collateralized). FCPS also maintains two zero balance accounts (ZBA). The payroll and imprest accounts are zero balance with the General Fund Account as the concentration account. In FY2022, the average interest rate earned on funds was 0.11%.

Excess funds over the immediate operating needs for all funds are kept in money market accounts with the Maryland Local Government Investment Plan (MLGIP). In FY2022, the average rate earned on investments in MLGIP was 0.24%.

Risk Management

The Board is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; error and omissions; injuries to employees; and natural disasters. FCPS has a program of self-insuring group health and dental benefits provided to its employees and retirees. FCPS participates with 16 other school districts in the State of Maryland to form the Maryland Association of Boards of Education Workers' Compensation Group Self-Insurance Fund. This fund provides workers' compensation coverage for participating school boards. FCPS purchases commercial insurance to provide coverage for property, boiler, general liability, life, vehicle liability, physical damage, and miscellaneous coverage such as bonds and accident insurance. FCPS transports approximately 31,000 students to and from school utilizing a fleet of over 345 route buses. FCPS attempts to prevent accidents through strict bus driver screening and ongoing training programs. These programs include compliance with U.S. Department of Transportation drug testing requirements, mandatory annual in-service training, follow-up training after accidents, and emergency evacuation procedures training. The cost of these coverages is included in the fixed charges and operations categories of the Operating Budget.

Budget Policies

FCPS is required to annually prepare and submit a budget that is in legal conformance with Maryland state law. The Board-adopted budgets are submitted to the County Executive and County Council. The County Council may vote to approve or change the budgets. Any budget amendment submitted to the County Council are deemed to be approved after 30 days if no formal vote is taken.

The school system chart of accounts fulfills state reporting requirements. The chart of account consists of these 15 major categories of expenditures:

Administration	Student Transportation
Mid-Level Administration	Operation of Plant
Instructional Salaries and Wages	Maintenance of Plant
Instructional Textbooks/Supplies	Fixed Charges
Other Instructional Costs	Food Service
Special Education	Community Service
Student Personnel Services	Capital Outlay
Student Health Services	

Revenues may be received from many sources. Maryland statute mandated revenue categories are:

Local Appropriation	State Revenue
Federal Revenue	Other Revenue

FCPS is not permitted to spend more than the appropriated operating budget or capital projects budget. Division and department managers are responsible for assuring that planned expenditures are within expenditure categories delineated by Maryland State Department of Education. During the year, expenditures are monitored and compared to the budget. Interim financial reports are prepared and distributed to the Board.

Budget transfers between categories in the operating budget and between projects in the capital budget cannot legally be executed without County Council approval. Increasing the total funds appropriated to the operating budget requires County Council approval prior to additional spending.

The budget includes a budget for each fund with the exception of the Retiree Health Benefit Plan and the School Activity Fund.

The Budget Process

Maryland statutes require that a budget be legally adopted for the Operating Budget and the School Construction Fund. Maryland boards of education have no taxing authority, so our public school systems depend extensively on state and local governments for revenue. State funding is established primarily during the annual January-April legislative session of the General Assembly and funds are administered through the Maryland State Department of Education (MSDE).

Pursuant to state law, Frederick County Government (FCG) provides significant fiscal support to FCPS. Due to this fiscal reliance, much of the budget process is built around the County budget timeline. Preparing the operating budget involves school system staff, as well as citizen participation. In the fall, requests are submitted and reviewed by the Superintendent and other school officials. In January, after consideration, the Superintendent recommends to the Board of Education an operating budget for the coming fiscal year that is aligned with our strategic plan. Board members review the proposal, make changes if they desire, take it to public hearing in February, and then reevaluate and modify it accordingly before forwarding it to the FCG. The County Executive recommends and the County Council approves the allocation to the Board of Education (BOE). By statute, the County Council must approve the county’s budget by May 31st. Then the BOE adopts the detailed school system budget that takes effect July 1.

OPERATING BUDGET CALENDAR FOR FISCAL YEAR 2023	
DATE	ITEM
October 2021	Departmental and Division Budget Submissions due by October 25, 2021
November/December 2021	Public Engagement Opportunities
January 10, 2022	Public Release of FY2023 Superintendent’s Recommended Budget
January/February 2022	Board of Education (BOE) Meeting – Budget Discussion
February 2, 2022	BOE Public Hearing on FY2023 Operating Budget
February 23, 2022	BOE Meeting – Approval of FY2023 Operating Budget Request to be forwarded to County
April 2022	County Executive announces Frederick County FY2023 Operating Budget
April/May 2022	BOE Budget Discussions, as needed
May 2022	County Council’s public hearings on County Executive proposed FY2023 Operating Budget
May 2022	County adopts FY2023 Operating Budget
June 22, 2022	BOE Meeting – BOE Approval of Final Budget & Establishment of State-Mandated Category Totals
July 1, 2022	FY2023 Operating Budget Effective

Budget Overview

The FY2023 budgets outlined in this document reflect our commitment to allocate our resources to meet the targets defined in the strategic plan. They cover the cost of providing and supporting day-to-day activities in our schools; instructional materials and supplies; programs and services; salaries for teachers, administrators, and other staff; transportation; facility maintenance; and technology.

Factors Influencing Budget

FCPS began the 2021-2022 school year with the majority of our students returning to in-person instruction. Approximately 5% of our students enrolled in our blended virtual program that offered instruction in a virtual environment. To support academic recovery due to the COVID-19 pandemic, outside of school time learning opportunities were offered to students.

As FCPS began the operating budget process for FY2023, staff planned for the majority of students to be enrolled in a traditional school day program. Our grade 1 through grade 12 blended virtual program will continue in FY2023, and we assumed that the enrollment will be less than 5% of our total enrollment.

For FY2023, the following factors influence our operating budget:

- The majority of FCPS funding is based upon the actual enrollment count from the year previous to the budget year. For the FY2023 operating budget, the September 30, 2021 actual enrollment dictated the funding. In September 2021, FCPS reported our actual enrollment as 45,220, an increase of 1,999 from the September 2020 enrollment.
 - Due to the COVID-19 pandemic, Local Education Agencies (LEAs) throughout Maryland had experienced declines in enrollment for FY2022. The state legislature provided one-time funding to ensure LEAs would maintain at least the previous year's funding level. During the 2022 legislative session, the state dictated the minimum local share of funding to the same level of funding provided for FY2022. For FCPS, the local share minimum required is \$316,348,012.
 - 97.5% of our FY2023 revenues are provided by federal, state, and local sources. Of the 97.5%, nearly 89% is from state and local sources. By Maryland law, FCPS has no taxing authority, nor may we incur debt. Total enrollment, as well as enrollment groups such as students with disabilities, English Learners (EL), and students who receive free and reduced meals, determine the majority of annual revenue.
 - For state revenues, FY2023 begins the implementation of revised funding formulas. The Blueprint for Maryland's Future (House Bill 1300) legislation was originally passed in 2020, but vetoed by the Governor. The state legislature overturned the veto in February 2021, and additional legislation (House Bill 1372) was passed to update the timelines for implementation. The Blueprint increases public school funding over the next ten years, and seeks to provide transformative reform in the areas of early childhood education, college and career readiness, and high quality and diverse teachers and leaders. FCPS will be completing our Blueprint implementation plan during FY2023, and budgetary impacts will be highlighted in future year's budgets.
 - In October 2021 when we began the budget process, our Maintenance of Effort (MOE) funding calculation showed a decrease in funding even though we had seen an increase in enrollment. Frederick County Government (FCG) notified us that we could maintain at least our FY2022 funding amount for planning purposes. The legislation requiring county governments maintain at least our FY2022 funding allocation did not pass until the spring of 2022.
 - In April 2022, the County Executive announced she was including an additional \$35.0 million in her proposed operating budget for FCPS. The \$35.0 million increase included \$33.4 million above the FY2022 appropriation and a \$1.6 million increase to in-kind services. In May, the County Council approved the County Executive's budget with the increase to FCPS intact.
- FCPS uses projected enrollments to establish staffing for FY2023. The use of projected enrollment for planning expenses, and the actual enrollments for funding creates a lag between our expenses and revenues. For FCPS, this lag is exacerbated due to the enrollment growth we continue to experience.

- Frederick County continues to experience population growth. Over the last several years, the capital budget has included new schools, additions, and replacement schools to relieve overcrowding throughout the county.
- For FY2023, FCPS plans for an enrollment of 46,474, an increase of 832 from the FY2022 projection of 45,642.
- For staffing projections, the budget office compares enrollment projection to enrollment projection to determine the appropriate school-based staffing levels.
- In FY2023, FCPS has updated our tiered staffing model to provide additional administrative and support staffing to students. For the past few years, FCPS has used a two-tiered staffing model. In FY2023, we expand to a three-tiered staffing model. To determine the tiers for each school, a series of complexity factors, such as free and reduced meals data, the number of students who are EL or students with disabilities, are reviewed and scored. Each school is assigned a value, and the school's tier is determined. To review the complexity formula and the list of tiered schools, please see page 168 in the Information Section.
- For FY2023, FCPS has included 153.90 FTE for enrollment growth. Included among these positions are general classroom teachers, special education teachers, EL teachers, administrators, and support staff. It also includes additional operational staff, such as custodians.
- The BOE has approved a conversion charter school for FY2023. The Sabillasville Environmental Public Charter School will begin operation in what was Sabillasville Elementary School. FCPS staff had recommended the closing of the school due to declining enrollments. The community sought to keep the school open by creating a charter school that will use a classical curriculum with a focus on environmental science and agriculture. The school opens in August 2022 with grades K-6, eventually SEPCS will include grades K-8.
- In December 2021, FCPS reached a settlement with the Department of Justice's Civil Rights Division of the U.S. Attorney's Office for the District of Maryland regarding the use of seclusion and restraint against students with disabilities. Under the settlement, FCPS agreed to end the use of seclusion, overhaul our restraint practices, and train staff on the use of appropriate behavioral interventions for students with disabilities. FCPS will implement the following items in FY2023:
 - Hire a Supervisor of Behavioral Analysts
 - Hire 17.0 FTE Board Certified Behavioral Analysts to staff specialized programs
 - Provide compensatory services to students who were affected by the seclusion and restraint practices
 - Expand staffing in specialized programs.
- As FCPS students and staff continue the recovery from the COVID-19 pandemic, we are expanding resources in social, emotional learning including additional pupil personnel workers, school psychologists, and nurses.
- In FY2023, FCPS fully implements 1-to-1 Chromebooks for our elementary students. Secondary students have had access to 1-to-1 Chromebooks for several years, but our elementary students were at a ratio of one Chromebook per three students.
- The approved salary resource pool included an average of a 7.14% increase for all benefitted employees.
- Other factors affecting the budget include:
 - The BOE wanted to ensure all full-time FCPS employees are eligible for benefits. In FY2023, 74.0 FTE special education instructional assistants (SEIAs) and 66.0 FTE resident substitutes receive benefits.
 - Inflationary costs, such as increases to operational costs including health insurance, worker's compensation insurance, property and liability insurance, bus costs, contracted services, pension costs, and curricular digital cost increases added over \$12 million to the FY2023 operating budget.
 - The growing reporting environment requires additional positions to provide timely and accurate reporting. FCPS added School Financial Specialists at high schools and elementary schools receiving the concentration of poverty grants. In FY2023, the high school implementation began with two schools, Linganore and

Middletown. Our fiscal services division added a compliance and reporting officer to oversee spending compliance and provide financial reporting details for the various reports required by federal, state, and local agencies.

- The significant increase in digital devices and software, and the digital infrastructure required to maintain an expanding network, as well as the increase of nefarious actors attempting to infiltrate our network required the expansion of our department of technology infrastructure. DTI added 15.0 FTE to meet these demands, including Cybersecurity and Audit Administrator, Service Integration Specialists, Wireless Administrator, Network Technicians, and additional User Support Specialists.
- The operations division added staff as well as increases to equipment, supplies, and contracted services budget.

Operating Budget

The Unrestricted Fund and Restricted Fund combined are commonly referred to as the Operating Budget. The adopted FY2023 operating budget totals \$822,836,251, an increase of \$57,752,961 or 7.5% over the FY2022 operating budget. The majority of the increase in funding, \$32,325,803, is due to the salary resource pool, which provides an average of 7.14% increase to benefitted staff.

The State of Maryland and FCG are the primary sources of revenue for Frederick County Public Schools. These two funding sources are significantly affected by property assessments and personal income. Together, state revenues and FCG appropriation account for nearly 89% of the total operating budget funding. State revenues of \$365,686,270 are \$46.5 million or 14.57% higher than FY2022. Frederick County revenue of \$365,338,683 is \$35.0 million or 10.6% more than the prior year.

Unrestricted Fund (General Fund)

The Unrestricted Fund is the main Operating Fund of the school system and is largely funded by local and state revenues. The FY2023 Unrestricted Fund totals \$689.8 million.

The FY2023 unrestricted revenue estimate reflects an improving economic climate for both FCG. The State of Maryland increases reflect the first year of the funding formula changes for the Blueprint for Maryland's Future. The county's appropriation of \$349,748,012 is \$33.15 million above the FY2022 county appropriation. The State of Maryland funding of \$321,183,320 is \$49.47 million more than the prior year. Other funding sources totaling \$18,825,652 include an estimated prior years fund balance of \$15,294,792.

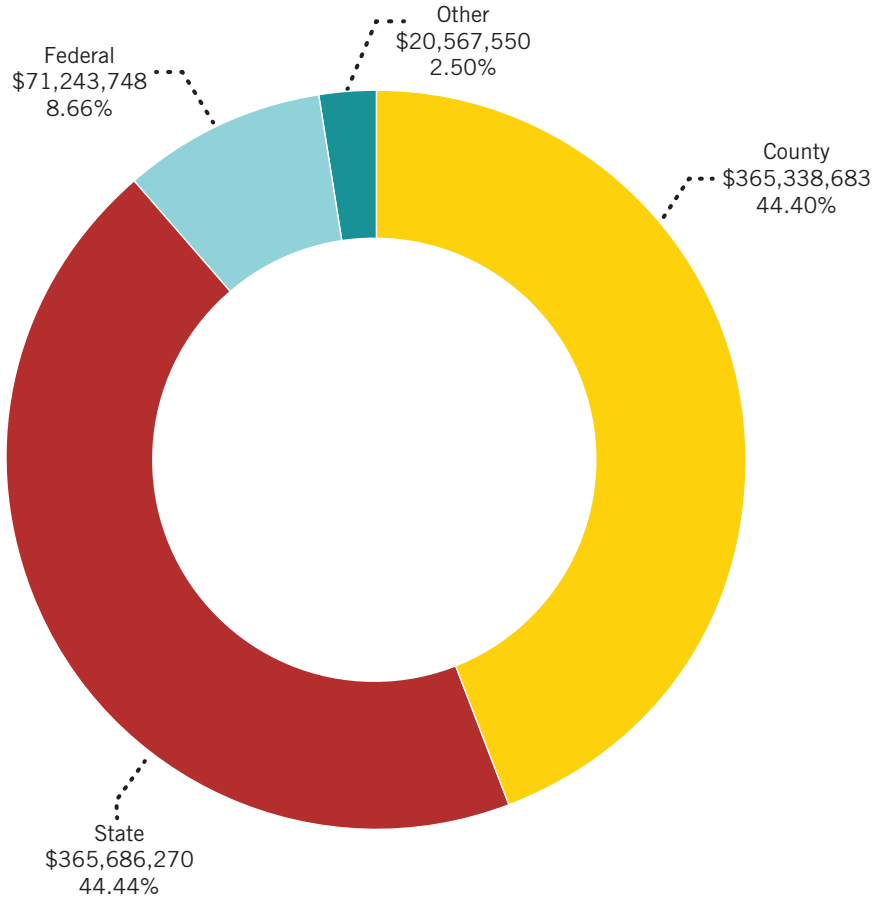
For FY2023, the Unrestricted Fund totals \$689.8 million, an increase of \$79.2 million or 12.98% compared to the FY2022 budget. The increase in expenditures includes the salary and staffing resource pool of \$32.3 million. The budget also provides an additional \$13.6 million for staffing and costs to support increased enrollment. These increases were partially offset by a cost savings in regular salaries, mainly due to turnover and vacancies.

Restricted Fund

The Restricted Fund accounts for grant agreements and other restricted agreements under special local, state, and federal programs. The FY2023 Restricted Fund totals \$133.1 million, a decrease of \$21.5 million from FY2022. The decrease in the Restricted Fund is due to the expending of COVID-19 grant funds. The Restricted Fund mainly accounts for grants awarded to the school system to support specific educational programs and initiatives, certain pension payments, and in-kind services received from the county government.

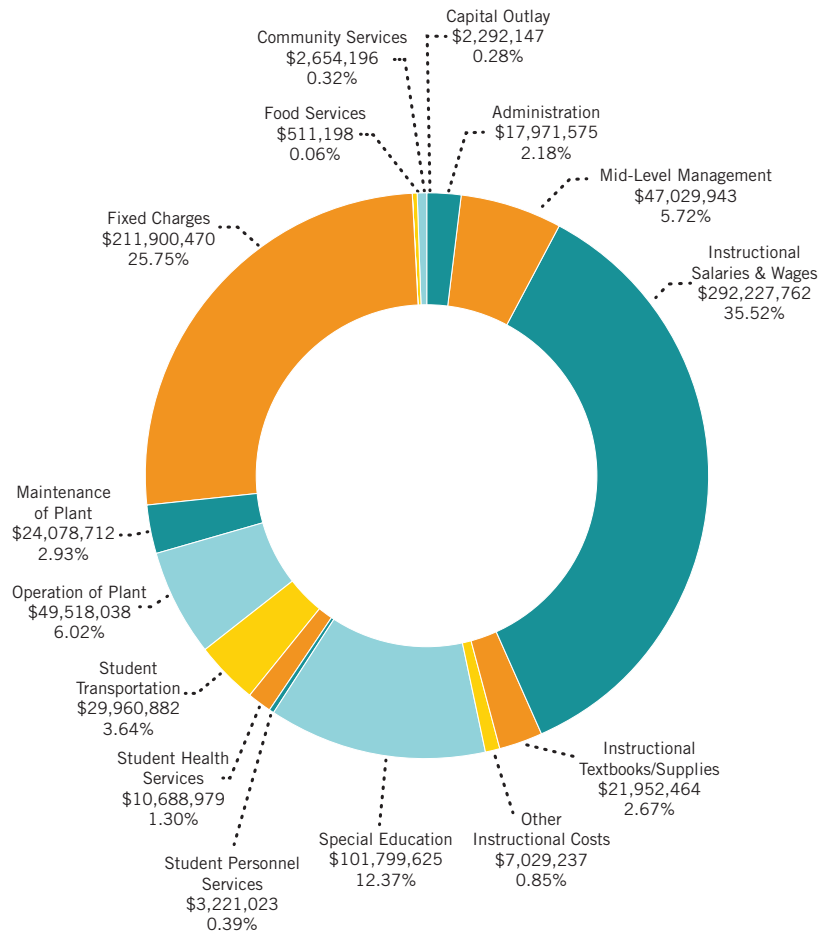
Grant awards remain a significant source of funds for FCPS and an integral part of the educational program. Many of these grants are targeted to support specific student populations (i.e., economically disadvantaged students and special education students).

Operating Budget Revenues by Source



Revenues by Source				
Source	Approved FY2022	Approved FY2023	Change	% Change
County	\$330,327,308	\$365,338,683	\$35,011,375	10.60%
State	319,167,629	365,686,270	46,518,641	14.57%
Federal	92,576,585	71,243,748	(21,332,837)	-23.04%
Other	23,011,768	20,567,550	(2,444,218)	-10.62%
Total	\$765,083,290	\$822,836,251	\$57,752,961	7.55%

Operating Budget Expenditures by Categories



FY2023 Expenditures by Categories

Category	Amount	Percent
Administration	\$17,971,575	2.18%
Mid-Level Administration	47,029,943	5.72%
Instructional Salaries and Wages	292,227,762	35.52%
Instructional Textbooks/Supplies	21,952,464	2.67%
Other Instructional Costs	7,029,237	0.85%
Special Education	101,799,625	12.37%
Student Personnel Services	3,221,023	0.39%
Student Health Services	10,688,979	1.30%
Student Transportation	29,960,882	3.64%
Operation of Plant	49,518,038	6.02%
Maintenance of Plant	24,078,712	2.93%
Fixed Charges	211,900,470	25.75%
Food Service	511,198	0.06%
Community Service	2,654,196	0.32%
Capital Outlay	2,292,147	0.28%
Total	\$822,836,251	100.00%

Other Budgets

In addition to the Operating Budget, there are the School Construction Fund, Food and Nutrition Services Fund, Self-Insurance Fund, and Artificial Turf Fund.

School Construction Fund

FCPS operates 67 separate school buildings, 40 of which are in part at least 30 or more years old. Our Educational Facilities Master Plan provides a 10-year timeline for maintenance and systemic renovations to address deficiencies in these aging buildings, the construction of new schools to relieve overcrowding, and growing enrollment. The FY2023 capital budget of \$63.7 million represents combined state and county funding mainly related to the construction of the Brunswick Elementary, Green Valley Elementary, and Valley Elementary replacement schools, design for a new Eastern Frederick Area Elementary, limited renovations to Thurmont Elementary and Monocacy Elementary, as well as various systemic projects.

Food & Nutrition Services Fund

This Special Revenue Fund accounts for the operation of the Department of Food and Nutrition Services (FNS), including all activities involved in providing food to schools, students, staff, or the community. The FY2023 budget totals \$16.3 million. FNS is a self-supporting fund. In FY2023, FCPS returns to pre-pandemic meal service as the USDA meal waiver expires. The USDA waiver had been providing free meals to all students regardless of income. In FY2023, students not eligible for free or reduced meals will again pay for meals.

Self-Insurance Fund

Frederick County Public Schools operates the Self-Insurance Fund, an internal service fund, to provide health, dental, vision, and pharmacy services for employees and retirees. Claims processing and some administrative services are administered by a third-party administrator. FCPS purchases stop-loss coverage as a way to reduce risk of very high insurance claims. A reserve fund is established to offset periods when claims are higher than anticipated. FY2023 expenses are estimated to total \$132.6 million.

Other Post-Employment Benefits (OPEB) Trust

The BOE established an OPEB Trust in June 2008 to fund future OPEB to retirees. The benefits offered to retirees include health and life insurance; dental insurance is paid for exclusively by the retiree. The BOE has the authority to establish and amend post-employment benefits. In November 2021, the BOE approved a resolution to increase its OPEB Trust fund contribution annually until the contribution is funded at the level sufficient to reach the goal of 50% funding of the liability, assuming a 6.5% annual return on investments over an estimated period of 30 years. In FY2023, the BOE approved increasing the contribution by \$458,187 for a total operating fund annual contribution to the trust of \$1.5 million. The BOE resolved to increase the contribution annually by \$500,000 until it meets the current target of \$6.5 million. Based upon this contribution schedule, FCPS would meet the recommended amount by FY2033. The resolution also requires the BOE, with the assistance of the FCPS Insurance Council OPEB Mitigation Subcommittee, to continue to seek ways to mitigate the OPEB liability and continue to contribute any reserves in the FCPS Self-Insurance Fund above the recommended 125% reserve level to the OPEB trust. For FY2023, our OPEB health insurance expense continues to be a “pay-as-you-go” expense in our operating budget.

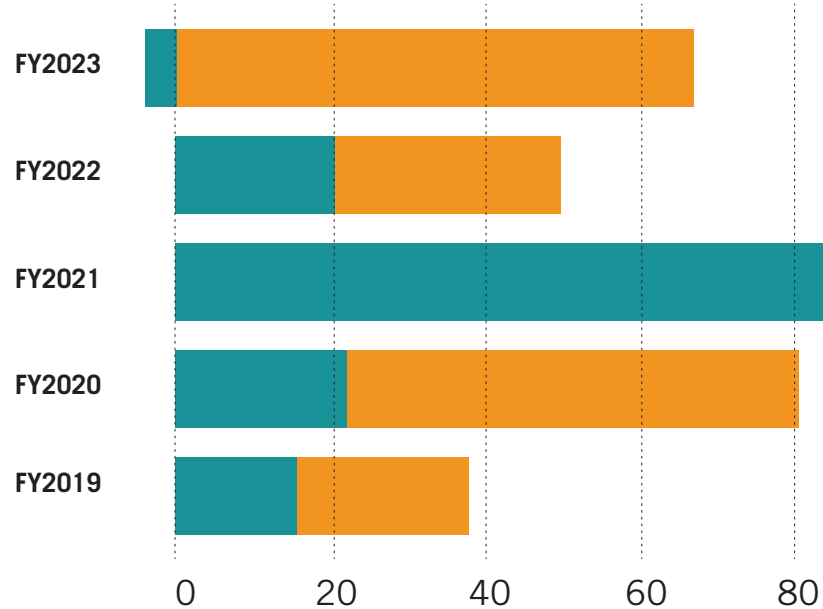
Artificial Turf Fund

The Artificial Turf Fund budget was presented to the BOE for approval for the first time in FY2021. The Artificial Turf Fund, a governmental fund began in FY2010, has been collecting revenues since its inception. In previous years, revenues were generated through fees generated from the rental of the artificial turf fields by community user groups, and the interest earned from the fee revenue. Beginning in FY2021, the fund received revenue from cell tower land rental agreements and an interfund transfer from the general fund. In FY2023, the fund will replace the field at Linganore High School for an estimated expense of \$600,000.



CAPITAL IMPROVEMENT PROGRAM CALENDAR FOR FISCAL YEARS 2023 - 2028	
DATE	ITEM
June 2021	Superintendent Recommended Educational Facilities Master Plan (EFMP) presented to the Board of Education
June 2021	Board of Education (BOE) FY2023 - 2028 public hearing & action to adopt the Educational Facilities Master Plan and confirmation of FY2022 priorities
October 2021	BOE FY2023 - 2028 requests for state funded projects due to the Interagency Commission (IAC) on School Construction.
October 2021	FY2023 - 2028 Capital Improvement Plan (CIP) requests due to county staff
October/November 2021	IAC staff review of requests for state funded projects
December 2021	IAC preliminary approval of school construction allocation
January/February 2022	County staff workshops on CIP requests
April 2022	County Executive proposed FY2023 - 2028 CIP issued
May 2022	County Council's public hearings on County Executive proposed FY2023 Capital Budget & FY2023 - 2028 CIP
May 2022	County adopts FY2022 Capital Budget & FY2023 - 2028 CIP
June 2022	IAC final approval of school construction allocation

CAPITAL PROJECTS



	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
State	\$15,928,017	\$22,522,564	\$92,313,223	\$20,893,323	(\$4,168,326)
Local	22,678,104	59,367,040	22,826,501	29,769,833	67,870,519
Other	0	0	200,000	0	0
Total	\$38,606,121	\$81,889,604	\$115,339,724	\$50,663,156	\$63,702,193

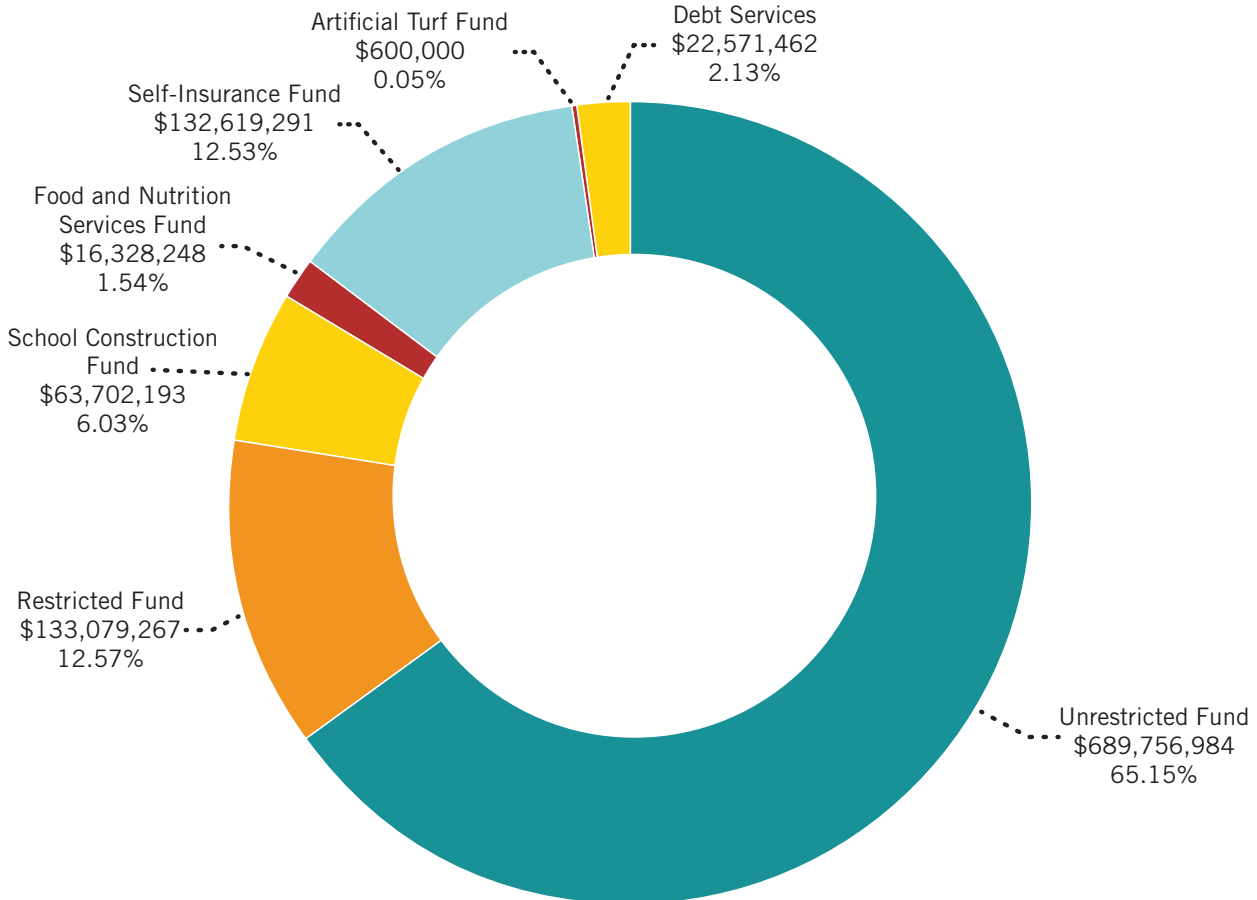
Debt Services

The Board of Education of Frederick County has no taxing authority and may not issue long-term debt instruments. Consequently, the Board is fiscally dependent upon federal, state, and county governments to finance FCPS operations. Debt services are paid by Frederick County Government and are included in this document for informational purposes. Debt results from the sale of bonds used for construction and renovation through the Capital Budget. FCPS has two long-term leases that have annual appropriation clauses.

SUMMARY OF ALL FUNDS

The FCPS budgets are shown in six funds: Unrestricted, Restricted, School Construction, Food and Nutrition Services, Self-Insurance, and Artificial Turf. Debt Services is not a separate FCPS fund, but it is shown here to reflect the amount paid by the county government for school projects. The following table shows the total budgeted expenditure by fund and the amount of change from the FY2022 Approved Budget.

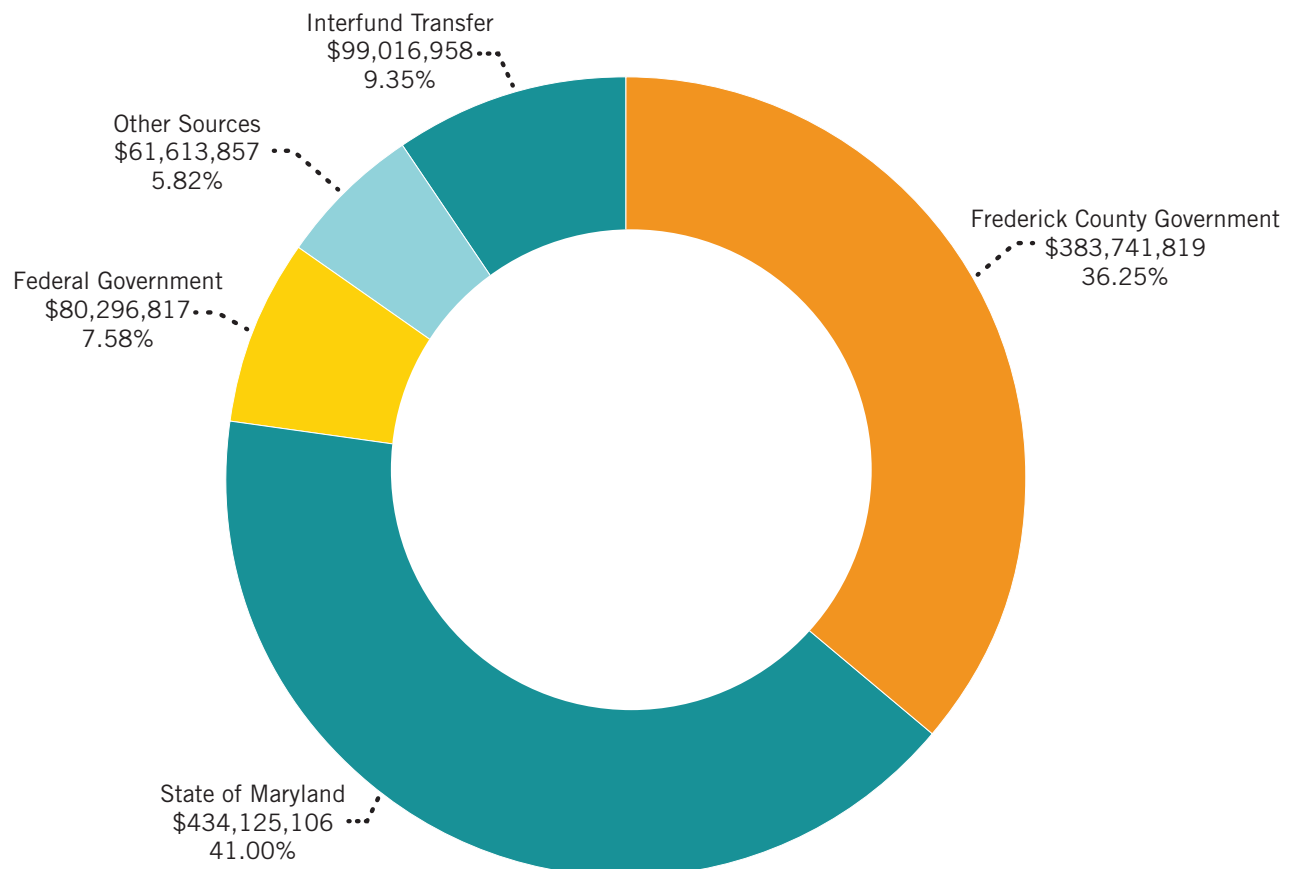
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget	Change	% Change
Operating Budget							
Unrestricted Fund	\$524,036,821	\$544,194,422	\$561,779,353	\$610,530,615	\$689,756,984	\$79,226,369	12.98%
Restricted Fund	65,418,189	71,810,031	88,435,199	154,552,675	133,079,267	(21,473,408)	-13.89%
Subtotal - Operating Budget	589,455,010	616,004,453	650,214,552	765,083,290	822,836,251	57,752,961	7.55%
School Construction Fund	38,606,121	84,268,229	115,339,724	50,663,156	63,702,193	13,039,037	25.74%
Food and Nutrition Services Fund	12,779,196	11,718,780	9,337,807	15,851,915	16,328,248	476,333	3.00%
Self-Insurance Fund	103,446,882	99,338,712	111,532,764	121,387,862	132,619,291	11,231,429	9.25%
Artificial Turf Fund	0	0	1,312,198	0	600,000	600,000	--
Debt Services	35,226,450	33,358,315	28,173,709	20,772,556	22,571,462	1,798,906	8.66%
Total	\$779,513,659	\$844,688,489	\$915,910,754	\$973,758,779	\$1,058,657,445	\$142,651,627	14.65%



SUMMARY OF ALL REVENUE SOURCES

The FCPS budgets are funded primarily through the Frederick County Government and the State of Maryland. The following table shows the total revenues by source and the amount of change from the FY2022 Approved Budget.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget	Change	% Change
Frederick County Government	\$341,209,759	\$387,273,698	\$422,256,749	\$380,869,697	\$383,741,819	\$2,872,122	0.75%
State of Maryland	295,831,883	323,558,892	334,349,294	340,166,673	434,125,106	93,958,433	27.62%
Federal Government	26,066,112	24,786,372	44,331,117	106,433,029	80,296,817	(26,136,212)	-24.56%
Other Sources	52,168,605	48,697,023	48,200,707	56,992,143	61,613,857	4,621,714	8.11%
Interfund Transfer	75,424,908	78,865,198	81,869,913	89,708,237	99,016,958	9,308,721	10.38%
Total	\$790,701,267	\$863,181,183	\$931,007,780	\$974,169,779	\$1,058,794,557	\$84,624,778	8.69%



REVENUE SUMMARY OF ALL FUNDS

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Frederick County Government					
Unrestricted Fund	\$272,386,838	\$283,465,005	\$296,598,012	\$316,598,012	\$349,748,012
Restricted Fund	10,918,367	11,083,338	12,572,958	13,729,296	15,590,671
School Construction Fund	22,678,104	59,367,040	92,313,223	29,769,833	(4,168,326)
Debt Services	35,226,450	33,358,315	20,772,556	20,772,556	22,571,462
Total Frederick County Government	\$341,209,759	\$387,273,698	\$422,256,749	\$380,869,697	\$383,741,819
State of Maryland					
Unrestricted Fund					
Current Expenses	\$197,207,861	\$203,398,458	\$210,134,641	\$210,157,929	\$0
Foundation Program	0	0	0	0	209,240,441
Compensatory Education	0	0	0	0	39,718,893
Geographic Cost of Education Index	6,909,909	7,185,295	7,434,162	7,456,791	0
Regional Cost Difference	0	0	0	0	7,829,066
Transportation	11,988,551	13,003,246	13,428,478	13,562,763	15,237,215
Transportation - Special Education	1,026,000	1,073,000	1,145,000	324,000	1,053,000
Special Education	11,467,970	12,548,467	13,308,187	12,703,734	18,870,217
Nonpublic Placement	4,836,012	5,090,564	4,304,352	5,320,161	5,320,161
Limited English Proficiency	9,914,361	10,695,312	11,496,181	11,367,097	15,105,720
Net Taxable Income	2,957,873	3,441,992	3,874,892	3,036,945	0
Miscellaneous Revenue	0	8,421	28,940	15,000	15,000
Blueprint for Maryland's Future	0	4,317,265	4,788,919	5,782,956	0
Career Ladder	0	0	0	0	254,826
College & Career Readines	0	0	0	0	1,705,077
Pre-Kindergarten	0	0	0	0	6,833,704
Hold Harmless - Declining Enrollment	0	0	0	1,162,999	0
Hold Harmless - Transportation	0	0	0	821,000	0
Restricted Fund					
State Retirement Contribution	30,735,591	32,893,353	32,855,984	34,532,717	32,140,059
Intergovernmental Transfer	1,312,068	1,069,945	1,129,622	1,300,000	1,300,000
Restricted Grants	1,194,479	1,969,697	2,635,581	7,221,106	7,235,220
Blueprint for Maryland's Future	0	3,963,297	4,610,493	4,402,431	0
Concentration of Poverty (Community Schools)	0	0	0	0	1,771,112
Transitional Supplemental Instruction	0	0	0	0	2,056,559
School Construction Fund	15,928,017	22,522,564	22,826,501	20,893,323	67,870,519
Food and Nutrition Services Fund	353,191	378,016	347,361	105,721	568,317
Total State of Maryland	\$295,831,883	\$323,558,892	\$334,349,294	\$340,166,673	\$434,125,106
Federal Government					
Unrestricted	\$223,630	\$345,444	\$413,158	\$150,000	\$150,000
Restricted Grants	18,593,535	18,214,019	33,848,114	92,426,585	71,093,748
Food and Nutrition Services Fund	7,248,947	6,226,909	10,069,845	13,856,444	9,053,069
Total Federal Government	\$26,066,112	\$24,786,372	\$44,331,117	\$106,433,029	\$80,296,817

REVENUE SUMMARY OF ALL FUNDS

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Other Sources					
Unrestricted Fund					
Tuition	\$106,053	\$118,846	\$58,100	\$85,000	\$85,000
Sports Fees	659,815	502,310	247,310	661,360	661,360
Investment Earnings	942,804	661,773	56,996	650,000	650,000
Other Revenue	1,846,836	3,705,875	1,805,655	1,984,500	1,984,500
Use of Prior Year Fund Balance	12,148,750	8,915,351	13,465,185	18,690,368	15,294,792
Restricted Fund	2,664,150	2,616,382	1,879,072	940,540	1,891,898
School Construction Fund	0	0	200,000	0	0
Food and Nutrition Services Fund					
Sales and Services	5,407,402	3,824,571	32,700	1,869,000	6,215,797
Miscellaneous	252,644	189,301	29,331	20,750	491,065
Self-Insurance Fund					
Interest Income	143,859	68,552	3,622	10,000	10,000
Medicare Part D Subsidy/ERRP Rebate	3,789,883	4,015,979	4,464,386	3,875,353	4,850,000
Use of Prior Year Fund Balance	1,155,915	0	0	1,499,632	0
Contributions	22,967,317	24,020,755	24,996,041	26,444,640	28,942,333
Artificial Turf Fund					
Community User Group Rentals	70,205	46,150	25,998	60,000	60,000
Interest Income	12,972	11,178	0	1,000	1,000
Cell Tower Rentals	0	0	213,016	200,000	215,000
Use of Prior Year Fund Balance	0	0	723,296	0	261,112
Total Other Sources	\$52,168,605	\$48,697,023	\$48,200,708	\$56,992,143	\$61,613,857
Interfund Transfer					
Food and Nutrition Services Fund	\$35,000	\$0	\$17,434	\$0	\$0
Self-Insurance Fund	75,389,908	78,865,198	81,652,479	89,558,237	98,816,958
Artificial Turf Fund	0	0	200,000	150,000	200,000
Total Interfund Transfer	\$75,424,908	\$78,865,198	\$81,869,913	\$89,708,237	\$99,016,958
Total All Funds	\$790,701,267	\$863,181,183	\$931,007,781	\$974,169,779	\$1,058,794,557

EXPENDITURE SUMMARY OF ALL FUNDS

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Unrestricted Fund					
Administration	\$10,293,415	\$11,270,235	\$12,206,653	\$11,470,008	\$14,184,954
Mid-Level Management	34,812,170	36,293,042	38,933,778	41,553,662	43,524,658
Instructional Salaries and Wages	211,956,017	222,588,787	228,620,564	243,429,772	268,636,602
Textbooks and Instructional Supplies	8,890,275	9,691,860	12,808,499	17,308,130	18,598,379
Other Instructional Costs	1,914,850	2,217,534	1,912,648	2,795,325	3,263,207
Special Education	58,229,265	55,931,021	57,991,939	63,117,788	78,393,004
Student Personnel Services	1,901,371	1,953,309	2,041,972	2,208,165	3,081,292
Student Health Services	273,707	325,546	331,418	522,038	691,990
Student Transportation	22,374,639	22,395,896	18,350,319	24,630,816	27,691,998
Operation of Plant	34,188,161	36,400,772	36,208,421	40,192,125	46,035,016
Maintenance of Plant	12,737,327	13,209,479	13,547,746	14,286,633	15,279,336
Fixed Charges	124,341,313	129,851,184	136,377,412	146,084,934	167,453,636
Food Services	35,000	0	17,534	0	0
Community Services	492,876	430,566	175,635	696,453	630,764
Capital Outlay	1,596,435	1,635,191	2,254,815	2,234,766	2,292,148
Total Unrestricted Fund	\$524,036,821	\$544,194,422	\$561,779,353	\$610,530,615	\$689,756,984
Restricted Fund					
Restricted Grants	\$23,764,231	\$27,833,340	\$43,006,257	\$106,290,662	\$85,348,537
Sale of Surplus Property	199,605	0	0	0	0
County In-kind Services	10,718,762	11,083,338	12,572,958	13,729,296	15,590,671
MSDE Pension Contribution	30,735,591	32,893,353	32,855,984	34,532,717	32,140,059
Total Restricted Fund	\$65,418,189	\$71,810,031	\$88,435,199	\$154,552,675	\$133,079,267
School Construction Fund					
Capital Budget	\$38,606,121	\$84,268,229	\$115,339,724	\$50,663,156	\$63,702,193
Total School Construction Fund	\$38,606,121	\$84,268,229	\$115,339,724	\$50,663,156	\$63,702,193
Food and Nutrition Services Fund					
Operating Expenses	\$12,779,196	\$11,718,780	\$9,337,807	\$15,851,915	\$16,328,248
Total Food and Nutrition Services Fund	\$12,779,196	\$11,718,780	\$9,337,807	\$15,851,915	\$16,328,248
Self-Insurance Fund					
Operating Expenses	\$103,446,882	\$99,338,712	\$111,532,764	\$121,387,862	\$132,619,291
Total Self-Insurance Fund	\$103,446,882	\$99,338,712	\$111,532,764	\$121,387,862	\$132,619,291
Artificial Turf Fund					
Operating Expenses	\$0	\$0	\$1,312,198	\$0	\$600,000
Total Artificial Turf Fund	\$0	\$0	\$1,312,198	\$0	\$600,000
Debt Services					
Principal	\$24,476,183	\$23,305,790	\$20,295,380	\$13,651,625	\$15,300,668
Interest	10,750,267	10,052,525	7,878,329	7,120,931	7,270,794
Total Debt Services	\$35,226,450	\$33,358,315	\$28,173,709	\$20,772,556	\$22,571,462
Total All Funds	\$779,513,659	\$844,688,489	\$915,910,754	\$973,758,779	\$1,058,657,445

FY2023 OPERATING BUDGET ADJUSTMENTS

Description	FTE Positions	FY2023 Amount
EXPENDITURES		
FY2022 OPERATING BUDGET		\$765,083,290
Reversals & Adjustments		
Salary Savings		(\$4,400,000)
Materials of Instruction - Waverley ES		(250,000)
Indirect Costs - COVID-19 Grants		650,000
Reduction in Lease Payments		670,000
Reversal of One-Time Costs Associated with New Positions		(156,243)
Subtotal Reversals & Adjustments	0.00	(\$3,486,243)
Enrollment/Growth		
Enrollment Growth (Elementary Teachers)	15.40	\$1,127,524
Enrollment Growth (Middle Teachers)	1.50	110,574
Enrollment Growth (High Teachers)	22.50	1,674,360
Enrollment Growth (School Administration & Support) - Tier II	8.40	360,028
Enrollment Growth (School Administration & Support) - Tier III FY22 Grant	35.00	3,813,959
Enrollment Growth (School Administration & Support) - Tier III New	55.10	3,060,689
Enrollment Growth (Special Education Teachers)	4.00	292,864
Enrollment Growth (English Learner Teachers)	2.50	256,837
Enrollment Growth (School-Based Foundation)		186,523
Sabillasville Environmental Public Charter School Per Pupil Allocation		1,753,306
Custodial Staff	3.50	167,281
Materials of Instruction - Brunswick ES Replacement		250,000
Contingency Positions - Teacher, Interventionist - Move from FY22 Grant	4.00	308,453
Contingency Positions - Assistant Principal	2.00	247,569
Subtotal Enrollment/Growth	153.90	\$13,609,967
Inflationary Increases		
Health Insurance Increase - 5.5%		\$4,373,855
Other Post Employment Benefits (OPEB) Transfer		458,187
New Retiree Health Insurance		929,954
Maryland State Retiree Plan - Employee Plan		443,877
Local Share of Maryland State Teacher's Pension		2,963,401
Life Insurance		71,603
Property & Liability Insurance		200,000
Curricular Digital Resources - Increased Costs & Enrollment Growth		94,500
Transportation - Bus Inflation, Contracted Services, & Supplies		250,795
Dual Enrollment Tuition		92,000
SAT Testing		20,000
Extracurricular Stipends		150,813
Security Guard Fees		70,000
Non-Benefitted Rate Increased to \$15/hour		334,843
Substitute Teacher Rate Increased by \$3/hour		879,523
Increase in Fuel Expense (School Buses)		879,253
Subtotal Inflationary Increases	0.00	\$12,212,604
Additional Resources to Special Education		
Supervisor of Specialized Programs - Elementary & Secondary	2.00	\$235,056
Supervisor of Behavior Analysts	1.00	117,528
Board Certified Behavioral Analysts	17.00	1,677,084
Compensatory Services		600,000
Expressions Teachers - Calendar Change		177,533
Expressions SEIAs - Calendar Change & Reclassification		407,530
Pyramid SEIAs - Relassification		293,622
Specialized Programs - Reduction in Class Size	24.00	1,621,485
Adaptive PE Teachers	3.00	235,326
IEP Facilitators	3.00	275,361
Transition Non-Benefitted SEIAs to Benefitted	74.00	1,829,364
Increase Speech Language Pathologists to 11-month		600,579
Expressions - Technology Replacement		34,800
Augmentative Communication Technology Equipment		90,000
Special Education Teachers - 3 Per Diem Days		503,517
Special Education - Operations Costs		10,000
Subtotal Additional Resources to Special Education	124.00	\$8,708,785

FY2023 OPERATING BUDGET ADJUSTMENTS

Description	FTE Positions	FY2023 Amount
Additional Resources to Students		
Transition Resident Substitutes to Benefitted Staff	66.00	\$1,438,495
11-month Work Group Recommendations		902,494
DELTA Program Expansion	9.00	494,468
Academy of Fine Arts Staffing & Materials of Instruction	1.00	85,713
Pupil Personnel Workers	2.00	219,778
Psychological Services Intern		22,000
School Psychologists	2.00	219,778
CASS Workers - Move from FY22 Grant	4.00	384,603
School Psychologists - Move from FY22 Grant	2.00	227,473
Trauma Therapists - Move from FY22 Grant	2.00	179,957
CASS Worker - Calendar Change		38,204
Social Emotional Learning Materials of Instruction		40,000
Teacher Specialist, Social Emotional Learning	1.00	91,787
Licensed Practical Nurse	1.00	70,474
Registered Nurse	1.00	81,570
Home Hospital Instruction		75,000
Coordinating, School Counseling	1.00	113,389
Teacher Specialist, Career & Technical Education	1.00	85,908
Grant Specialist, Career & Technical Education	1.00	74,011
School Counselor, CTC	1.00	73,216
EL Counselors - Calendar Change		30,208
Heather Ridge School Therapists & Behavior Support - Calendar Change		37,540
1-to-1 Chromebook for Elementary Schools (Staffing)	2.00	91,006
Subtotal Additional Resources to Students	97.00	\$5,077,072
Additional Resources to Staff		
Reclassification Pool		\$644,210
Adult Learning & Technology Specialists	1.00	87,650
Support Employee Professional Growth Manager	1.00	105,515
Coordinator, Teacher Career Advancement	1.00	113,389
Subtotal Additional Resources to Staff	3.00	\$950,764
Continuation/Expansion of Programs		
Electronic Time Collection - Full Implementation		\$575,607
Coordinator, Athletics & Facilities	2.00	170,420
Google Enterprise License		150,000
Coordinator, Intervention & Student Supports	1.00	113,389
Pupil Personnel Worker - Heather Ridge School	1.00	134,947
PowerSchool Online Enrollment		81,000
Spanish Transcriber - Public Affairs	1.00	79,436
Materials of Instruction - Blended Virtual Program		65,000
Graduation Livestreaming		50,000
Cognitive Abilities Test (CogAT)		36,500
Talking Points		30,000
Game Officials		15,000
Subtotal Continuation/Expansion of Programs	5.00	\$1,501,299
Strategic Replacement Cycles		
Bus Replacement Cycle		\$95,000
Subtotal Strategic Replacement Cycles	0.00	\$95,000
Operation Needs		
School Financial Specialists - High Schools	2.00	\$131,400
School Financial Specialists - Concentration of Poverty	2.00	134,400
Fiscal Services Compliance & Reporting Officer	1.00	112,023
PeopleSoft Systems Specialist	1.00	97,365
Payroll Associate	1.00	40,136
Trade Apprenticeship Program	3.00	286,578
Heating Oil Tank Removal & Monitoring Integratin		225,000
Benefitted Utility Custodians	3.00	143,154
Custodian Support Specialist	1.00	75,658
Maintenance & Operations - Contracted Services		95,000
Leased Warehouse Space (Phased-In Funding)		250,000
High School Stage Rigging Maintenance		245,000
Vehicle Mechanic	1.00	65,818
Driver Trainer	1.00	60,060
Transportation Manager	1.00	114,739
School Security & Emergency Management - Operations Costs		113,000

FY2023 OPERATING BUDGET ADJUSTMENTS

Description	FTE Positions	FY2023 Amount
Cybersecurity & Audit Administrator	1.00	107,392
Wireless Administrator	1.00	96,951
Service Integration Specialist - DTI Security & Infrastructure	1.00	92,181
VOIP Administrator	1.00	87,650
Service Integration Specialist	2.00	184,632
User Support Specialists - Utility	5.00	227,515
Network Technician	2.00	158,782
Department of Technology Infrastructure - Equipment		75,000
Assistant Supervisor of Technology Services	1.00	126,241
User Support Specialists - Calendar Change		152,852
Technology Specialists II - Calendar Change		123,412
Public Address System Replacements		114,000
Inventory Coordinator	1.00	83,406
Web Content Coordinator - Public Affairs	1.00	79,436
Secretary, Student Services	1.00	56,375
Central Office Parking Fees		20,000
Public Affairs - Contracted Services, Staff Calendar Change, & Equipment		40,653
Fiscal Services - Contracted Services		21,000
Student Services - Operations Costs		15,500
Central Office 2nd Receptionist		5,500
Board of Education Salary Increase (SB744)		28,000
Human Resources Data Manager	1.00	129,109
Fingerprint Services		41,315
Human Resources - Operations Costs		36,290
Student Member of the Board Scholarship		5,000
Diversity, Equity, & Inclusion Specialist	1.00	112,023
State On-Behalf Pension Contribution (Restricted)		(2,392,658)
County In-Kinds (Restricted)		1,861,375
Indirect Costs		(300,000)
Equity Climate Study		100,000
One-Time Reduction in Extended Learning Opportunity Funds		(1,055,000)
Reduction in Fringes		(1,000,000)
Reduction in Start-Up Costs from \$1,500 to \$1,200		(60,000)
Restricted Fund Expenses - State		372,050
Restricted Fund Expenses - Federal		(21,332,837)
Restricted Fund Expenses - Miscellaneous		951,358
One-Time Reduction in Vehicle Replacement Cycle		(128,933)
One-Time Reduction in Textbook Replacement Cycle		(237,051)
Subtotal Operation Needs	36.00	(\$18,812,150)
Blueprint for Maryland's Future		
Blueprint Implementation Coordinator	1.00	\$136,692
National Board Certification Salary Increase		680,000
Concentration of Poverty (Restricted)		915,481
Special Education - Blueprint Restricted to Unrestricted Budget		2,965,727
Mental Health Services Coordinator - Blueprint Restricted to Unrestricted Budget		83,333
Blueprint - Restricted Budget Reduction		(3,049,060)
Blueprint - College & Career Readiness		1,000,000
Blueprint - Prekindergarten	23.00	1,664,030
Blueprint - Transitional Supplemental Instruction (Restricted)		1,200,854
Subtotal Blueprint for Maryland's Future	24.00	\$5,597,057
Salary Resource Pool		
Salary/Staffing Resource Pools		\$32,325,803
Subtotal Salary Resource Pool	0.00	\$32,325,803
Total Operating Expenditure Increase	442.90	\$57,752,961
TOTAL FY2023 OPERATING BUDGET		\$822,836,251

BUDGET FORECAST – REVENUES

The Budget Forecast schedule is a summary of all fund revenue forecasts from FY2024 through FY2026. The Frederick County Board of Education has no taxing authority; revenue increases are at the discretion of the state and local authorities. No amounts have been included for negotiated salary increases in FY2024 through FY2026. The forecasted years are for informational purposes only, based upon trend data, and do not reflect projections that have been through an approval process. These projections are not to be used for planning purposes.

Projections are based upon the following:

- **Operating Budget:** FCPS receives the majority of our funding from local and state governments. These revenues are determined based upon our actual enrollment count from September 30th of the current budget year. For federal revenues, trend data and grant projections are used to determine the revenue for future years.
- **School Construction Fund:** The projected years reflect the proposed capital improvement plan as detailed in the FCPS Educational Facilities Master Plan (EFMP).
- **Food & Nutrition Services Fund:** The FY2023 approved budget reflects a return to pre-pandemic operations, with students not eligible for free or reduced meals purchasing meals. The projected years assume FCPS maintains operations in FY2024, and used trend data prior to FY2020 to project the revenue.
- **Self-Insurance Fund:** The revenue projections are based upon previous years' trend data.

	FY2023 Approved	FY2024 Projected	FY2025 Projected	FY2026 Projected
Operating Budget				
Unrestricted	\$689,756,984	\$729,831,865	\$772,235,096	\$817,101,955
Restricted	133,079,267	108,079,267	98,079,267	83,079,267
Subtotal - Operating Budget	\$822,836,251	\$837,911,132	\$870,314,363	\$900,181,222
School Construction Fund	\$63,702,193	\$129,541,610	\$43,667,040	\$20,771,033
Food & Nutrition Services Fund	\$16,328,248	\$16,899,737	\$17,491,227	\$17,578,684
Self-Insurance Fund	\$132,619,291	\$139,250,265	\$146,212,768	\$153,523,407
Total	\$1,035,485,983	\$1,123,602,744	\$1,077,685,398	\$1,092,054,346

Enrollment	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
Elementary School	21,397	21,559	21,971	22,145
Middle School	10,463	10,545	10,669	10,903
High School	14,445	14,832	15,076	14,935
Specialized Schools & Programs	169	193	203	203
Total Students	46,474	47,129	47,919	48,186

BUDGET FORECAST – OPERATING BUDGET EXPENSES

The Budget Forecast for Operating Budget expenses shows the anticipated increase by category and object, based upon the projected revenue provided in the Budget Forecast – Revenue. By law, FCPS must present a balanced budget. The expenses by category and class are based upon trend data, and do not reflect expenses that have been through the approval process. These projections are provided for informational purposes only.

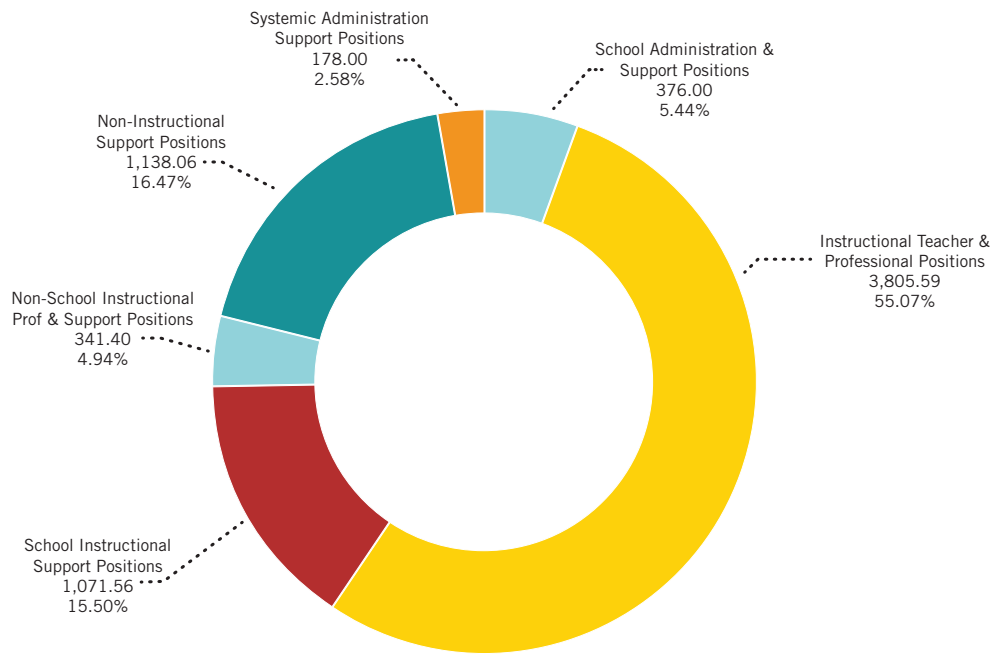
	FY2023 Approved	FY2024 Projected	FY2025 Projected	FY2026 Projected
Administration	\$17,971,575	\$18,300,826	\$19,008,545	\$19,660,867
Mid-Level Management	47,029,943	47,891,561	49,743,597	51,450,664
Instructional Wages & Salaries	292,227,762	297,581,560	309,089,467	319,696,590
Textbooks & Instructional Supplies	21,952,464	22,354,647	23,219,133	24,015,952
Other Instructional Costs	7,029,237	7,158,017	7,434,828	7,689,971
Special Education	101,799,624	103,664,658	107,673,519	111,368,586
Student Personnel Services	3,221,023	3,280,034	3,406,878	3,523,796
Student Health Services	10,688,979	10,884,808	11,305,739	11,693,722
Student Transportation	29,960,882	30,509,784	31,689,642	32,777,145
Operating of Plant	49,518,038	50,425,240	52,375,257	54,172,635
Maintenance of Plant	24,078,712	24,519,849	25,468,067	26,342,063
Fixed Charges	211,900,470	215,782,620	224,127,246	231,818,691
Food Services	511,198	520,563	540,694	559,250
Community Services	2,654,196	2,702,823	2,807,345	2,903,685
Capital Outlay	2,292,148	2,334,142	2,424,406	2,507,605
Total Operating Budget	\$822,836,251	\$837,911,132	\$870,314,363	\$900,181,222

Object

Salaries & Wages	\$488,014,699	\$495,969,939	\$513,069,606	\$528,830,794
Contracted Services	49,101,741	50,722,486	54,206,254	57,417,328
Supplies & Materials	37,967,122	40,296,743	45,304,229	49,919,753
Other Charges	239,485,404	242,384,038	248,614,608	254,357,478
Land, Buildings, & Equipment	5,849,782	5,916,097	6,058,641	6,190,027
Transfers	2,417,503	2,621,829	3,061,025	3,465,842
Total Operating Budget	\$822,836,251	\$837,911,132	\$870,314,363	\$900,181,222

FCPS Full-Time Equivalent (FTE) Staffing Resources

Position	FY2023 Budgeted FTE	Percent of Total
School Administration & Support Positions	376.00	5.44%
Instructional Teacher & Professional Positions	3,805.59	55.07%
School Instructional Support Positions	1,071.56	15.50%
Non-School Instructional Prof & Support Positions	341.40	4.94%
Total School Instruction Positions	5,594.55	80.95%
Non-Instructional Support Positions	1,138.06	16.47%
Systemic Administration & Support Positions	178.00	2.58%
Total Non-Instructional Positions	1,316.06	19.05%
Total FCPS FTE Positions	6,910.61	

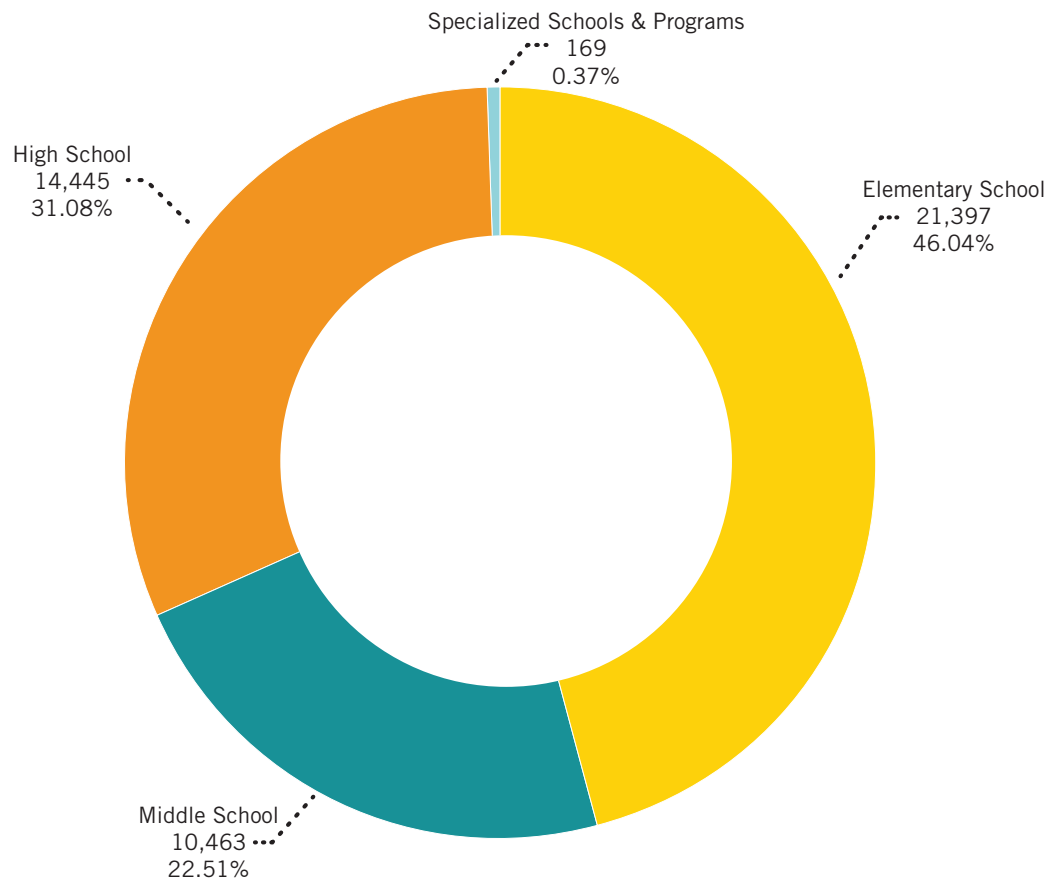


Budgeted Full-Time Equivalent (FTE) Positions by Fund

	FY2019 Approved Budget	FY2020 Approved Budget	FY2021 Approved Budget	FY2022 Approved Budget	FY2023 Approved Budget
General Funds					
Unrestricted Fund	5,444.81	5,518.37	5,695.18	5,834.01	6,273.17
Charter School Fund	91.55	95.2	93.2	86.19	90.65
Restricted Fund	327.47	334.13	357.19	408.10	401.43
Special Revenue Funds					
Food & Nutrition Services	135.34	135.13	134.38	136.54	140.61
Proprietary Funds					
Self-Insurance Fund	4.35	4.35	4.35	4.75	4.75
Total FTE Positions	6,003.52	6,087.18	6,284.30	6,469.59	6,910.61

ENROLLMENT DISTRIBUTION

FCPS currently has students enrolled at 69 schools, including 38 elementary schools, 13 middle schools, 10 high schools, 4 specialized schools, and 4 charter schools. Enrollment represents the number of students in grades prekindergarten through 12, including special education students. Every December an enrollment projection for the following school year is prepared for each school. This projection utilizes the latest information available on current enrollment. Enrollment projections are used to establish staffing levels and budget allocations for the following fiscal year.



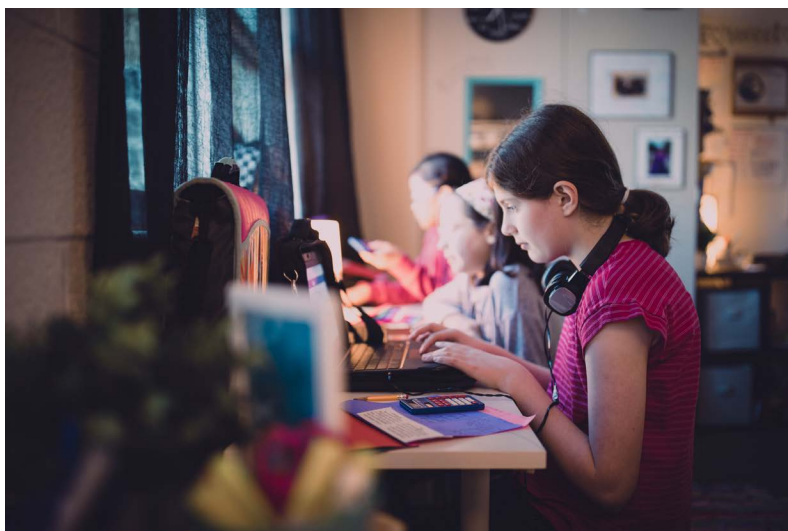
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
Elementary School	19,792	20,311	19,352	20,714	21,397	21,559	21,971	22,145
Middle School	9,941	10,275	10,276	10,373	10,463	10,545	10,669	10,903
High School	12,789	13,059	13,438	13,970	14,445	14,832	15,076	14,935
Specialized Schools & Programs	192	183	155	163	169	193	203	203
Total Students	42,714	43,828	43,221	45,220	46,474	47,129	47,919	48,186
Change from Prior Year	510	1,114	(607)	1,999	1,254	655	790	267

Two Budget Formats: State-required and Program-based

In an effort to provide a useful reference for readers of various levels of interest, this document presents the operating budget in two formats:

- According to the MSDE’s required reporting categories.
- A modified program-based alternative to the MSDE categorical report that shows allocation of funds and personnel across broad programmatic areas, accompanied by narrative that describes each division’s and department’s service delivery.

Our goal is for this document to be a meaningful and helpful fiscal planning and management tool. If you have questions, we encourage you to ask.





ORGANIZATIONAL SECTION



BOARD OF EDUCATION OF FREDERICK COUNTY

In Frederick County, seven elected members and one student member of the Board of Education (BOE) and the Superintendent work together as the school system governance team. The members of the BOE elect one member to serve as president and one to serve as vice president during the annual meeting in December by individually recorded vote.

The Board of Education sets policy not otherwise controlled by federal and state laws. It also oversees expenditures from county, state, and federal sources.

The BOE hires and reviews the work of the Superintendent, monitors implementation of the school system's strategic plan, and gives final approval to curriculum matters and materials, staff appointments, equipment purchases, land acquisitions and school construction, renovations, and repairs.

Elected BOE members serve four-year staggered terms. The student member is a high school student selected by the Frederick County Association of Student Councils.

As the chief executive officer of the Frederick County Public Schools, the Superintendent serves as the system's curricular, fiscal, and community leader. The Superintendent is responsible for assuring that the school system carries out Maryland public laws relating to schools; the Maryland State Department of Education's bylaws and policies; and the local school Board's mission, goals, and policies. The Superintendent also serves as secretary-treasurer to the Board of Education.



Brad Young
President



Sue Johnson
Vice President



Liz Barrett



David Bass



Jason "Mr. J" Johnson



Jay Mason



Karen Yoho



Lucas Tessarollo
Student Member



Dr. Cheryl L. Dyson
Secretary-Treasurer

BOARD OF EDUCATION OF FREDERICK COUNTY

Brad W. Young was elected to the Board in 2010, and was reelected in 2014 and 2018. The Board elected Mr. Young its president for a December-December term 2010-2011, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019, 2019-2020, and again through December 2022. A 1982 graduate of Governor Thomas Johnson High, Mr. Young earned an associate's degree in business at Frederick Community College, a bachelor's degree in economics at the University of Maryland, College Park, and master's degree in business at Frostburg State University. A Certified Financial Planner™ professional and a Certified Trust and Financial Advisor, he also holds certificates from the Northwestern Graduate Trust School and the Cannon Financial Institute Trust School. Mr. Young is president and CEO of Maryland Financial Planners. He is an adjunct faculty member of Mount St. Mary's University. He is also past-president of the Frederick County Estate Planning Council and a member of Frederick Rotary. Mr. Young served 15 years on the Frederick Community College Board of Trustees, six years on the Board of the Maryland Association of Community College Trustees, and six years on the Board of the Association of Community College Trustees. He also served on the Board of Advisors for the Universities of Shady Grove for six years and is a board member of "I Believe in Me" and "Love for Lochlin." He and his wife Cheryl have three children and four grandchildren. Mr. Young is a registered representative of Lincoln Financial Advisors Corp., a broker/dealer (member SIPC) and registered investment advisor. CRN-2054041-030918

Sue Johnson was elected to the Board in November 2020 for a four-year term December 2020-2024. She was elected to serve as vice president from the term December 2021-22. Ms. Johnson earned an associate's degree in fire science from Frederick Community College, a bachelor's degree in mass communication from Towson University, and master's degree in telecommunications from the University of Colorado. Ms. Johnson worked in private industry as a management consultant and systems engineer for Andersen Consulting, Lotus Development European Corporation, and IBM prior to becoming a computer and information science faculty member at Frederick Community College where she has taught since 1997. An active community servant, Ms. Johnson has spent over a decade as a firefighter, EMT, and rescue technician with Carroll Manor and Jefferson Volunteer Fire Companies, is a long-time member and former officer of the Jefferson Ruritan Club, and during the spring and summer months, she is often at local ball fields coaching or supervising Brunswick Little League operations where she is currently on the board and serves as safety officer. Ms. Johnson, along with her husband, own and operate a crop and livestock farm and are parents of an FCPS elementary grade student.

Liz Barrett was elected to the Board in 2014 and re-elected in 2018. She served as Vice President of the Board from 2014-2017. In addition to her Board service, Liz works full time in communications and helping businesses grow. She has worked as a federal consultant focusing on strategic planning, business process improvement, and policy and regulatory affairs; she focused particularly on gender-based equal pay and civil rights work. Previously, she served as director of Communication and

Regulatory Policy at the U.S. Department of Agriculture. She also taught English at Anne Arundel Community College and the College of Southern Maryland. Liz volunteers with FCPS, Girl Scouts, LGBTQ+ advocacy organizations, and is active in a number of poverty and homelessness initiatives in Frederick County. She and her wife Caroline live in Frederick, and their three children attend Frederick County Public Schools.

David Bass was elected to the Board in November 2020. He graduated from Binghamton University with a bachelor's degree in History and Africana Studies and a master's degree in Public Administration (MPA). He also earned a master's degree in Teaching Students with Disabilities from the City College of New York. Mr. Bass has served as a Special Education teacher at the middle and high school levels. He has also worked with people with developmental disabilities as a group home manager and a habilitation specialist at the nonprofit organization Helping Celebrate Abilities (HCA). Over the past six years, Mr. Bass has worked in several roles in higher education. He was the founding coordinator of a University Testing Center at Binghamton University, assistant director for Jewish Student Life at York College, and the Hillel Director at Gettysburg College. Mr. Bass has served as a learning specialist at Mount St. Mary's University, where he taught a variety of classes at the Mount including First Year Symposium, Western Imagination, and a credit-recovery class entitled Education and Work. Mr. Bass currently serves as the executive director of Congregation Beth Emeth, a Synagogue with over 250 active families. Mr. Bass is active in the Frederick Community. He serves on the Board of Trustees for his synagogue and is a member of the NAACP and AARCH. He has volunteered with organizations including SHIP and is active in the RISE Coalition.

Jason "Mr. J" Johnson was elected to the Board in 2020. Mr. J holds a bachelor's degree in biology with a minor in chemistry from Indiana University of Pennsylvania, and a master's degree in curriculum and instruction with an emphasis on educational technology from Concordia University. During his tenure as a science teacher with FCPS, Mr. J pioneered the county's participation in the Maryland Science Olympiad program in 2008 at Thurmont Middle School. During his time with the Office of Advanced Academics, Mr. J served as the first science and math teacher specialist for the Highly Able Learner (HAL) program, providing training and support to educators, helping them ensure the continued success of our gifted learners. From 2013-2016, Mr. J served as the assistant director of the Mathematics, Engineering, and Science Achievement program (MESA) at the Johns Hopkins University Applied Physics Laboratory in Laurel, MD. There, he developed curriculum and programs that advanced opportunities for students in Maryland and the nation, earning awards of distinction for innovation and service. Mr. J is an author and inventor. In 2008, he penned the book *Science Olympiad: New Coach's Guide to Success* to support educators and homeschooling parents who wanted to sponsor and lead their own Science Olympiad teams. In 2014, he joined John Hopkins University's response to the Ebola outbreak, contributing to the success of an innovative team that was awarded a patent for the development of revolutionary personal

protective equipment (PPE). Currently, Mr. J is a computer science educator who has inspired many students to explore STEM career pathways. In 2019, he received the Code.org Diversity Award, for supporting pathways to opportunities in computer science for young women. Mr. J has also served with various non-profit organizations in the Frederick County community and surrounding area over the past 15 years as a volunteer childcare director, and soccer, basketball coach. He and his wife Jilcia have two children, one currently enrolled and one an alumnus of FCPS.

Jay Mason was elected to the Board of Education in 2018. The Board elected Mr. Mason to serve as its president from December 2020-2021. Jay is a native of Frederick County. He graduated from GTJHS in 1991. He completed his undergraduate studies at Shepherd University in 2008, where he was also a 3-year starter as a Quarterback and Captain of the football team from 1992-1994. Jay has been a licensed realtor since 2004. In 2011, Jay completed his graduate work at Frostburg University with a Master of Arts in Teaching. He is currently an associate broker with Frederick Land & Home. He also serves on the boards for Habitat for Humanity of Frederick County (President), the Rotary Club of Frederick, and Eliminating Achievement Gaps (EAG). Jay completed the Maryland Association of Realtors Leadership Academy in the spring of 2016. Jay's past roles serving the Frederick community include Frederick County Executive's Education Leadership Team, Frederick County Executive's Livable Frederick Steering Committee, FCPS Superintendent's Advisory Council, FCPS Strategic Plan Steering Committee, Frederick County Affordable Housing Council (AHC), Student Homelessness Initiative Partnership (SHIP) Board, United Way of Frederick County Board, Boys and Girls Club of Frederick County Board, and Frederick County Association of Realtors (FCAR) YPN. Jay and his wife Beth reside in Frederick with their three children.

Karen A. Yoho was elected to the Board in 2018. She served as BOE vice president for the term December 2020-2021. Mrs. Yoho graduated from the University of Maryland, College Park, in 1978 with a bachelor's degree in Early Childhood Education. Rather than entering the teaching profession at that time, she stayed home to raise a family. During that time, she also served as a substitute teacher, a volunteer at her children's schools, PTA president at each level, legislative chair for the PTA Council of Frederick County, a youth softball coach, and a leader for both Girl Scouts and Cub Scouts. On October 1, 1993, Mrs. Yoho began her teaching career with FCPS, retiring on July 1, 2018. Over the course of her 25 years with the school system, she taught every elementary grade except kindergarten, with most of the time spent in the intermediate grades. Mrs. Yoho earned her master's degree in Educational Leadership in 2006. In 2009, she divided her professional time between teaching and managing the office of her husband's electrical contracting company, where she continues to this day. She and her husband, Joe, moved to Frederick County in 1981. They have three children, who all attended and graduated from FCPS schools, and four grandchildren. Mrs. Yoho believes that the public school system is the foundation of our nation and that it works best when all participants collaborate for the benefit of those we should put first, our students.

Lucas Tessarollo, Student Member of the Board, is a senior at Governor Thomas Johnson High School. He ran track during his sophomore year, played lacrosse in his junior year, has played soccer since his freshman year, and has been on the academic team since his freshman year. He has also been involved in SGA since middle school and served as the SGA President at GTJHS during his junior year. He has served on the Frederick County Association of Student Councils (FCASC) student outreach committee and is the YMCA Leaders Club President. In addition, Lucas is involved in school clubs such as NHS, Key Club, Model UN, and FBLA (Future Business Leaders of America). His primary goal as the Student Member of the Board is to form open communication with students through as many avenues as possible—from visiting schools in person to using social media. Furthermore, Lucas plans to build on this communication by creating tangible solutions that will positively impact students.

SUPERINTENDENT'S CABINET

Frederick County Public Schools Administration

Dr. Cheryl L. Dyson
Superintendent

Michael Markoe, Ed.D.
Deputy Superintendent

Paul Lebo, DSL
Chief Operating Officer

Jamie Cannon, Esq.
Chief Legal Counsel

Leslie Pellegrino, CPA
Chief Financial Officer

Sarah Sirgo, Ph.D.
Chief of Staff

Eric Louérs-Phillips, DOL
Executive Director of Public Affairs

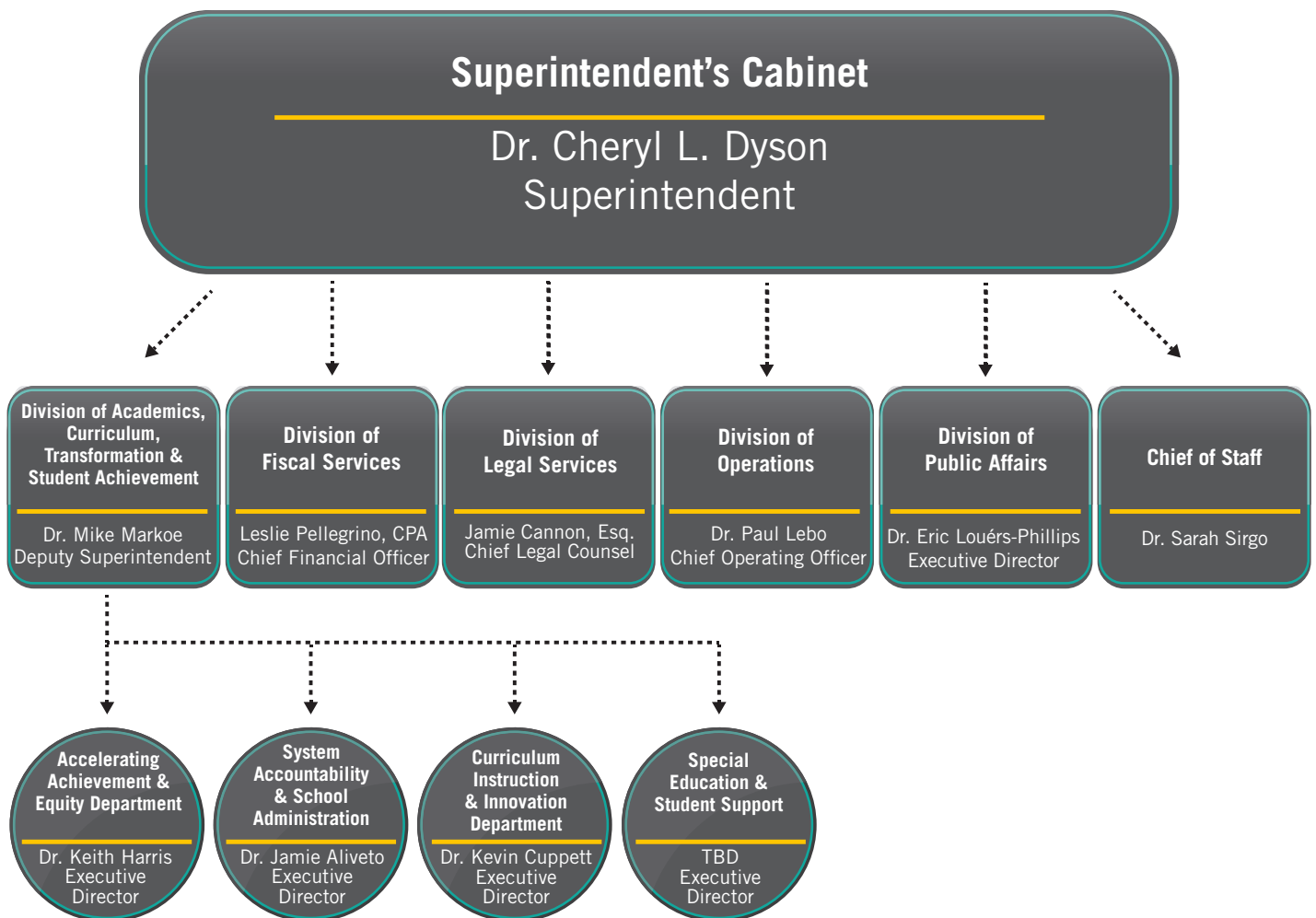
Kevin Cuppett, Ed.D.
Executive Director of Curriculum, Instruction, and Innovation

Keith Harris, Ed.D.
Executive Director of Accelerating Achievement and Equity

Jamie Aliveto, Ed.D.
Executive Director of System Accountability and School Administration

TBD
Executive Director of Special Education and Student Support Services

The deputy superintendent, chief operating officer, chief financial officer, chief of staff, and executive director of public affairs report directly to the Superintendent. They and their teams are responsible for implementing, managing, and monitoring programs; day-to-day operations; and administrative support services on both the education and business sides of the organization.



SUPERINTENDENT'S CABINET

Appointed to Superintendent of Frederick County Public Schools (FCPS) July 1, 2022, **Dr. Cheryl L. Dyson** previously served as associate superintendent in Montgomery County Public Schools (MCPS) overseeing 70 schools ranging from elementary to high school and inclusive of dedicated special education and career and technology programs with a combined enrollment of 53,000 students. Dr. Dyson earned a Bachelor of Arts in Communications from Towson University, Master of Arts in Curriculum and Instruction from the University of Maryland at College Park, and a Doctorate in Organizational Leadership from Hood College. Born and raised in Maryland, Dr. Dyson graduated from Frederick Douglass High School in Upper Marlboro and began her teaching career at MCPS in 1999.

Jamie Aliveto is Executive Director of System Accountability and School Administration. Dr. Aliveto previously served the school system as the Director of System Accountability and School Improvement and Supervisor of Student Achievement. Prior to that, she served as principal and assistant principal at the middle school level. She began her career as a special education teacher in 1997. Dr. Aliveto earned her Bachelor of Science degree in elementary education in 1995 and Master of Science degree in special education in 1997, both at West Virginia University. She earned her Administrator I and II certificate after completing a program at Hood College in 2004. Dr. Aliveto completed a doctoral program in Educational Leadership at Shippensburg and Millersville University with a focus on executive leadership in 2018 and earned her Superintendent's endorsement in the state of Maryland in 2019. She was recently invited to be on the Regional Education Laboratory (REL) Mid-Atlantic Governing Board. Dr. Aliveto has a passion for creating and supporting positive cultures, built around inquiry and belief mindsets, to support adult and student learning.

Jamie Cannon began working for FCPS in January 1998. As Chief Legal Counsel, Ms. Cannon oversees the Division of Legal Services. She previously worked for Washington County Public Schools for 10 years. She is an adjunct professor in school law at Hood College and adjunct faculty at McDaniel College teaching Special Education law. Ms. Cannon earned her B.S. degree in Employment and Labor Law from Towson State University, M.B.A. degree from Frostburg State University, and J.D. from Widener University School of Law.

Kevin Cuppett has worked as Executive Director of

Curriculum, Instruction, and Innovation since 2014. His team is responsible for core and applied content areas. Dr. Cuppett began his career as an art teacher and was promoted to assistant principal at Twin Ridge Elementary in 2001. He transferred to Lincoln Elementary in 2002, and was promoted to principal of Green Valley Elementary in 2005, transferring to work as principal at Carroll Manor Elementary in 2009. He has worked as an adjunct instructor at Mount St. Mary's University Graduate School and Hood College's Graduate School and on several school system, state, and higher education committees and task forces. In 1992, he graduated from Shepherd University, Shepherdstown, West Virginia, with a B.A. degree in art education. He earned his M.S. degree in Educational Leadership and Supervision from Hood College in 2002 and Ed.D. in Education Leadership and Policy Studies from George Washington University.

Keith Harris was appointed Executive Director for Accelerating Achievement and Equity in January 2016. Dr. Harris has direct responsibility for advanced academics, cultural proficiency/equity, English learners, and special education. Prior to serving in his current position, Dr. Harris served in the positions of Director for School Administration and Leadership, Leadership Development Specialist, a principal, and a special education teacher. Dr. Harris serves in leadership in several community organizations, including the Board of the United Way of Frederick County, Maryland, and serves as an adjunct professor, teaching courses in leadership at the doctoral level and serving as an advisor and committee member for candidates seeking masters and doctoral degrees. Dr. Harris holds several academic degrees, including a Bachelor's degree, two master's degrees, an earned and an honorary doctorate degree.

Paul Lebo has been Chief Operating Officer with FCPS since January 2017. Dr. Lebo supervises the Division of Operations, and is responsible for long-range planning of future school facilities, redistricting, school design and construction, operations, maintenance, risk and safety management, transportation services, technology, and security and emergency management. His teams manage the FCPS Capital Improvement Program, transportation for 31,000 students, maintain seven million square feet of building space, and deliver technology services and support for all students and staff. Prior to FCPS employment, Dr. Lebo was Deputy Chief Administration Officer for Federal Student Aid at

the U.S. Department of Education. He began his professional career as an Army officer; while in the Army he served in several leadership, command, and staff positions and was awarded both the Bronze and Silver Stars. He has also worked for the Departments of Homeland Security and Health and Human Services. Dr. Lebo earned his Bachelor of Arts from Western Maryland College in Westminster, where he was a Distinguished Military Graduate and George C. Marshall Award recipient. He earned a Master of Public Administration from Excelsior College and a Doctor of Strategic Leadership from Liberty University.

Eric Louérs-Phillips joined FCPS in 2004 after starting his education career in MCPS as a teacher in 1998. During his time with FCPS, he has served as a teacher at Monocacy Elementary, Whittier Elementary, and West Frederick Middle, as assistant principal at Waverley Elementary and as an elementary social studies curriculum specialist. Dr. Louérs-Phillips became the FCPS Supervisor of Accelerating Achievement and Equity in 2016. He has been awarded a Maryland Governor's Citation for his work with the Frederick Mentors Program, a Collins-Skinner Social Studies Leadership Award from the Middle States Council for Social Studies, and the Marvin T. Sampson Memorial Elementary Education Scholarship Award from Morgan State University, MD. Graduating from Morgan State University in Baltimore (1998), Dr. Louérs-Phillips earned a Bachelor of Science degree in Elementary Education. He also holds two master's degrees from the University of Phoenix in Curriculum and Instruction – specializing in Adult Education (2009), the other in Administration and Supervision (2010). He earned a Doctor of Organizational Leadership from Hood College (2019). In addition to his current position, Louérs-Phillips serves as an adjunct professor in the Department of Education at Hood College.

Michael Markoe has worked as FCPS Deputy Superintendent since August 2014. Dr. Markoe supervises the Division of Academics, Curriculum, Transformation and Student Achievement, which includes the following departments: Accelerating Achievement and Equity; Curriculum, Instruction, and Innovation; System Accountability and School Administration; Student Services; and Organizational Development. Dr. Markoe began his FCPS career at Monocacy Middle as a special education and school support teacher, earning a promotion to assistant principal at Governor Thomas Johnson Middle in 1999. In 2002, he moved to Washington County Public Schools (WCPS) as principal of Western Heights Middle and was promoted to Director of Student Services and Special Education and then

to several assistant superintendent roles. During his tenure as a senior leader with WCPS, he led several core departments including Elementary Education, Grants, Human Resources, Professional Development, Public Relations, and Special Education and Student Services. He also led several committees, a diversity recruitment task force, a program to increase academic achievement in struggling schools, and a pay-for-performance pilot in five schools. Dr. Markoe also taught school law as an adjunct professor at Hood College. A Linganore High alum, he earned his Bachelor of Science degree in Special Education from Millersville University in Pennsylvania, master's degree in Educational Leadership from Hood College, and Ed.D. in 2008 from Duquesne University.

Leslie Pellegrino is the Chief Financial Officer for FCPS. She has worked with FCPS since 2007 and was previously Assistant Executive Director and Executive Director of Fiscal Services. A Certified Public Accountant, Ms. Pellegrino oversees the Fiscal Services Division, which includes Accounting, Budget, Financial Reporting, Purchasing, Business Services Technology, Warehouse Operations, and Food and Nutrition Services. She worked for Frederick County Government 12 years prior to joining FCPS. A member of the Association of School Business Officials (ASBO) International and the Maryland ASBO, Ms. Pellegrino represented ASBO on the Maryland Commission on Innovation and Excellence in Education, also known as the Kirwan Commission. She is a member of the Government Finance Officers Association and serves on the Frederick County Mental Health Association's Finance Committee. She earned her Bachelor of Science degree in Business Management from Virginia Tech in Blacksburg, Virginia.

Sarah Sirgo joined FCPS as Chief of Staff on August 1, 2022. Dr. Sirgo earned a Bachelor of Arts degree in Hearing and Speech Sciences, and a Doctor of Philosophy in Organizational Leadership and Policy studies – both from the University of Maryland College Park. She also holds a graduate certificate in Administrative and Supervision from Johns Hopkins University. Since 1999, Dr. Sirgo has served in public education beginning her career as a speech language pathologist and special education teacher. Prior to joining FCPS, Dr. Sirgo served as Director of Learning, Achievement and Administration for Montgomery County Public Schools. There, she supported 26 schools and 18,000 students. She also has served as an adjunct faculty member at Hood College and Bowie State University.

Budget and Financial Management

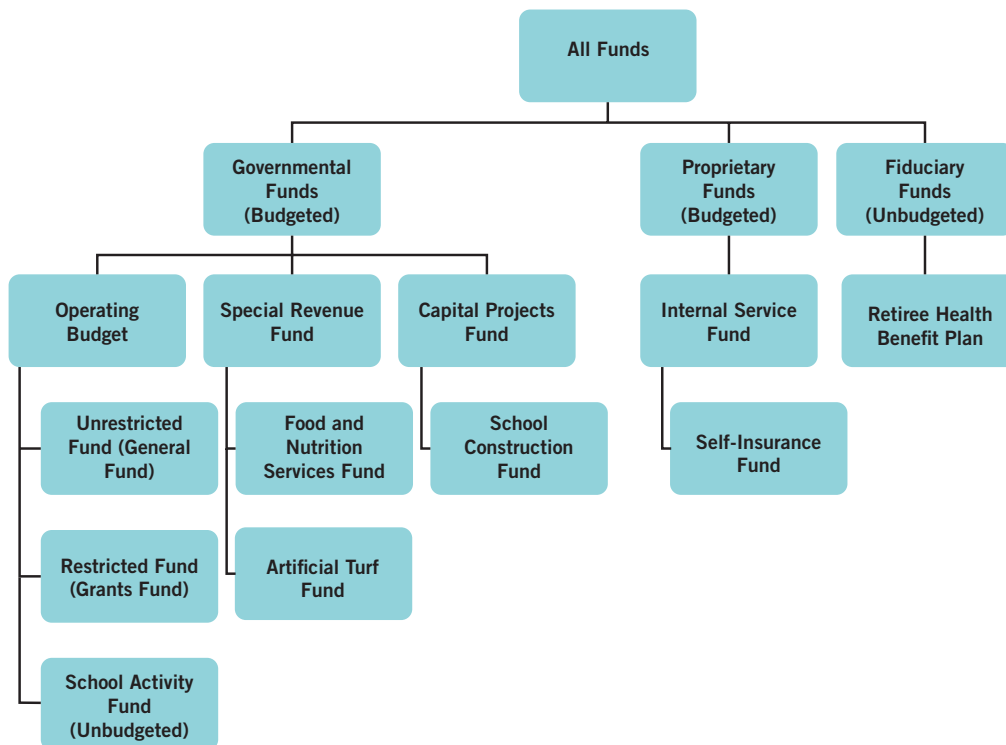
Basis of Accounting

The FCPS Unrestricted Fund, Restricted Fund, Food and Nutrition Services Fund, School Construction Fund, and Artificial Turf Fund are reported using the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period, or soon enough thereafter, to pay liabilities of the current period. For this purpose, FCPS considers revenues to be available if they are collected within 60 days of the end of the current period. Expenditures generally are recorded when a liability or encumbrance is incurred as under accrual accounting, except for principal and interest on capital leases, and expenditures related to compensated absences and claims and judgments, which are recorded only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from capital leases are reported as other financing sources. All unencumbered appropriations lapse at year-end except for the School Construction Fund that is carried forward until such time as the project is completed or terminated, and certain federal and state grants that do not have a June 30 year-end date.

The Self-Insurance Fund (Internal Service Fund) is used to account for the costs of maintaining FCPS self-insured health and dental programs. This fund distinguishes operating revenues and expenses from non-operating items. The principal operating revenue of the FCPS Self-Insurance Fund is charges to customers for service. Operating expenses include the costs of services and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

FCPS maintains a system of budgeting and accounting structure that meets the state mandate for local school systems. This system follows the guidelines established in the Financial Reporting Manual for Maryland Public Schools. Maryland law stipulates a Current Expense Fund composed of the general fund and all special revenue funds except the Food and Nutrition Service Fund. For FCPS, the Current Expense Fund consists of the Unrestricted Fund and the Restricted Fund, also referred to in this document as the Operating Budget. The Operating Budget covers the cost of providing and supporting day-to-day activities in the schools.

The School Construction Fund for capital projects is used to account for all financial resources related to construction of school sites and buildings, and other major capital facilities. The Food and Nutrition Services Fund is a Special Revenue Fund used to account for the activities of the school food and nutrition services program. The Self-Insurance Fund, an Internal Service Fund, is used to account for the costs of maintaining FCPS self-insurance health and dental programs. The Artificial Turf Fund is a governmental fund that tracks revenue received for the rental of the artificial turf fields, and the expense to repair or replace the fields.



Cash Management

State statute governs FCPS investment policies. The Maryland Annotated Code Section 6-222 outlines the permissible investments and investment standards that FCPS follows.

FCPS maintains four main accounts for normal operating needs and three accounts for the collection and processing of on-line funds. All FCPS balances are insured or registered (collateralized). FCPS also maintains two zero balance accounts (ZBA). The payroll and imprest accounts are zero balance with the General Fund Account as the concentration account. In FY2022, the average interest rate earned on funds was 0.11%.

Excess funds over the immediate operating needs for all funds are kept in money market accounts with the Maryland Local Government Investment Plan (MLGIP). In FY2022, the average rate earned on investments in MLGIP was 0.24%.

Risk Management

The Board is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; error and omissions; injuries to employees; and natural disasters. FCPS has a program of self-insuring group health and dental benefits provided to its employees and retirees. FCPS participates with 16 other school districts in the State of Maryland to form the Maryland Association of Boards of Education Workers' Compensation Group Self-Insurance Fund. This fund provides workers' compensation coverage for participating school boards. FCPS purchases commercial insurance to provide coverage for property, boiler, general liability, life, vehicle liability, physical damage, and miscellaneous coverage such as bonds and accident insurance. FCPS transports approximately 31,000 students to and from school utilizing a fleet of over 345 route buses. FCPS attempts to prevent accidents through strict bus driver screening and ongoing training programs. These programs include compliance with U.S. Department of Transportation drug testing requirements, mandatory annual in-service training, follow-up training after accidents, and emergency evacuation procedures training. The cost of these coverages is included in the fixed charges and operations categories of the Operating Budget.

Budget Policies

FCPS is required to annually prepare and submit a budget that is in legal conformance with Maryland state law. The Board-adopted budgets are submitted to the County Executive and County Council. The County Council may vote to approve or change the budgets. Any budget amendment submitted to the County Council are deemed to be approved after 30 days if no formal vote is taken.

The school system chart of accounts fulfills state reporting requirements. The chart of account consists of these 15 major categories of expenditures:

Administration	Student Transportation
Mid-Level Administration	Operation of Plant
Instructional Salaries and Wages	Maintenance of Plant
Instructional Textbooks/Supplies	Fixed Charges
Other Instructional Costs	Food Service
Special Education	Community Service
Student Personnel Services	Capital Outlay
Student Health Services	

Revenues may be received from many sources. Maryland statute mandated revenue categories are:

Local Appropriation	State Revenue
Federal Revenue	Other Revenue

FCPS is not permitted to spend more than the appropriated operating budget or capital projects budget. Division and department managers are responsible for assuring that planned expenditures are within expenditure categories delineated by Maryland State Department of Education. During the year, expenditures are monitored and compared to the budget. Interim financial reports are prepared and distributed to the Board.

Budget transfers between categories in the operating budget and between projects in the capital budget cannot legally be executed without County Council approval. Increasing the total funds appropriated to the operating budget requires County Council approval prior to additional spending.

The budget includes a budget for each fund with the exception of the Retiree Health Benefit Plan and the School Activity Fund.

The Budget Process

Maryland statutes require that a budget be legally adopted for the Operating Budget and the School Construction Fund. Maryland boards of education have no taxing authority, so our public school systems depend extensively on state and local governments for revenue. State funding is established primarily during the annual January-April legislative session of the General Assembly and funds are administered through the Maryland State Department of Education (MSDE).

Pursuant to state law, Frederick County Government (FCG) provides significant fiscal support to FCPS. Due to this fiscal reliance, much of the budget process is built around the County budget timeline. Preparing the operating budget involves school system staff, as well as citizen participation. In the fall, requests are submitted and reviewed by the Superintendent and other school officials. In January, after consideration, the Superintendent recommends to the Board of Education an operating budget for the coming fiscal year that is aligned with our strategic plan. Board members review the proposal, make changes if they desire, take it to public hearing in February, and then reevaluate and modify it accordingly before forwarding it to the FCG. The County Executive recommends and the County Council approves the allocation to the Board of Education (BOE). By statute, the County Council must approve the county's budget by May 31st. Then the BOE adopts the detailed school system budget that takes effect July 1.

OPERATING BUDGET CALENDAR FOR FISCAL YEAR 2023	
DATE	ITEM
October 2021	Departmental and Division Budget Submissions due by October 25, 2021
November/December 2021	Public Engagement Opportunities
January 10, 2022	Public Release of FY2023 Superintendent's Recommended Budget
January/February 2022	Board of Education (BOE) Meeting – Budget Discussion
February 2, 2022	BOE Public Hearing on FY2023 Operating Budget
February 23, 2022	BOE Meeting – Approval of FY2023 Operating Budget Request to be forwarded to County
April 2022	County Executive announces Frederick County FY2023 Operating Budget
April/May 2022	BOE Budget Discussions, as needed
May 2022	County Council's public hearings on County Executive proposed FY2023 Operating Budget
May 2022	County adopts FY2023 Operating Budget
June 22, 2022	BOE Meeting – BOE Approval of Final Budget & Establishment of State-Mandated Category Totals
July 1, 2022	FY2023 Operating Budget Effective

Budget Overview

The FY2023 budgets outlined in this document reflect our commitment to allocate our resources to meet the targets defined in the strategic plan. They cover the cost of providing and supporting day-to-day activities in our schools; instructional materials and supplies; programs and services; salaries for teachers, administrators, and other staff; transportation; facility maintenance; and technology.

Factors Influencing Budget

FCPS began the 2021-2022 school year with the majority of our students returning to in-person instruction. Approximately 5% of our students enrolled in our blended virtual program that offered instruction in a virtual environment. To support academic recovery due to the COVID-19 pandemic, outside of school time learning opportunities were offered to students.

As FCPS began the operating budget process for FY2023, staff planned for the majority of students to be enrolled in a traditional school day program. Our grade 1 through grade 12 blended virtual program will continue in FY2023, and we assumed that the enrollment will be less than 5% of our total enrollment.

For FY2023, the following factors influence our operating budget:

- The majority of FCPS funding is based upon the actual enrollment count from the year previous to the budget year. For the FY2023 operating budget, the September 30, 2021 actual enrollment dictated the funding. In September 2021, FCPS reported our actual enrollment as 45,220, an increase of 1,999 from the September 2020 enrollment.
 - Due to the COVID-19 pandemic, Local Education Agencies (LEAs) throughout Maryland had experienced declines in enrollment for FY2022. The state legislature provided one-time funding to ensure LEAs would maintain at least the previous year's funding level. During the 2022 legislative session, the state dictated the minimum local share of funding to the same level of funding provided for FY2022. For FCPS, the local share minimum required is \$316,348,012.
 - 97.5% of our FY2023 revenues are provided by federal, state, and local sources. Of the 97.5%, nearly 89% is from state and local sources. By Maryland law, FCPS has no taxing authority, nor may we incur debt. Total enrollment, as well as enrollment groups such as students with disabilities, English Learners (EL), and students who receive free and reduced meals, determine the majority of annual revenue.
 - For state revenues, FY2023 begins the implementation of revised funding formulas. The Blueprint for Maryland's Future (House Bill 1300) legislation was originally passed in 2020, but vetoed by the Governor. The state legislature overturned the veto in February 2021, and additional legislation (House Bill 1372) was passed to update the timelines for implementation. The Blueprint increases public school funding over the next ten years, and seeks to provide transformative reform in the areas of early childhood education, college and career readiness, and high quality and diverse teachers and leaders. FCPS will be completing our Blueprint implementation plan during FY2023, and budgetary impacts will be highlighted in future year's budgets.
 - In October 2021 when we began the budget process, our Maintenance of Effort (MOE) funding calculation showed a decrease in funding even though we had seen an increase in enrollment. Frederick County Government (FCG) notified us that we could maintain at least our FY2022 funding amount for planning purposes. The legislation requiring county governments maintain at least our FY2022 funding allocation did not pass until the spring of 2022.
 - In April 2022, the County Executive announced she was including an additional \$35.0 million in her proposed operating budget for FCPS. The \$35.0 million increase included \$33.4 million above the FY2022 appropriation and a \$1.6 million increase to in-kind services. In May, the County Council approved the County Executive's budget with the increase to FCPS intact.
- FCPS uses projected enrollments to establish staffing for FY2023. The use of projected enrollment for planning expenses, and the actual enrollments for funding creates a lag between our expenses and revenues. For FCPS, this lag is exacerbated due to the enrollment growth we continue to experience.

- Frederick County continues to experience population growth. Over the last several years, the capital budget has included new schools, additions, and replacement schools to relieve overcrowding throughout the county.
- For FY2023, FCPS plans for an enrollment of 46,474, an increase of 832 from the FY2022 projection of 45,642.
- For staffing projections, the budget office compares enrollment projection to enrollment projection to determine the appropriate school-based staffing levels.
- In FY2023, FCPS has updated our tiered staffing model to provide additional administrative and support staffing to students. For the past few years, FCPS has used a two-tiered staffing model. In FY2023, we expand to a three-tiered staffing model. To determine the tiers for each school, a series of complexity factors, such as free and reduced meals data, the number of students who are EL or students with disabilities, are reviewed and scored. Each school is assigned a value, and the school's tier is determined. To review the complexity formula and the list of tiered schools, please see page 166 in the Information Section.
- For FY2023, FCPS has included 153.90 FTE for enrollment growth. Included among these positions are general classroom teachers, special education teachers, EL teachers, administrators, and support staff. It also includes additional operational staff, such as custodians.
- The BOE has approved a conversion charter school for FY2023. The Sabillasville Environmental Public Charter School will begin operation in what was Sabillasville Elementary School. FCPS staff had recommended the closing of the school due to declining enrollments. The community sought to keep the school open by creating a charter school that will use a classical curriculum with a focus on environmental science and agriculture. The school opens in August 2022 with grades K-6, eventually SEPCS will include grades K-8.
- In December 2021, FCPS reached a settlement with the Department of Justice's Civil Rights Division of the U.S. Attorney's Office for the District of Maryland regarding the use of seclusion and restraint against students with disabilities. Under the settlement, FCPS agreed to end the use of seclusion, overhaul our restraint practices, and train staff on the use of appropriate behavioral interventions for students with disabilities. FCPS will implement the following items in FY2023:
 - Hire a Supervisor of Behavioral Analysts
 - Hire 17.0 FTE Board Certified Behavioral Analysts to staff specialized programs
 - Provide compensatory services to students who were affected by the seclusion and restraint practices
 - Expand staffing in specialized programs.
- As FCPS students and staff continue the recovery from the COVID-19 pandemic, we are expanding resources in social, emotional learning including additional pupil personnel workers, school psychologists, and nurses.
- In FY2023, FCPS fully implements 1-to-1 Chromebooks for our elementary students. Secondary students have had access to 1-to-1 Chromebooks for several years, but our elementary students were at a ratio of one Chromebook per three students.
- The approved salary resource pool included an average of a 7.14% increase for all benefitted employees.
- Other factors affecting the budget include:
 - The BOE wanted to ensure all full-time FCPS employees are eligible for benefits. In FY2023, 74.0 FTE special education instructional assistants (SEIAs) and 66.0 FTE resident substitutes receive benefits.
 - Inflationary costs, such as increases to operational costs including health insurance, worker's compensation insurance, property and liability insurance, bus costs, contracted services, pension costs, and curricular digital cost increases added over \$12 million to the FY2023 operating budget.
 - The growing reporting environment requires additional positions to provide timely and accurate reporting. FCPS added School Financial Specialists at high schools and elementary schools receiving the concentration of poverty grants. In FY2023, the high school implementation began with two schools, Linganore and

Middletown. Our fiscal services division added a compliance and reporting officer to oversee spending compliance and provide financial reporting details for the various reports required by federal, state, and local agencies.

- The significant increase in digital devices and software, and the digital infrastructure required to maintain an expanding network, as well as the increase of nefarious actors attempting to infiltrate our network required the expansion of our department of technology infrastructure. DTI added 15.0 FTE to meet these demands, including Cybersecurity and Audit Administrator, Service Integration Specialists, Wireless Administrator, Network Technicians, and additional User Support Specialists.
- The operations division added staff as well as increases to equipment, supplies, and contracted services budget.

Operating Budget

The Unrestricted Fund and Restricted Fund combined are commonly referred to as the Operating Budget. The adopted FY2023 operating budget totals \$822,836,251, an increase of \$57,752,961 or 7.5% over the FY2022 operating budget. The majority of the increase in funding, \$32,325,803, is due to the salary resource pool, which provides an average of 7.14% increase to benefitted staff.

The State of Maryland and FCG are the primary sources of revenue for Frederick County Public Schools. These two funding sources are significantly affected by property assessments and personal income. Together, state revenues and FCG appropriation account for nearly 89% of the total operating budget funding. State revenues of \$365,686,270 are \$46.5 million or 14.57% higher than FY2022. Frederick County revenue of \$365,338,683 is \$35.0 million or 10.6% more than the prior year.

Unrestricted Fund (General Fund)

The Unrestricted Fund is the main Operating Fund of the school system and is largely funded by local and state revenues. The FY2023 Unrestricted Fund totals \$689.8 million.

The FY2023 unrestricted revenue estimate reflects an improving economic climate for both FCG. The State of Maryland increases reflect the first year of the funding formula changes for the Blueprint for Maryland's Future. The county's appropriation of \$349,748,012 is \$33.15 million above the FY2022 county appropriation. The State of Maryland funding of \$321,183,320 is \$49.47 million more than the prior year. Other funding sources totaling \$18,825,652 include an estimated prior years fund balance of \$15,294,792.

For FY2023, the Unrestricted Fund totals \$689.8 million, an increase of \$79.2 million or 12.98% compared to the FY2022 budget. The increase in expenditures includes the salary and staffing resource pool of \$32.3 million. The budget also provides an additional \$13.6 million for staffing and costs to support increased enrollment. These increases were partially offset by a cost savings in regular salaries, mainly due to turnover and vacancies.

Restricted Fund

The Restricted Fund accounts for grant agreements and other restricted agreements under special local, state, and federal programs. The FY2023 Restricted Fund totals \$133.1 million, a decrease of \$21.5 million from FY2022. The decrease in the Restricted Fund is due to the expending of COVID-19 grant funds. The Restricted Fund mainly accounts for grants awarded to the school system to support specific educational programs and initiatives, certain pension payments, and in-kind services received from the county government.

Grant awards remain a significant source of funds for FCPS and an integral part of the educational program. Many of these grants are targeted to support specific student populations (i.e., economically disadvantaged students and special education students).

FCPS Strategic Plan

Frederick County Public Schools has established itself as a high performing school system compared to many other Maryland districts. However, FCPS faces a rapidly changing environment, including diverse student needs; changes to local, state, and national regulations; and an unpredictable fiscal climate. In response to these shifts, FCPS developed a long-term strategic plan that will guide the academic and operational goals of FCPS moving forward.

While the entirety of FCPS is focused on our entire strategic plan, we offer specific budget highlights to illustrate FCPS' fiscal commitment to achieving our goals.

Involved families and community members are essential in helping schools deliver on the promise of public education as we reach, challenge, and prepare every child for success. FCPS's aspirational goals are:

Goal 1: FCPS will equip each and every student to be an empowered learner and an engaged citizen to achieve a positive impact in the local and global community.

Priority 1: FCPS will provide each and every student high quality instruction that fosters inquiry, creative thinking, complex problem solving, and collaboration.

Priority 2: FCPS will raise achievement for all students and eliminate achievement gaps.

Budget Highlight: As the education of students is our first goal, our budgetary commitment mirrors this. Approximately \$504 million of our budget is dedicated specifically to the classroom including general and special education teachers, administrators and school-based staff, central office curriculum staff, school administration and instructional leadership, materials and supplies for students and instructional staff, technology, and student transportation.

Goal 2: FCPS will hire, support, and retain staff who champion individual, professional, and student excellence.

Priority 3: FCPS will implement strategies to ensure a high quality and diverse workforce.

Priority 4: FCPS will support all staff by providing ongoing opportunities to grow as professionals throughout their careers.

Budget Highlight: We have committed approximately \$214 million to hiring and retaining staff, through our commitment to recruiting by our human resources department and the outstanding benefits the system offers including robust health, dental, and wellness benefits, and a tuition reimbursement program. Our organizational development department provides training opportunities to all staff members ranging from new teacher induction to support staff training days.

Goal 3: FCPS will pursue and utilize all resources strategically and responsibly to achieve identified outcomes and inspire public confidence.

Priority 5: FCPS will provide equitable distribution of all resources based on the varied needs of students and schools.

Priority 6: FCPS will promote clear communication and transparency in allocation of resources.

Budget Highlight: FCPS commits over \$84 million to the fiscal services division and the maintenance and operations department, who act as stewards of the public funds and buildings. From the budget process, to the bid process, to invoice payment, and finally the year-end financial reporting, our award-winning fiscal services division is committed to providing transparency for all transactions. The operations staff maintains over 6.8 million square feet under roof and more than 1,500 acres of property. As the average age of FCPS facilities is over 25 years, this creates a budgetary and staffing challenge as we meet the needs of our aging infrastructure.

Goal 4: FCPS will nurture relationships with families and the entire community, sharing responsibility for student success, and demonstrating pride in all aspects of our school system.

Priority 7: FCPS will encourage and sustain collaborations with families and the entire community to support student success.

Priority 8: FCPS will equip staff with the knowledge and tools necessary to be positive ambassadors who build support for our goals and initiatives.

Budget Highlight: Nearly \$5.0 million is committed to engaging our community. The public affairs team provides communications on multiple platforms, in multiple languages to ensure our community remains engaged in all aspects of FCPS. Our Board of Education employs an ombuds to provide the community with assistance in navigating FCPS. FCPS views our buildings as community asset, and therefore, they are available for rent when not in operation by FCPS.

Goal 5: FCPS will promote a culture fostering wellness and civility for students and staff.

Priority 9: FCPS will promote and maintain a safe and respectful environment.

Priority10: FCPS will foster personal well-being and health among students and staff through increased awareness and engagement on these topics

Budget Highlight: FCPS has committed just over \$15 million to the personal well-being and health of our students, faculty, and staff. The student services department, through the work of our pupil personnel workers (PPW) and CASS workers, offers highly skilled, certified professionals, who are trained to assess student needs, serve as student advocates, and facilitate appropriate services. FCPS maintains relationships with various health and development agencies in Frederick County. Our security and emergency management department is committed to safety, and acts as a liaison to emergency agencies throughout Frederick County.

Every Student Succeeds Act (ESSA) Consolidated Strategic Plan (formerly Master Plan)

The Every Student Succeeds Act (ESSA) Consolidated Strategic Plan is updated annually and is due to MSDE in October. The information included in the Budget Book reflects the update from October 2021.

Since 2002, when the Maryland General Assembly enacted the Bridge to Excellence (BTE) in Public Schools Act, local school systems have been required to develop a comprehensive master plan describing the goals, objectives, and strategies used to improve student achievement for all students and to close the achievement gap. The Every Student Succeeds Act (ESSA), reauthorized in 2015, provided the state and locals additional flexibility to innovate while maintaining accountability. In 2019, the Maryland Commission on Innovation and Excellence in Education (CIEE) sought to update educational funding formulas, made policy recommendations in the areas applicable to local school systems [e.g., early childhood education, high-quality teachers and leaders, college and career readiness pathways (including career and technical education)], and provided more resources to ensure all students are successful.

From 2016 to 2018, the reporting structure for the plan was governed by the requirements set forth in House Bills 999 and 412. For 2019, locals transitioned to the new local ESSA consolidated strategic plan. The plan described goals, objectives, and strategies that were used to promote academic excellence for all students while addressing the identified areas of focus. In addition, the plan addressed any disparities in achievement for students with disabilities, English learners, students failing to meet/make progress towards performance standards, and/or students eligible for McKinney-Vento, if applicable. Budgetary influence as tied to the goals continued to be a critical focus in the plan. School buildings were closed in March 2020 due to the COVID-19 pandemic and local school systems transitioned to virtual and/or hybrid learning. The 2020 plan mainly focused on COMAR reporting sections and federal and state grant applications.

For the 2021 plan, local school systems must address the current status of student needs (i.e., academic and social-emotional/mental health), by analyzing both academic and non-academic data. Similar to the 2019 plan, local school systems are required to identify two to three areas of focus where the school system is performing below grade expectations based on data analysis. The identified areas require targeted strategies/practices and/or evidence-based interventions to improve the achievement of all students while closing the achievement gap and decreasing the number of non-proficient students. Per the Educational Equity regulation, COMAR 13A.01.06, the areas of focus should demonstrate learning and equity as a concept through an equity lens.

Goal Progress Overview

For the 2019 local ESSA consolidated plan, FCPS identified academic achievement in ELA and math (i.e., focus area #1) and school quality and student success (i.e., focus area #2) as its two overall areas of focus. These two areas were identified through a comprehensive and multi-event process—refinement of the FCPS Strategic Plan measurable goals, alignment of the FCPS School Improvement Process (SIP), the FCPS Collaborative Improvement Process (CIP), and implementation of the Accelerated Learning Process (ALP) – used to drive continuous improvement efforts and ensure equitable distribution of resources.

For the 2021 local ESSA consolidated plan, these two areas – academic achievement (i.e., focus area #1) and school quality and student success (i.e., focus area #2) – will remain a focus for the 2021 local ESSA consolidated plan. Using quantitative and qualitative data from multiple state and local sources (when data are available), FCPS continuously seeks to understand not only its strengths but areas of growth to identify strategies for systemic and school improvement. FCPS disaggregates data by student groups (e.g., gender, race/ethnicity, special services) to examine trends, assess equity and access issues to resources and/or programs, and to identify evidence-based activities, strategies, supplemental instruction, and/or interventions aligned to data-informed needs.

Data analysis conducted for the 2021 plan showed that students who have historically presented achievement gaps – black/African American, Hispanic/Latino, and students receiving special services – within FCPS were also the most impacted academically from the pandemic. Students in primary grades were impacted by the lost instructional time. Root cause analysis concluded a need to address unfinished student learning in the 2021-2022 SY. FCPS will also continue to work to ensure that high-quality instruction occurs in each and every classroom, all teachers understand the level of rigor demanded by priority standards, strong collective teacher efficacy is being built, and cultural proficiency with a growth mindset is evident in all classrooms.

Percent of Students Meeting Proficiency by Assessment/Content Area, Grade Level & Student Group (End of Year, 2020-2021)								
Student Group	Dibels Reading*	Performance Series Reading**			Performance Series Math**			
	ES (K-2 [^])	ES (2-5 [^])	MS	HS	ES (1-5 [^])	MS	HS	
All Students	60	74	78	83	73	76	86	
"Race/ Ethnicity"	Asian	85	88	91	95	90	91	95
	American Indian	59	72	81	91	63	76	100
	Black/African American	60	66	70	75	62	64	81
	Hispanic/Latino	44	58	63	69	57	61	75
	Two or More Races	55	76	76	82	73	74	79
	White	64	79	83	87	79	82	90
Special Services	Free/Reduce Meals	41	55	59	67	54	56	74
	Students With Disabilities	33	47	50	58	53	49	65
	English Learners	35	54	59	67	57	59	75
Gender	Male	58	70	73	78	73	73	85
	Female	61	78	83	87	73	77	87

*DIBELS = At Average + Above Average

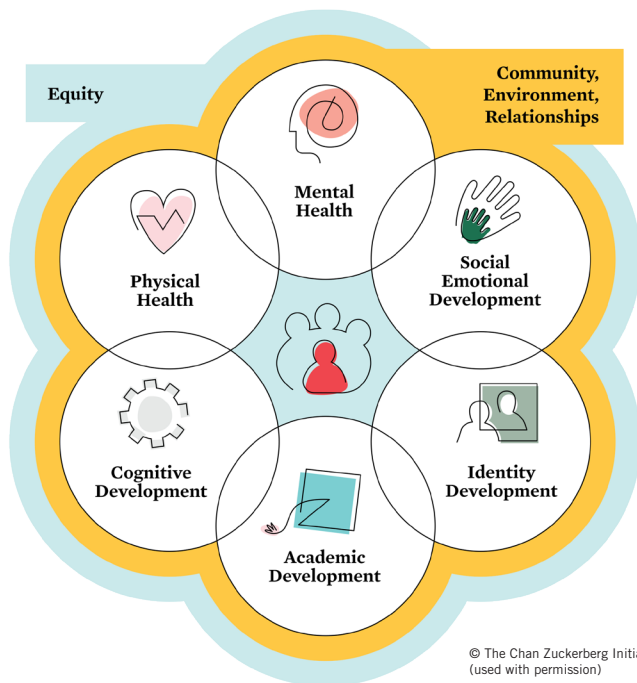
**Performance Series = Low Average + High Average + Above Average

[^]Respective grades assessed.

The FCPS Strategic Plan provides the framework for all systemic improvement planning. Both identified focus areas are aligned with the Strategic Plan aspirational goals but specifically Goals 1 and 5. Closing the achievement gap and ensuring equity for all FCPS students is a FCPS priority. The BOE of Frederick County’s Educational Equity Policy #444 and recommendations from its newly-formed Racial Equity Committee will help to provide staff with the guidance that is needed to view all aspects of work through an equity lens.

Similar to academic achievement, multiple data points were analyzed in identifying school quality and student success as the second focus area. In particular, student engagement, attendance, and local school climate and social emotional learning (SEL) data were analyzed. Root cause analysis suggest the need to continue existing and expand efforts to address student social and emotional needs as well as promoting and ensuring a positive climate in all schools. Reacclimating students back to school and addressing the social-emotional needs caused by the pandemic is critical to the academic success of students.

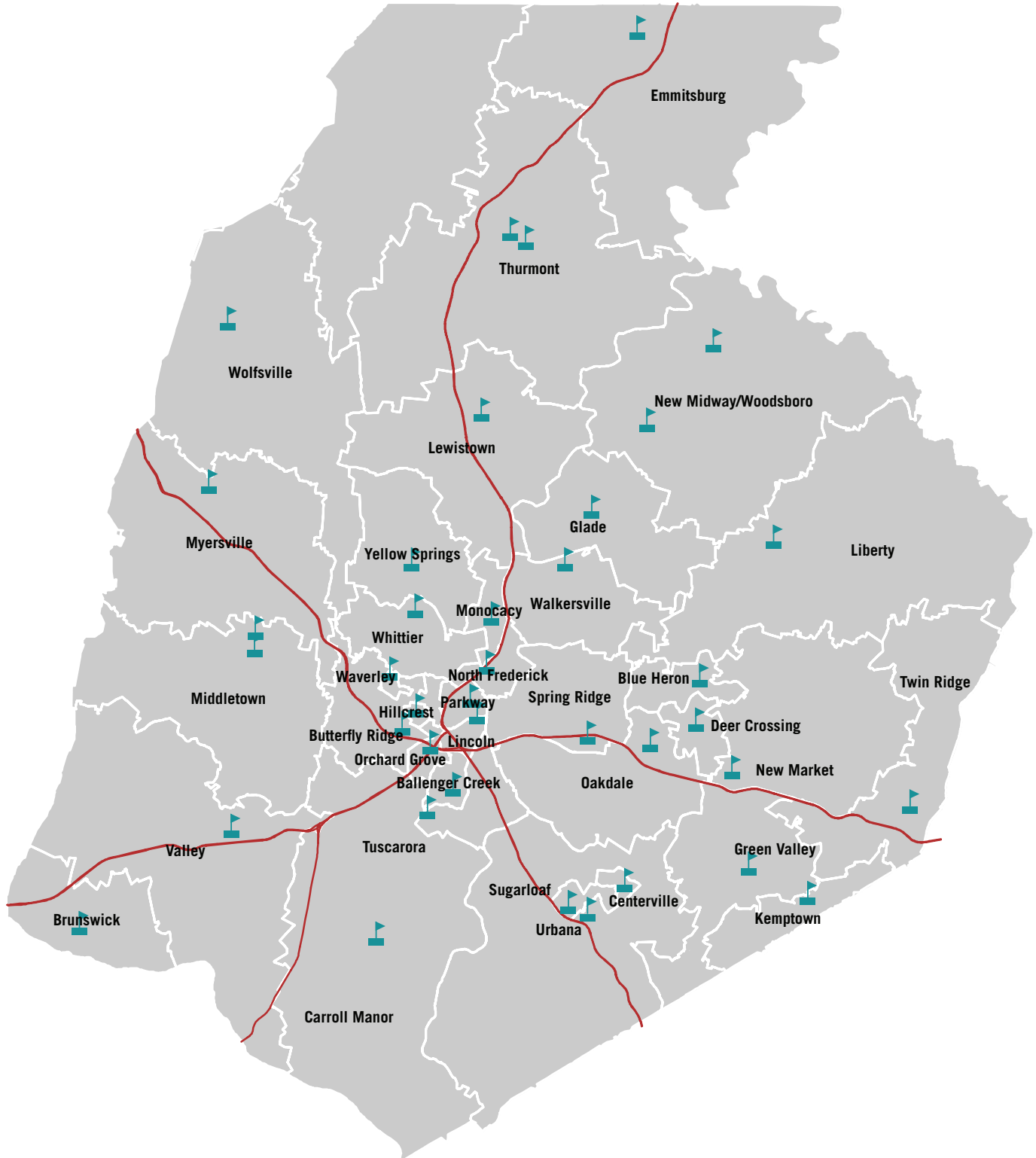
Moving into the 2021-2022 SY, FCPS adopted the framework – **REIGNITE** a passion for learning, **RECONNECT** with students, and **REVOLUTIONIZE** instruction and assessment to address unfinished learning. In support of this framework, FCPS is adopting the whole child development approach to recovery that addresses not only the academic development of each student but the mental, physical, social-emotional, and cognitive development. In recognizing that the pandemic has not only taken a toll on students, but on staff, FCPS is also adopting a whole adult approach to support staff in work-life balance while prioritizing emotional, mental, and physical health and well-being.



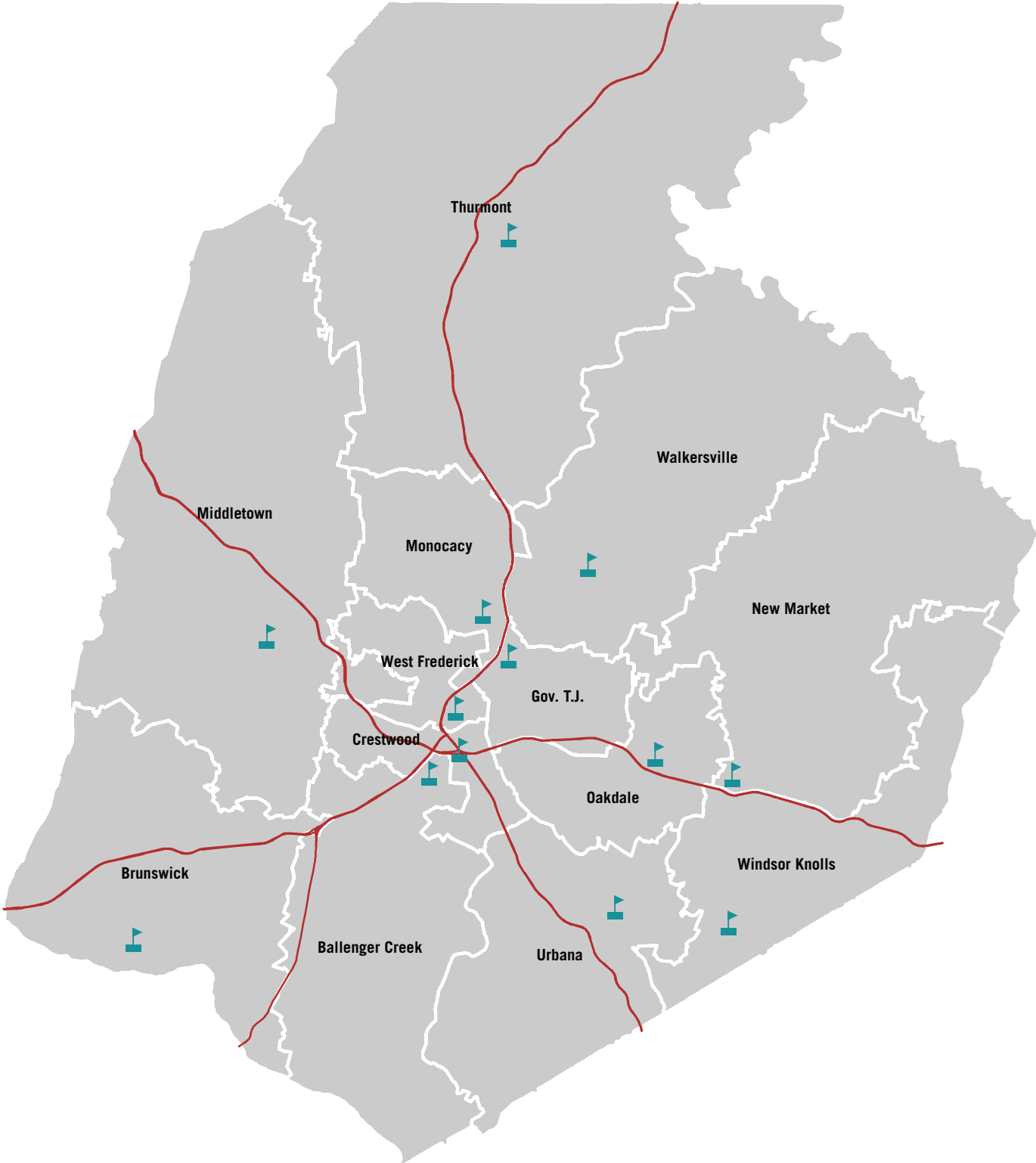
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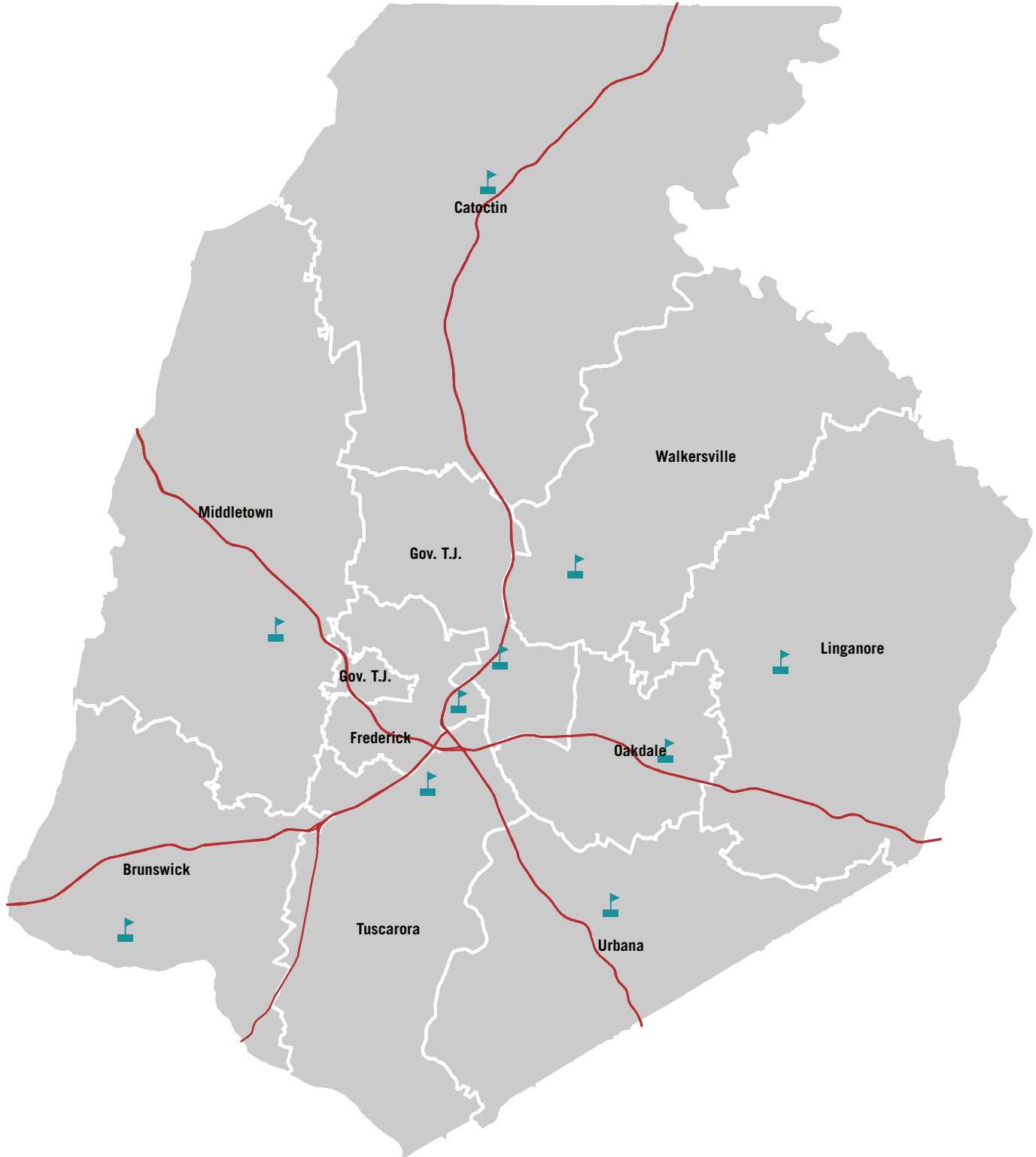
ELEMENTARY SCHOOL LOCATIONS



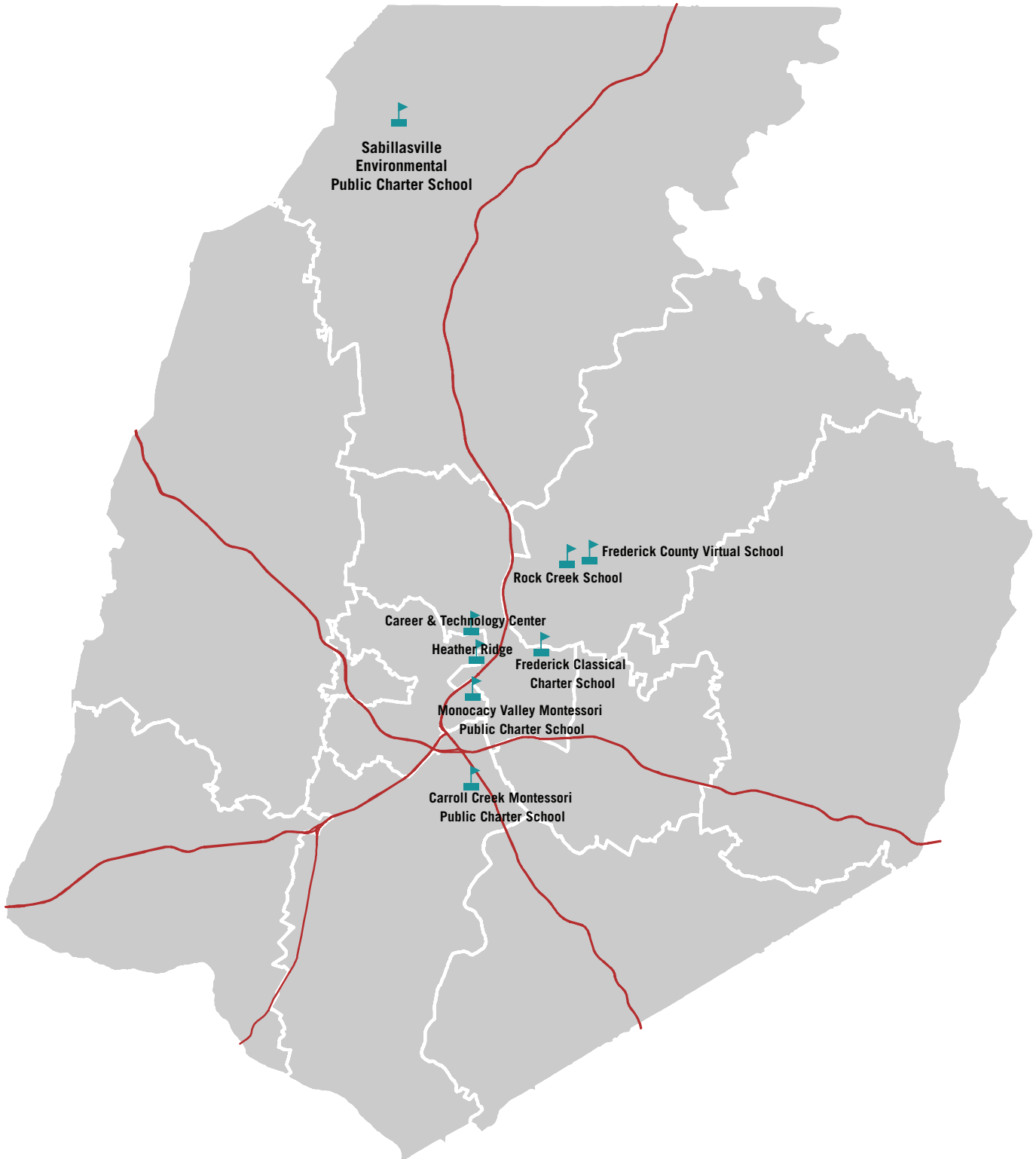
MIDDLE SCHOOL LOCATIONS



HIGH SCHOOL LOCATIONS



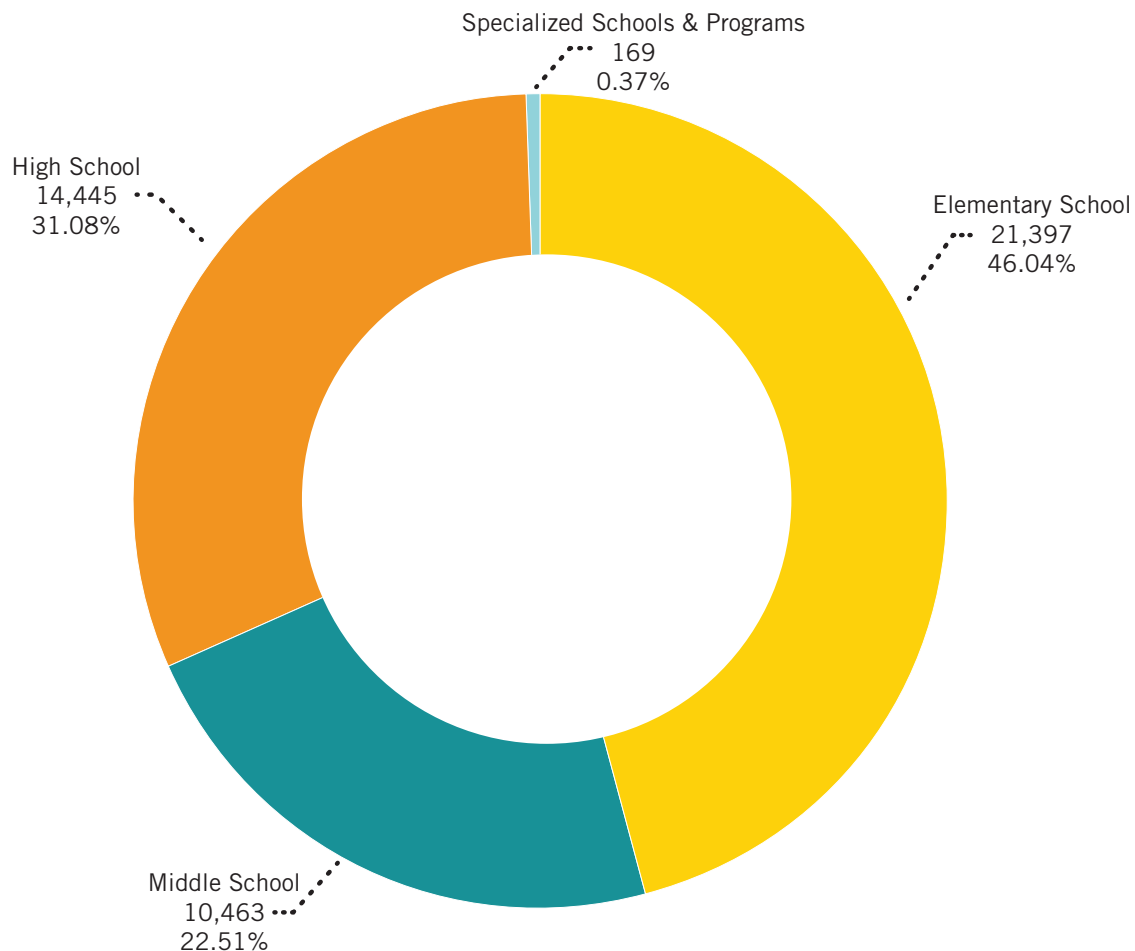
OTHER SCHOOL LOCATIONS



ENROLLMENT DISTRIBUTION

FCPS currently has students enrolled at 69 schools, including 38 elementary schools, 13 middle schools, 10 high schools, 4 specialized schools, and 4 charter schools. Enrollment represents the number of students in grades prekindergarten through 12, including special education students. Every December an enrollment projection for the following school year is prepared for each school. This projection utilizes the latest information available on current enrollment. Enrollment projections are used to establish staffing levels and budget allocations for the following fiscal year.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
Elementary School	19,792	20,311	19,352	20,714	21,397	21,559	21,971	22,145
Middle School	9,941	10,275	10,276	10,373	10,463	10,545	10,669	10,903
High School	12,789	13,059	13,438	13,970	14,445	14,832	15,076	14,935
Specialized Schools & Programs	192	183	155	163	169	193	203	203
Total Students	42,714	43,828	43,221	45,220	46,474	47,129	47,919	48,186
Change from Prior Year	510	1,114	(607)	1,999	1,254	655	790	267







FINANCIAL SECTION

All Funds Revenue Summary

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Frederick County Government					
Unrestricted Fund	\$272,386,838	\$283,465,005	\$296,598,012	\$316,598,012	\$349,748,012
Restricted Fund	10,918,367	11,083,338	12,572,958	13,729,296	15,590,671
School Construction Fund	22,678,104	59,367,040	92,313,223	29,769,833	-4,168,326
Debt Services	35,226,450	33,358,315	20,772,556	20,772,556	22,571,462
Total Frederick County Government	\$341,209,759	\$387,273,698	\$422,256,749	\$380,869,697	\$383,741,819
State of Maryland					
Unrestricted Fund					
Current Expenses	\$197,207,861	\$203,398,458	\$210,134,641	\$210,157,929	\$0
Foundation Program	0	0	0	0	209,240,441
Compensatory Education	0	0	0	0	39,718,893
Geographic Cost of Education Index	6,909,909	7,185,295	7,434,162	7,456,791	0
Regional Cost Difference	0	0	0	0	7,829,066
Transportation	11,988,551	13,003,246	13,428,478	13,562,763	15,237,215
Transportation - Special Education	1,026,000	1,073,000	1,145,000	324,000	1,053,000
Special Education	11,467,970	12,548,467	13,308,187	12,703,734	18,870,217
Nonpublic Placement	4,836,012	5,090,564	4,304,352	5,320,161	5,320,161
Limited English Proficiency	9,914,361	10,695,312	11,496,181	11,367,097	15,105,720
Net Taxable Income	2,957,873	3,441,992	3,874,892	3,036,945	0
Miscellaneous Revenue	0	8,421	28,940	15,000	15,000
Blueprint for Maryland's Future	0	4,317,265	4,788,919	5,782,956	0
Career Ladder	0	0	0	0	254,826
College & Career Readines	0	0	0	0	1,705,077
Pre-Kindergarten	0	0	0	0	6,833,704
Hold Harmless - Declining Enrollment	0	0	0	1,162,999	0
Hold Harmless - Transportation	0	0	0	821,000	0
Restricted Fund					
State Retirement Contribution	30,735,591	32,893,353	32,855,984	34,532,717	32,140,059
Intergovernmental Transfer	1,312,068	1,069,945	1,129,622	1,300,000	1,300,000
Restricted Grants	1,194,479	1,969,697	2,635,581	7,221,106	7,235,220
Blueprint for Maryland's Future	0	3,963,297	4,610,493	4,402,431	0
Concentration of Poverty (Community Schools)	0	0	0	0	1,771,112
Transitional Supplemental Instruction	0	0	0	0	2,056,559
School Construction Fund	15,928,017	22,522,564	22,826,501	20,893,323	67,870,519
Food and Nutrition Services Fund	353,191	378,016	347,361	105,721	568,317
Total State of Maryland	\$295,831,883	\$323,558,892	\$334,349,294	\$340,166,673	\$434,125,106
Federal Government					
Unrestricted	\$223,630	\$345,444	\$413,158	\$150,000	\$150,000
Restricted Grants	18,593,535	18,214,019	33,848,114	92,426,585	71,093,748
Food and Nutrition Services Fund	7,248,947	6,226,909	10,069,845	13,856,444	9,053,069
Total Federal Government	\$26,066,112	\$24,786,372	\$44,331,117	\$106,433,029	\$80,296,817

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Other Sources					
Unrestricted Fund					
Tuition	\$106,053	\$118,846	\$58,100	\$85,000	\$85,000
Sports Fees	659,815	502,310	247,310	661,360	661,360
Investment Earnings	942,804	661,773	56,996	650,000	650,000
Other Revenue	1,846,836	3,705,875	1,805,655	1,984,500	1,984,500
Use of Prior Year Fund Balance	12,148,750	8,915,351	13,465,185	18,690,368	15,294,792
Restricted Fund					
School Construction Fund	2,664,150	2,616,382	1,879,072	940,540	1,891,898
	0	0	200,000	0	0
Food and Nutrition Services Fund					
Sales and Services	5,407,402	3,824,571	32,700	1,869,000	6,215,797
Miscellaneous	252,644	189,301	29,331	20,750	491,065
Self-Insurance Fund					
Interest Income	143,859	68,552	3,622	10,000	10,000
Medicare Part D Subsidy/ERRP Rebate	3,789,883	4,015,979	4,464,386	3,875,353	4,850,000
Use of Prior Year Fund Balance	1,155,915	0	0	1,499,632	0
Contributions	22,967,317	24,020,755	24,996,041	26,444,640	28,942,333
Artificial Turf Fund					
Community User Group Rentals	70,205	46,150	25,998	60,000	60,000
Interest Income	12,972	11,178	0	1,000	1,000
Cell Tower Rentals	0	0	213,016	200,000	215,000
Use of Prior Year Fund Balance	0	0	723,296	0	261,112
Total Other Sources	\$52,168,605	\$48,697,023	\$48,200,708	\$56,992,143	\$61,613,857
Interfund Transfer					
Food and Nutrition Services Fund	\$35,000	\$0	\$17,434	\$0	\$0
Self-Insurance Fund	75,389,908	78,865,198	81,652,479	89,558,237	98,816,958
Artificial Turf Fund	0	0	200,000	150,000	200,000
Total Interfund Transfer	\$75,424,908	\$78,865,198	\$81,869,913	\$89,708,237	\$99,016,958
Total All Funds	\$790,701,267	\$863,181,183	\$931,007,781	\$974,169,779	\$1,058,794,557

EXPENDITURE SUMMARY OF ALL FUNDS

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Unrestricted Fund					
Administration	\$10,293,415	\$11,270,235	\$12,206,653	\$11,470,008	\$14,184,954
Mid-Level Management	34,812,170	36,293,042	38,933,778	41,553,662	43,524,658
Instructional Salaries and Wages	211,956,017	222,588,787	228,620,564	243,429,772	268,636,602
Textbooks and Instructional Supplies	8,890,275	9,691,860	12,808,499	17,308,130	18,598,379
Other Instructional Costs	1,914,850	2,217,534	1,912,648	2,795,325	3,263,207
Special Education	58,229,265	55,931,021	57,991,939	63,117,788	78,393,004
Student Personnel Services	1,901,371	1,953,309	2,041,972	2,208,165	3,081,292
Student Health Services	273,707	325,546	331,418	522,038	691,990
Student Transportation	22,374,639	22,395,896	18,350,319	24,630,816	27,691,998
Operation of Plant	34,188,161	36,400,772	36,208,421	40,192,125	46,035,016
Maintenance of Plant	12,737,327	13,209,479	13,547,746	14,286,633	15,279,336
Fixed Charges	124,341,313	129,851,184	136,377,412	146,084,934	167,453,636
Food Services	35,000	0	17,534	0	0
Community Services	492,876	430,566	175,635	696,453	630,764
Capital Outlay	1,596,435	1,635,191	2,254,815	2,234,766	2,292,148
Total Unrestricted Fund	\$524,036,821	\$544,194,422	\$561,779,353	\$610,530,615	\$689,756,984
Restricted Fund					
Restricted Grants	\$23,764,231	\$27,833,340	\$43,006,257	\$106,290,662	\$85,348,537
Sale of Surplus Property	199,605	0	0	0	0
County In-kind Services	10,718,762	11,083,338	12,572,958	13,729,296	15,590,671
MSDE Pension Contribution	30,735,591	32,893,353	32,855,984	34,532,717	32,140,059
Total Restricted Fund	\$65,418,189	\$71,810,031	\$88,435,199	\$154,552,675	\$133,079,267
School Construction Fund					
Capital Budget	\$38,606,121	\$84,268,229	\$115,339,724	\$50,663,156	\$63,702,193
Total School Construction Fund	\$38,606,121	\$84,268,229	\$115,339,724	\$50,663,156	\$63,702,193
Food and Nutrition Services Fund					
Operating Expenses	\$12,779,196	\$11,718,780	\$9,337,807	\$15,851,915	\$16,328,248
Total Food and Nutrition Services Fund	\$12,779,196	\$11,718,780	\$9,337,807	\$15,851,915	\$16,328,248
Self-Insurance Fund					
Operating Expenses	\$103,446,882	\$99,338,712	\$111,532,764	\$121,387,862	\$132,619,291
Total Self-Insurance Fund	\$103,446,882	\$99,338,712	\$111,532,764	\$121,387,862	\$132,619,291
Artificial Turf Fund					
Operating Expenses	\$0	\$0	\$1,312,198	\$0	\$600,000
Total Artificial Turf Fund	\$0	\$0	\$1,312,198	\$0	\$600,000
Debt Services					
Principal	\$24,476,183	\$23,305,790	\$20,295,380	\$13,651,625	\$15,300,668
Interest	10,750,267	10,052,525	7,878,329	7,120,931	7,270,794
Total Debt Services	\$35,226,450	\$33,358,315	\$28,173,709	\$20,772,556	\$22,571,462
Total All Funds	\$779,513,659	\$844,688,489	\$915,910,754	\$973,758,779	\$1,058,657,445



BUDGET FORECAST – REVENUES

The Budget Forecast schedule is a summary of all fund revenue forecasts from FY2024 through FY2026. The Frederick County Board of Education has no taxing authority; revenue increases are at the discretion of the state and local authorities. No amounts have been included for negotiated salary increases in FY2024 through FY2026. The forecasted years are for informational purposes only, based upon trend data, and do not reflect projections that have been through an approval process. These projections are not to be used for planning purposes.

Projections are based upon the following:

- **Operating Budget:** FCPS receives the majority of our funding from local and state governments. These revenues are determined based upon our actual enrollment count from September 30th of the current budget year. For federal revenues, trend data and grant projections are used to determine the revenue for future years.
- **School Construction Fund:** The projected years reflect the proposed capital improvement plan as detailed in the FCPS Educational Facilities Master Plan (EFMP).
- **Food & Nutrition Services Fund:** The FY2023 approved budget reflects a return to pre-pandemic operations, with students not eligible for free or reduced meals purchasing meals. The projected years assume FCPS maintains operations in FY2024, and used trend data prior to FY2020 to project the revenue.
- **Self-Insurance Fund:** The revenue projections are based upon previous years' trend data.

	FY2023 Approved	FY2024 Projected	FY2025 Projected	FY2026 Projected
Operating Budget				
Unrestricted	\$689,756,984	\$729,831,865	\$772,235,096	\$817,101,955
Restricted	133,079,267	108,079,267	98,079,267	83,079,267
Subtotal - Operating Budget	\$822,836,251	\$837,911,132	\$870,314,363	\$900,181,222
School Construction Fund	\$63,702,193	\$129,541,610	\$43,667,040	\$20,771,033
Food & Nutrition Services Fund	\$16,328,248	\$16,899,737	\$17,491,227	\$17,578,684
Self-Insurance Fund	\$132,619,291	\$139,250,265	\$146,212,768	\$153,523,407
Total	\$1,035,485,983	\$1,123,602,744	\$1,077,685,398	\$1,092,054,346

Enrollment	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
Elementary School	21,397	21,559	21,971	22,145
Middle School	10,463	10,545	10,669	10,903
High School	14,445	14,832	15,076	14,935
Other Schools & Programs	169	193	203	203
Total Students	46,474	47,129	47,919	48,186

BUDGET FORECAST – OPERATING BUDGET EXPENSES

The Budget Forecast for Operating Budget expenses shows the anticipated increase by category and object, based upon the projected revenue provided in the Budget Forecast – Revenue. By law, FCPS must present a balanced budget. The expenses by category and class are based upon trend data, and do not reflect expenses that have been through the approval process. These projections are provided for informational purposes only.

	FY2023 Approved	FY2024 Projected	FY2025 Projected	FY2026 Projected
Administration	\$17,971,575	\$18,300,826	\$19,008,545	\$19,660,867
Mid-Level Management	47,029,943	47,891,561	49,743,597	51,450,664
Instructional Wages & Salaries	292,227,762	297,581,560	309,089,467	319,696,590
Textbooks & Instructional Supplies	21,952,464	22,354,647	23,219,133	24,015,952
Other Instructional Costs	7,029,237	7,158,017	7,434,828	7,689,971
Special Education	101,799,624	103,664,658	107,673,519	111,368,586
Student Personnel Services	3,221,023	3,280,034	3,406,878	3,523,796
Student Health Services	10,688,979	10,884,808	11,305,739	11,693,722
Student Transportation	29,960,882	30,509,784	31,689,642	32,777,145
Operating of Plant	49,518,038	50,425,240	52,375,257	54,172,635
Maintenance of Plant	24,078,712	24,519,849	25,468,067	26,342,063
Fixed Charges	211,900,470	215,782,620	224,127,246	231,818,691
Food Services	511,198	520,563	540,694	559,250
Community Services	2,654,196	2,702,823	2,807,345	2,903,685
Capital Outlay	2,292,148	2,334,142	2,424,406	2,507,605
Total Operating Budget	\$822,836,251	\$837,911,132	\$870,314,363	\$900,181,222

Object

Salaries & Wages	\$488,014,699	\$495,969,939	\$513,069,606	\$528,830,794
Contracted Services	49,101,741	50,722,486	54,206,254	57,417,328
Supplies & Materials	37,967,122	40,296,743	45,304,229	49,919,753
Other Charges	239,485,404	242,384,038	248,614,608	254,357,478
Land, Buildings, & Equipment	5,849,782	5,916,097	6,058,641	6,190,027
Transfers	2,417,503	2,621,829	3,061,025	3,465,842
Total Operating Budget	\$822,836,251	\$837,911,132	\$870,314,363	\$900,181,222

Operating Budget

The FCPS FY2023 operating budget outlines the system's plan to provide educational programs and services, administer business functions, and operate school system facilities, while being good stewards of the taxpayer's funding. The Frederick County Public School system maintains the highest standards of education and educational support. This budget was created with the intent to align with the Board of Education long-term strategic plan. In FY2023, FCPS pays particular attention to the system's continued enrollment growth as well as providing supports to our students with disabilities and the on-going challenge of students' academic recovery from the period of interrupted learning due to the COVID-19 pandemic.

The operating budget is the FCPS primary budget consisting of both the Unrestricted Fund and the Restricted Fund. The Unrestricted Fund (General Fund), along with the restricted grants, accounts for the cost of providing and supporting day-to-day activities in the schools: instructional materials and supplies, programs and services, salaries, transportation, and technology. The operating budget also addresses several school system priorities: retaining and attracting quality staff, ensuring adequate and current instructional resources, and supporting the technology infrastructure required by a modern educational tool.

Funding, referred to as revenue, originates from county, state, and federal governments and other sources. By Maryland law, FCPS has no taxing authority and may not incur debt, and is therefore wholly reliant on funding from county, state, and federal sources.

The school system's FY2023 operating budget is \$822.8 million, an increase of \$57.8 million from FY2022. The majority of the increase, \$32.3 million, is due to the salary resource pool, which provides an average of 7.14% increase to benefitted staff.

The FY2023 budget process began in October of 2021. The majority of FCPS students were participating in in-person instruction; approximately 5% of our students were enrolled in our blended virtual program that offered instruction in a virtual environment. During the budget creation phase, FCPS worked to implement new State of Maryland funding formulas and changes in legislation that would not be fully realized until late spring 2022, as well as a minor redistricting, opening a new charter school, continuing enrollment growth, and implementing the requirements of the Department of Justice settlement.

Our Superintendent's Recommended Budget was released in January 2022. The BOE reviewed the budget with staff during a full-day work session, where the BOE was able to review every line of the budget with department leaders. In February, the BOE made revisions to the budget and held its public hearing. By the end of February, the BOE requested operating budget was submitted to the County Executive for inclusion in the County's operating budget. In April, the County Executive announced the County operating budget, and sent it to the County Council for approval. The County Council approved the budget in May.

While the FCPS operating budget was being reviewed by Frederick County Government, the State of Maryland was finalizing its funding formulas, and the FCPS budget office was refining the budget. The operating budget returned to the BOE's meeting agenda in April 2022, and over the next two months, the BOE worked to balance the budget. The BOE voted on June 22, 2022 to approve the FY2023 operating budget. The FY2023 operating budget was effective July 1, 2022.



Operating Budget Highlights

The adopted FY2023 operating budget totals \$822,836,251, an increase of \$57,752,961 or 7.5% over the FY2022 operating budget. This budget was created with the intent to align with the Board of Education's long-term strategic plan.

The county allocation of \$365,338,683 is \$35.0 million or 10.6% more than the previous year. Estimated state revenues of \$365,686,270 are \$46.5 million or 14.57% higher than FY2022. Projected student enrollment of 46,474 is an increase of 832 students from FY2022 projected enrollment.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
REVENUE:					
Frederick County Government	\$283,305,204	\$294,548,343	\$309,170,970	\$330,327,308	\$365,338,683
State of Maryland	279,550,675	300,658,312	311,175,432	319,167,629	365,686,270
Federal Government	18,817,165	18,559,463	34,261,272	92,576,585	71,243,748
Other	6,219,659	7,605,186	4,047,133	4,321,400	5,272,758
Fund Balance - Prior Years	12,148,750	8,915,351	13,465,185	18,690,368	15,294,792
Total Revenue:	\$600,041,453	\$630,286,655	\$672,119,992	\$765,083,290	\$822,836,251
EXPENDITURES:					
By Restricted and Unrestricted					
Unrestricted Programs	\$524,036,821	\$544,194,422	\$561,779,353	\$610,530,615	\$689,756,984
Restricted Programs	65,418,189	71,810,031	88,435,199	154,552,675	133,079,267
Total by Restricted/Unrestricted:	\$589,455,010	\$616,004,453	\$650,214,552	\$765,083,290	\$822,836,251
By Category					
Administration	\$11,190,550	\$11,820,211	\$12,784,779	\$15,485,271	\$17,971,575
Mid-Level Administration	35,481,595	37,021,126	40,363,909	44,877,765	47,029,943
Instructional Salaries and Wages	216,533,524	228,068,154	237,816,410	272,109,098	292,227,762
Textbooks and Instructional Supplies	11,556,861	12,526,113	22,554,400	36,603,958	21,952,464
Other Instructional Costs	2,458,530	2,869,398	3,640,329	5,407,007	7,029,237
Special Education	68,655,459	69,266,908	70,811,076	87,959,448	101,799,624
Student Personnel Services	1,909,894	2,129,103	2,721,382	3,293,225	3,221,023
Student Health Services	6,796,134	6,736,044	6,314,869	9,971,767	10,688,979
Student Transportation	22,941,227	22,759,180	18,906,718	26,850,406	29,960,882
Operation of Plant	35,825,631	38,314,425	41,518,968	45,976,694	49,518,038
Maintenance of Plant	12,814,873	13,232,258	14,409,086	18,166,019	24,078,712
Fixed Charges	160,457,472	168,351,112	174,779,622	193,488,130	211,900,470
Food Service	101,614	78,304	864,867	898,180	511,198
Community Services	836,651	695,486	473,322	1,761,556	2,654,196
Capital Outlay	1,894,995	2,136,631	2,254,815	2,234,766	2,292,148
Total by Category:	\$589,455,010	\$616,004,453	\$650,214,552	\$765,083,290	\$822,836,251
Full-time Equivalent (FTE) Positions					
Budgeted FTE	5,863.83	5,947.70	6,145.58	6,328.30	6,765.25
Enrollment					
Grades PreK-12	42,714	43,828	43,221	45,642	46,474
Cost Per Pupil					
Grades PreK-12	\$13,800	\$14,055	\$15,044	\$16,763	\$17,705
Schools In Use					
Elementary	37	37	38	39	38
Secondary	23	23	23	23	23
Charter	3	3	3	3	4
Specialized	4	4	4	4	4
Total Schools:	67	67	68	69	69

OPERATING BUDGET SOURCES OF REVENUE

Maryland Public Education Funding

Overview of Maryland Public Education Funding

Local and State revenue sources are determined based upon state law (Maryland Code §5-201, §5-235, §5-239). The county and state funding are determined based on statutory funding formulas that define per pupil funding amounts for each of the major aid programs established by state law. These formulas are predicated on two fundamental principles—an equal basis of per pupil funding in the state and a legal requirement that the dollar amount of per pupil funding must be maintained each year. The legally established per pupil funding amount for each program is multiplied times the defined enrollment level for each program to determine the total required funding. This amount begins with an assumption

of a 50–50 split in funding between the local share and state share. Each share is then adjusted for local wealth and other factors to determine the level of funding the state and local are required to provide, which are referred to as the required state and local contributions. This establishes the legal required minimum level of funding that the state and county must provide. The local funding authority can approve a funding amount greater than the formula derived local contribution. Once a local appropriation exceeds the required local contribution, this funding amount is divided into the enrollment basis to determine the per pupil funding amount, which must be maintained. This funding calculation is referred to as the Required Maintenance of Effort (MOE) that the county must fund each year.

Local Revenue

Frederick County Appropriation The revenue allocated by Frederick County Government to support the operations of Frederick County Public Schools. County funds come from property taxes, local income tax and other government sources.

County In-Kind Services FCPS receives in-kind services from the Frederick County Government. Funds are not appropriated to FCPS to procure these services, but the services are carried out by the Frederick County Government for the benefit of FCPS. The in-kind services may include school health services, school-based occupational and physical therapy, school crossing guards, school resource officers, performance audits, and building appraisals.

State Revenue Sources

Foundation FCPS receives Foundation Aid from the state of Maryland. Funds are distributed based upon per pupil foundation funding level multiplied by enrollment and adjusted for the relative wealth of each county, level of local expenditures for education, and other factors.

Geographic Cost of Education (GCEI)/ Regional Cost Differences FCPS receives GCEI from the state of Maryland. GCEI accounts for geographic differences associated with providing comparable education services in different Maryland counties. In FY2023, GCEI is specified as Regional Cost Differences funding as described in the Blueprint for Maryland's Future funding. In FY2024, GCEI is replaced by the Comparable Wage Index.

Comparable Wage Index State funding (Maryland Code §5-216) that address the regional differences of staffing costs that are due to factors outside the control of the local jurisdiction.

Transportation State funding (Maryland Code §5-218) that provides funds to pay for the transportation costs of FCPS students. FCPS also receives funding for transporting students with disabilities.

Compensatory Education State funding (Maryland Code §5-222) based upon the number of FCPS students enrolled in the Free and Reduced-Price Meals program.

Limited English Proficiency/English Learners State funding (Maryland Code §5-224) based upon the number of FCPS students with limited English language proficiency.

Special Education State funding (Maryland Code §5-225) based upon the number of FCPS students identified as requiring special education services.

OPERATING BUDGET SOURCES OF REVENUE

Transitional Supplemental Instruction	State funding (Maryland Code §5-226) targeted to grades K-3 based upon academic assessment in English language arts and mathematics.
College and Career Readiness	State funding (Maryland Code §5-217 and §7-205.1) to establish high school curriculum, college and career readiness standards, and graduation requirements.
Concentration of Poverty	State funding (Maryland Code §5-223) to provide additional support via a per pupil allocation for wrap-around services in schools with high concentrations of poverty to form community schools. Wrap-around services include family health services, tutoring programs, adult learning programs, social services support, etc.
Full-Day Prekindergarten	State funding (Maryland Code §5-229 and §7-101.2) to provide full-day prekindergarten programs on an income-based need.
Restricted Revenue	State funding received via grants and restricted to specific uses.
Federal Revenue Sources	
Public Law 874 (Impact Aid)	Unrestricted funds provided by the federal government to help compensate the school system for the cost of educating students whose parents are Frederick County residents and are employed on federal installations in Maryland or on active duty in the military.
JROTC Reimbursement	The federal government reimburses FCPS for portion of the cost of Junior Reserve Officers Training Corps (JROTC) programs in county high schools.
Restricted Revenue	Federal funding received via grants and restricted to specific uses.
Other Revenue	
Tuition	FCPS receives tuition payments for several reasons including nonresident pupils, regular day students and summer programs.
Sports Fees	FCPS charges a participation fee for students who participate in sports.
Professional Development Fees	FCPS offers MSDE courses for continuing education; staff participating in these classes are charged a fee for the course.
Facility Rentals	Community groups may rent portions of FCPS facilities. A complete listing of the rental rates is available at https://www.fcps.org/uof .
Pool Rentals	FCPS receives rent for the pools located at Walkersville and Middletown high schools.
Energy Rebates	FCPS participates in energy rebate programs where available.
Procurement Card Rebates	FCPS receives a rebate based upon purchases made using a procurement card.
Earnings from Investments	Under the Maryland Annotated Code Section 6-222, FCPS may participate in certain investments. These investments generate interest income.
Fund Balance	State law allows school systems to reserve excess revenues for use in the following fiscal year. This account shows the amount appropriated by the BOE for the use in the budget year.

Operating Budget Revenue

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
REVENUE FROM COUNTY SOURCES:					
County Unrestricted Revenue	\$272,386,838	\$283,465,005	\$296,598,012	\$316,598,012	\$349,748,012
County Restricted Revenue:					
Sale of Surplus Properties	199,605	0	0	0	0
In-Kind - School Health Program	6,390,610	6,360,025	5,803,412	8,077,573	9,165,291
In-Kind - Frederick County Development Center	2,538,982	2,734,324	2,690,528	2,930,570	3,413,310
In-Kind - School Resource Officers	1,518,936	1,757,228	1,787,145	2,340,852	2,519,875
In-Kind - Internal Audit Services	8,672	48,349	108,849	90,542	90,542
In-Kind - Crossing Guards	261,561	183,412	262,630	289,759	369,517
In-Kind - Appraisal	0	0	0	0	32,136
In-Kind - OPEB Investment	0	0	1,920,394	0	0
Subtotal County Restricted Revenue	\$10,918,366	\$11,083,338	\$12,572,958	\$13,729,296	\$15,590,671
TOTAL COUNTY FUNDS	\$283,305,204	\$294,548,343	\$309,170,970	\$330,327,308	\$365,338,683
REVENUE FROM STATE SOURCES:					
State Unrestricted Funds:					
State Share of Current Expenses	\$197,207,861	\$203,398,458	\$210,134,641	\$210,157,929	\$0
Geographic Cost of Education Index	6,909,909	7,185,295	7,434,162	7,456,791	0
Foundation Program	0	0	0	0	209,240,441
Compensatory Education	0	0	0	0	39,718,893
Regional Cost Differences	0	0	0	0	7,829,066
Transportation	11,988,551	13,003,246	13,428,478	13,562,763	15,237,215
Transportation - Special Education	1,026,000	1,073,000	1,145,000	324,000	1,053,000
Special Education	11,467,970	12,548,467	13,308,186	12,703,734	18,870,217
Nonpublic Placement	4,836,012	5,090,564	4,304,352	5,320,161	5,320,161
Limited English Proficiency	9,914,361	10,695,312	11,496,181	11,367,097	15,105,720
Net Taxable Income	2,957,873	3,441,992	3,874,892	3,036,945	0
Other Miscellaneous State Revenues	0	8,421	28,940	15,000	15,000
Career Ladder	0	0	0	0	254,826
College & Career Readiness	0	0	0	0	1,705,077
Prekindergarten	0	0	0	0	6,833,704
Blueprint for Maryland's Future	0	4,317,265	4,788,920	5,782,956	0
Hold Harmless - Declining Enrollment	0	0	0	1,162,999	0
Hold Harmless - Transportation Special Education	0	0	0	821,000	0
Subtotal State Unrestricted Revenue	\$246,308,537	\$260,762,020	\$269,943,752	\$271,711,375	\$321,183,320
State Restricted Funds:					
State Retirement Contribution	\$30,735,591	\$32,893,353	\$32,855,984	\$34,532,717	\$32,140,059
Concentration of Poverty	0	0	0	0	1,771,112
Transitional Supplemental Instruction	0	0	0	0	2,056,559
Blueprint for Maryland's Future	0	3,963,297	4,610,493	4,402,431	0
Special Education - Intergovernmental Transfer	1,312,068	1,069,945	1,129,622	1,300,000	1,300,000
Various State Restricted Projects	1,194,479	1,969,697	2,635,581	7,221,106	7,235,220
Subtotal State Restricted Revenue	\$33,242,138	\$39,896,292	\$41,231,680	\$47,456,254	\$44,502,950
TOTAL STATE FUNDS	\$279,550,675	\$300,658,312	\$311,175,432	\$319,167,629	\$365,686,270

Operating Budget Revenue (Continued)

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
REVENUE FROM FEDERAL SOURCES:					
Federal Restricted Funds					
Title I-A - Local System Grants	\$4,481,493	\$4,453,630	\$5,106,152	\$5,097,355	\$6,279,131
Title II-A - Teacher Quality	243,535	125,496	623,149	815,557	868,195
Title III-A - Language Acquisition	16,954	0	313,309	365,010	383,044
Title IV-B - 21st Century Learning Centers	101,640	129,576	360,936	387,761	387,761
IDEA - Special Education	7,571,266	7,743,675	8,477,849	8,201,080	9,726,098
Striving Readers	499,733	437,405	281,502	0	
Perkins Career and Technology Education	232,984	310,165	368,140	305,861	455,758
Other (Restricted Grants)	5,445,930	5,014,072	18,317,077	77,253,961	52,993,761
Subtotal Federal Restricted Funds	\$18,593,535	\$18,214,019	\$33,848,114	\$92,426,585	\$71,093,748
Unrestricted Federal Revenues	\$223,630	\$345,444	\$413,158	\$150,000	\$150,000
TOTAL FEDERAL FUNDS	\$18,817,165	\$18,559,463	\$34,261,272	\$92,576,585	\$71,243,748
REVENUE FROM LOCAL SOURCES:					
Tuition from Patrons:					
Regular Day Tuition	\$23,704	\$6,524	\$6,532	\$65,000	\$65,000
Nonresident Pupils	12,800	24,534	51,568	20,000	20,000
Summer Programs	69,549	87,788	0	0	0
Subtotal Tuition	\$106,053	\$118,846	\$58,100	\$85,000	\$85,000
Other Revenue:					
Sports Fees	\$659,815	\$502,310	\$247,310	\$661,360	\$661,360
Professional Development Fees	67,809	58,635	50,452	90,000	90,000
Subtotal Other Revenue	\$727,624	\$560,945	\$297,762	\$751,360	\$751,360
Local Restricted Projects	\$2,664,150	\$2,616,382	\$1,879,072	\$940,540	\$1,891,898
TOTAL LOCAL FUNDS	\$3,497,827	\$3,296,173	\$2,234,934	\$1,776,900	\$2,728,258
OTHER SOURCES:					
Facility Rentals	\$983,003	\$767,392	\$151,327	\$908,500	\$908,500
Cell Tower Rentals	145,023	187,365	0	0	0
Pool Rentals	67,517	68,442	66,160	50,000	50,000
Unanticipated Revenue	0	10,424	0	500,000	500,000
Energy Rebates	44,131	2,016,575	18,003	0	0
Procurement Card Rebates	230,355	282,564	214,752	200,000	200,000
Earnings from Investments	942,804	661,773	56,996	650,000	650,000
Other Miscellaneous	308,999	314,478	1,304,961	236,000	236,000
TOTAL OTHER SOURCES	\$2,721,832	\$4,309,013	\$1,812,199	\$2,544,500	\$2,544,500
PRIOR BALANCE AVAILABLE:	\$12,148,750	\$8,915,351	\$13,465,185	\$18,690,368	\$15,294,792
TOTAL	\$600,041,453	\$630,286,655	\$672,119,992	\$765,083,290	\$822,836,251

MAINTENANCE OF EFFORT

Maryland's Maintenance of Effort (MOE) law requires each county to provide local funds for the next fiscal year at the same per-pupil level as the current fiscal year. If there is no enrollment growth, local funding can remain the same as that of the previous year. The formula is known as the MOE funding level. This level does not address inflation or the added educational cost of students with special needs.

Five-Year History of County Maintenance of Effort Calculation

Fiscal Year	Required Maintenance of Effort Level	One-Time Nonrecurring Appropriation**	Approved County Appropriation***
2023	316,348,012	250,000	349,748,012
2022	294,876,898	250,000	316,598,012
2021	289,598,012	250,000	296,598,012
2020	275,865,005	200,000	283,465,005
2019	265,180,206	373,223	272,386,838

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- In FY2019, the one-time funds included \$250,000 for materials of instruction to open Butterfly Ridge ES, \$78,223 for the expansion of the English Learners program, \$45,000 for start-up costs for new pre-kindergarten and Learning for Life programs, and \$35,000 for MMFA (Breakfast in the Classroom) at Butterfly Ridge ES.
 - In FY2021, the one-time funds were for materials of instruction to open Blue Heron Elementary.
 - In FY2022, the one-time funds were for materials of instruction to open the replacement Waverley Elementary.
 - In FY2023, the one-time funds are for materials of instruction to open Brunswick Elementary.

*** Excludes county in-kind services.

OPERATING BUDGET

The school system's operating budget consists of the unrestricted fund and the restricted fund. MSDE requires school systems to organize its operating budget expenditures into 15 categories. These categories are further refined by object classification. Following are the State mandated categories and objects.

Summary of Operating Budget Expenditures by Category/Object \$822,836,251

Category	Object						Total
	Salaries and Wages	Contracted Services	Supplies and Materials	Other Charges	Land, Buildings and Equipment	Transfers	
Administration	\$11,035,799	\$2,496,809	\$2,813,126	\$744,247	\$560,329	\$321,265	\$17,971,575
Mid-Level Management	44,232,408	614,937	1,350,462	832,136	0	0	47,029,943
Instructional Salaries and Wages	292,182,762	0	0	0	0	45,000	292,227,762
Textbooks and Instructional Supplies	0	0	21,951,964	0	0	500	21,952,464
Other Instructional Costs	0	4,872,610	0	1,678,934	353,098	124,595	7,029,237
Special Education	80,674,189	7,540,763	1,719,220	11,752,788	10,000	102,664	101,799,624
Student Personnel Services	3,085,573	58,924	29,372	47,154	0	0	3,221,023
Student Health Services	421,540	10,019,852	217,307	5,280	0	25,000	10,688,979
Student Transportation	20,265,262	1,201,882	4,903,767	41,928	3,548,043	0	29,960,882
Operation of Plant	23,604,584	8,016,208	2,791,766	14,711,403	394,077	0	49,518,038
Maintenance of Plant	9,671,147	11,952,576	1,796,943	182,979	475,067	0	24,078,712
Fixed Charges	0	1,053,842	0	209,048,149	0	1,798,479	211,900,470
Food Services	237,016	51,669	33,436	0	189,077	0	511,198
Community Services	1,402,811	489,530	349,859	411,996	0	0	2,654,196
Capital Outlay	1,201,608	732,139	9,900	28,410	320,091	0	2,292,148
Total by Category/Object	\$488,014,699	\$49,101,741	\$37,967,122	\$239,485,404	\$5,849,782	\$2,417,503	\$822,836,251

OPERATING BUDGET

CATEGORY 01 ADMINISTRATION

Administration includes activities associated with the general regulation, direction, and control of the school system. Activities include establishing and administering school system operating policy, providing fiscal and internal services, supporting instructional and support service programs, and assisting the instructional staff with the content and process of providing learning experiences for students. Administrative offices affecting the school system as a whole are accounted for in this category. They include Board of Education and the Office of the Superintendent. Services included are financial, payroll, procurement, legal, personnel, public and media relations, and technology information.

CATEGORY 02 MID-LEVEL MANAGEMENT

Mid-level management includes administration and supervision of district-wide and school-level instructional programs and activities. The following areas are included: Office of the Principal (school administration), central office instructional management and supervision of curriculum, media services supervision, and activities associated with planning, researching, developing, and improving education programs.

CATEGORY 03 INSTRUCTIONAL SALARIES AND WAGES

Instructional salaries and wages include regular and supplemental pay for staff whose responsibilities are interaction with students in the delivery of instructional programs and related student instructional support services. Included are salaries for the following position types: Athletic Director, Teacher/Teacher Specialist, Instructional Assistant, Community Liaison, Media Specialist, School Counselor, Psychologist, Technology User Support Specialist, and Substitute Teacher. Special Education salaries and wages are accounted for in Category 06 (Special Education).

CATEGORY 04 TEXTBOOKS AND INSTRUCTIONAL SUPPLIES

Textbooks and instructional supplies include all supplies and materials used in support of instruction reportable to various program areas. Included are textbooks, materials of instruction (includes in-service

materials), library books and materials, audio visual materials, testing supplies, in-house printed materials, technology supplies, classroom equipment costing less than \$5,000, instructional software and licenses, and professional library materials. Special Education textbooks and instruction supplies are accounted for in Category 06 (Special Education).

CATEGORY 05 OTHER INSTRUCTIONAL COSTS

Other instruction costs include all other expenditures for instruction including officiating fees for athletic events, instructional consulting fees, professional subscriptions and dues, professional meetings and conferences, and instructional equipment costing more than \$5,000. Special Education other instructional costs are accounted for in Category 06 (Special Education).

CATEGORY 06 SPECIAL EDUCATION

Special Education includes activities designed for students through age 21 who, through appropriate assessment, have been determined to have temporary or long-term special education needs arising from cognitive, emotional and/or physical factors, as defined in the State Board of Education's Special Education Bylaws. Only direct special education-related expenditures are charged to this category. Category expenditures also include the Rock Creek School and special education day or residential programs provided to students placed in state-approved nonpublic schools.

CATEGORY 07 STUDENT PERSONNEL SERVICES

Student personnel services include activities designed to improve student attendance at school and prevent or solve student problems in the home, school, and community. Salaries for pupil personnel workers, social workers, and others are included here.

CATEGORY 08 STUDENT HEALTH SERVICES

Student health service activities are associated with physical and mental health that are not instructional – providing students with appropriate medical, dental and nursing services, coordinating school health services, and ensuring that a community health nurse or school aide is available for emergencies and to provide first aid.

OPERATING BUDGET

CATEGORY 09 STUDENT TRANSPORTATION

Student transportation include activities directed at providing transportation for students between home, school, and school activities. Included are transportation for students who have physical, mental, and/or emotional disabilities, services for field trips, sports, and interscholastic activities, special programs, and summer school programs and day camps.

CATEGORY 10 OPERATION OF PLANT

The operation of plant activities are directed at keeping the physical plant open, comfortable and safe for use by students, staff, and the community. Activities include warehousing, distribution services, custodial, utilities, trash removal, upkeep of grounds, snow removal and communication systems. The cost of facilities rental and property insurance (asset coverage) are posted here.

CATEGORY 11 MAINTENANCE OF PLANT

The maintenance of the plant includes activities concerned with keeping the grounds, buildings, and fixed equipment in their original condition of completeness or efficiency through repair, scheduled and preventive maintenance, or replacement of property. Activities concerned with regularly scheduled preventative maintenance, repair, and replacement of fixed equipment and minor modernization and alteration to change the original condition or original function are included in maintenance. Included are activities concerned with maintaining general-purpose vehicles such as trucks, tractors, graders, and other school system vehicles. Included are safety inspections, vehicle repair and maintenance, painting, and fueling.

CATEGORY 12 FIXED CHARGES

Fixed charges include expenditures of a generally recurrent nature that are not readily allocable to other expenditure categories: Social Security (FICA or Payroll Tax), Workers' Compensation Insurance, retirement expenses, employee benefits, cost of policies that cover losses from property damage, automobile liability, bus fleet accidents and general

liability, personnel tuition reimbursements, Other Post-Employment Benefits (OPEB) Trust, and building lease payment.

CATEGORY 13 FOOD SERVICES

Food service activities are concerned with providing food to students and staff. Only expenditures that are not reimbursable are reported in the operating budget. The Local Education Agency (LEA) may operate food services as a special revenue fund and with the operating budget shown in a separate section of the budget book.

CATEGORY 14 COMMUNITY SERVICES

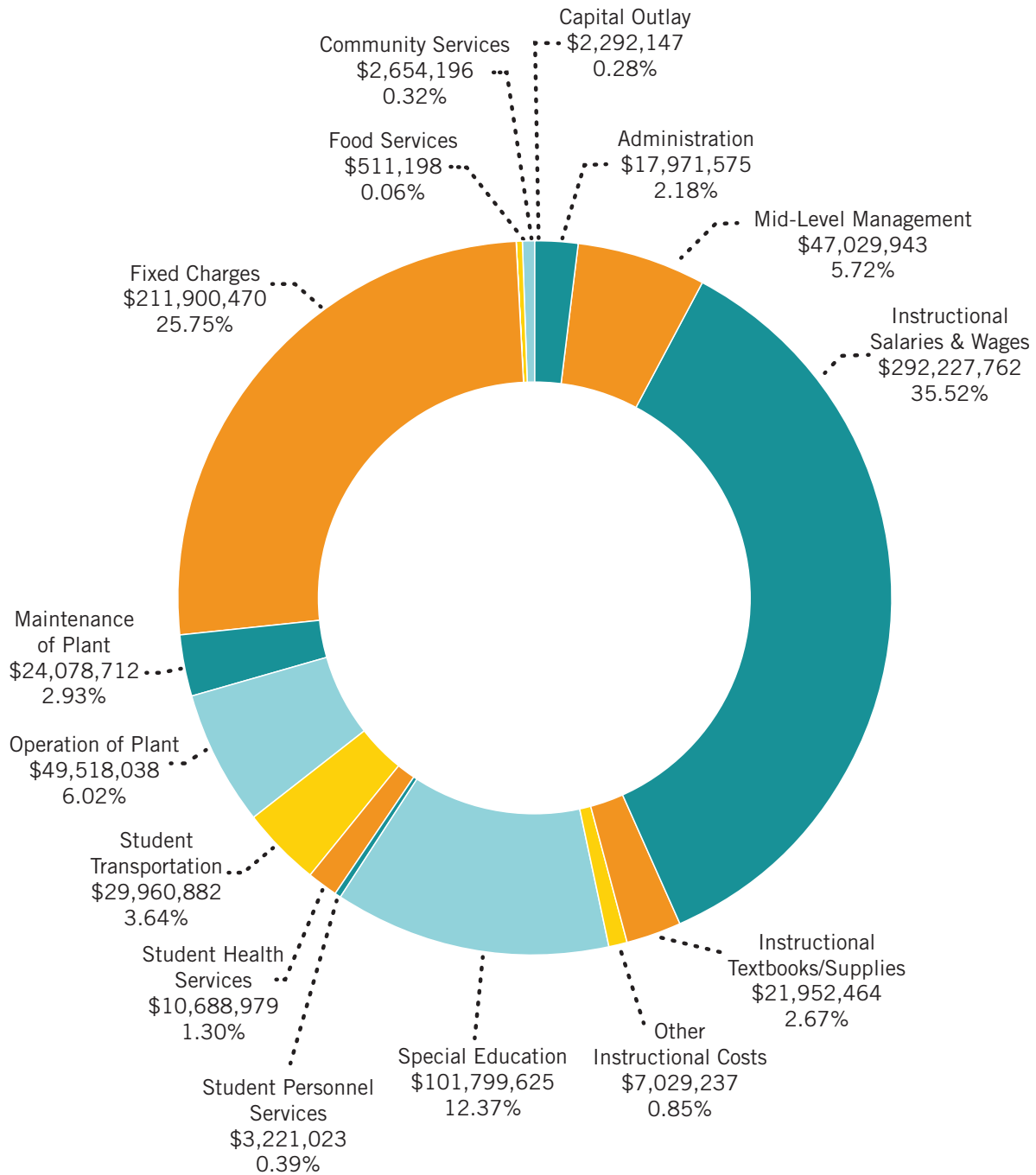
Community services include activities provided by FCPS for the community, or some segment of the community, other than for public school activities and adult education programs, including all expenditures other than insurance and contributions to retirement funds for current expense items directly related to community services. Activities include programs for community recreation civic organizations, public libraries and child care, and community welfare provided by FCPS for the community.

CATEGORY 15 CAPITAL OUTLAY

Capital outlay activities are concerned with the cost of directing and managing the acquisition, construction, and renovations of land, buildings, and fixed equipment. Only expenditures paid for out of current funds are recorded in the General Fund. All other capital outlay expenditures are recorded in the School Construction Fund.

OPERATING BUDGET

FY2023 Expenditures by Category Restricted and Unrestricted \$822,836,251



Objects of Expenditure

Within the 15 state-mandated categories, the operating budget expenditures are further divided into six budget objects that define the nature of the expense. The six objects used are:

SALARIES AND WAGES

Salaries and wages include those paid to staff in budgeted positions, wages paid to substitutes, work study students, and temporary staff and wages paid for additional activities including workshops, school improvement teams, teacher leadership, coaching, and summer programs.

CONTRACTED SERVICES

Contracted services include items such as renting land, buildings and equipment, maintenance of specialized equipment and vehicles, software maintenance, printing, medical, and fingerprinting services, legal and financial consulting, and various other technical and professional services.

SUPPLIES AND MATERIALS

Supplies and materials are consumable items that are better to replace than repair or have a per-unit cost of less than \$5,000 (e.g., textbooks, instructional supplies, tools, office and technology equipment, and postage).

OTHER CHARGES

Other charges include expenditures for employee benefits, travel, fuel, insurance, utilities, telecommunications, licenses, permits, dues, staff development, and other costs not attributable to another object.

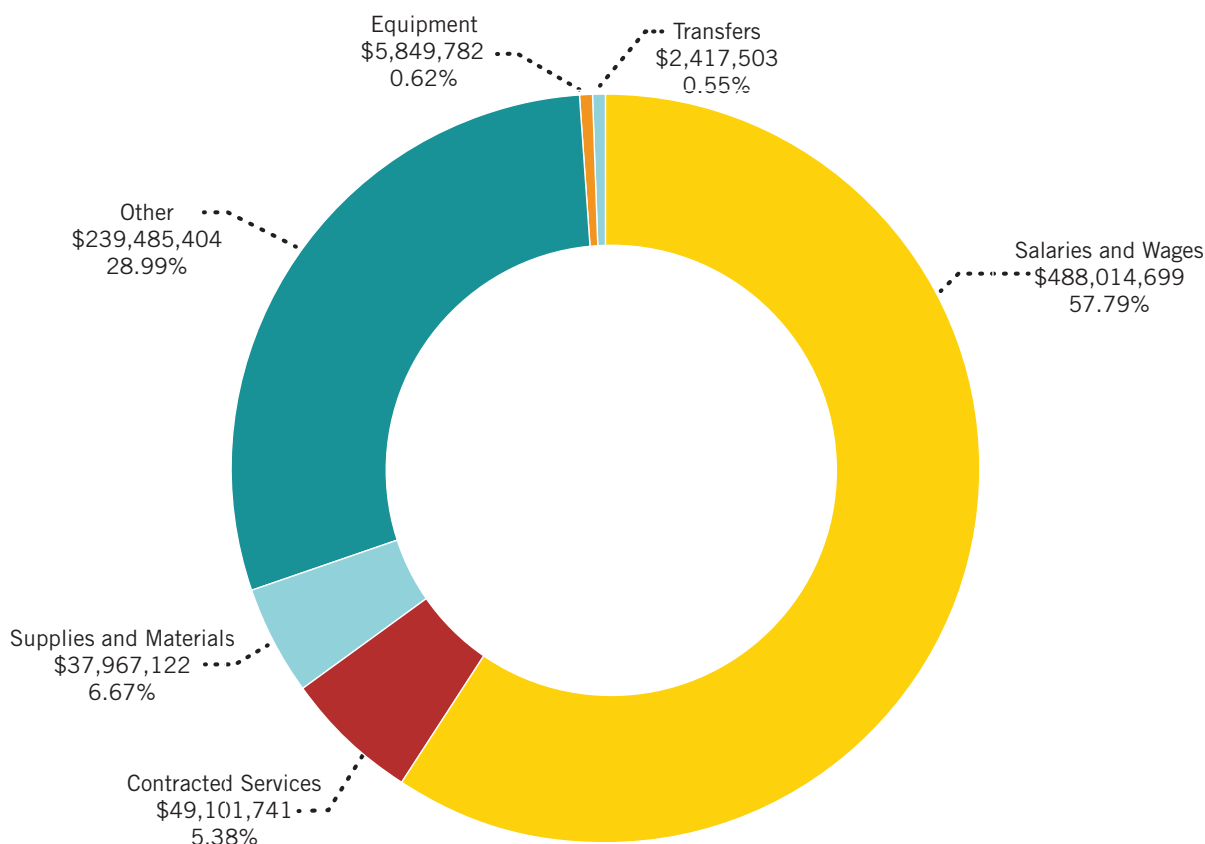
LAND, BUILDINGS, AND EQUIPMENT

Fixed assets such as land, buildings, machinery, vehicles, and furniture and fixtures are included in this object. Items considered equipment have a per-unit cost of \$5,000 or more, are depreciable, and are repaired rather than replaced.

TRANSFERS

Transfers include payments to other LEAs or transfers between major fund types within the LEA. Transfer accounts represent the release of funds from one account to another account where the expenditure will be reported.

FY2023 Expenditures by Object Restricted and Unrestricted
\$822,836,251



Operating Budget Expenditure Summary

The FCPS operating budget is developed at the departmental level. However, to comply with state reporting requirements, expenditures are also reported for budget and actual by state mandated categories. The categories are further divided by budget objects of expenditure. Each departmental budget is shown by budget object of expenditures. The majority of the operating budget goes to pay salaries and benefits to school system employees.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Category					
Administration	\$11,190,550	\$11,820,211	\$12,784,779	\$15,485,271	\$17,971,575
Mid-Level Management	35,481,595	37,021,126	40,363,909	44,877,765	47,029,943
Instructional Salaries and Wages	216,533,524	228,068,154	237,816,410	272,109,098	292,227,762
Textbooks and Instructional Supplies	11,556,861	12,526,113	22,554,400	36,603,958	21,952,464
Other Instructional Costs	2,458,530	2,869,398	3,640,329	5,407,007	7,029,237
Special Education	68,655,459	69,266,908	70,811,076	87,959,448	101,799,624
Student Personnel Services	1,909,894	2,129,103	2,721,382	3,293,225	3,221,023
Student Health Services	6,796,134	6,736,044	6,314,869	9,971,767	10,688,979
Student Transportation	22,941,227	22,759,180	18,906,718	26,850,406	29,960,882
Operation of Plant	35,825,631	38,314,425	41,518,968	45,976,694	49,518,038
Maintenance of Plant	12,814,873	13,232,258	14,409,086	18,166,019	24,078,712
Fixed Charges	160,457,472	168,351,112	174,779,622	193,488,130	211,900,470
Food Services	101,614	78,304	864,867	898,180	511,198
Community Services	836,651	695,486	473,322	1,761,556	2,654,196
Capital Outlay	1,894,995	2,136,631	2,254,815	2,234,766	2,292,148
Total	\$589,455,010	\$616,004,453	\$650,214,552	\$765,083,290	\$822,836,251

Object					
Salaries and Wages	\$354,653,478	\$369,844,208	\$381,834,303	\$442,151,032	\$488,014,699
Contracted Services	27,592,885	30,802,964	29,483,676	41,165,040	49,101,741
Supplies and Materials	19,781,115	20,412,578	34,740,355	51,024,272	37,967,122
Other Charges	183,007,181	188,892,056	196,524,182	221,769,600	239,485,404
Equipment	3,593,112	4,434,061	5,730,327	4,728,683	5,849,782
Transfers	827,239	1,618,586	1,901,709	4,244,663	2,417,503
Total	\$589,455,010	\$616,004,453	\$650,214,552	\$765,083,290	\$822,836,251



Unrestricted Budget Revenue

The Unrestricted Operating Budget revenues for FY2023 are estimated at \$689.8 million, or 12.98% more than FY2022. The school system's primary sources of revenues are county and state funds. Frederick County Government must provide a minimum funding level to FCPS in order to receive the State formula aid. That minimum requirement level is known as the Maintenance of Effort (MOE). The county funding is \$33.15 million more than the FY2022 allocation. The State of Maryland provides unrestricted funds using formulas based on student enrollment, student demographics, and county wealth.

Other sources of funding include \$15.3 million from prior year fund balance and \$3.4 million from various fees, tuition, and interest. The prior year fund balance has three components: the audited fund balance, the estimated fund balance, and the estimated charter school fund balance. The audited fund balance is established by the previous year's Annual Financial Report. The estimated fund balance is established during the operating budget process during monthly reviews of the actual expenditures to budget. The estimated charter school fund balance is cumulative and established based upon the annual variance of expenditures to the per pupil allocation. The charter schools may choose to spend their fund balance in a fiscal year or reserve it to spend in a future year.

Unrestricted Budget Revenue

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Revenues from County	\$272,386,838	\$283,465,005	\$296,598,012	\$316,598,012	\$349,748,012
Revenue From State Sources:					
State Share of Current Expenses	\$197,207,861	\$203,398,458	\$210,134,641	\$210,157,929	\$0
Geographic Cost of Education Index	6,909,909	7,185,295	7,434,162	7,456,791	0
Foundation Program	0	0	0	0	209,240,441
Compensatory Education	0	0	0	0	39,718,893
Regional Cost Differences	0	0	0	0	7,829,066
Transportation	11,988,551	13,003,246	13,428,478	13,562,763	15,237,215
Transportation - Special Education	1,026,000	1,073,000	1,145,000	324,000	1,053,000
Special Education	11,467,970	12,548,467	13,308,186	12,703,734	18,870,217
Nonpublic Placement	4,836,012	5,090,564	4,304,352	5,320,161	5,320,161
Limited English Proficiency	9,914,361	10,695,312	11,496,181	11,367,097	15,105,720
Net Taxable Income	2,957,873	3,441,992	3,874,892	3,036,945	0
Other Miscellaneous State Revenues	0	8,421	28,940	15,000	15,000
Career Ladder	0	0	0	0	254,826
College & Career Readiness	0	0	0	0	1,705,077
Prekindergarten	0	0	0	0	6,833,704
Blueprint for Maryland's Future	0	4,317,265	4,788,920	5,782,956	0
Hold Harmless - Declining Enrollment	0	0	0	1,162,999	0
Hold Harmless - Transportation Special Education	0	0	0	821,000	0
Total State Funds	\$246,308,537	\$260,762,020	\$269,943,752	\$271,711,375	\$321,183,320
Revenues From Federal Sources	\$223,630	\$345,444	\$413,158	\$150,000	\$150,000
Revenue From Local Sources:					
Tuition from Patrons:					
Regular Day Tuition	\$23,704	\$6,524	\$6,532	\$65,000	\$65,000
Nonresident Pupils	12,800	24,534	51,568	20,000	20,000
Summer Programs	69,549	87,788	0	0	0
Subtotal Tuition	\$106,053	\$118,846	\$58,100	\$85,000	\$85,000
Other Revenue:					
Sports Fees	\$659,815	\$502,310	\$247,310	\$661,360	\$661,360
Professional Development Fees	67,809	58,635	50,452	90,000	90,000
Subtotal Other Revenue	\$727,624	\$560,945	\$297,762	\$751,360	\$751,360
Total Local Funds	\$833,677	\$679,791	\$355,862	\$836,360	\$836,360
Other Sources:					
Facility Rentals	\$983,003	\$767,392	\$151,327	\$908,500	\$908,500
Cell Tower Rentals	145,023	187,365	0	0	0
Pool Rentals	67,517	68,442	66,160	50,000	50,000
Unanticipated Revenue	0	10,424	0	500,000	500,000
Energy Rebates	44,131	2,016,575	18,003	0	0
Procurement Card Rebates	230,355	282,564	214,752	200,000	200,000
Earnings from Investments	942,804	661,773	56,996	650,000	650,000
Other Miscellaneous	308,999	314,478	1,304,961	236,000	236,000
Total Other Funds	\$2,721,832	\$4,309,013	\$1,812,199	\$2,544,500	\$2,544,500
Prior Balance Available:	\$12,148,750	\$8,915,351	\$13,465,185	\$18,690,368	\$15,294,792
Total	\$534,623,264	\$558,476,624	\$582,588,168	\$610,530,615	\$689,756,984

Unrestricted Budget by Division

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Board of Education	\$301,293	\$365,975	\$350,402	\$409,158	\$553,405
Superintendent	335,595	352,616	359,359	397,594	391,073
Public Affairs	1,077,583	1,075,076	1,138,728	1,415,945	1,709,724
BOE & Superintendent Subtotal	\$1,714,471	\$1,793,667	\$1,848,489	\$2,222,697	\$2,654,202
Academics, Curriculum, Transformation & Student Achievement					
Office of the Deputy Superintendent	\$273,864	\$271,303	\$391,126	\$430,973	\$458,586
Accelerating Achievement & Equity	2,414,874	2,213,631	2,604,242	3,014,917	3,878,162
Special Education	61,117,052	55,412,932	56,523,546	63,646,456	78,170,093
Organizational Development	654,647	1,698,525	1,824,393	1,854,471	2,252,161
Student Services	3,221,966	6,985,373	7,214,959	7,970,642	10,429,464
System Accountability & School Administration	\$0	\$214,372	\$284,488	\$312,779	\$335,295
School Administration & Instructional Leadership					
Office of the Executive Director & Instructional Directors	\$3,853,259	\$2,025,285	\$2,158,629	\$2,223,406	\$3,104,130
Elementary Schools	100,762,579	106,000,152	108,048,402	116,303,287	124,495,470
Middle Schools	51,389,587	55,594,328	55,331,882	58,720,339	63,760,677
High Schools	68,793,022	73,681,147	76,729,549	81,648,628	89,744,688
Charter Schools	9,898,053	9,404,000	9,286,720	10,668,473	12,788,153
System Accountability & School Improvement	3,253,752	3,152,314	3,660,081	3,988,471	4,509,082
System Accountability & School Administration Total	\$237,950,252	\$250,071,598	\$255,499,751	\$273,865,383	\$298,737,495
Curriculum, Instruction & Innovation					
Office of the Executive Director	\$1,478,968	\$2,535,917	\$2,268,307	\$4,300,718	\$4,024,239
Curriculum Supervision	8,713,595	8,789,859	9,141,141	8,831,837	11,975,413
	\$10,192,563	\$11,325,776	\$11,409,448	\$13,132,555	\$15,999,652
Academics, Curriculum, Transformation & Student Achievement Subtotal	\$315,825,218	\$327,979,138	\$335,467,465	\$363,915,397	\$409,925,613

Unrestricted Budget by Division

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Legal Services Division					
Office of the Chief Legal Counsel	\$368,585	\$375,403	\$398,141	\$421,961	\$561,350
Human Resources					
Administration, Talent Acquisition, & Training	\$2,224,022	\$2,420,925	\$2,462,806	\$2,735,870	\$3,022,887
Tuition Reimbursement/Workshops/Stipends	2,445,068	2,370,914	2,461,174	2,842,337	3,943,669
	\$4,669,090	\$4,791,839	\$4,923,980	\$5,578,207	\$6,966,556
Legal Services Division Subtotal	\$5,037,675	\$5,167,242	\$5,322,121	\$6,000,168	\$7,527,906
Operations Division					
Office of the Chief Operating Officer	\$503,115	\$557,240	\$564,303	\$607,057	\$725,425
Facilities Services					
Capital Program	\$1,615,556	\$1,619,093	\$1,895,954	\$1,912,675	\$1,969,457
Facilities Operations & Maintenance	14,213,431	14,718,664	14,186,232	15,489,941	16,583,271
Custodial Services	15,937,009	15,781,177	16,112,877	17,331,278	18,519,288
Energy Management & Recycling	10,192,331	9,266,033	8,887,314	12,245,379	12,743,360
	\$41,958,327	\$41,384,967	\$41,082,377	\$46,979,273	\$49,815,376
Security & Emergency Management	\$696,186	\$841,220	\$872,899	\$914,475	\$1,129,577
Transportation	\$22,347,448	\$22,508,475	\$18,039,800	\$25,419,921	\$28,449,559
Technology Infrastructure	\$6,525,301	\$7,480,870	\$12,712,115	\$14,531,655	\$16,827,287
Operations Division Subtotal	\$72,030,377	\$72,772,772	\$73,271,494	\$88,452,381	\$96,947,224
Fiscal Services Division					
Office of the Chief Financial Officer	\$256,842	\$304,847	\$279,687	\$306,032	\$326,147
Fiscal Services	\$3,722,605	\$4,866,303	\$4,908,635	\$5,233,754	\$6,263,426
Non-Departmental	125,449,633	131,310,453	140,681,372	144,400,186	166,112,466
Fiscal Services Division Subtotal	\$129,429,080	\$136,481,603	\$145,869,694	\$149,939,972	\$172,702,039
Total Unrestricted Budget	\$524,036,821	\$544,194,422	\$561,779,263	\$610,530,615	\$689,756,984



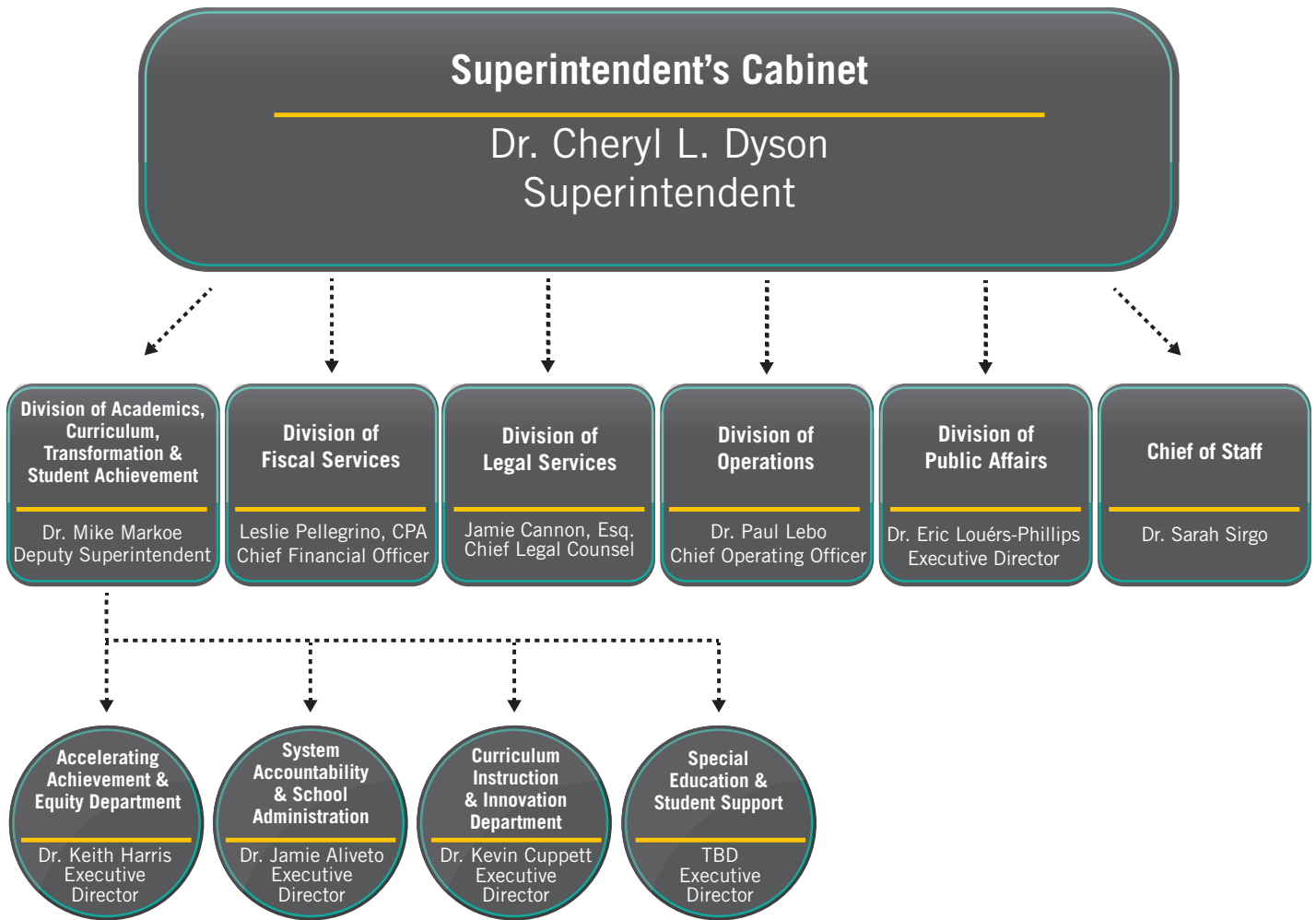
BOARD OF EDUCATION

The Board of Education consists of seven elected voting members and one non-voting student member. It serves as the governing body for Frederick County Public Schools and is responsible for setting policy not otherwise controlled by federal and state laws. The Board reviews and approves FCPS budgets and oversees expenditures from county, state, and federal sources.

The Board reviews the work of the Superintendent of Schools, monitors implementation of the school system's strategic plan, and gives final approval to curriculum matters and materials, grant applications, staff appointments, equipment purchases, land acquisitions and school construction, renovations, and repairs.

The office of the Ombuds reports to the Board. The Ombuds is a neutral person designated by the Board to partner with students, families, staff, and community to navigate educational challenges and provide options for collaborative, fair resolutions. The Ombuds serves the community by listening to and understanding concerns, providing information about FCPS resources and how to access them, and providing support to help resolve concerns. The Ombuds does not replace other FCPS tools to resolve problems and conflicts, but rather supplements those tools, provides resources, and fosters collaboration. The Ombuds is committed to a fair and credible process for resolving concerns.

Board of Education					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	2.00	2.00	2.00	2.00	2.00
Budget by Object Classes					
Salaries & Wages	\$148,838	\$209,622	\$221,754	\$236,024	\$271,271
Contracted Services	71,773	87,470	66,475	77,800	177,800
Supplies & Materials	6,291	3,260	3,645	6,300	9,034
Other Charges	74,391	65,623	58,528	89,034	95,300
Equipment	0	0	0	0	0
Total	\$301,293	\$365,975	\$350,402	\$409,158	\$553,405
Board of Education	\$284,252	\$277,415	\$258,607	\$309,822	\$447,609
Office of the Ombuds	17,041	88,560	91,795	99,336	105,796
Total	\$301,293	\$365,975	\$350,402	\$409,158	\$553,405



OFFICE OF THE SUPERINTENDENT

The Superintendent of Schools is the chief executive officer of Frederick County Public Schools and serves as the secretary and treasurer of the Board of Education. In this capacity, the Superintendent provides leadership and direction for all aspects of the school system including implementation of the FCPS Strategic Plan. The Superintendent ensures compliance with Maryland Public Laws relating to the schools, the bylaws and policies of the Maryland State Board of Education and the rules, regulations, and policies of the Board of Education of Frederick County.

The Superintendent is responsible for the day-to-day operations and management of the public-school system to ensure the aspirational goals for students, staff, and the community are met.

The following executive positions report directly to the Superintendent:

- Deputy Superintendent
- Chief Operating Officer
- Chief Financial Officer
- Chief of Staff
- Chief Legal Counsel
- Executive Director of Public Affairs

In addition, the Superintendent serves as a liaison between the community and the school system and works actively and visibly to communicate with the public regarding school system achievements, operations, and activities.

After the FY2023 operating budget was approved, the superintendent initiated a formal repurposing process to create a chief of staff, an executive director of special education and student support services and their respective executive assistants. These positions have been added to the organization charts available in the budget book. The chief of staff reports directly to the superintendent; the executive director of special education and student support services reports to the deputy superintendent.

Office of the Superintendent					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	2.00	2.00	2.00	2.00	4.00

Budget by Object Classes

Salaries & Wages	\$317,551	\$335,254	\$343,155	\$378,544	\$372,023
Contracted Services	0	0	0	0	0
Supplies & Materials	437	281	2053	650	650
Other Charges	17,608	17,081	14,151	18,400	18,400
Equipment	0	0	0	0	0
Total	\$335,596	\$352,616	\$359,359	\$397,594	\$391,073

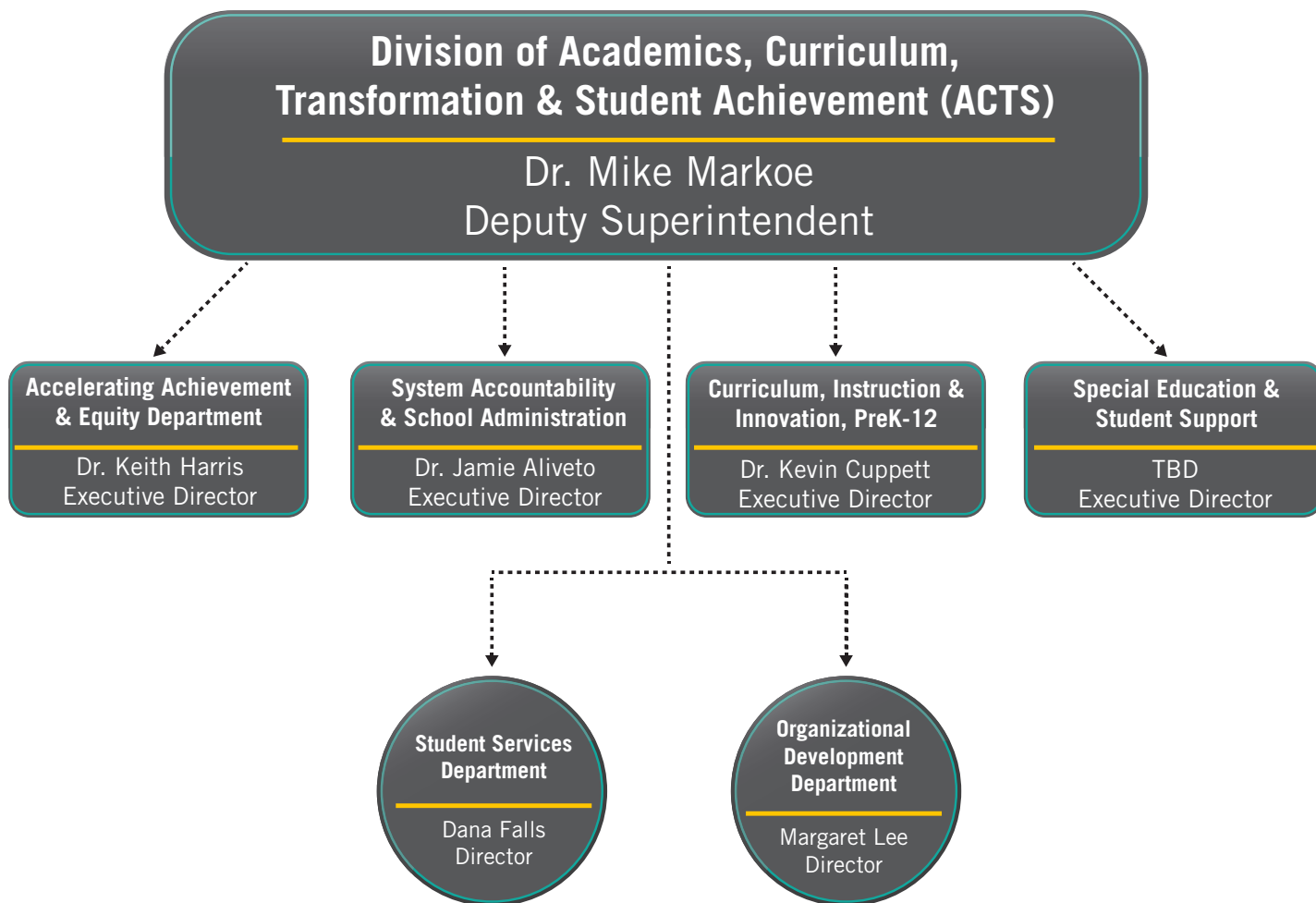
PUBLIC AFFAIRS

The Public Affairs Department provides timely, accurate, and useful information fostering open communication with the FCPS community in support of student achievement. The department manages a broad range of FCPS communication tools, including the FCPS website, FCPS-TV, social media, print media, and FindOutFirst to proactively share information. The department also coordinates all FCPS community engagement activities and fosters regular, open two-way communication and collaboration with the public. The staff oversees a broad range of additional communication services to FCPS schools and departments, including crisis communication, graphic designs, the annual calendar handbook, employee newsletter, event management, employee recognition, parent involvement, and business partnerships.

Public Affairs					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	13.00	12.00	14.00	14.00	16.00

Budget by Object Classes

Salaries & Wages	\$851,071	\$901,241	\$966,931	\$1,143,930	\$1,406,538
Contracted Services	172,824	124,149	128,260	179,605	189,605
Supplies & Materials	42,178	35,113	25,476	48,590	69,761
Other Charges	11,510	14,573	10,093	35,820	35,820
Equipment	-	0	7,968	8,000	8,000
Total	\$1,077,583	\$1,075,076	\$1,138,728	\$1,415,945	\$1,709,724



OFFICE OF THE DEPUTY SUPERINTENDENT

The Deputy Superintendent plans and oversees the administration and leadership of the Academics, Curriculum, Transformation, and Student Achievement (ACTS) division and advises the Superintendent on all related matters. The ACTS division consists of:

- Accelerating Achievement and Equity
- Curriculum, Instruction, & Innovation
- Organizational Development
- System Accountability & School Administration
- Special Education & Student Support

After the FY2023 operating budget was approved, the superintendent initiated a formal repurposing process to create a chief of staff, an executive director of special education and student support services and their respective executive assistants. These positions have been added to the organization charts available in the budget book. The chief of staff reports directly to the superintendent; the executive director of special education and student support services reports to the deputy superintendent.

Office of the Deputy Superintendent					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	2.00	2.00	2.00	3.00	3.00
Budget by Object Classes					
Salaries & Wages	\$256,730	\$255,276	\$385,200	\$410,823	\$438,436
Contracted Services	4,980	11,641	1,711	12,350	12,350
Supplies & Materials	9,993	2,648	3,227	5,100	5,100
Other Charges	2,161	1,738	988	2,700	2,700
Equipment	0	0	0	0	0
Total	\$273,864	\$271,303	\$391,126	\$430,973	\$458,586

ACCELERATING ACHIEVEMENT & EQUITY

Every student deserves an education that prepares them for lifelong learning and success. Educational equity means valuing unique identifiers of every student such as ability (cognitive, social emotional, and physical), age, ethnicity, family structure, gender, gender expression, gender identity, language, nationality, national origin, race, religion, sexual orientation, and socioeconomics; students have access to the resources and educational rigor they need at the right moment; and that appropriate academic, social, and economic supports are in place so that personal and social identifiers are not barriers or obstacles to accessing educational opportunities.

A primary goal of the Accelerating Achievement & Equity (AAE) Department is to promote student achievement and equity through culturally responsive curriculum, classroom practices, and resources that best meet the needs of our diverse student population. An accelerated and equitable learning environment enables students to become empowered learners and to understand and appreciate our community's diverse cultures. It prepares students to live, learn, and participate productively in our increasingly diverse society. Being culturally aware is a continuous, integrated, multi-ethnic, multi-disciplinary process necessary for all students to become college and career ready. As such, the AAE Department works with other departments to purposefully select resources that are responsive and sensitive to the needs of diverse learners. The department closely monitors student performance data, keeping students' progress, or lack thereof, in the forefront of discussions to determine which actions should be taken in meeting the needs of all student groups. In order to accomplish our goals and priorities, the AAE Department understands the need to develop and maintain meaningful relationships with families, our local community, other school systems, and organizations to partner with us in jointly meeting our shared goals and interests. The joint efforts of the AAE Department, along with others, will ensure that our students, no matter who they are and no matter their backgrounds or circumstances, are welcomed, valued, empowered, and prepared to succeed in college and careers.

Accelerating Achievement & Equity					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	37.30	30.30	34.00	32.00	40.00

Budget by Object Classes

Salaries & Wages	\$1,967,278	\$1,897,454	\$2,237,658	\$2,577,702	\$3,426,984
Contracted Services	208,099	211,856	232,974	285,721	284,871
Supplies & Materials	199,832	76,107	119,933	83,306	99,259
Other Charges	39,665	28,214	13,677	68,188	67,048
Equipment	0	0	0	0	0
Total	\$2,414,874	\$2,213,631	\$2,604,242	\$3,014,917	\$3,878,162

SPECIAL EDUCATION

The Special Education Department supports the provision of a free and appropriate public education as it pertains to students with disabilities ages 3 to 21. The department implements a continuum of special education services for students ages 3 to 21, as well as the coordination of the Child Find process, including the location, evaluation, and identification of students who are suspected of having a disability. Special Education collaborates with the Frederick County Developmental Center for the provision of services for students ages birth to 3, and occupational and physical therapy related services. Other related services include, but are not limited to, speech language, counseling, adapted physical education, assistive technology, and hearing and vision. The Special Education Department works closely with psychological services to provide comprehensive assessments, and supports for students ages 3 to 21 to determine needs for special education eligibility, individual and group counseling, classroom consultation and behavior supports, and crisis intervention. The Special Education Department also coordinates interpreting services on behalf of students, FCPS staff, and community stakeholders who are deaf or hard of hearing.

The department's collaboration with curricular specialists in all content areas ensures a comprehensive instructional program is developed and implemented effectively to meet student needs and to provide ongoing professional learning to FCPS staff. The Special Education Department serves as the contact between the Maryland State Department of Education and FCPS; manages federal, state, and local special education budgets; oversees the dissemination of these funds; oversees the provision of Section 504 services to students; and collaborates with The Maryland School for the Blind, The Maryland School for the Deaf, and other nonpublic service providers.

Special Education					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	941.81	917.20	917.40	984.30	1,109.10
Budget by Object Classes					
Salaries & Wages	\$45,894,683	\$43,877,729	\$46,226,868	\$51,760,918	\$63,288,666
Contracted Services	2,570,150	1,840,219	2,532,797	2,028,366	2,839,867
Supplies & Materials	368,859	276,223	198,483	492,247	540,083
Other Charges	10,863,460	9,418,761	7,559,873	9,354,925	11,491,477
Equipment	6,200	0	5,525	10,000	10,000
Transfers	1,413,700	0	0	0	0
Total	\$61,117,052	\$55,412,932	\$56,523,546	\$63,646,456	\$78,170,093

ORGANIZATIONAL DEVELOPMENT

Organizational Development supports the advancement of student achievement by building the professional capacity of FCPS employees and developing high quality professional learning experiences to ensure all employees have access to leadership and career pathways. The department provides a visionary learning environment, utilizes research-informed practices, and fosters collaborative relationships through a variety of FCPS learning experiences such as:

- Comprehensive Three-Year Teacher Induction program
- MSDE Coursework
- Mind Brain Education & Science of Learning programming
- Support Employee Professional Learning
- ELITE Leadership Development
- Lead & Learn
- L.I.F.T. Coaching
- Teacher Mentoring
- Pathways to Personalized Learning
- Professional Development Schools

The Department of Organizational Development equips and empowers the FCPS community to positively impact each and every student.

Organizational Development					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	5.00	16.00	16.00	16.00	19.00
Budget by Object Classes					
Salaries & Wages	\$617,663	\$1,588,210	\$1,779,633	\$1,795,372	\$2,164,361
Contracted Services	180	6,711	11,256	8,500	12,000
Supplies & Materials	33,852	96,754	31,916	24,719	55,500
Other Charges	2,952	6,850	1,588	25,880	20,300
Equipment	0	0	0	0	0
Total	\$654,647	\$1,698,525	\$1,824,393	\$1,854,471	\$2,252,161

STUDENT SERVICES

Student Services works collaboratively with school staffs, students, parents, and community members to prevent, identify, and address barriers that adversely impact a student's educational success. Acting as an advocate for children, the staff's goal is to ensure a successful school experience and promote a productive future for all students. These services are provided by Community Agency School Services (CASS) coordinators, social workers, homeless student coordinator, mental health coordinator, pupil personnel workers, behavior specialists, PBIS/CPI teacher specialist, therapists, school psychologists, home and hospital teachers, school counselors, and school health coordinators. Student Services also promotes school attendance, social emotional learning, restorative practices, and Positive Behavior Intervention and Support (PBIS) Programs for prekindergarten through grade 12.

Student Services					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	27.36	64.86	69.01	67.92	87.42

Budget by Object Classes

Salaries & Wages	\$2,847,672	\$6,497,843	\$6,759,276	\$7,361,558	\$9,754,380
Contracted Services	118,559	234,505	215,662	210,890	77,260
Supplies & Materials	177,342	200,287	209,982	295,225	485,545
Other Charges	78,393	52,738	30,039	102,969	112,279
Equipment	0	0	0	0	0
Total	\$3,221,966	\$6,985,373	\$7,214,959	\$7,970,642	\$10,429,464

SYSTEM ACCOUNTABILITY & SCHOOL ADMINISTRATION

The Department of System Accountability and School Administration (SASA) provides oversight for the system and schools related to local and state assessment programs, school improvement, surveys, research and program evaluation, official data reporting including the FCPS Strategic Plan, and the Student Information System (SIS). In addition, staff provide supervision and leadership for the school administrators in each FCPS school.

System Accountability & School Administration					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	-	2.00	3.00	3.00	3.00

Budget by Object Classes

Salaries & Wages	\$0	\$206,075	\$282,803	\$307,740	\$328,580
Contracted Services	0	22	0	0	0
Supplies & Materials	0	5,986	737	865	2,315
Other Charges	0	2,289	948	4,174	4,400
Equipment	0	0	0	0	0
Total	\$0	\$214,372	\$284,488	\$312,779	\$335,295

SCHOOL ADMINISTRATION & INSTRUCTIONAL LEADERSHIP

School Administration and Instructional Leadership (SAIL) works directly with elementary, middle, high, charter, and foundation schools (Career and Technology Center, Frederick County Virtual School, and Heather Ridge School), as well as FCPS' Blended Virtual Program, in supporting a prekindergarten to grade 12 philosophy. Direct support to the schools includes supervision, coaching, and professional learning in the Professional Standards for Education Leaders (PSELS) which promote strong instructional leadership and management in all schools. Extended learning opportunities, as well as athletics and extracurricular programs are managed in School Administration.

School Administration & Instructional Leadership					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	30.00	27.00	27.00	11.00	15.00

Budget by Object Classes

Salaries & Wages	\$3,210,221	\$1,560,425	\$1,628,147	\$1,458,640	\$2,362,507
Contracted Services	485,407	323,454	406,096	638,933	618,035
Supplies & Materials	103,130	112,761	62,532	37,192	38,933
Other Charges	54,501	28,645	61,854	88,641	84,655
Equipment	0	0	0	0	0
Total	\$3,853,259	\$2,025,285	\$2,158,629	\$2,223,406	\$3,104,130

ELEMENTARY SCHOOLS

The elementary school budget includes the staffing and expenditures related to the operation of elementary schools within the system. Elementary schools typically encompass grades kindergarten through 5, generally serving students ages 5 to 10. Elementary schools offer full-day kindergarten, and a few elementary schools offer prekindergarten programs for 4-year-olds. In a few areas, elementary schools accommodate grades 3 through 5, while nearby primary schools serve prekindergarten through grade 2. Elementary children learn important foundational skills and knowledge through direct instruction from their teachers, opportunities for problem solving, and strategic practice to assist students in gaining independent mastery. Aside from core content, the curriculum is rounded out to allow students to explore talents and interests in the arts. Students become comfortable working in a classroom setting, collaborating with peers, and developing their social and emotional skills.

Elementary Schools					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	1,468.12	1,493.07	1,565.82	1,590.78	1,713.75
Budget by Object Classes					
Salaries & Wages	\$98,802,054	\$104,140,336	\$106,074,625	\$114,155,557	\$122,266,987
Contracted Services	68,568	50,078	47,305	71,507	75,824
Supplies & Materials	1,863,404	1,782,606	1,885,966	2,002,181	2,077,006
Other Charges	28,553	27,132	40,506	74,042	75,653
Equipment	0	0	0	0	0
Total	\$100,762,579	\$106,000,152	\$108,048,402	\$116,303,287	\$124,495,470

MIDDLE SCHOOLS

The middle school budget includes the staffing and expenditures related to the operation of middle schools within the system. Middle schools typically encompass grades 6 through 8, generally serving students ages 10 to 14. In this rapidly changing world, this generation of middle school students will live and work in an increasingly interdependent, global society. To do so successfully, students will need to be culturally competent, be critical, creative thinkers, and skilled problem solvers. With this reality in mind, FCPS developed a Middle School Program of Studies that is designed to promote academic excellence, cultural and developmental responsiveness, college and career readiness, academic supports, extension activities, multiple learning and teaching approaches, and access to guidance and support services.

Heather Ridge School (HRS) – This school provides an alternative educational program for middle and high school students in grades 6 through 12 who thrive in a highly structured setting. HRS emphasizes family involvement, problem solving, behavior management, social skills development, and counseling to enable students to successfully transition back to their local schools. The setting provides students access to the FCPS curriculum and prepares them for graduation, post-secondary education, and careers.

Middle Schools					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	760.60	768.80	787.00	807.00	841.00

Budget by Object Classes

Salaries & Wages	\$50,309,686	\$54,655,762	\$54,386,731	\$57,597,856	\$62,608,359
Contracted Services	50,131	23,491	27,615	38,480	45,062
Supplies & Materials	1,007,335	900,638	900,832	1,037,219	1,062,035
Other Charges	22,435	14,437	16,704	46,784	45,221
Equipment	0	0	0	0	0
Total	\$51,389,587	\$55,594,328	\$55,331,882	\$58,720,339	\$63,760,677

HIGH SCHOOLS

The high schools budget supports the mission of FCPS's comprehensive public high schools to challenge and support students in grades 9 through 12 to grow intellectually, personally, and socially. Students are required to earn 25 credits to graduate, and upon graduation they should be able and willing to take the appropriate first steps into a chosen field of work or study, act as responsible citizens, and lead productive lives. In addition to a wide range of courses available at their local high school, students may attend classes at the Career and Technology Center, participate in work-study programs and internships, and enjoy a variety of extracurricular activities. Qualified students may also enroll at local educational institutions, such as Frederick Community College.

Career and Technology Center (CTC) – This school offers students in grades 10 through 12, who have identified specific career interests, the opportunity to explore and prepare for their futures academically and through skill development and practical work experiences. A variety of programs are offered, many leading to industry certifications/licenses and/or college credit. Visit the CTC website at <http://education.fcps.org/ctc> for a complete list of programs and opportunities.

Frederick County Virtual School (FCVS) – FCVS is an alternative educational option offered in a variety of settings, delivered in traditional and online modes, for students who generally range in age from 16 to 21. The school offers a variety of merit, honors, and Advanced Placement options. FCVS provides online courses to expand learning options for students during and outside of the traditional school day. FCVS also coordinates the school system's summer program for middle and high school students.

High Schools					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	950.15	979.95	1,021.30	1,054.00	1,123.00
Budget by Object Classes					
Salaries & Wages	\$66,844,857	\$71,846,391	\$74,542,726	\$79,359,621	\$87,338,953
Contracted Services	65,313	53,955	67,525	57,719	111,419
Supplies & Materials	1,813,576	1,714,984	2,039,711	2,119,183	2,187,625
Other Charges	69,276	61,445	62,658	112,105	106,691
Equipment	0	4,372	16,929	0	0
Total	\$68,793,022	\$73,681,147	\$76,729,549	\$81,648,628	\$89,744,688

CHARTER SCHOOLS

FCPS has four charter schools: Carroll Creek Montessori Public Charter School (CCMPCS), Frederick Classical Public Charter School (FCPCS), Monocacy Valley Montessori Public Charter School (MVMPCS), and Sabillasville Environmental Public Charter School (SEPCS). MVMPCS began operation in FY2003, CCMPCS in FY2013, FCPCS in FY2014, and SEPCS in FY2023. Charter schools are funded via a per pupil allocation calculated annually based on the approved operating budget. This allocation covers all expenditures noted below.

Although the charter schools function as semi-independent schools with their own governance and instructional design, educational achievement is measured against the same performance standards used by the local and state boards of education. Staff members are FCPS employees.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	91.55	91.70	90.20	86.19	84.65

Budget by Object Classes

Salaries & Wages	\$5,001,216	\$5,404,225	\$5,174,869	\$5,463,179	\$5,829,553
Contracted Services	1,487,858	1,518,371	1,513,852	1,449,170	1,449,170
Supplies & Materials	226,499	178,040	127,218	187,610	187,610
Other Charges	3,182,480	2,303,364	2,470,781	3,248,423	5,001,729
Equipment	0	0	0	320,091	320,091
Total	\$9,898,053	\$9,404,000	\$9,286,720	\$10,668,473	\$12,788,153

SYSTEM ACCOUNTABILITY & SCHOOL IMPROVEMENT

System Accountability and School Improvement (SASI) helps to provide schools, central office staff, elected officials, and community members with data and information required to evaluate progress in the FCPS Strategic Plan, the State Accountability Program, and Local School Improvement efforts. Staff work to inform with, engage around, and respond to data that communicate progress of students, our schools, and programs. The director, supervisors, coordinators, specialists, teachers, technicians, and other supporting staff manage, coordinate, and ensure quality control for the following critical areas in our organization: state assessment and accountability, local assessment and intervention (prekindergarten through grade 12), school improvement, data reporting (state and local), program evaluation and research, and the FCPS Student Information System (SIS). Additionally, staff provide oversight and governance for federally funded grants that support summer programming and the provision of Title I schools.

System Accountability & School Improvement					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	20.00	20.00	25.00	25.00	26.00
Budget by Object Classes					
Salaries & Wages	\$1,881,472	\$1,973,678	\$2,428,682	\$2,573,045	\$2,835,412
Contracted Services	538,462	443,817	435,145	492,507	346,555
Supplies & Materials	819,013	700,989	791,432	900,917	1,302,308
Other Charges	14,805	18,900	4,822	22,002	24,807
Equipment	0	14,930	0	0	0
Total	\$3,253,752	\$3,152,314	\$3,660,081	\$3,988,471	\$4,509,082

CURRICULUM, INSTRUCTION, & INNOVATION

The Curriculum, Instruction, and Innovation Prekindergarten through Grade 12 Department (CII) supports the following content areas: Early Childhood Education (ECE), Mathematics, English/Language Arts, Social Studies, Science, Health and Physical Education, Visual and Performing Arts, World Languages, Career and Technology Education, Library Media, and Innovative Learning and Solutions. In addition, the department includes Dual Enrollment, the Judy Center, the Earth, Space, and Science Lab (ESSL), and Outdoor School.

The department is responsible for all aspects of curriculum including alignment and revision of curriculum standards, compliance with state law and regulation requirements (including providing a number of reports to the Maryland State Department of Education and the Board of Education), development of curricular resources and content, production of local assessment measures, and evaluation of curriculum. These efforts require significant interdepartmental work across the school system.

Curriculum, Instruction, & Innovation					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	2.00	2.00	2.00	2.00	2.00
Budget by Object Classes					
Salaries & Wages	\$267,685	\$442,394	\$512,964	\$626,934	\$457,753
Contracted Services	78,383	100,185	87,051	155,500	160,000
Supplies & Materials	1,096,627	1,894,714	1,656,232	3,421,121	3,322,929
Other Charges	36,273	25,679	7,791	77,163	63,557
Equipment	0	72,945	4,269	20,000	20,000
Total	\$1,478,968	\$2,535,917	\$2,268,307	\$4,300,718	\$4,024,239

CURRICULUM SUPERVISION

Curriculum Supervision encompasses many systemic functions, such as curriculum management, resource development and purchasing, assessment implementation, technology integration, new course development, and ongoing curriculum revision.

The Curriculum, Instruction, and Innovation Department works closely with the other departments in the ACTS division, as well as departments from the Business Services Group, to further system goals and advance student achievement. The department also conducts a variety of activities to meet local, state, and federal accountability requirements, as well as statutory and regulatory mandates.

Curriculum Supervision					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	74.30	75.30	60.10	62.10	81.40

Budget by Object Classes

Salaries & Wages	\$7,114,454	\$7,259,904	\$7,370,794	\$7,148,739	\$9,830,441
Contracted Services	186,095	144,626	100,875	183,593	226,753
Supplies & Materials	1,245,261	939,019	1,494,797	1,256,441	1,658,159
Other Charges	167,785	183,285	161,675	228,064	270,060
Equipment	0	263,025	13,000	15,000	0
Total	\$8,713,595	\$8,789,859	\$9,141,141	\$8,831,837	\$11,985,413



OFFICE OF THE CHIEF LEGAL COUNSEL

The Division of Legal Services provide legal advice and counsel to school system staff to ensure compliance with relevant Maryland and federal laws, contract negotiations oversight, and policy and regulation development/updates. The Chief Legal Counsel is the school system's chief legal advisor, supervises the Human Resources department, serves on the Superintendent's Cabinet, acts as liaison to outside attorneys, and also represents the Superintendent in legal proceedings before the Board of Education.

Office of the Chief Legal Counsel					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	3.00	3.00	3.00	3.00	4.00
Budget by Object Classes					
Salaries & Wages	\$318,791	\$339,056	\$349,599	\$366,198	\$505,587
Contracted Services	39,396	27,853	42,005	42,700	42,700
Supplies & Materials	6,679	3,717	4,063	5,063	5,063
Other Charges	3,719	4,777	2,474	8,000	8,000
Equipment	0	0	0	0	0
Total	\$368,585	\$375,403	\$398,141	\$421,961	\$561,350

HUMAN RESOURCES

The Human Resources department's objectives are to recruit and hire highly-qualified and diverse employees, offer meaningful opportunities for professional growth, and retain a first-class workforce that is committed to excellence. The department goal is to support employees throughout the continuum of their careers and to serve as a resource in matters related to staffing, compensation, benefits, certification, employee relations, contract management, and retirement.

Administration, Talent Acquisition, & Training

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	29.00	26.00	28.00	29.00	28.00

Budget by Object Classes

Salaries & Wages	\$2,000,999	\$2,091,186	\$2,102,230	\$2,425,384	\$2,633,896
Contracted Services	124,752	129,351	174,404	209,986	254,801
Supplies & Materials	60,294	24,080	44,790	38,800	39,700
Other Charges	37,977	176,308	141,382	61,700	94,490
Equipment	0	0	0	0	0
Total	\$2,224,022	\$2,420,925	\$2,462,806	\$2,735,870	\$3,022,887

TUITION REIMBURSEMENT/WORKSHOPS/STIPENDS

The Tuition Reimbursement/Workshops/Stipends program supports pre-service training for newly hired teachers contingent on funding. The per diem pay for this activity is a productive recruitment tool and, more importantly, provides targeted professional development for teachers new to FCPS. Current teachers who voluntarily participate with administrative approval are compensated at the workshop rate of pay.

In addition, these funds account for tuition reimbursement to teachers, administrators, supervisors, and support staff. Courses and programs must be approved by Human Resources prior to enrollment for employees to receive reimbursement. With the exception of extenuating circumstances, those who receive tuition reimbursement and leave employment within two years of receiving reimbursement are required to repay the monies received.

Tuition Reimbursement/Workshops/Stipends					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	3.25	2.50	2.50	5.00	5.00
Budget by Object Classes					
Salaries & Wages	\$568,668	\$830,895	\$1,065,593	\$912,955	\$1,844,669
Contracted Services	57,771	22,770	45,414	99,000	99,000
Supplies & Materials	0	0	0	0	0
Other Charges	1,818,629	1,517,249	1,350,167	1,830,382	2,000,000
Equipment	0	0	0	0	0
Total	\$2,445,068	\$2,370,914	\$2,461,174	\$2,842,337	\$3,943,669



OFFICE OF THE CHIEF OPERATING OFFICER

The Chief Operating Officer, reporting directly to the Superintendent, is responsible for several departments encompassed within the FCPS Division of Operations. Specifically, the Chief Operating Officer oversees the areas of central office management, capital programs (construction and facilities planning), maintenance and operations, security and emergency management, risk and safety management, use of facilities, transportation, and technology infrastructure.

The Chief Operating Officer plans and oversees the leadership of each department; evaluates the procedures, resources, and operational efficiencies of each; and advises the Superintendent on service delivery models that support the organizational vision and FCPS schools. Additionally, the Chief Operating Officer bridges leadership with the Chief Financial Officer, the Chief of Staff, the Deputy Superintendent, and executive leaders in the ACTS division to ensure a collaborative work environment among all FCPS divisions.

Office of the Chief Operating Officer					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	6.00	6.00	6.00	6.00	7.00
Budget by Object Classes					
Salaries & Wages	\$497,011	\$538,318	\$555,454	\$582,007	\$700,375
Contracted Services	812	13,106	1,747	13,200	13,200
Supplies & Materials	2,685	3,627	5,578	4,100	4,100
Other Charges	2,607	2,189	1,524	7,750	7,750
Equipment	0	0	0	0	0
Total	\$503,115	\$557,240	\$564,303	\$607,057	\$725,425

CAPITAL PROGRAM

Under the Division of Operations, the Capital Programs Department prepares long-range enrollment projections for FCPS, as well as individual schools. The Department annually updates the 10-year Educational Facilities Master Plan (EFMP). The EFMP includes the recommendations for new schools, school additions, and capital renovation projects. The Department is also responsible for preparing the six-year Capital Improvement Program (CIP); conducting feasibility studies for major building renovation projects; conducting school redistricting studies; coordinating land acquisition for future school sites including state processing and local reviews/approvals; preparing educational specifications for new school projects; coordinating the Geographic Information Systems (GIS) program; reviewing residential development plans as required by county and municipal jurisdictions including adequate public facilities ordinance school reviews for Frederick County and municipalities when required; maintaining state and local inventory of facilities; and reviewing state and local proposals for changes in laws or regulations related to public school design and construction.

The Capital Programs Department is also responsible for managing the architectural and engineering design of new schools, major building additions and systemic renovation projects, and managing construction and project inspection services associated with capital projects. For construction management activities, the Department coordinates preparation of building specifications for major capital projects; estimates costs and prioritizes future major renovation needs; manages projects contained in the Capital Outlay (Category 15) chapter of the FCPS operating budget; manages the annual portable classroom relocation project; maintains the "Project Management Procedures Manual"; and coordinates special engineering studies as needed (i.e., HVAC, parking, and roof assessments). In support of these efforts, ongoing coordination is required with state and local officials, as well as with FCPS central office and school-based staff.

Capital Program					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	11.00	11.00	11.00	11.00	10.80
Budget by Object Classes					
Salaries & Wages	\$995,370	\$1,065,739	\$1,079,026	\$1,142,226	\$1,199,008
Contracted Services	554,097	483,547	233,538	732,139	732,139
Supplies & Materials	30,415	45,863	152,242	9,900	9,900
Other Charges	28,560	24,145	18,183	28,410	28,410
Equipment	7,114	(201)	12,965	0	0
Transfers	0	0	400,000	0	0
Total	\$1,615,556	\$1,619,093	\$1,895,954	\$1,912,675	\$1,969,457

FACILITIES OPERATIONS & MAINTENANCE

Under the Division of Operations, Facilities Operations and Maintenance is responsible for keeping facilities in a state that provides a reliable, safe, and comfortable environment for staff and students. Program composition is based on code requirements, industry standards, and best management practices. Code requirements drive the inspections and services that ensure that all facilities meet the basic standards for public safety and environmental preservation. Industry standards form the basis for predictive and preventive maintenance processes that maximize the reliability, availability, and maintainability of facilities. Best management practices guide the intent and functionality of customer service that must respond to planned requests and unplanned conditions that affect facility operation.

Facilities Operations & Maintenance					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	147.00	149.00	149.50	148.50	151.50
Budget by Object Classes					
Salaries & Wages	\$8,898,113	\$9,127,620	\$9,088,219	\$9,852,727	\$10,522,354
Contracted Services	2,805,947	3,138,410	2,723,564	3,448,875	3,667,300
Supplies & Materials	1,992,037	1,991,147	2,124,485	1,927,430	2,017,554
Other Charges	142,388	160,858	126,011	200,909	206,063
Equipment	374,946	300,629	123,953	60,000	170,000
Total	\$14,213,431	\$14,718,664	\$14,186,232	\$15,489,941	\$16,583,271

CUSTODIAL SERVICES

Under the Division of Operations, the Custodial Services program is responsible for providing technical support and training to school-based custodians regarding cleaning and building care related tasks, including the safe use of cleaning chemicals and custodial equipment; providing technical support and training regarding grounds maintenance, including the safe use of grounds equipment; providing support for school administrators in the management of custodial staff; performing annual inspections of custodial services at all system schools and facilities; providing coordination and resources in response to weather-related events, medical issues, and emergency events that threaten the safe operation of schools; providing State of Maryland certified staff to deal with integrated pest management issues system-wide; assisting in the set-up and opening of new schools and school additions; administering the substitute custodian and work study custodian programs; administering contracts for custodial equipment repair, snow removal, mowing, and other building operation functions; and managing contracts for the procurement of supplies and equipment for school custodians.

Custodial Services					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	367.50	370.00	374.50	386.00	394.50

Budget by Object Classes

Salaries & Wages	\$13,526,637	\$14,087,962	\$14,073,655	\$15,390,193	\$16,551,984
Contracted Services	1,313,557	359,871	1,175,603	833,076	853,076
Supplies & Materials	1,058,024	1,244,342	648,191	1,025,709	1,031,928
Other Charges	9,855	4,099	155,368	12,300	12,300
Equipment	28,936	84,903	60,060	70,000	70,000
Total	\$15,937,009	\$15,781,177	\$16,112,877	\$17,331,278	\$18,519,288

ENERGY MANAGEMENT & RECYCLING

Under the Division of Operations, the Sustainability and Energy program manages the procurement and optimization of the utility requirements of the school system. Key program elements include the procurement and programmatic administration of electricity, natural gas, heating oil, propane, and solid waste management services (i.e., refuse, recycling, and composting). The program's objective is to meet the energy and solid-waste service needs of school facilities without diminishing the optimal learning environment, or compromising the ability of future generations to meet their resource needs.

Energy Management & Recycling					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	1.00	1.00	1.00	1.00	1.00

Budget by Object Classes

Salaries & Wages	\$100,737	\$100,334	\$77,891	\$86,890	\$89,871
Contracted Services	769,659	753,604	812,813	934,972	1,419,786
Supplies & Materials	1,421	940	2,734	3,500	13,686
Other Charges	9,320,514	8,411,155	7,993,876	11,220,017	11,220,017
Equipment	0	0	0	0	0
Total	\$10,192,331	\$9,266,033	\$8,887,314	\$12,245,379	\$12,743,360

SECURITY & EMERGENCY MANAGEMENT

Under the Division of Operations, the Security and Emergency Management Department works to provide a safe and secure environment for our school communities through evaluation, education, and training. Department staff is responsible for developing and updating system-wide Emergency Plans and Continuity of Operation Plans (COOP), as well as related protocols, procedures, and training. The department monitors the FCPS emergency radio network, the emergency contact line, the Frederick County Disaster LAN system and local weather radar during the school day, and maintains a 24-hour phone line to ensure timely notification during emergencies. The department staff also supervises the coordination, implementation, and management of security technologies to include video surveillance, facility emergency notification, and building access systems.

The supervisor of Security and Emergency Management represents FCPS on a number of Frederick County Government preparedness committees and works with county, state, and federal agencies to ensure compliance with all security-related requirements and regulations. The Security and Emergency Management Department staff works collaboratively with school-based and central office leadership to design, evaluate, and monitor security protocols for FCPS personnel and property. The supervisor is also the lead advisor for site and systemic emergency management. In addition to providing training to be compliant with state and local regulations, the supervisor provides consulting and investigative support to other FCPS supervisors.

Security & Emergency Management					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	5.00	5.00	5.00	5.00	5.00
Budget by Object Classes					
Salaries & Wages	\$520,228	\$521,690	\$465,144	\$664,575	\$767,677
Contracted Services	57,686	95,580	143,522	99,300	209,300
Supplies & Materials	116,803	222,003	247,387	143,000	144,000
Other Charges	3,027	1,947	1,436	7,600	8,600
Equipment	(1,558)	0	15,410	0	0
Total	\$696,186	\$841,220	\$872,899	\$914,475	\$1,129,577

TRANSPORTATION

Under the Division of Operations, the Transportation Department's primary role in the school district is to deliver safe, efficient, and reliable student transportation to and from school and to and from FCPS extracurricular events every day. Our operation team consists of dispatchers, routers, trainers, administrative staff, bus garage staff, and transportation managers. The entire team works together to support the day to day operation for more than 345 bus routes covering in excess of 7.6 million miles each year. Our bus drivers and bus assistants support approximately 31,000 students per day. The department is also responsible for all transportation services dedicated to special education students.

In addition to school bus service, the department provides mechanical repair and maintenance services for over 448 school buses and over 200 non-school bus vehicles. The Transportation Department maintains a rigorous and continuous bus driver training program providing classroom and behind-the-wheel training exceeding requirements mandated by Maryland law.

Transportation					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	447.58	442.04	462.21	455.96	456.26
Budget by Object Classes					
Salaries & Wages	\$15,401,276	\$16,036,201	\$11,830,999	\$17,165,089	\$19,094,234
Contracted Services	847,671	655,770	595,389	806,481	842,481
Supplies & Materials	3,213,258	2,497,691	1,622,106	3,631,858	4,601,806
Other Charges	27,405	62,362	27,760	38,450	41,928
Equipment	2,857,838	3,256,451	3,963,546	3,778,043	3,869,110
Total	\$22,347,448	\$22,508,475	\$18,039,800	\$25,419,921	\$28,449,559

TECHNOLOGY INFRASTRUCTURE

Under the Division of Operations, the Department of Technology Infrastructure's (DTI) mission is to ensure that every office, student, and staff member has access to modern and appropriate technology services in support of their mission and education delivery objectives.

The department manages cybersecurity operations, telecommunication systems, user support helpdesk/staff, all computer systems, local/wide area networks, wireless infrastructure, and all centralized applications. Groups within the DTI provide support to teachers, principals, students, central office staff, and all users of FCPS technology. DTI also manages work orders requests for support services and maintains telephone billing, telephone budgets, and the E-rate reimbursement program.

Technology Infrastructure					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	32.00	37.00	49.00	49.00	68.00
Budget by Object Classes					
Salaries & Wages	\$2,101,150	\$2,435,347	\$3,109,240	\$3,393,132	\$5,212,364
Contracted Services	1,425,025	1,134,519	981,770	1,091,353	2,387
Supplies & Materials	1,296,044	2,230,129	4,903,973	7,100,832	8,461,198
Other Charges	1,500,474	1,412,167	3,046,257	2,776,338	2,792,338
Equipment	202,608	268,708	670,875	170,000	359,000
Total	\$6,525,301	\$7,480,870	\$12,712,115	\$14,531,655	\$16,827,287



OFFICE OF THE CHIEF FINANCIAL OFFICER

The Chief Financial Officer plans and oversees the administration and leadership of the following Fiscal Services departments:

- Accounting
- Budget
- Financial Reporting
- Food and Nutrition Services
- Purchasing
- Business Services Technology
- Warehouse Operations

Office of the Chief Financial Officer					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	2.00	2.00	2.00	2.00	2.00
Budget by Object Classes					
Salaries & Wages	\$248,482	\$265,352	\$273,535	\$287,022	\$307,137
Contracted Services	(2,009)	35,829	2,813	5,100	5,100
Supplies & Materials	2,384	1,169	1,097	5,200	5,200
Other Charges	7,985	2,497	2,242	8,710	8,710
Equipment	0	0	0	0	0
Total	\$256,842	\$304,847	\$279,687	\$306,032	\$326,147

FISCAL SERVICES

The Fiscal Services Division provides the key services of Accounting, Budget, Financial Reporting, Purchasing, Warehouse, and Business Services Technology.

- Accounting prepares, processes, and posts all financial transactions related to payroll and withholding, invoices for services, processes cash receipts, and pays vendors for goods and services. Accounting also maintains the school system's centralized property records of capital and sensitive assets.
- Budget supports the development of the operating budget and capital budget, prepares the Adopted Operating Budget Book, and monitors and analyzes revenues and expenditures throughout the year.
- Financial Reporting prepares financial reports including the Annual Comprehensive Financial Report, facilitates audits from federal, state, and local agencies, and monitors and analyzes revenues and expenditures throughout the year.
- Purchasing prepares, administers, and evaluates all procurements and contracts for the acquisition of items used by FCPS. In addition, Purchasing administers the procurement card program.
- Warehouse provides daily distribution and courier service between schools and offices. Frederick County Government consolidated its warehouse and courier activities with FCPS in July 2012.
- Business Services Technology (BST) coordinates, facilitates, and oversees the technology goals of Fiscal Services, Human Resources, Transportation, and various other business services end users. BST coordinates all the business services multi-departmental projects and upgrades.

Fiscal Services					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	53.85	54.85	55.85	56.45	60.45
Budget by Object Classes					
Salaries & Wages	\$3,628,684	\$3,852,972	\$3,925,687	\$4,271,939	\$4,706,404
Contracted Services	170,890	1,063,535	1,101,715	1,044,454	85,403
Supplies & Materials	57,920	94,091	61,983	54,631	1,607,789
Other Charges	(172,039)	(181,545)	(180,960)	(137,270)	(136,170)
Equipment	37,150	37,250	210	0	0
Transfers	0	0	0	0	0
Total	\$3,722,605	\$4,866,303	\$4,908,635	\$5,233,754	\$6,263,426

This schedule provides a summary of the programs included in the Fiscal Services department.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Accounting, Budget, Financial Reporting, Purchasing	\$2,676,665	\$3,015,070	\$3,010,700	\$3,283,058	\$3,594,875
Business Services Technology	597,660	1,420,543	1,506,791	1,520,631	2,215,788
Warehouse	448,280	430,690	391,144	430,065	452,763
Total	\$3,722,605	\$4,866,303	\$4,908,635	\$5,233,754	\$6,263,426

NON-DEPARTMENTAL

The Fiscal Services Non-Departmental budget accounts for services that are generally recurring including employee benefits, property and liability insurance, and community use of facilities. Employee health and dental insurance costs are paid to the Self-Insurance Fund. Activities in this budget affect the system as a whole, rather than a single building or department.

- The Community Services category includes services provided by the school district for the community, or a segment of the community, other than the public-school system and its programs. School facilities are made available to the community in an effort to maximize use of buildings and play areas in an economic and efficient manner. Use-of-facility fees are charged to offset the costs for maintenance, utilities, and other allotted costs.
- Finance and Transfer reflects general fund supplements to several restricted grant programs. Also included are the contributions to the Other Post-Employment Benefits (OPEB) Trust Fund and transfers to other funds.
- Fixed Charges are employer expenses for payroll taxes, workers compensation, retirement, and medical/dental benefits. Also included are funds for the lease payment of the central office building. Retirement costs on-behalf payments are reflected in the Restricted Fund budget.
- The school system liability, property, and vehicle insurance costs, as well as substitute teacher expenditures are included in the Non-Departmental budget.
- Substitute costs are centrally managed by Fiscal Services.

Non-Departmental					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	0.00	0.00	0.00	0.00	0.00

Budget by Object Classes

Salaries & Wages	\$4,271,245	\$850,147	\$4,458,871	\$434,756	\$1,275,238
Contracted Services	932,301	3,673,205	2,144,921	1,560,739	2,680,739
Supplies & Materials	9,995	1,756	242,776	373,000	923,000
Other Charges	118,850,830	125,440,821	132,321,870	140,298,723	158,692,334
Equipment	0	0	29,173	0	0
Transfers	1,385,262	1,344,524	1,483,761	1,732,968	2,541,155
Total	\$125,449,633	\$131,310,453	\$140,681,372	\$144,400,186	\$166,112,466

This schedule provides a summary of the programs included in the Fiscal Services department non-departmental

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Community Services	\$435,346	\$314,351	\$84,168	\$605,907	\$628,364
Finance and Transfers	2,443,671	5,323,572	2,855,104	4,930,205	7,313,792
Fixed Charges	117,227,190	123,601,461	132,386,063	137,288,889	155,482,500
Property and Liability Insurance	1,490,735	1,572,852	1,785,820	1,983,416	2,183,416
Substitutes and Salary Control	3,852,691	498,217	3,570,217	(408,231)	504,394
Total	\$125,449,633	\$131,310,453	\$140,681,372	\$144,400,186	\$166,112,466

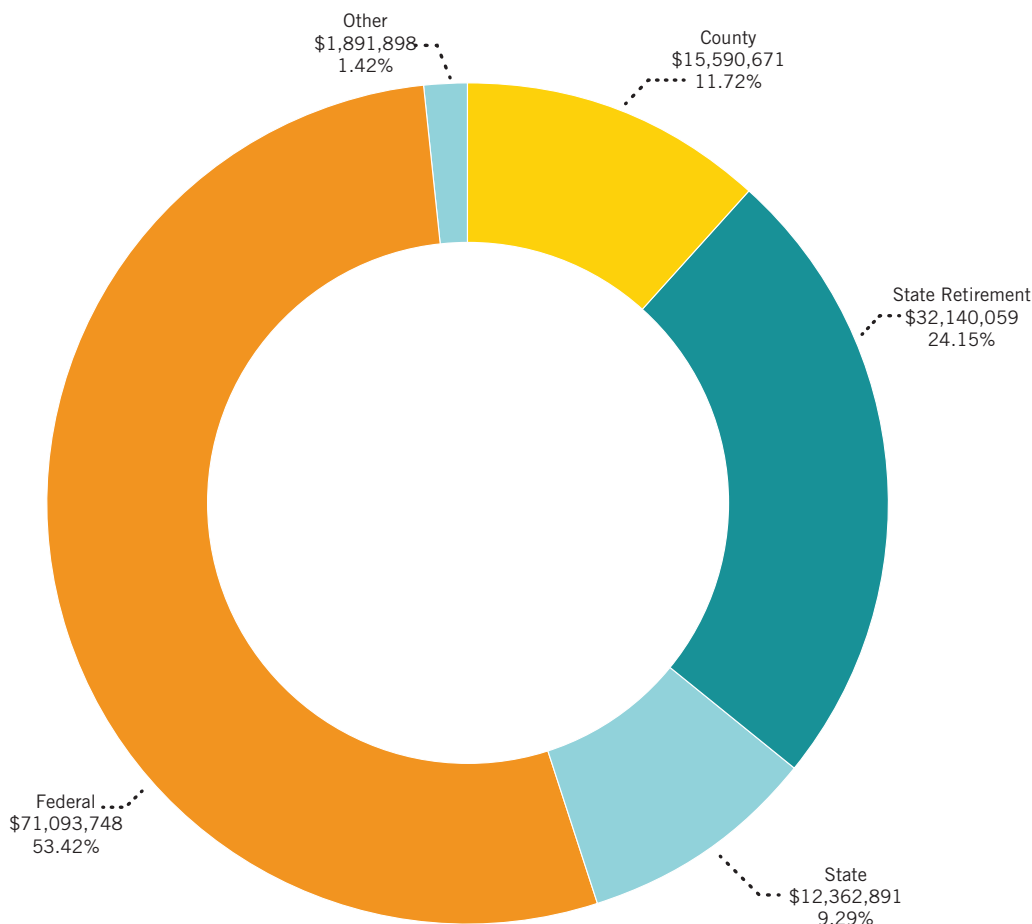
RESTRICTED FUND

The FCPS Restricted Fund accounts for numerous instructional and systemic projects funded by federal, state, and county governments along with other sources consisting of local/national companies and organizations.

There are approximately 40 federally funded projects and 20 state funded projects, along with several projects funded by the county and other sources. In most cases, these projects are designed to serve specific populations or educational initiatives. Instructional restricted projects are administered through project coordinators, often the curriculum supervisors, who are responsible for the targeted curricular area, or the person who submitted the proposal. The school system employs a grants management specialist to assist in the identification and development of grants, and all staff are encouraged to apply for grants on behalf of the students and the community.

Included in the FCPS Restricted Fund are projects designated as county in-kind services and state-funded pension contributions. Included in the county in-kind services are school health, development center, school resource officer, and crossing guard programs.

FY2023 Restricted Projects Funding Sources \$133,079,267



RESTRICTED FUND

Within the 15 state-mandated categories, the operating budget expenditures are further divided into six objects, which define the nature of the expense. The MSDE Financial Reporting Manual for Maryland Schools is used to assign the appropriate object code to expenditures. The six objects used are:

Salaries and Wages are paid to staff in budgeted positions; wages paid to substitutes, work study students, and temporary staff; and wages paid for additional activities including staff development, school improvement teams, teacher leadership, coaching, and summer programs.

Contracted Services are provided for items such as renting land, buildings, and equipment; maintenance of specialized equipment and vehicles; software maintenance; printing, medical, and fingerprinting services; legal and financial consulting; and various other technical and professional services.

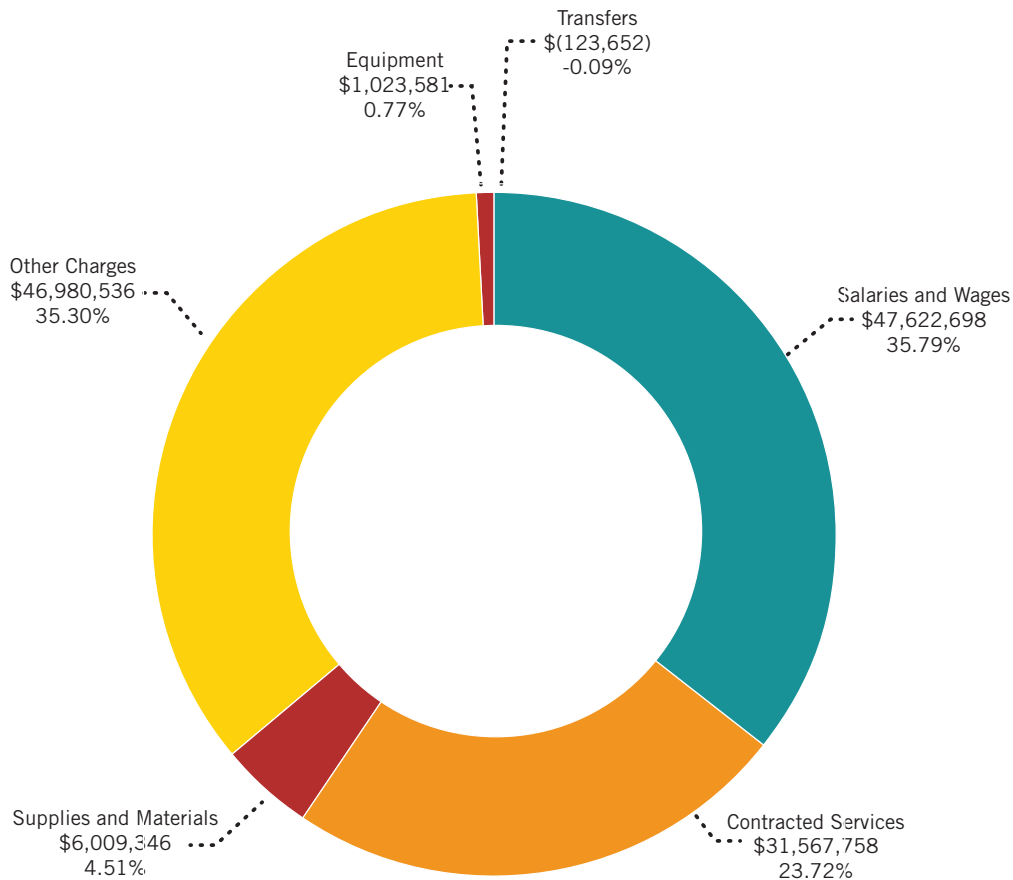
Supplies and Materials are items that are consumable, are better to replace than repair, or have a per-unit cost of less than \$5,000 (e.g., textbooks, instructional supplies, tools, office and technology equipment, and postage).

Other Charges are expenditures for employee benefits, travel, fuel, insurance, utilities, telecommunications, licenses, permits, dues, staff development, and other costs not attributable to another object.

Equipment is fixed assets such as land, buildings, machinery, vehicles, and furniture and fixtures. Items considered equipment have a per-unit cost of \$5,000 or more, are depreciable, and are repaired rather than replaced.

Transfers are payments to other LEAs or transfers between major fund types within the LEA. Transfer accounts represent the release of funds from one account to another account where the expenditure will be reported.

FY2023 Expenditures by Objects \$133,079,267



RESTRICTED FUND

Overview					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE)	327.47	351.28	350.10	408.10	401.43
Revenue by Source					
Federal	\$18,593,535	\$18,214,019	\$33,848,114	\$92,426,585	\$71,093,748
State	33,242,138	39,896,291	41,231,680	47,456,254	44,502,950
County	10,918,366	11,083,338	12,572,958	13,729,296	15,590,671
Other	2,664,150	2,616,383	1,879,072	940,540	1,891,898
Total	\$65,418,189	\$71,810,031	\$89,531,825	\$154,552,675	\$133,079,267
Expenditures					
Salaries and Wages	\$15,242,954	\$14,649,569	\$18,056,253	\$50,841,758	\$47,622,698
Contracted Services	12,388,547	14,041,465	12,644,289	24,353,024	31,567,758
Supplies and Materials	2,919,525	3,131,612	15,910,352	25,608,563	6,008,346
Other Charges	36,759,006	39,582,273	40,999,915	51,808,266	46,980,536
Land, Buildings, and Equipment	79,880	131,049	806,442	327,549	1,023,581
Transfers	(1,971,723)	274,063	17,949	1,613,515	(123,652)
Total	\$65,418,189	\$71,810,031	\$88,435,200	\$154,552,675	\$133,079,267

FEDERAL PROJECTS					
Project Title	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
21st Century Learning Centers (FAST)	\$248,127	\$404,092	\$393,705	\$399,996	\$400,000
21st Century Learning Centers (FAST) - WFMS & FHS	99,706	0	0	0	0
21st Century Learning Centers - Hope Afterschool Grant	31,009	1,556	26,030	0	0
IDEA Part B 611, CCEIS	0	0	1,196,873	1,242,777	1,378,376
IDEA Part B 611, Parentally Placed Private School Students	78,527	46,920	100,600	78,351	120,384
IDEA Part B 611, Passthrough	0	0	6,602,064	6,817,798	7,530,010
IDEA Part B 611, Passthrough + CCEIS	7,571,266	7,652,085	0	0	0
IDEA Part B 619, Preschool Passthrough	133,456	133,561	136,497	145,045	158,959
Local Implementation for Results - Access Equity & Progress	0	139,354	88,522	200,685	175,859
Local Implementation for Results - Early Childhood	71,661	89,585	134,115	112,180	98,987
Local Implementation for Results - Secondary Transition	0	78,971	135,467	134,047	116,580
High Quality Inclusion Birth-5	0	0	76,471	125,000	125,000
Infants & Toddlers	231,635	223,208	228,119	37,913	251,360
Medical Assistance Reimbursement	1,778,689	1,689,001	1,201,861	1,748,864	1,760,156
Food & Nutritional Services Commodity Storage	0	0	0	0	30,000
Food & Nutritional Services Equipment Grant	0	0	18,081	0	61,280
McKinney Vento Education for Homeless Children and Youth	90,001	76,877	63,420	124,281	150,000
Pathways to STEM Apprenticeship for CTE High School Students	0	0	7,505	0	25,000
Perkins CTE Reserve Fund		48,759	42,619	0	39,936
Perkins Formula	282,934	310,165	325,521	305,861	415,822
Title I - Part A	4,814,783	4,682,664	5,063,692	5,097,355	6,279,131
Title I - Part A Focus Schools	26,583	0	0	0	0
Title I - Supplemental Funds	0	415,825	0	0	0
Title II - Supporting Effective Instruction	767,855	660,947	623,149	815,557	868,195
Title III - English Language Acquisition	262,206	339,684	280,773	365,010	383,044
Title III - Immigrant Funds	0	63,128	32,536	0	0
Title IV - Part A	143,949	264,765	360,936	374,560	387,761
Judy Center	0	33,495	0	33,495	0
Local Early Childhood Advisory Council	0	27,130	32,462	0	25,000
Local Priority Flex	38,277	0	0	0	0
PreK Expansion @ Monocacy ES	145,939	0	0	0	0
Secondary Transition	26,538	0	0	0	0
Striving Readers	1,499,773	832,247	281,502	0	0
COVID-19 Relief	0	0	16,395,594	46,163,423	141,000
Maryland Emergency Education Relief (ARP-funded)	0	0	0	0	0
Maryland Leads (ARP-funded)	0	0	0	0	2,559,131
Homeless Children & Youth Fund (ARP-funded)	0	0	0	800,000	0
Transitional Supplemental Instruction (ARP-funded)	0	0	0	744,091	0
Trauma-Informed Services in School	0	0	0	0	970,000
<\$24,999 Other Projects - Federal	873,987	0	0	26,560,296	46,642,777
Total Federal	\$18,593,535	\$18,214,019	\$33,848,114	\$92,426,585	\$71,093,748

STATE PROJECTS					
Project Title	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
On-Behalf Payment/State Retirement	\$30,735,591	\$32,893,354	\$32,855,984	\$34,532,717	\$32,140,059
Athletic Reimbursement MD Public Secondary Schools Athletic Association (MPSSAA)	41,950	38,211	0	45,000	0
Blueprint for Maryland's Future	0	4,056,924	4,516,866	4,939,650	0
Blueprint - Concentration of Poverty	0	0	0	0	1,771,112
Blueprint - Transitional Supplemental Instruction	0	0	0	0	2,056,559
CTE Innovation	102,058	83,158	118,260	60,000	17,000
Heroin and Opioid Policy Development	135,704	0	0	0	0
Inter-Governmental Transfer (IGT)	1,312,068	1,069,946	1,129,622	1,300,000	1,300,000
Judy Center - Early Childhood Education (ECE)/Day Care	0	214,108	357,158	1,236,688	0
Judy Center, Butterfly Ridge Elementary	0	0	0	0	330,000
Judy Center, Hillcrest Elementary	0	0	0	0	330,000
Judy Center, Lincoln Elementary	0	0	0	0	330,000
Judy Center, Monocacy Elementary	0	0	0	0	330,000
Judy Center, Waverley Elementary	0	0	0	0	452,000
Learning in Extended Academic Programs (LEAP)	78,017	287,447	477,536	360,741	0
Linking Youth to New Experiences (LYNX) School Grant	236,599	236,599	236,599	236,599	236,599
Maryland Center for Computing Education (MCCE)	0	0	0	0	30,000
Pre-K Enhancement	0	0	171,837	1,100,000	390,000
Pre-K Expansion	146,799	535,134	826,798	1,579,832	3,076,977
Quality Teacher Incentive Act of 1999 National Board Certification (NBC)	63,500	61,700	67,200	70,000	0
R4K Ready for Kindergarten	27,192	21,010	29,796	40,225	276,176
Maryland Center for School Safety	0	0	0	0	250,000
Safe Schools	184,151	344,247	369,010	300,000	0
School Safety Survey	95,528	0	0	0	0
Teacher Collaborative Grant	561,864	0	0	0	213,430
< \$24,999 Other Projects - State	0	54,453	75,014	1,654,802	973,038
Total State	\$33,242,138	\$39,896,291	\$41,231,680	\$47,456,254	\$44,502,950

COUNTY & OTHER SOURCES PROJECTS					
Project Title	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
In-Kind Services - County	\$10,718,761	\$11,083,338	\$12,572,958	\$13,729,296	\$15,590,671
1:1 Device Repair/Replace	554,995	775,785	363,868	135,364	0
American Red Cross	62,058	40,547	1,555	0	0
Battelle National Biodefense Institute (BNBI)	42,861	50,887	34,973	50,000	50,000
Dream Big	91,166	8,834	0	0	0
Earth & Space Science Lab (ESSL) Program	31,951	12,645	319	10,975	0
Earth & Space Science Lab (ESSL) Summer Camp	0	10,097	0	4,985	0
E-Rate	717,411	875,669	0	0	1,058,510
E-Rate PeopleSoft	404,266	191,859	0	0	187,803
Field Trips (Reimbursable)	259,320	134,142	597	297,135	0
Frederick County Teachers Association	133,266	137,613	129,477	141,850	162,409
Greater Washington Committee Foundation (Kaiser) Learning 4 Life	0	15,013		0	0
MABE Grant	50,000	48,646	49,392	50,000	50,000
Share Our Strength Summer Meal Program	0	0	25,000	0	0
< \$24,999 Other Projects - Other	963,588	314,646	177,267	250,231	383,176
Total County & Other Sources	\$13,582,516	\$13,699,721	\$13,355,406	\$14,669,836	\$17,482,569

RESTRICTED PROJECTS

Title I - Part A, Accept & Challenge

Title I, Part A (Title I) is part of the Elementary and Secondary Education Act, currently authorized as Every Student Succeeds Act (ESSA). This federal program provides financial assistance to schools with high percentages of disadvantaged students who are eligible for Free or Reduced Priced Meals. All Title I funded supports must align to the School Improvement Plan at the participating school. This intentional support may include, but is not limited to, additional staffing, professional learning, supplemental instructional materials, and family engagement.

During the 2022-2023 school year, the Title I program will support approximately 4,100 FCPS students in elementary schools where the free or reduced meal participation rate is 50 percent or higher. Title I schools are identified as either Targeted Assistance or School-wide. In the Targeted Assistance model, a select group of students who are at risk of not meeting grade level standards receive supplemental support through Title I supported instruction and instructional resources. The School-wide model supports the learning of all students at the identified schools. For FY2023, six elementary schools will be School-wide Title I: Butterfly Ridge, Hillcrest, Lincoln, Monocacy, North Frederick, and Waverley.

Title I - Part A, Accept & Challenge					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	82.32	59.42	60.35	72.00	72.00
Revenues					
Federal	\$4,481,493	\$4,453,630	\$5,063,692	\$5,097,355	\$6,279,131
Total	\$4,481,493	\$4,453,630	\$5,063,692	\$5,097,355	\$6,279,131
Budget by Objects Class					
Salaries and Wages	\$3,413,351	\$3,069,868	\$3,304,551	\$3,523,336	\$4,196,638
Contracted Services	13,783	13,168	17,315	6,125	39,800
Supplies and Materials	74,578	125,987	336,098	125,964	385,800
Other Charges	1,484,075	1,278,150	1,389,998	1,415,000	1,587,840
Equipment	0	0	42,460	0	0
Transfer	(504,294)	(33,543)	15,730	26,930	69,053
Total	\$4,481,493	\$4,453,630	\$5,106,152	\$5,097,355	\$6,279,131

RESTRICTED PROJECTS

Title II - Part A, Improving Teacher Quality

The federal Title II Part A grant provides funding to local education agencies to increase student academic achievement by improving teacher and principal content knowledge and effectiveness through high-quality professional learning.

During the 2021-2022 school year, Title II Part A funds were used to support:

- The LIFT Principal Coaching program, which provides new school administrators with beneficial coaching and mentoring from experienced principals.
- The Exceptional Leaders Innovating Transforming Education (ELITE) program, whose priorities are centered around student achievement, growth, and having a positive impact in the local and global community.
- The ELITE Aspire program was offered to system assistant principals who aspire to become principals by preparing them for the unique needs and areas of focus that FCPS requires.
- New Teacher Induction Programs such as the four-day Jump Start symposium that introduces new teachers to FCPS' systemic priorities and gives them the opportunity to explore curriculum, resources, and research-informed instructional strategies. New teachers are also introduced to mentor teachers and master teachers, who served as a tool to support their success throughout their first year(s) of teaching.
- Mind Brain Education (MBE) science, which examines how the brain learns and how that knowledge can enhance student learning.
- A Teacher Specialist for Equity-Based Professional Development to provide systemic equity-based professional learning modules as well as support systemic equity awareness, designing, implementing, and supporting learning processes and intervention models to facilitate equitable instruction.
- Powerschool, which provided virtual guidance on Unified Talent, a professional learning platform, which provides resources for FCPS to customize training sessions for teachers and administrators.

The federal Every Student Succeeds Act (ESSA) requires the local education agencies provide Title II Part A funds for professional learning to private school teachers and other educational personnel. During the 2021-2022 school year, three Frederick County private schools participated including Lucy School, Saint John's Catholic Prep, and St. John Regional Catholic School.

Title II - Part A, Improving Teacher Quality					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	3.00	3.00	3.00	3.00	3.00
Revenues					
Federal	\$243,535	\$125,496	\$623,149	\$815,557	\$868,195
Total	\$243,535	\$125,496	\$623,149	\$815,557	\$868,195
Budget by Objects Class					
Salaries and Wages	\$94,010	\$83,095	\$302,459	\$411,323	\$468,283
Contracted Services	114,190	4,750	139,125	203,633	126,950
Supplies and Materials	3,279	5,482	32,129	17,104	38,179
Other Charges	9,793	20,263	128,076	146,689	206,783
Equipment	0	0	0	0	0
Transfer	22,263	11,906	21,360	36,808	28,000
Total	\$243,535	\$125,496	\$623,149	\$815,557	\$868,195

RESTRICTED PROJECTS

Title III - English Language Acquisition

Title III of the Every Student Succeeds Act (ESSA) provides federal financial support to state and local educational agencies to supplement English Language Development programs (ELD) ensuring all English Learners (EL), including immigrant children and youth, attain English proficiency, develop high levels of academic language, and achieve in academic subjects. Students who are learning English can meet the same challenging academic standards all children are expected to meet.

In FCPS, Title III funds are used to help students who are learning English increase and attain language proficiency, while providing academic opportunities. The funds provide for an EL Achievement Specialist, a Language Assessment Specialist, and a supplementary summer school for secondary students. These additional resources help FCPS provide additional academic support, guidance, and mentoring to English learners. The EL Achievement Specialist coordinates professional learning for instructional and assessment practices that support achievement of English Learners. The Language Assessment Specialist provides bilingual language screening to support systemic teams in their process for identifying EL students with potential learning disabilities which may impede their academic progress. In addition, a supplementary summer program for secondary EL students provides English language development while students acquire content knowledge critical to further success in high school with a focus on immigrant students with little or interrupted education.

Title III - English Language Acquisition					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	2.00	0.00	3.00	3.00	3.00
Revenues					
Federal	\$16,954	\$0	\$313,309	\$365,010	\$383,044
Total	\$16,954	\$0	\$313,309	\$365,010	\$383,044
Budget by Objects Class					
Salaries and Wages	\$0	\$0	\$241,359	\$230,000	\$254,119
Contracted Services	0	0	0	0	0
Supplies and Materials	16,935	0	1,653	43,010	22,000
Other Charges	0	0	64,243	85,000	99,414
Equipment	0	0	0	0	0
Transfer	19	0	6,054	7,300	7,511
Total	\$16,954	\$0	\$313,309	\$365,310	\$383,044

RESTRICTED PROJECTS

Title IV – Part A, Student Support & Academic Enrichment

The federal Title IV grant provides funding to local education agencies to increase student academic achievement by providing all students with a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to enhance digital literacy of all students.

During the 2021-2022 school year, Title IV funds were used to provide waivers for AP test fees for students in poverty, as well as to waive test fees for high school students taking industry certification examinations. Funds were also used to provide a summer credit recovery program for English Learner high school students and to expand the Young Scholars summer program to additional schools. Professional learning was provided to staff throughout FCPS on Life Space Crisis Intervention. Title IV funds were used to support students at Heather Ridge School by covering the costs of therapeutic services and service learning experiences, as well as professional learning for Heather Ridge staff. To meet Title IV's technology requirement, FCPS used grant funds to support Schoology Ambassadors at each of our schools. Ambassadors worked with the school community, including both staff and parents, to provide professional learning on Schoology, the FCPS learning management system that supports course management, mobile learning, communication and collaboration opportunities in prekindergarten through grade 12.

The federal Every Student Succeeds Act (ESSA) requires that local education agencies provide access to Title IV funds to private school teachers and students. Private schools choose whether to participate in Title IV; they then assess their school needs related to academic achievement, school climate and digital literacy. Private schools then submit a spending plan to FCPS related to those identified needs. During the 2021-2022 school year, two private schools participated in the Title IV program; St. John's Catholic Prep and St. John's Regional Catholic School.

Title IV, Student Support & Academic Enrichment					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	0.00	0.91	0.00	0.00	0.00
Revenues					
Federal	\$101,640	\$129,576	\$360,936	\$355,754	\$387,761
Total	\$101,640	\$129,576	\$360,936	\$355,754	\$387,761
Budget by Objects Class					
Salaries and Wages	\$60,695	\$66,196	\$100,784	\$193,558	\$238,800
Contracted Services	0	0	111,759	0	30,200
Supplies and Materials	19,123	32,945	125,891	68,610	71,961
Other Charges	12,271	21,478	9,162	74,174	30,000
Equipment	0	0	0	0	0
Transfer	9,551	8,957	13,340	19,412	16,800
Total	\$101,640	\$129,576	\$360,936	\$355,754	\$387,761

RESTRICTED PROJECTS

Individuals With Disabilities Education Act (IDEA) Part B

It is estimated that 13% of children in the United States have a disability. The Individual with Disabilities Education Act (IDEA) mandates the provision of a free and appropriate public school education for eligible children and youth through early intervention and special education services. Eligible children and youth receive special education and related services to address the disability that adversely affects academic and functional performance.

IDEA has several key requirements: 1) Local school districts must offer free and appropriate public education to all children with disabilities age 3 through 21 years; 2) School districts must identify, locate, and evaluate all children with disabilities; 3) Each child with a disability who is deemed eligible will receive an individualized education program (IEP) 4) Children with disabilities must be educated with children without disabilities "to maximum extent possible;" 5) Procedural safeguards must be put in place for children and their families; 6) Schools must collaborate with parents and students with disabilities in the design and implementation of special education services.

IDEA Part B, Section 611: These grant funds are for the purposes of initiating, expanding and improving programs and project for the education of students with disabilities at the elementary and secondary levels in their least restrictive environment.

Comprehensive Coordinated Early Intervening (CCEIS)

Under IDEA, the MSDE Division of Early Intervention/Special Education Services determined FCPS significantly disproportionate, based on race and ethnicity, requiring reservation of 2022-2023 federal allocation funds in the IDEA Part B, Section 611 Passthrough - Education of the Handicapped for Comprehensive Coordinated Early Intervening Services. FCPS has been determined to be significantly disproportionate in the categories of: Disciplinary removal of Black/African American students with disabilities out of school suspension < 10 days. Additionally, FCPS is disproportionate in placement of Asian American students with disabilities.

The CCEIS Plan primarily focuses on early intervention for general education students to mitigate disciplinary exclusion. FCPS will focus funds to professional learning opportunities for staff in the areas of mitigating implicit bias, restorative practices, seeking the function of behavior, and addressing behaviors, as well as other forms of trauma-informed discipline strategies.

IDEA Part B, Section 619: The Preschool Grant is intended to ensure that all preschool-aged children (3 through 5 years of age) with disabilities receive special education and related services. Funds are used to provide the full range and variety of appropriate preschool education and related services.

Individuals with Disabilities Education Act Formula Grant Funding (IDEA Part B)

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	211.50	210.00	203.50	198.50	274.00

Revenues

Federal	\$7,703,408	\$7,870,303	\$8,477,849	\$8,348,378	\$9,726,098
Total	\$7,703,408	\$7,870,303	\$8,477,849	\$8,348,378	\$9,726,098

Budget by Objects Class

Salaries and Wages	\$7,630,743	\$5,812,349	\$6,321,195	\$6,857,073	\$7,452,901
Contracted Services	1,000	1,000	143,789	1,000	274,807
Supplies and Materials	0	0	45,299	0	80,804
Other Charges	1,882,298	2,163,824	1,917,566	1,440,305	1,917,586
Equipment	0	0	0	0	0
Transfer	(1,810,633)	(106,870)	50,000	50,000	0
Total	\$7,703,408	\$7,870,303	\$8,477,849	\$8,348,378	\$9,726,098

This schedule provides a summary of Part B Formula Grants sections.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Part B, Section 611	\$7,571,266	\$7,743,675	\$8,264,880	\$8,201,080	\$9,440,696
Part B, Section 619	132,142	126,628	212,969	147,298	285,402
Total	\$7,703,408	\$7,870,303	\$8,477,849	\$8,348,378	\$9,726,098



RESTRICTED PROJECTS

Coronavirus Aid Relief & Economic Security Act (CARES Act)

In response to the global Novel Coronavirus Disease 2019 (COVID-19) pandemic, the federal government is providing several grants for the response and recovery due to the public health emergency. In FY2021 and FY2022, FCPS was awarded funds from the following federal programs:

- CARES Act – Coronavirus Aid, Relief, and Economic Security Act – Expires 9/30/2022
- CRSSA Act – Coronavirus Response & Relief Supplemental Appropriations Act – Expires 9/30/2023
- ARP Act – American Rescue Plan Act – Expires 9/30/2024

In FY2023, FCPS will use the funds for addressing unfinished learning, supporting the health and safety of students and staff, enhancing air quality in FCPS facilities, and providing technology for students and staff.

Coronavirus Aid Relief & Economic Security Act (CARES Act)					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	0.00	0.00	76.00	0.00	0.00
Revenues					
Federal	\$0	\$0	\$16,347,044	\$46,163,423	\$141,000
Total	\$0	\$0	\$16,347,044	\$46,163,423	\$141,000
Budget by Objects Class					
Salaries and Wages	\$0	\$0	\$2,829,204	\$28,541,382	\$0
Contracted Services	0	0	660,997	4,268,718	0
Supplies and Materials	0	0	11,678,865	7,358,734	0
Other Charges	0	0	236,157	5,251,295	0
Equipment	0	0	651,975	0	141,000
Transfer	0	0	289,846	743,294	0
Total	\$0	\$0	\$16,347,044	\$46,163,423	\$141,000

RESTRICTED PROJECTS

Medicaid Reimbursement

Medicaid is a federal-state program that provides health insurance to millions of low-income Americans. It was established to help states offer medical assistance to persons with low incomes. In the effort to meet students' educational needs, schools have become increasingly involved in delivering a broad range of services, such as medical, social, rehabilitative, and support services, to address barriers to learning.

For many children, schools are the primary point of entry to receive needed health and social services. Schools increasingly shoulder the costs and responsibilities for ensuring the health and well-being of children with behavioral, emotional, and mental health problems. Medicaid reimbursement is available for many of the services that schools provide. The program has no preset funding limit and no set number of students who can be covered. This program, governed by the Maryland Department of Health and Maryland State Department of Education, reimburses local school systems for providing health-related services to students enrolled in Medicaid.

Medicaid Reimbursement					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	14.40	14.50	14.00	14.00	14.00
Revenues					
Federal	\$1,778,689	\$1,689,001	\$2,298,485	\$1,760,156	\$1,760,156
Total	\$1,778,689	\$1,689,001	\$2,298,485	\$1,760,156	\$1,760,156
Budget by Objects Class					
Salaries and Wages	\$1,215,097	\$1,173,604	\$847,782	\$1,234,310	\$1,234,310
Contracted Services	45,439	45,000	45,000	45,000	45,000
Supplies and Materials	9,919	8,674	4,881	23,600	23,600
Other Charges	508,234	464,958	14,824	457,246	457,246
Equipment	0	0	289,374	0	0
Transfer	0	(3,235)	0	0	0
Total	\$1,778,689	\$1,689,001	\$1,201,861	\$1,760,156	\$1,760,156

RESTRICTED PROJECTS

Intergovernmental Transfers (Medicaid Reimbursements)

Intergovernmental Transfers (IGT) is the state share of the service billed to Medicaid. Medicaid is a federal-state program that provides health insurance to millions of low-income Americans. Frederick County Public Schools bill Medicaid for the full amount, the state and federal amount, for each service provided. This program is governed by Maryland Department of Health and Maryland State Department of Education.

Medicaid was established to help states offer medical assistance to persons with low income and persons with disabilities. In the effort to meet students' educational needs, schools have become increasingly involved in delivering a broad range of services, such as medical, social, rehabilitative, and support services to address barriers to learning. Medicaid reimbursed services include, but are not limited to, Autism waiver, case management, speech and language therapy, occupational and physical therapy, and psychological assessments.

Intergovernmental Transfers (Medicaid Reimbursements)					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	0.00	0.00	0.00	0.00	0.00
Revenues					
State	\$1,312,068	\$1,069,946	\$1,129,622	\$1,300,000	\$1,300,000
Total	\$1,312,068	\$1,069,946	\$1,129,622	\$1,300,000	\$1,300,000
Budget by Objects Class					
Salaries and Wages	\$0	\$0	\$0	\$0	\$0
Contracted Services	0	0	0	0	0
Supplies and Materials	0	0	0	0	0
Other Charges	1,312,068	1,069,946	1,129,622	1,300,000	1,300,000
Equipment	0	0	0	0	0
Transfer	0	0	0	0	0
Total	\$1,312,068	\$1,069,946	\$1,129,622	\$1,300,000	\$1,300,000

RESTRICTED PROJECTS

Maryland Leads

Maryland Leads is a federally funded grant initiative designed by the MSDE to support local education agencies in overcoming learning losses that resulted from the COVID-19 pandemic and address short- and long-term challenges related to staffing shortages.

To address learning loss, FCPS will focus on elementary reading and purchase high-quality, content-rich curricular materials for use in all kindergarten through grade 5 classrooms. Professional learning on the Science of Reading and implementation of the materials will be provided to all kindergarten through grade 5 teachers.

To address staffing challenges, FCPS will partner with Mount St. Mary's University (MSM) to create a teacher certification pipeline for Board Certified Behavior Analysts (BCBAs) and Special Educators. Grant funds will be used to cover MSM tuition costs for 16 current FCPS teachers to be certified as BCBAs and another 16 FCPS regular education teachers to be certified as Special Educators.

To address administrative staffing challenges, FCPS will use Maryland Leads grant funds to implement an Administrative Residency program. Current FCPS teachers who aspire to be administrators will be placed in a year-long, paid residency where they will work alongside current assistant principals, thus receiving on-the-job training and learning experiences prior to being placed into an assistant principal position.

Lastly, to grow and retain current staff, FCPS will use Maryland Leads grant funds to provide support to new teachers by providing additional hours for new teacher mentors and master teachers to work with staff in their first year of teaching. Additionally, a Mid-Year New Hire Symposium will be held during January 2023 for teachers who were hired after the start of the school year.

Maryland Leads					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	0.00	0.00	0.00	0.00	2.00
Revenues					
Federal	\$0	\$0	\$0	\$0	\$2,559,131
Total	\$0	\$0	\$0	\$0	\$2,559,131
Budget by Objects Class					
Salaries and Wages	\$0	\$0	\$0	\$0	\$2,101,353
Contracted Services	0	0	0	0	0
Supplies and Materials	0	0	0	0	27,184
Other Charges	0	0	0	0	380,415
Equipment	0	0	0	0	0
Transfer	0	0	0	0	50,179
Total	\$0	\$0	\$0	\$0	\$2,559,131

RESTRICTED PROJECTS

The Judith P. Hoyer Early Childcare & Education Enhancement Program

In 2001, FCPS was awarded a Judy Center Early Learning grant, named for Judy Hoyer, Prince George's County educator and wife of Congressman Steny Hoyer. The Judy Center is a place where the needs of families are met through various agencies and a variety of services. There are currently 52 Judy Centers across the State.

The focus of the Judy Center is school readiness, and thus services are available for children birth through five and their families. The Frederick Judy Center provides services to all who touch the lives of young children in the Butterfly Ridge, Hillcrest, Lincoln, Monocacy, and Waverley Elementary school districts. Services include professional development for adults working with Judy Center children, family mentoring, health screenings, lending libraries, developmental screenings, playgroups, literacy-based home visits, family literacy nights, adult education, and parenting education. The Judy Center offers these services through partnerships with Infants and Toddlers Program, Family Partnership, Mental Health Association, Healthy Families Frederick, Child Care Choices, Frederick Community College-Adult Education, Frederick County Health Department, Frederick County Public Libraries, YMCA of Frederick County Head Start, Notable Progressions Music Therapy, Housing Authority of the City of Frederick, and a variety of center based and family child care providers.

Judy Centers					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	3.50	3.50	6.00	3.50	13.65

Revenues					
Federal	\$296,505	\$0	\$0	\$0	\$0
State	0	289,109	357,158	329,986	1,772,000
Total	\$296,505	\$289,109	\$357,158	\$329,986	\$1,772,000

Budget by Objects Class					
Salaries and Wages	\$169,299	\$179,224	\$151,178	\$107,238	\$767,439
Contracted Services	55,568	43,850	77,618	87,660	289,469
Supplies and Materials	6,131	3,657	21,006	38,590	78,539
Other Charges	65,507	62,378	103,207	90,028	602,833
Equipment	0	0	0	0	0
Transfer	0	0	4,149	6,470	33,720
Total	\$296,505	\$289,109	\$357,158	\$329,986	\$1,772,000

RESTRICTED PROJECTS

County Support

The Frederick County Public School system receives in-kind services from Frederick County Government. Funds are not appropriated to FCPS to procure these services, but the services are carried out by Frederick County Government for the benefit of FCPS. For FY2023, the in-kind services include building appraisal services, internal audit services for performance audits, school health services, Frederick Developmental Center for school-based occupational and physical therapy, school crossing guards, and school resource officers.

County Support					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	0.00	0.00	0.00	0.00	0.00

Revenues					
County	\$10,718,762	\$11,083,338	\$12,572,958	\$13,729,296	\$15,590,671
Total	\$10,718,762	\$11,083,338	\$12,572,958	\$13,729,296	\$15,590,671

Budget by Objects Class					
Salaries and Wages	\$0	\$0	\$0	\$0	\$0
Contracted Services	10,718,762	11,083,338	10,652,564	13,729,296	15,590,671
Supplies and Materials	0	0	1,920,394	0	0
Other Charges	0	0	0	0	0
Equipment	0	0	0	0	0
Transfer	0	0	0	0	0
Total	\$10,718,762	\$11,083,338	\$12,572,958	\$13,729,296	\$15,590,671

RESTRICTED PROJECTS

Retirement & Pension System of Maryland (On-Behalf Contributions)

FCPS employees are members of the Maryland State Retirement and Pension System (MSRPS). Employees are members of either the Teachers Pension System of the State of Maryland or the Employees Retirement System of the State of Maryland. These systems, part of the MSRPS, are considered a single multiple-employer cost-sharing plan. MSRPS provides pension, death, and disability benefits to plan members and their beneficiaries. The plan is administered by the State Retirement Agency.

The state's contribution on behalf of FCPS is for the certificated employees and is a required contribution for each year. These on-behalf payments are recognized as FCPS revenue and expenditure. FCPS also funds a portion of employees' retirement expense. This expense is for the normal cost and does not include any contribution for past service cost. Active members are required to contribute to the MSRPS a percentage of their covered salary depending upon the retirement option selected.

Retirement & Pension System of Maryland (On-Behalf Contributions)					
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Positions (FTE):	0.00	0.00	0.00	0.00	0.00
Revenues					
State	\$30,735,591	\$32,893,353	\$32,855,984	\$34,532,717	\$32,140,059
Total	\$30,735,591	\$32,893,353	\$32,855,984	\$34,532,717	\$32,140,059
Budget by Objects Class					
Salaries and Wages	\$0	\$0	\$0	\$0	\$0
Contracted Services	0	0	0	0	0
Supplies and Materials	0	0	0	0	0
Other Charges	30,735,591	32,893,353	32,855,984	34,532,717	32,140,059
Equipment	0	0	0	0	0
Transfer	0	0	0	0	0
Total	\$30,735,591	\$32,893,353	\$32,855,984	\$34,532,717	\$32,140,059

School Construction Fund

Fund Overview

The FCPS Capital Improvement Program (CIP) funds major and systemic construction projects. In FY2023, the CIP includes five major construction projects including the Brunswick Elementary replacement, Green Valley Elementary replacement design, Valley Elementary replacement design, and the Crestwood Middle addition design. Our systemic improvements include limited renovations, roof replacement, playground equipment replacements, and an artificial turf field. These projects are completed throughout the system based upon facility needs. Funding for five additional buses was also included in the CIP.

The CIP receives funding from several sources including the State of Maryland, Frederick County Government, and developer funds.

State of Maryland:

CIP funding is provided by the General Assembly and administered by the Public School Construction Program (PSCP) on an annual basis. The largest capital funding program that the PSCP administers is the Capital Improvement Program. State funding matches up to 65% of eligible construction expenses for qualified school construction and systemic projects for Frederick County Public Schools. All 23 counties, Baltimore City and the Maryland School for the Blind compete annually for CIP funds. Another state program, the Built to Learn Program, was enacted into law in 2020. This program prioritizes funding to schools with the highest needs and are subject to the same requirements as the Capital Improvement program. In FY2023, Frederick County was awarded \$25,757,767 in capital improvement funds and \$41,930,130 in Built to Learn funds.

Frederick County Government:

Frederick County Government provides funding for major new school construction, renovation, replacement and systemic projects. The County Executive released a proposed capital budget that includes the recommendation for the public school capital budget. The County Executive's budget is reviewed and approved by the County Council. The net capital budget allocated for public school construction projects in Frederick County's FY2023 capital budget totals \$63,702,193.

Developer Funds:

To meet the requirements of Frederick County's Adequate Public Facilities Ordinance (APFO), a developer had the option to fund the necessary additional school capacity needed by a proposed development to meet the county's APFO standards or to pay a school construction fee. However, the provision allowing the developer to exercise the option to pay a school construction fee was allowed to sunset in July 2016. Developments approved with the condition that a school construction fee be paid when homes are built must still meet that condition. New developments not meeting the Frederick County APFO school adequacy standards no longer have the option to pay a school construction fee.

Impact on Operating Budget

New construction, modernizations, and systemic renovations help to reduce maintenance and utility costs by reducing operating funds required. FCPS reviews mechanical systems and seeks to replace outdated systems with new high efficiency multiple staged systems. For new construction, FCPS incorporates energy efficient systems and materials to ensure they attain LEED (Leadership in Energy and Environmental Design) certification.



CIP Highlights

- FCPS received state and local funding for the construction of the Brunswick Elementary replacement school, scheduled to open for the 2023-2024 school year.
- FCPS received state and local funding for the design of Green Valley Elementary replacement school, scheduled to open for the 2025-2026 school year.
- FCPS received state funding for the design of Valley Elementary replacement school, scheduled to open for the 2025-2026 school year.
- FCPS received state and local funding for the limited renovation of the Thurmont Elementary school.
- FCPS received state and local funding for the limited renovation of the Monocacy Elementary school.

Frederick County Historical Funding Summary		
Approved Budget	Frederick County	State of Maryland
FY2019	\$5,099,500	\$19,178,328
FY2020	\$65,660,805	\$16,633,976
FY2021	\$56,214,084	\$22,147,097
FY2022	\$29,769,833	\$20,893,323
FY2023	(\$4,168,326)	\$67,870,519

School Construction Fund - Frederick County Portion

School/Project Title	FY2019 Approved Budget	FY2020 Approved Budget	FY2021 Approved Budget	FY2022 Approved Budget	FY2023 Approved Budget
Blue Heron Elementary - new		\$10,000,000	\$26,657,000	(\$5,000,000)	(\$8,545,681)
Brunswick Elementary - replacement			3,089,783	12,500,000	8,207,117
Butterfly Ridge Elementary - new	(\$4,600,000)	(4,811,000)	(974,000)		
Crestwood Middle - addition					727,000
Eastern Frederick Area Elementary - new					3,000,000
Elementary Placeholder: Feasibility Study			200,000		
Frederick High			(1,948,409)		
Hayward Road Bus Facility	823,895				
Green Valley Elementary - replacement					2,718,834
Liberty Elementary - feasibility study	200,000				
Middletown Campus - feasibility study					400,000
Oakdale Middle - addition		13,451,216	(3,105,978)		
Rock Creek School - replacement		16,797,024	14,584,785	(4,000,000)	(8,188,024)
Sugarloaf Elementary - new	(8,137,000)				
Urbana Elementary - replacement	7,598,000	24,428,665	(5,265,877)	(1,999,635)	
Waverley Elementary - replacement	4,638,500		17,956,940	20,469,000	(13,753,062)
Yellow Spring Elementary - feasibility study					200,000
Roof Replacements					
Ballenger Creek Middle			259,650	576,000	525,000
Governor Thomas Johnson High		457,000			
Heather Ridge School			459,050		
Lincoln A			375,010		
Middletown High			133,830		
Thurmont Middle	229,000				
Valley Elementary	154,000				
Walkersville Middle		116,000			
33 Thomas Johnson Drive Warehouse Roof	(823,895)				
Mechanical					
Catoctin High - HVAC replacement	1,756,000	1,906,000			
Middletown Elementary - HVAC replacement/gymnasium A/C	147,000				
Parkway Elementary - HVAC replacement		215,000			
Woodsboro Elementary - boiler replacement	160,000				
Other					
Buses			184,000	92,000	460,000
Carroll Manor Elementary - sewage pump replacement	224,000				
Carroll Manor Elementary - window replacement		552,000			
Catoctin High - pavement reconstruction & lighting replacement		348,900	800,000		
Catoctin High - track reconstruction		400,000			
Deer Crossing Elementary - playground renovation					180,000
Governor Thomas Johnson High - cameras			110,000		
Governor Thomas Johnson High - track repair				643,156	
Green Valley Elementary - domestic water storage tank replacement		100,000			
IT Equipment Replacement	600,000				
Limited Renovations			800,000		
Kempton Elementary - playground renovation				110,000	
Monocacy Elementary - limited renovation					5,106,610
Myersville Elementary - underground fuel tank replacement			169,650		
Orchard Grove Elementary - playground renovation					210,000
Playground Replacements - Monocacy & Valley Elementary	230,000				
Playground Replacements - Spring Ridge & Twin Ridge Elementary			265,000		
Portable Classrooms	500,000	600,000	1,200,000	1,200,000	1,200,000
Security Access Control Upgrades		100,000			
Systemic Contingency		500,000	263,650	500,000	500,000
Technology Improvements/Upgrades		500,000			
Thurmont Elementary - limited renovation				4,289,312	1,383,820
Tuscarora High - artificial turf					1,500,000
Urbana High - playground equipment				70,000	
Walkersville High - pavement reconstruction/lighting	1,400,000				
Wolfsville Elementary - playground renovation				80,000	
Yellow Springs Elementary - playground renovation				240,000	
Total	\$5,099,500	\$65,660,805	\$56,214,084	\$29,769,833	(\$4,168,386)

School Construction Fund - State of Maryland Portion

School/Project Title	FY2019 Approved Budget	FY2020 Approved Budget	FY2021 Approved Budget	FY2022 Approved Budget	FY2023 Approved Budget
Blue Heron Elementary - new			\$4,000,000	\$5,000,000	\$8,545,681
Brunswick Elementary - replacement				2,500,000	19,904,000
Butterfly Ridge Elementary - new	\$4,600,000	\$4,811,000	974,000		
Frederick High - replacement					
Green Valley Elementary - replacement					4,058,756
Sugarloaf Elementary - new	8,137,000				
Rock Creek School - replacement		1,702,976	5,000,000	4,000,000	8,188,024
Urbana Elementary - replacement	2,902,000	7,200,000	5,265,877	1,999,635	
Valley Elementary - replacement					4,214,312
Waverley Elementary - replacement			4,799,060	4,500,000	13,753,062
Aging Schools Program		145,000			182,622
Qualified Zone Academy Bond (QZAB)					
Roof Replacements					
Ballenger Creek Middle			361,600		2,275,000
Emmitsburg Elementary					
Governor Thomas Johnson High			448,000		
Heather Ridge School			579,200		
Hillcrest Elementary					
Lincoln A			551,040		
Middletown High			168,320		
Thurmont Middle	380,000				
Valley Elementary	242,000				
Walkersville Middle		124,000			
Mechanical					
Carroll Manor Elementary - chiller replacement					
Catoctin High - HVAC replacement	2,123,328	1,944,000			
Governor Thomas Johnson Middle - boiler replacement/fuel tank removal					
Middletown Elementary - HVAC replacement/gymnasium A/C	230,000				
Monocacy Middle - HVAC terminal units					
New Midway Elementary - boiler replacement					
Walkersville Middle - chiller replacement					
Woodsboro Elementary - boiler replacement	217,000				
Other					
Carroll Manor Elementary - sewage pump replacement	347,000				
Carroll Manor Elementary - window replacement		558,000			
Monocacy Elementary - limited renovation					5,309,750
Security Access Control Upgrades		149,000			
Thurmont Elementary - limited renovation				2,893,688	1,439,312
Total	\$19,178,328	\$16,633,976	\$22,147,097	\$20,893,323	\$67,870,519

FY2024 - 2028 Capital Improvement Program

	FY2024	FY2025	FY2026	FY2027	FY2028
New Construction					
Brunswick Elementary - replacement	\$1,900,000	\$0	\$0	\$0	\$0
Crestwood Middle - addition	11,121,191	0	0	0	0
Eastern Frederick Elementary - new	16,028,657	31,358,557	1,900,000	0	0
Green Valley Elementary - replacement	42,706,943	0	0	0	0
Liberty Elementary - replacement	0	4,841,000	7,000,000	36,416,826	0
Middletown Campus - modernization	0	0	0	0	5,344,500
Northern Frederick City Elementary - new	0	0	3,593,460	7,000,000	36,540,819
Valley Elementary - replacement	43,001,819	0	0	0	0
Subtotal - New Construction	\$114,758,610	\$36,199,557	\$12,493,460	\$43,416,826	\$41,885,319
Additional Projects					
Portable Classrooms	\$672,000	\$672,000	\$672,000	\$672,000	\$672,000
Limited Renovations	12,746,000	5,430,483	6,240,573	5,014,960	5,014,960
Systemic - Generic	1,365,000	1,365,000	1,365,000	1,365,000	1,365,000
Subtotal - Additional Projects	\$14,783,000	\$7,467,483	\$8,277,573	\$7,051,960	\$7,051,960
Total	\$129,541,610	\$43,667,040	\$20,771,033	\$50,468,786	\$48,937,279

Food & Nutrition Services Fund

The FCPS Food and Nutrition Services (FNS) Department served approximately 4.8 million meals in FY2022 to approximately 45,000 students. For FY2022, all students received meals at no charge as part of the Seamless Summer Option of the National School Lunch and Breakfast programs. In FY2023, FNS will return to pre-pandemic operations, and students not eligible for free or reduced meals will be charged for meals.

All schools participate in the National School Lunch Program and the School Breakfast Program.

The National School Lunch Program is a federally assisted meal program operating in public schools. The program was established under the National School Lunch Act signed by President Harry Truman in 1946.

Food and Nutrition Services administers the program at the federal level. At the state level, the National School Lunch Program is administered by the state education agency (i.e., Maryland State Department of Education).

The School Breakfast Program is a federally assisted meal program operating in public schools. The program was established under the Child Nutrition Act of 1966 and made permanent in 1976. It was established to ensure that all children have access to a healthy breakfast at school to promote learning readiness and healthy eating behaviors. These school nutrition programs provide equal access to nutrition services to all students enrolled in school.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Operating Revenues					
Federal	\$7,248,947	\$6,226,909	\$10,069,845	\$13,856,444	\$9,053,069
State	353,191	378,016	347,361	105,721	568,317
Charges for Services	5,407,402	3,824,571	32,700	1,869,000	6,215,797
Other	252,644	189,301	29,331	20,750	91,065
Subtotal	\$13,262,184	\$10,618,797	\$10,479,237	\$15,851,915	\$15,928,248
Nonoperating Revenue					
Transfer from General Fund	\$35,000	\$0	\$17,434	\$0	\$0
Transfer from Self-Insurance Fund	0	0	0	0	400,000
Total Operating Revenues	\$13,297,184	\$10,618,797	\$10,496,671	\$15,851,915	\$16,328,248
Operating Expenses					
Salaries					
Administrative	\$818,489	\$808,722	\$712,794	\$878,077	\$993,557
Schools	3,386,674	3,387,888	2,607,827	4,372,549	5,084,161
Subtotal	\$4,205,163	\$4,196,610	\$3,320,621	\$5,250,626	\$6,077,718
Contracted Services	\$147,479	\$147,479	\$117,324	\$180,000	\$140,000
Supplies and Materials					
Purchased Food	\$3,876,431	\$3,166,130	\$1,581,615	\$4,679,381	\$4,232,884
U.S. Department of Agriculture Commodities	1,362,820	925,691	1,637,043	1,760,242	1,744,509
Other Supplies	238,173	218,804	206,449	382,000	420,000
Subtotal	\$5,477,424	\$4,310,625	\$3,425,107	\$6,821,623	\$6,397,393
Other					
Employee Insurance and Benefits	\$2,556,727	\$2,650,866	\$2,266,983	\$2,934,286	\$3,081,177
Other	260,696	123,493	132,487	265,380	231,960
Subtotal	\$2,817,423	\$2,774,359	\$2,399,470	\$3,199,666	\$3,313,137
Equipment	\$131,707	\$289,707	\$75,285	\$400,000	\$400,000
Total Operating Expenses	\$12,779,196	\$11,718,780	\$9,337,807	\$15,851,915	\$16,328,248
Excess of Revenues over Expenses	\$517,988	(\$1,099,983)	\$1,158,864	\$0	\$0

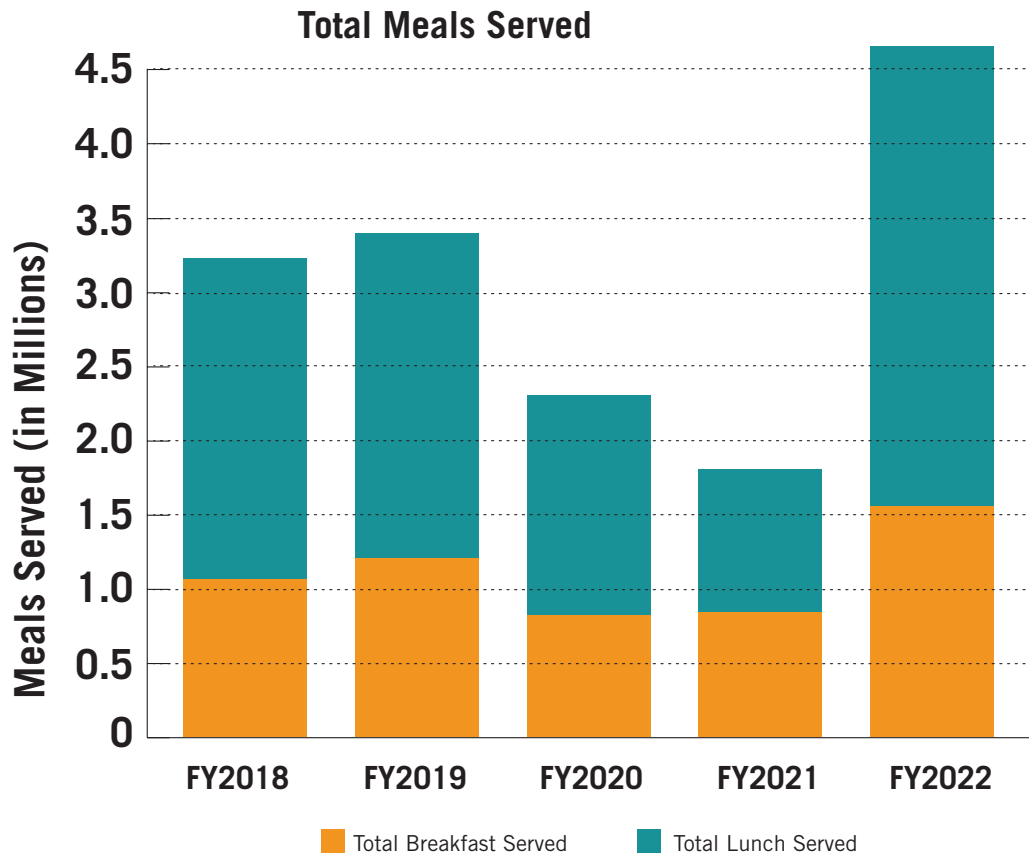
Food & Nutrition Services Fund

Food and Nutrition Services provides well-balanced, healthy meals to all FCPS students, meeting the U.S. Department of Agriculture nutritional regulations.

FCPS provides breakfast, lunch, and à la carte meals every school day to 69 schools. Approximately 4.8 million meals were served in FY2022, to include 1.6 million breakfast and 3.2 million lunch meals. Due to the COVID-19 pandemic, these meals were supported by the Seamless Summer Option of the National School Lunch and Breakfast programs and were of no charge to students. These meals were available to all students of Frederick County.

Seventeen schools provided Breakfast in the Classroom for students, where breakfast meals were delivered to their classrooms or offered at a kiosk to be eaten in the classroom upon arrival at school. Two schools participated in the Fresh Fruit and Vegetable Program (FFVP). This program offers the opportunity for elementary children to sample a variety of fresh produce at no cost to them.

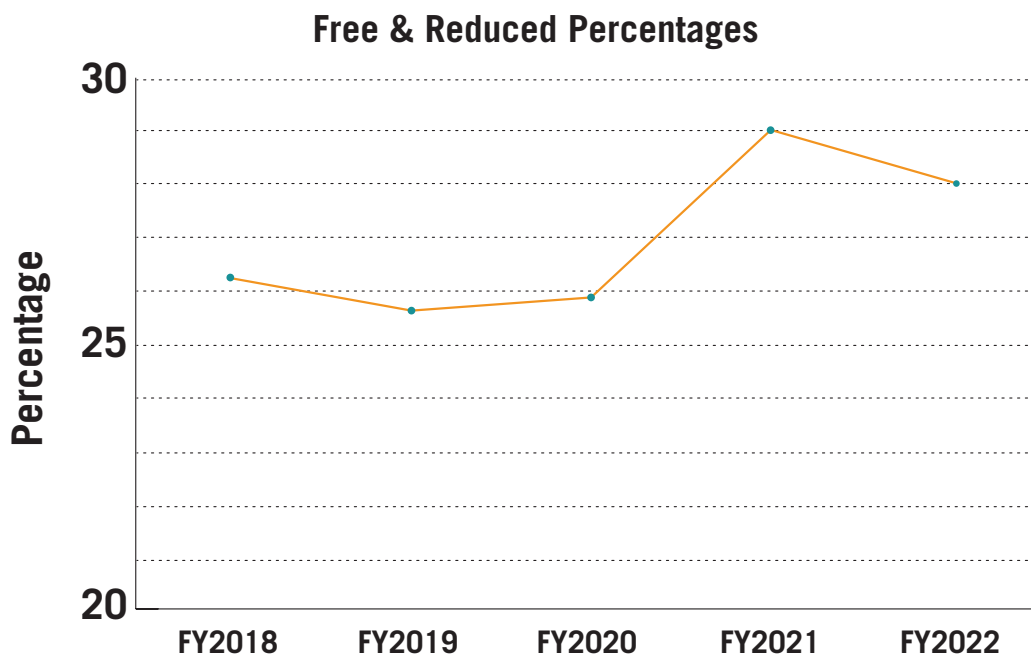
Food and Nutrition Services also provides after-school supper and snacks in accordance with the Child and Adult Care Food Program (CACFP). These meals were also available to all students of Frederick County at no charge.



Food & Nutrition Services Fund

Food and Nutrition Services also processes free and reduced-price meal benefit applications. This program allows children of low-income families the availability to receive a lunch at a reduced price or at no cost. FCPS's free and reduced-price meal rate is approximately 28% of the student population.

Food and Nutrition Services is budgeted to be financially self-supporting, with revenue generated from sales of meals to students and adults, state revenue, and federal revenue, which is the U.S. Department of Agriculture reimbursement for student meals.



Self-Insurance Fund

Fund Overview

The Self-Insurance Fund supports Priority 10 of FCPS Aspirational Goals and Priorities by fostering personal well-being and health among staff. Specifically, the fund supports the following key activities:

- Provides high-quality health insurance coverage and voluntary benefits while monitoring and controlling overall costs to the school system, its employees, and retirees.
- Offers wellness-related educational opportunities for employees on a variety of health and financial fitness topics.
- Sponsors Health and Wellness Expos providing employees, retirees, and their families with health screenings, educational workshops, and fitness sessions.

The Self-Insurance Fund accounts for all school system employees' health and dental expenses and related administrative costs. Government Accounting Standards allow for the use of internal service funds for these activities. The Internal Service Fund is a proprietary fund, which utilizes the accrual method of accounting. The use of a separate fund for self-insured benefit activities can help smooth the impact of claim fluctuations that could adversely impact the Operating Budget.

The fund's operating revenues are comprised of premium payments from the General Fund, Food and Nutrition Services Fund, and Restricted Fund, in addition to employee and retiree premium contributions, and Medicare subsidies. The Self-Insurance Fund maintains a reserve balance as claims can fluctuate year over year. This reserve is available for use should medical claim liabilities exceed current year funding.

Program Highlights

- Provides high-quality health insurance coverage and benefits while monitoring and controlling overall costs to FCPS and its employees.
- Maintains the fund at an actuarially sound funding level.
- Continues to improve the effects of medical and pharmaceutical cost inflation by adjusting the plan design, promoting preventative care over remedial care, and promoting the use of generic drugs in lieu of brand-name prescriptions.
- Offers Health Care Flexible Spending accounts and Dependent Care Flexible Spending accounts.
- Supports employee wellness and engagement. Wellness initiatives include flu clinics, golf leagues, financial wellness seminars, fitness classes, stress management and other wellness walks and health fairs.

Self-Insurance Fund

FCPS operates the Self-Insurance Fund to provide health, dental, vision and pharmacy services for employees and retirees. Third party administrators are utilized to process claims and assist with other administrative services. FCPS purchases stop-loss coverage as a way to reduce risk of very high insurance claims. A target reserve balance equal to one tenth of the total self-insurance budget is also maintained to mitigate periods of unforeseen high claims. Having an adequate reserve balance allows FCPS to cover unexpected costs as billed, mitigating the need to find an offsetting funding source midyear.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Operating Revenue					
General Fund Contribution	\$71,070,754	\$74,133,286	\$76,305,335	\$83,176,811	\$91,823,247
Other Funds Contribution	4,319,154	4,731,912	5,347,144	6,381,426	6,993,711
Contribution from Employees	15,202,857	15,526,761	15,815,916	16,652,318	18,260,361
Contribution from Retirees	7,764,460	8,493,994	9,180,125	9,792,322	10,681,972
Medicare Part D Subsidy	3,789,883	4,015,979	4,464,386	3,875,353	4,850,000
Subtotal	\$102,147,108	\$106,901,932	\$111,112,906	\$119,878,230	\$132,609,291
Nonoperating Revenue					
Interest Income	\$143,859	\$68,552	\$3,622	\$10,000	\$10,000
Use of Fund Balance	0	2,847,747	0	1,499,632	0
Subtotal	\$1,299,774	\$2,916,299	\$3,622	\$1,509,632	\$10,000
Total Operating Revenues	\$103,446,882	\$109,818,231	\$111,116,528	\$121,387,862	\$132,619,291
Operating Expenses					
Salary and Wages	\$274,491	\$323,042	\$374,669	\$387,512	\$391,392
Medical Claims Paid	96,210,689	93,556,296	105,492,617	112,991,442	125,247,630
Administrative Contracts	4,050,276	3,997,198	4,289,207	4,657,300	4,847,100
Stop-Loss Insurance	1,010,474	1,152,482	1,050,250	1,462,680	1,741,314
OPEB Contribution	1,000,000	2,847,747	6,045,286	1,499,632	0
Transfer to Food & Nutrition Services	0	0	0	0	0
Transfer to GF for new retirees	617,250	0	0	0	0
Wellness	84,661	134,270	131,194	200,000	200,000
Fixed Charges	161,152	135,328	154,365	147,296	154,255
Affordable Health Care Act Fees	37,889	40,096	40,462	42,000	37,600
Subtotal	\$103,446,882	\$102,186,459	\$117,578,050	\$121,387,862	\$132,619,291
Total Expenditures	\$103,446,882	\$102,186,459	\$117,578,050	\$121,387,862	\$132,619,291
Excess of Revenues Over Expenses	\$1,155,915	\$7,631,772	(\$6,461,522)	\$0	\$0

Artificial Turf Fund

Artificial Turf Fund

The Artificial Turf Fund was presented to the BOE for approval for the first time in FY2021. The Artificial Turf Fund, a governmental fund began in FY2010, has been collecting revenues since its inception. In previous years, revenues were generated through fees generated from the rental of the artificial turf fields by community user groups, and the interest earned from the fee revenue. Beginning in FY2021, the fund will also receive revenue from cell tower land rental agreements and an interfund transfer from the general fund.

Currently, FCPS has artificial turf fields at six of our 10 high schools: Frederick, Governor Thomas Johnson, Linganore, Middletown, Oakdale, and Urbana. The revenues generated from the use of these fields are designated to repair or replace the existing fields. In FY2023, the game field at Linganore High will be replaced.

In FY2023, FCPS received Capital Improvement Program funds for an artificial turf field at Tuscarora High.

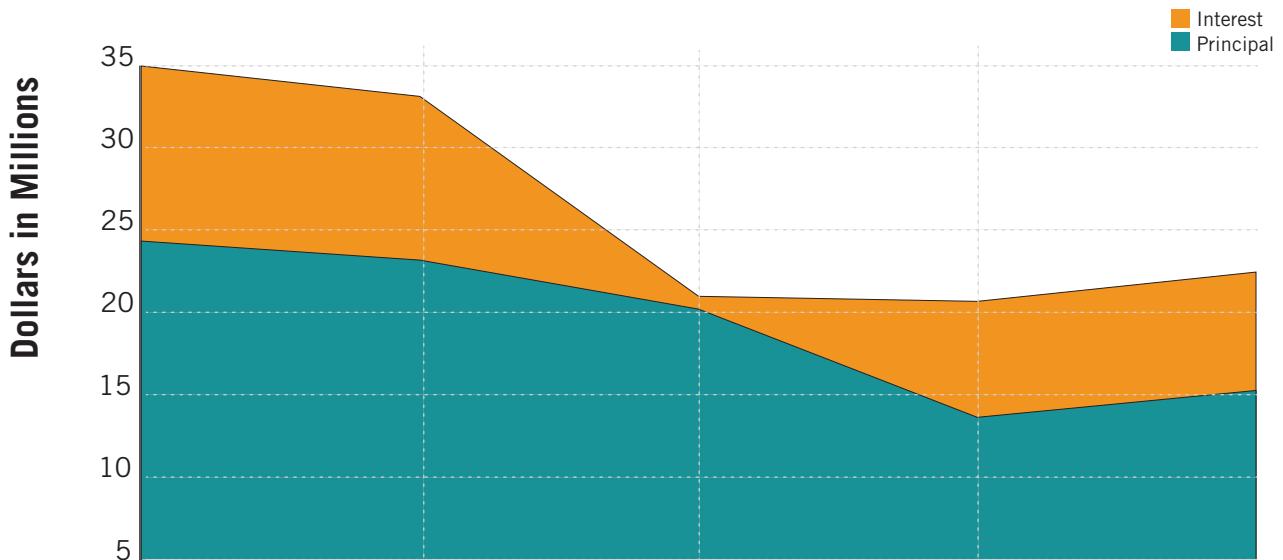
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Operating Revenue					
Community User Group Rentals	\$70,205	\$46,150	\$25,998	\$60,000	\$60,000
Interest Income	12,972	11,178	0	1,000	1,000
Cell Tower Rentals	0	0	213,016	200,000	215,000
Subtotal	\$83,177	\$57,328	\$239,014	\$261,000	\$276,000
Non-Operating Revenue					
Transfer from the General Fund	\$0	\$0	\$200,000	\$150,000	\$200,000
Total Revenues	\$83,177	\$57,328	\$439,014	\$411,000	\$476,000
Operating Expenses					
Upkeep of Grounds	\$0	\$0	\$1,312,198	\$0	\$600,000
Total Operating Expenses	\$0	\$0	\$1,312,198	\$0	\$600,000
Excess (Deficit) of					
Revenue Over Expenses	\$83,177	\$57,328	(\$873,184)	\$411,000	(\$124,000)
Prior Year Ending Fund Balance					
	\$582,791	\$665,968	\$723,296	(\$149,888)	\$261,112
Ending Fund Balance					
	\$665,968	\$723,296	(\$149,888)	\$261,112	\$137,112

Debt Services

The Board of Education has no taxing authority and may not issue long-term debt instruments. Consequently, the BOE is fiscally dependent upon federal, state, and county governments to finance the operations of Frederick County Public Schools. The BOE has no contingent liability for the repayment of long-term debts incurred by the state and county to finance the construction of public schools in the county. Therefore, the BOE has no legal debt margin. The reporting of annual county debt services and related revenues pertaining to the BOE is required by state law.

Debt services is required for state reporting purposes to account for the payment of interest and principal on long-term general obligation debt. Debt results from the sale of bonds used for construction and renovation through the Capital Budget. FCPS has long-term leases that have appropriation clauses.

Debt Services History



	FY2019 Approved Budget	FY2020 Approved Budget	FY2021 Approved Budget	FY2022 Approved Budget	FY2023 Approved Budget
Revenue					
Local Sources	\$35,226,450	\$33,358,315	\$21,082,709	\$20,772,556	\$22,571,462
Total Revenue	\$35,226,450	\$33,358,315	\$21,082,709	\$20,772,556	\$22,571,462
Expenditures					
Principal	\$24,476,183	\$23,305,790	\$20,295,380	\$13,651,625	\$15,300,668
Interest	10,750,267	10,052,525	787,329	7,120,931	7,270,794
Total Expenditures	\$35,226,450	\$33,358,315	\$21,082,709	\$20,772,556	\$22,571,462



INFORMATIONAL SECTION



The Informational Section provides additional supplemental information to the other sections presented in the FCPS budget book. Included in this section are:

- Tax, revenue, and appropriation information from Frederick County Government
- Full-time equivalent (FTE) staffing information by MSDE category and position type, as well as FTEs by division and fund
- Staffing models for teachers, administrative, and support staff, as well as the charter schools and other schools and programs
- Statistical information on free and reduced meals, SAT test scores, and graduation rates
- Programs offered throughout FCPS
- Enrollment history and projections
- Facilities inventory
- Budget history
- Salary pay scales
- School-based foundation allocations
- Glossary of terms.

Frederick County Government Tax, Revenue, & Appropriations

FCPS receives almost 45% of our revenue from Frederick County Government. By statute, FCPS has no taxing authority, nor may we incur debt. The tax, revenue, and appropriations information are provided for information purposes only.

The taxes used to fund FCPS's operating and capital budgets include:

- **Property Tax:** The FY2023 County property tax rate is \$1.06 per \$100 of assessable property. The rate is established by the County Council which is required by the County Charter to adopt a tax rate necessary to balance the budget.
- **Income Tax:** For FY2023, Frederick County's tax rate was changed to introduce variable rates from 2.75% to 2.96%, starting for calendar year 2023. This change will affect income taxes collected for the second half of FY2023. The tax is assessed as a percentage of the taxpayer's Maryland taxable income.
 - 2.75% - Taxpayers who file "joint status" and have a taxable income of \$100,000 or less
 - 2.75% - Taxpayers who file "single status" and have a taxable income of \$50,000 or less
 - 2.96% - All other taxpayers
- **Recordation Tax:** Recordation is an excise tax imposed for the privilege of recording an instrument in the land records. Frederick County's recordation tax for FY2023 is \$7/\$500 of consideration. The majority of the tax is dedicated to specific purposes, including:
 - 47.9% - General Fund
 - 25.0% - Preserving Agricultural Lands
 - 14.3% - School Construction
 - 10.7% - Acquisition and Development of Parkland
 - 2.1% - To Assist with Affordable Housing.



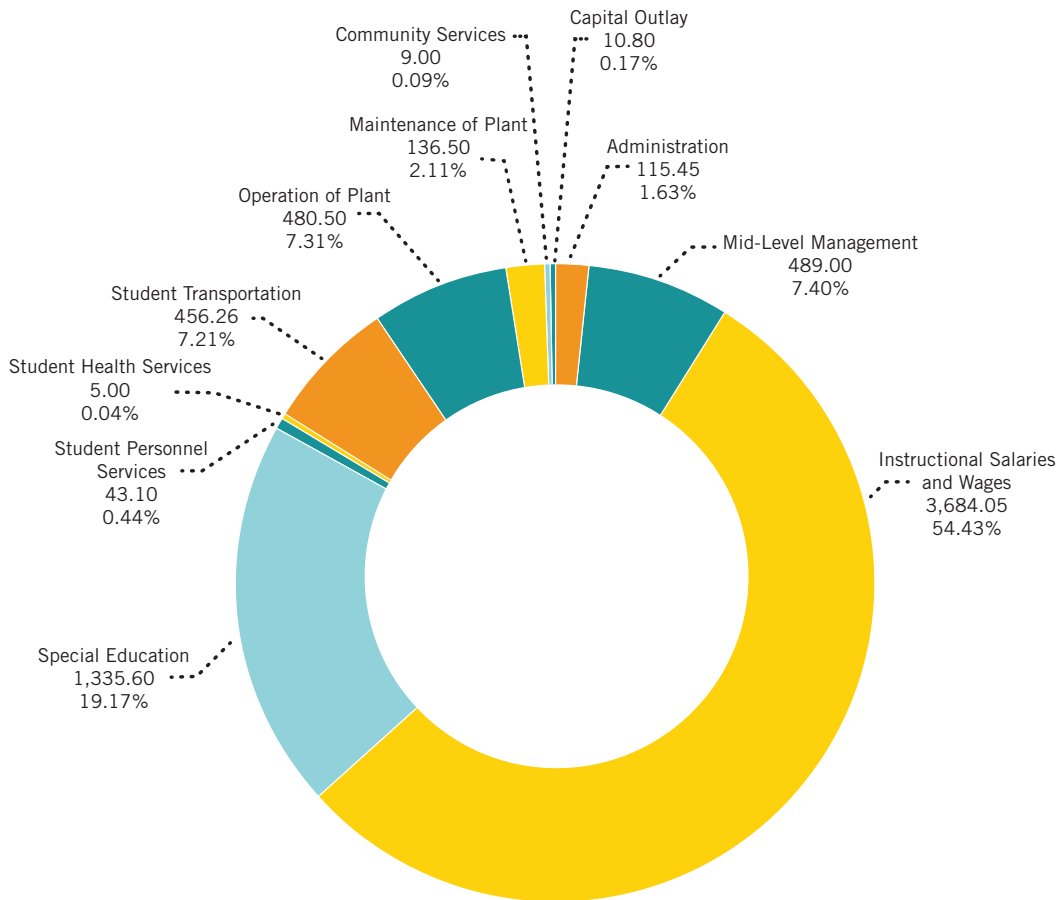
Frederick County Government Tax, Revenue, & Appropriations

Revenues	FY2023 Budget	FY2024 Projection	FY2025 Projection	FY2026 Projection
Local Property Taxes	\$395,520,253	\$414,505,225	\$435,230,486	\$456,992,011
Local Income Taxes	307,265,361	318,019,648	333,920,631	350,616,662
Other Local Taxes	31,440,543	32,912,560	33,545,557	34,655,889
License and Permits	7,481,200	8,117,102	8,807,056	9,555,655
Federal Grants	204,546	204,546	204,546	204,546
State Grants	4,636,363	4,636,363	4,636,363	4,636,363
Charges for Services	10,649,867	11,555,106	12,537,290	13,602,959
Fines and Forfeitures	39,100	39,100	39,100	39,100
Investment Earnings	2,000,011	2,100,012	2,205,012	2,315,263
Miscellaneous	2,920,245	3,168,466	3,437,785	3,729,997
Operating Revenue	\$762,157,489	\$795,258,128	\$834,563,826	\$876,348,445
Use of Fund Balance	29,924,400	26,931,960	24,238,765	21,814,888
Total Revenues	\$792,081,889	\$822,190,088	\$858,802,591	\$898,163,333

Appropriations	FY2023 Budget	FY2024 Projection	FY2025 Projection	FY2026 Projection
County Departments	\$292,028,437	\$302,069,045	\$317,157,205	\$331,097,561
Board of Education	365,338,683	379,331,580	394,964,149	410,707,262
Frederick Community College	22,864,463	24,376,662	25,889,166	27,401,983
Frederick County Library	13,944,217	14,044,067	14,457,768	14,746,923
Other	11,868,290	12,081,919	12,299,394	12,520,783
Transfer to Debt Service	49,599,362	52,600,501	54,784,276	58,496,333
Transfer to Capital Projects	22,894,842	23,957,744	25,136,915	26,890,453
Transfer to Other Funds	13,543,595	13,679,031	14,089,402	14,371,190
Total Appropriations	\$792,081,889	\$822,140,549	\$858,778,275	\$896,232,488

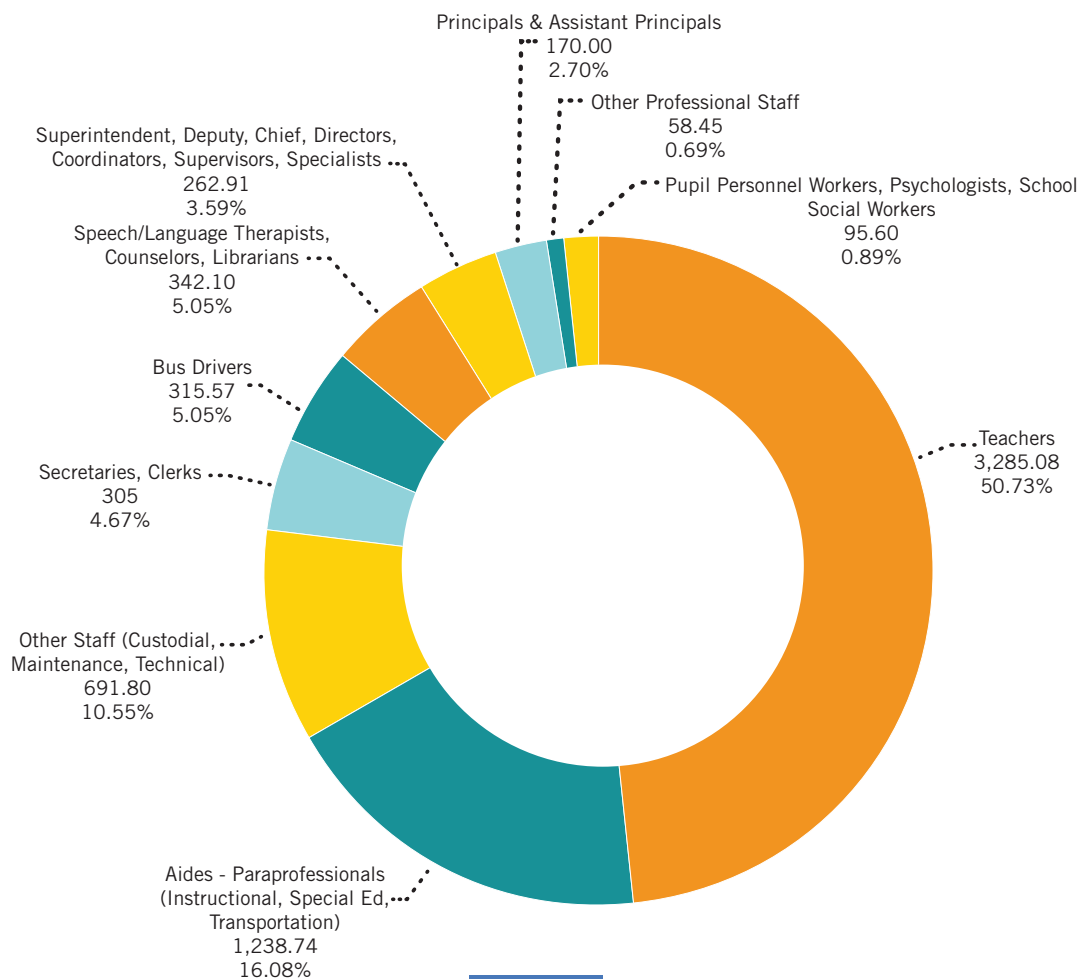
Operating Budget Full-Time Equivalent (FTE) Positions by Maryland State Department of Education (MSDE) Category

	FY2019	FY2020	FY2021	FY2022	FY2023
Administration	96.85	96.85	100.85	103.45	115.45
Mid-Level Management	441.86	455.50	461.50	468.00	489.00
Instructional Salaries and Wages	3,134.73	3,199.85	3,323.61	3,444.59	3,684.05
Special Education	1,139.31	1,142.10	1,169.40	1,213.30	1,335.60
Student Personnel Services	19.00	21.86	27.01	28.00	43.10
Student Health Services	1.50	1.50	1.50	2.50	5.00
Student Transportation	447.58	442.04	462.21	455.96	456.26
Operation of Plant	435.00	440.00	451.50	462.00	480.50
Maintenance of Plant	133.50	133.50	133.50	133.50	136.50
Community Services	3.50	3.50	3.50	6.00	9.00
Capital Outlay	11.00	11.00	11.00	11.00	10.80
Total Full-Time Equivalent Positions	5,863.83	5,947.70	6,145.58	6,328.30	6,765.26



Operating Budget Full-Time Equivalent (FTE) Positions by Maryland State Department of Education (MSDE) Position Type

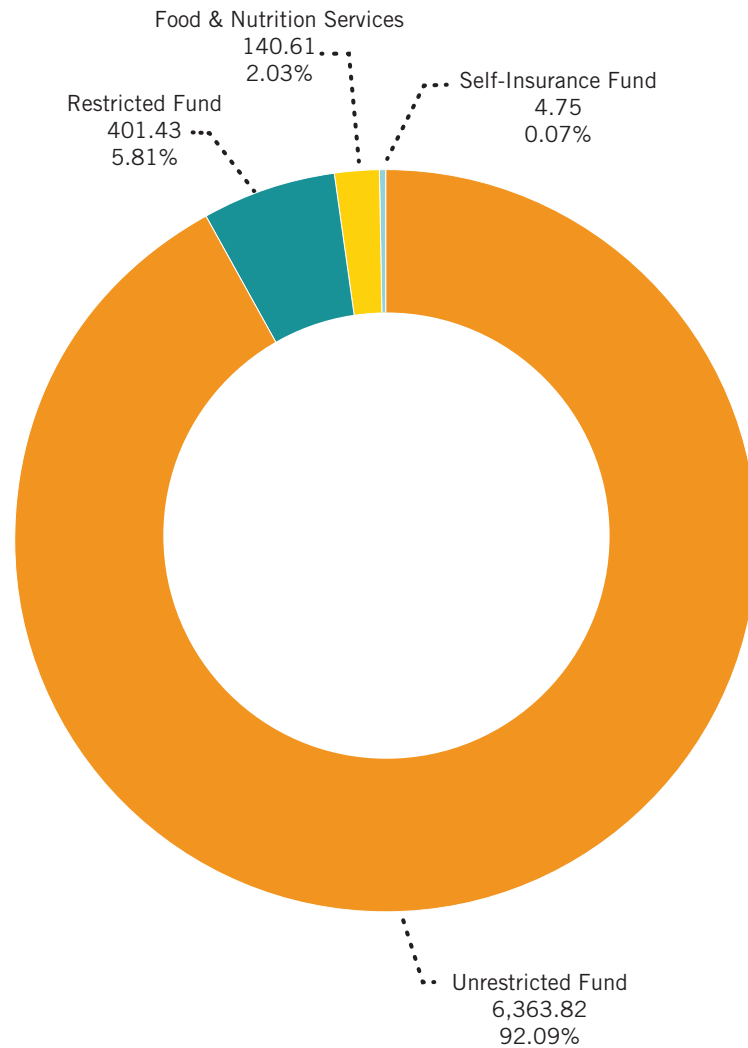
	FY2019	FY2020	FY2021	FY2022	FY2023
Teachers	2,875.01	2,974.99	3,101.95	3,210.39	3,285.08
Aides - Paraprofessionals (Instructional, Special Education, Transportation)	984.26	981.32	1,001.76	1,017.36	1,238.74
Other Staff (Custodial, Maintenance, Technical)	619.5	640.5	655	667.5	691.8
Secretaries, Clerks	284	287.5	291.5	295.5	305
Bus Drivers	320.58	311.48	326.72	319.8	315.57
Speech/Language Therapists, Counselors, Librarians	272.3	278.2	291.3	319.8	342.1
Superintendent, Deputy, Chief, Directors, Coordinators, Supervisors, Specialists	262.83	222.36	216	227	262.91
Principals & Assistant Principals	158	163	167	171	170
Other Professional Staff	50.85	42.85	40.85	43.45	58.45
Pupil Personnel Workers, Psychologists, School Social Workers	36.5	45.5	53.5	56.5	95.6
Total Full-Time Equivalent Positions	5,863.83	5,947.70	6,145.58	6,328.30	6,765.25



Full-Time Equivalent (FTE) Position Summary by Division/Fund

Divisions/Departments	FY2019 Approved	FY2020 Approved	FY2021 Approved	FY2022 Approved	FY2023 Approved
Board of Education	2.00	2.00	2.00	2.00	2.00
Office of the Superintendent	2.00	2.00	2.00	2.00	4.00
Academics, Curriculum, Transformation & Student Achievement	4,411.19	4,487.18	4,620.83	4,744.29	5,148.32
Office of the Deputy Superintendent	3.00	2.00	3.00	3.00	3.00
Accelerating Achievement & Equity	37.30	22.15	34.00	32.00	40.00
Special Education	941.81	918.20	917.40	984.30	1,109.10
Organizational Development	5.00	16.00	16.00	16.00	19.00
Student Services	27.36	64.86	69.01	67.92	87.42
System Accountability & School Administration	3,320.42	3,402.87	3,519.32	3,576.97	3,806.40
System Accountability & School Administration Supervision	0.00	2.00	3.00	3.00	3.00
School Administration	30.00	11.00	27.00	11.00	15.00
Elementary Schools	1,468.12	1,510.27	1,565.82	1,590.78	1,713.75
Middle Schools	760.60	784.80	787.00	807.00	841.00
High Schools	950.15	982.60	1,021.30	1,054.00	1,123.00
Charter Schools	91.55	92.20	90.20	86.19	84.65
System Accountability & School Improvement	20.00	20.00	25.00	25.00	26.00
Curriculum, Instruction & Innovation	76.30	61.10	62.10	64.10	83.40
Curriculum, Instruction & Innovation	2.00	2.00	2.00	2.00	2.00
Curriculum Supervision	74.30	59.10	60.10	62.10	81.40
Public Affairs	13.00	13.00	14.00	14.00	16.00
Legal & Human Services Division	35.25	31.50	33.50	37.00	37.00
Office of the Chief of Staff & Legal Counsel	3.00	3.00	3.00	3.00	4.00
Human Resources	32.25	28.50	30.50	34.00	33.00
Operations Division	1,017.08	1,021.04	1,058.21	1,062.46	1,094.06
Office of the Chief Operating Officer	6.00	6.00	6.00	6.00	7.00
Capital Program	11.00	11.00	11.00	11.00	10.80
Facilities Services	147.00	148.00	149.50	148.50	151.50
Custodial Services	367.50	371.00	374.50	386.00	394.50
Energy Management & Recycling	1.00	1.00	1.00	1.00	1.00
Security & Emergency Management	5.00	5.00	5.00	5.00	5.00
Transportation	447.58	442.04	462.21	455.96	456.26
Technology Infrastructure	32.00	37.00	49.00	49.00	68.00
Fiscal Services Division	55.85	56.85	57.85	58.45	62.45
Office of the Chief Financial Officer	2.00	2.00	2.00	2.00	2.00
Fiscal Services	53.85	54.85	55.85	56.45	60.45
Total Unrestricted Operating Fund	5,536.37	5,613.57	5,788.39	5,920.20	6,363.83
Restricted Fund	327.47	334.13	357.19	408.10	401.43
Food and Nutrition Services Fund	135.34	135.13	134.38	136.54	140.61
Self-Insurance Fund	4.35	4.35	4.35	4.75	4.75
Total FCPS Full-Time Equivalent Positions	6,003.53	6,087.18	6,284.31	6,469.59	6,910.62

Full-Time Equivalent (FTE) Position Summary by Fund



Full-Time Equivalent (FTE) Positions by Fund

	FY2019	FY2020	FY2021	FY2022	FY2023
GOVERNMENTAL FUNDS					
General Funds					
Unrestricted Fund	5,444.81	5,518.37	5,698.18	5,834.01	6,279.17
Restricted Fund	327.47	334.13	357.19	408.10	401.43
Special Revenue Funds					
Food & Nutrition Services	135.34	135.13	134.38	136.54	140.61
PROPRIETARY FUNDS					
Internal Service Funds					
Self-Insurance Fund	4.35	4.35	4.35	4.75	4.75
Total FTE Positions	6,003.52	6,087.18	6,284.30	6,469.59	6,910.61

Teacher Staffing Model

FCPS allocates staffing to schools using an equity-based staffing model. Staffing is established using enrollment bands, and complexity factors. Each school's demographic data is pulled annually to assign schools to Tier I, II, or III.

School Complexity Factors			
	Complexity Value	Complexity Value	Complexity Value
Complexity Factor	0	1	2
*Free Meals	<16%	16 - 26%	>26%
Reduced Meals	<5%	5 - 7%	>7%
English Learners	<3%	3 - 9%	>9%
Special Education/504 Plans	<12%	12 - 16%	>16%
Mobility	<10%	10 - 16%	>16%
Homelessness	<10	10 - 20%	>20
TSI Designation	Non-TSI		TSI
Complexity Formula	Free Meals (X2) + Reduced Meals + EL/REL + Homeless + Mobility + Special Education/504 + TSI = Complexity Factor		
System Response	Base Staffing Provided	Additional Base Staffing Provided	
Three Tier Total Complexity Value	1 - 4 (Tier 1)	5 - 8 (Tier II)	9+ (Tier III)

*Free meals is weighted twice in the complexity formulas

In FY2023, FCPS shifts from a two-tiered staffing model to a three-tiered staffing model. The three-tiered staffing model is being phased-in for elementary administrative and support staffing. The phase-in should be completed in FY2024.

Level	Tier III	Tier II
Elementary	Butterfly Ridge, Hillcrest, Lincoln, Monocacy, North Frederick, Waverley	Ballenger Creek, Emmitsburg, Lewistown, Orchard Grove, Parkway, Spring Ridge, Thurmont ES, Thurmont Primary, Tuscarora, Walkersville, Whittier
Middle	Crestwood, Governor Thomas Johnson, Monocacy, West Frederick	Ballenger Creek, Thurmont, Walkersville
High	Frederick, Governor Thomas Johnson	Catoctin, Tuscarora

Teacher Staffing Model

FCPS allocates classroom teacher staffing for schools, programs, and grade levels according to the following models. Actual teacher-student ratios may vary from these averages.

ELEMENTARY SCHOOLS

Classroom Teacher (Tier I):	Kindergarten: 1.0 teacher position per 23.0 full-time equivalent student Grades 1 - 5: 1.0 teacher position per 24.8 full-time equivalent student
Classroom Teacher (Tier II):	Grades K - 2: 1.0 teacher position per 22.0 full-time equivalent student Grades 3 - 5: 1.0 teacher position per 24.8 full-time equivalent student
Art/Music/PE Teacher:	3.0 specials teachers for every 15 classroom teachers in grades K-5
Instrumental Music:	0.4 FTE per elementary school
English Learner Teacher:	1.0 teacher position per 30 students based on the English Language projection for June 30 of the prior year.
Special Education:	1.0 teacher per 10-15 special education students

MIDDLE SCHOOLS

Classroom Teacher:	Calculation uses a value of 25.8 full-time equivalent students adjusted by a factor of 0.746 to allow for teacher planning time. This results in a student-teacher ratio of 19.25 full-time equivalent students per teacher.
English Learner Teacher:	1.0 teacher position per 30 identified students
Special Education:	1.0 teacher per 15-20 special education students

HIGH SCHOOLS

Classroom Teacher:	Calculation uses a value of 23.51 full-time equivalent students adjusted by a factor of 0.885 to allow for teacher planning time. This results in a student-teacher ratio of 20.81 full-time equivalent students per teacher.
English Learner Teacher:	1.0 teacher position per 30 identified students
Special Education:	1.0 teacher per 15-20 special education students

Contingency and Non-Formula Positions

FCPS has approximately 7.5 FTE non-formula and 36.0 FTE contingency positions. These positions are placed strategically throughout the county to:

- Reduce class sizes due to enrollment increases
- Address complexity factors in our schools in our schools such as poverty, EL populations and homelessness
- Support the student social and emotional needs

ELEMENTARY SCHOOL STAFFING FORMULA

Enrollment	350 or Fewer			351 - 449			450-699			700-899			900 or More		
	Tier 1	Tier 2	Tier 3	Tier 1	Tier 2	Tier 3	Tier 1	Tier 2	Tier 3	Tier 1	Tier 2	Tier 3	Tier 1	Tier 2	Tier 3
Principal	1.0			1.0			1.0			1.0			1.0		
AP	0.0			0.0			1.0			1.0	2.0	2.0	2.0		
Secretary -12	1.0			1.0			1.0			1.0			2.0		
Secretary - 10****	1.0			1.0			1.0			1.0			0.0		
Administrative	3.0			3.0			4.0			4.0	5.0	5.0	5.0		
School Counselor	1.0			1.0			2.0			3.0			4.0		
Behavior Support*	0.0	1.0	1.0	0.0	1.0	1.0	0.0	2.0	2.0	1.0	1.0	2.0	2.0	3.0	3.0
Media Specialist**	1.0			1.0			1.0			1.4			1.6		
Academic Support***	2.0	2.0	3.0	2.0	3.0	4.0	3.0	4.0	5.0	5.0	6.0	7.0	6.0	7.0	8.0
IA	1.0			1.0			2.0	3.0	3.0	2.0	4.0	4.0	4.0	5.0	5.0
USS	1.0			1.0			1.0			1.0			1.0		
Support Total	6.0	8.0	8.0	6.0	8.0	9.0	9.0	13.0	14.0	13.4	16.4	18.4	18.6	21.6	22.6

Phased-In FY23 & FY24

*Behavior Support positions may include a counselor, behavior support specialist, or social worker.

**Media specialists assigned to schools with fewer than 300 students will be a 0.8FTE.

***Academic Support positions may include intervention teachers, literacy and math specialists.

****Schools under 300 students do not receive the 10-month secretary.

Resident Substitutes	
Resident Substitutes	2 Subs per School Ballenger Creek, Butterfly Ridge, Hillcrest, Lincoln, Monocacy, North Frederick, Orchard Grove, Spring Ridge, Tuscarora, Walkersville, Waverley, Whittier
	1 Sub per School Brunswick, Green Valley, Oakdale, Sugarloaf
	1 Shared Sub, no more than three schools Middletown, Middletown Primary, & Parkway; Deer Crossing, Centerville, & Kempton; Blended Virtual Program, Myersville, & Wolfsville; New Midway/Wolfsville, Liberty, & Lewistown; Thurmont, Thurmont Primary, & Emmitsburg
	1 Shared Sub, no more than two schools Blue Heron & Urbana; Twin Ridge & New Market; Yellow Springs & Glade; Valley & Carroll Manor
Tier 1	Blue Heron, Brunswick, Carroll Manor, Centerville, Deer Crossing, Glade, Green Valley, Kempton, Liberty, Middletown, Middletown Primary, Myersville, New Market, New Midway/Woodsboro, Oakdale, Sugarloaf, Twin Ridge, Urbana, Valley, Wolfsville, Yellow Springs
Tier 2	Ballenger Creek, Emmitsburg, Lewistown, Orchard Grove, Parkway, Spring Ridge, Thurmont, Thurmont Primary, Tuscarora, Walkersville, Whittier
Tier 3	Butterfly Ridge, Hillcrest, Lincoln, Monocacy, North Frederick, Waverley

MIDDLE SCHOOL STAFFING FORMULA

Enrollment	500-699			700-899			900-1199			1200-1500		
	Tier 1	Tier 2	Tier 3	Tier 1	Tier 2	Tier 3	Tier 1	Tier 2	Tier 3	Tier 1	Tier 2	Tier 3
Principal	1.0			1.0			1.0			1.0		
AP	1.0	2.0	2.0	2.0	3.0	3.0	2.0	3.0	3.0	3.0	4.0	4.0
Secretary -12	1.0			1.0			1.0			1.0		
Secretary - 10	1.0			1.0			1.0			2.0		
Registrar - 11	1.0			1.0			1.0			1.0		
Administrative	5.0	6.0	6.0	6.0	7.0	7.0	6.0	7.0	7.0	8.0	9.0	9.0
School Counselor - 11	1.0			1.0			1.0			1.0		
School Counselor - 10	1.0	2.0	3.0	2.0	2.0	3.0	2.0	2.0	3.0	3.0	3.0	3.0
Behavior Support*	1.0			1.0			1.0			1.0		
Media Specialist	1.0			1.0			1.0			1.0		
Academic Support**	3.5	4.5	6.0	3.5	5.5	6.5	4.0	5.5	7.0	4.0	5.5	7.0
IA	1.0	2.0	3.0	1.0	2.0	3.0	2.0	3.0	4.0	2.0	3.0	4.0
USS	1.0			1.0			1.0			1.0		
Resident Substitute	1.0	2.0	2.0	1.0	2.0	2.0	1.0	2.0	2.0	1.0	2.0	2.0
Support Total	10.5	14.5	18.0	11.5	15.5	18.5	13.0	16.5	20.0	14.0	17.5	20.0

*Behavior support positions may include a counselor, behavior support specialist, student support teacher, or social worker.

**Academic support represents intervention teachers, and literacy and math specialists.

Tier 1	Brunswick, Middletown, New Market, Oakdale, Urbana, Windsor Knolls
Tier 2	Ballenger Creek, Thurmont, Walkersville
Tier 3	Crestwood, Governor Thomas Johnson, Monocacy, West Frederick

HIGH SCHOOL STAFFING FORMULA

Enrollment	900-1199			1200-1499			1500-1799			1800-2100		
	Tier 1	Tier 2	Tier 3	Tier 1	Tier 2	Tier 3	Tier 1	Tier 2	Tier 3	Tier 1	Tier 2	Tier 3
Principal	1.0			1.0			1.0			1.0		
AP	2.0			3.0			4.0			5.0		
Secretary -12	2.0			3.0			3.0			3.0		
Secretary - 10	2.0			3.0			4.0			5.0		
Registrar - 12	1.0			1.0			1.0			1.0		
Administrative	8.0			11.0			13.0			15.0		
School Counselor - 11	2.0			2.0			2.0			2.0		
School Counselor - 10	1.0	1.0	2.0	2.0	2.0	3.0	3.0	3.0	4.0	4.0	4.0	5.0
Behavior Support*	1.0			1.0			1.0			1.0		
Media Specialist	1.0			1.0			1.0			1.0		
CCR Specialist	1.0			1.0			1.0			1.0		
Academic Support**	2.0	2.0	3.0	2.0	3.0	3.0	2.0	3.0	3.0	2.0	4.0	4.0
IA	5.0			6.0			8.0			9.0		
USS	1.0			1.0			1.0			1.0		
DLL Mentor	1.0			1.0			1.0			1.0		
Resident Substitute	1.0			1.0	2.0	2.0	1.0	2.0	2.0	1.0	2.0	2.0
Support Total	16.0	16.0	18.0	18.0	20.0	21.0	21.0	23.0	24.0	23.0	26.0	27.0

*Behavior support positions may include a counselor, behavior support specialist, student support teacher, or social worker.
 **Academic support represents intervention teachers, and literacy and math specialists.

*LYNX High School Additional Staffing: 1.0 FTE Assistant Principal & 4.0 FTE LYNX Advocates
 Currently, the LYNX program is located at Frederick High School.*

Tier 1	Brunswick, Linganore, Middletown, Oakdale, Urbana, Walkersville
Tier 2	Catoctin, Tuscarora
Tier 3	Frederick, Governor Thomas Johnson

Staffing for Charter Schools

Charter schools are funded via a per-pupil allocation, calculated annually and based on the approved operating budget. Although the charter schools function as semi-independent schools with their own governance and instructional design, educational achievement is measured against the same performance standards used by the local and state boards of education. All school administrators and staff are FCPS employees. Actual staffing for charter schools is determined by their governing boards with consideration given to enrollment, curricular needs, and their operating budget.

	Carroll Creek Montessori	Frederick Classical	Monocacy Valley Montessori
Administrative Staff			
Principal	1.00	1.00	1.00
Assistant Principal/Coordinator	0.00	1.00	1.00
Secretary - 12-month	1.00	1.00	1.00
Administrative Total	2.00	3.00	3.00
Instructional Professional Staff			
School Counselor -10-month	1.00	1.00	1.00
Teacher Specialist	1.00	2.00	1.40
Classroom Teacher	15.10	24.50	13.73
Total Instructional Professional	17.10	27.50	16.13
Student Support Staff			
Instructional Assistant/User Support Specialist	10.00	1.00	10.00
Total Instructional & Support Staff	27.10	28.50	26.13

FY2023 staffing as reported on the July 2022 staffing report.

** Actual staffing for Sabillasville Environmental Public Charter School was not included in the FY2023 operating budget and is established by SEPCS at the beginning of FY2023.*

Staffing for Other Schools & Programs

Staffing for these schools is not driven by formula. Positions are allocated to each school based on the unique educational programs, student enrollment, curriculum, and support requirements of the school. A school's building configuration also impacts staffing at these schools. The chart below reflects the general education and special education budgeted staffing.

	Career and Technology Center	Frederick County Virtual School*	Heather Ridge School	Rock Creek School (Special Ed)	Middle School Blended Virtual Program	Elementary Blended Virtual Program
Administrative Staff						
Principal	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal/Coordinator	1.00	2.00	1.00	1.00	1.00	0.00
Secretary (12-month)	2.00	1.00	1.00	1.00	0.00	1.00
Secretary (10-month)	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Total	5.00	5.00	4.00	4.00	3.00	2.00
Student Support Staff Instructional Professional Staff						
School Counselor	2.00	2.00	1.00	0.00	1.00	1.00
Media Specialist	0.00	0.00	1.00	0.50	0.00	0.00
Teacher Specialist (11 & 12-month)	0.00	3.00	3.00	0.50	1.40	1.50
Teacher	31.50	33.00	18.50	18.00	21.10	17.00
Speech Pathologist	0.00	0.50	0.00	1.00	0.50	1.00
School Therapist	0.00	0.00	5.00	2.00	0.00	0.00
Instructional Professional Subtotal	33.50	38.50	28.50	22.00	24.00	20.50
Student Support Staff						
Community Liaison	0.00	0.00	1.00	0.00	0.00	0.00
Instructional Assistant/User Support Specialist/SEIA	10.00	5.00	10.00	35.00	2.00	2.00
Resident Substitute	0.00	1.00	0.00	0.00	1.00	0.00
Student Support Subtotal	10.00	6.00	11.00	35.00	3.00	2.00
Total Instructional & Support Staff	43.50	44.50	39.50	57.00	27.00	22.50

FY2023 staffing as reported on the July 2022 staffing report.

*Frederick County Virtual School (FCVS) is operated at Governor Thomas Johnson Middle School. Staffing at FCVS Includes the High School Blended Virtual program.

Free & Reduced-Priced Meals

The National School Lunch Program is a federally assisted meal program operating in public schools. The program was established under the National School Lunch Act signed by President Harry Truman in 1946. It provides nutritionally balanced, low-cost or free lunches to children each school day.

Free & Reduced-Price Lunches

Description	FY2018	FY2019	FY2020	FY2021	FY2022
Number of Schools	66	67	67	67	68
Number of days lunch served	179	178	119	365	210
Number of lunches served to students annually					
Free	1,057,528	1,035,530	689,822	994,288	3,301,884
At reduced Price	184,019	186,617	140,883	0	0
At regular price	989,037	1,003,675	698,985	0	0
Total lunch served	2,230,584	2,225,822	1,529,690	994,288	3,301,884
Average number of lunches served to students daily					
Free	5,908	5,818	5,797	2,724	15,725
At reduced Price	1,028	1,048	1,184	0	0
At regular price	5,525	5,639	5,874	0	0
Total average number of lunches served	12,461	12,505	12,855	2,724	15,725
Charges per lunch to students					
Elementary	\$2.35	\$2.65	\$2.65	\$0.00	\$0.00
Secondary	\$2.60	\$2.90	\$2.90	\$0.00	\$0.00

For FY2022, the United States Department of Agriculture (USDA) provided the area eligibility waiver. This waiver provides free breakfast and lunch to all FCPS students throughout the entire school year. FNS participated in the Seamless Summer Option (SSO), which allows all students enrolled in FCPS to receive a free breakfast and lunch.

PROGRAMS OFFERED THROUGHOUT FCPS

Advanced Academics

FCPS is committed to addressing the individual needs of all students, including those who are academically advanced or gifted and talented. Students with demonstrated academic need or outstanding capabilities in a given domain have access to and participate in advanced learning opportunities

- All FCPS elementary schools provide advanced-level resources and instruction. Lessons to identify and develop abilities are available in grades PreK-2 as part of the Primary Talent Development (PTD) Program. When needed, teachers may provide students with advanced learner lessons that are delivered through fluid ability groups within the ELA and math instructional blocks. Teachers and parents may also consult with the Office of Advanced Academics for suggested enrichment activities in English language arts and math. Talent spotting and talent development are inherent in the FCPS Advanced Academics Philosophy, and this process begins once a child enters FCPS.
- Grade 2 students are universally screened for gifted and talented identification using the Cognitive Abilities Test. Multiple measures of ability, performance, and potential data, including those reported from the PTD lessons, are then used to formally identify students for gifted and talented cluster group services, which span grades 3-5 in math and/or English language arts. Additionally, students with advanced math ability/performance are selected for participation in the Math Pathway, a compacted and telescoped program which begins at grade 5 and ends with the completion of both Algebra 1 and Geometry by grade 8. Every FCPS elementary school delivers PTD, gifted and talented cluster group services, and the Math Pathway course.
- Every FCPS middle school offers Honors Language Arts and a sequence of advanced math courses, as well as the Middle School Highly Able Learner services (MS HAL). MS HAL services follow the cluster group model to provide advanced-level instruction to students in grades 6-8 who have high academic abilities in language arts, math, science, and/or social studies. A Middle School Advanced Academics Specialist is located at every FCPS middle school to support the delivery of advanced and gifted and talented services: academic challenge at a rapid pace through individual, small-group, whole-class, and school-wide enrichment. Students are reviewed for advanced-level services

and specialized course placement when students transition from elementary school to middle school.

- Along with options for independent study and internships, all high schools offer honors-level and Advanced Placement courses; Urbana High offers International Baccalaureate courses.

Outdoor School

Outdoor School is a non-residential day program that provides out of school field experiences for all fifth and sixth grade students. The field experiences fulfill Meaningful Watershed Educational Experiences (MWEE) as defined by the Maryland Environmental Literacy standards and are aligned to the Maryland State Science Standards as well. The grade 5 program focuses on the geology of Frederick County, while the grade 6 program focuses on biodiversity of ecosystems and watersheds. The outdoor school partners with our city, county, state and national parks as well as a local quarry to provide an immersive, local environmental education experience for each student. Each grade level program is two days in length.

Earth Space Science Lab (ESSL)

The Earth and Space Science Lab provides programming to every student in grades 1-5 in FCPS, approximately 18,000 students per year. Field trip experiences for students focus on MSDE/Next Gen/FCPS Science Standards aligned for each grade level. In addition to field trips for students, the ESSL offers programs open to the community throughout the year. The ESSL includes our planetarium (Digistar 7 system and Chronos Starball), a stand-alone observatory, and a huge variety of live animal exhibits, interactive science exhibits, aquaria, and flora. Field trips vary in length based on grade level with morning and afternoon time slots.

Dual Enrollment

In partnership with Frederick Community College, FCPS currently offers high school students four programs to access post-secondary education while still enrolled in high school for significant discounts on tuition:

- **High school based:** Students enroll in college classes at their local high school; typically, these courses are taught by high school faculty certified as adjuncts by the college
- **Open campus:** Students enroll in college courses at FCC's campus, other college, or online

- **Early college:** A selective admissions program where tenth grade students who demonstrate college readiness can apply to attend FCC full time in grades 11 and 12 and earn their associate's degree concurrently with their high school diploma
- **Career pathways:** Students enroll in in-demand career certifications through FCC

Career and Technology Center (CTC)

This school offers students in grades 10-12, who have identified specific career interests, the opportunity to explore and prepare for their futures academically and through skill development and practical work experiences. A variety of program are offered including:

- Academy of Health Professionals
- Agriculture and Commercial Metals Welding Technology
- Agri-Business
- Autobody Repair & Refinishing
- Automotive Technology
- Biomedical Science
- Carpentry
- CISCO Network Academy
- Computer Aided Design
- Computer Tech/Analyst
- Cosmetology
- Culinary Arts
- Cyber Security (CAN Security+)
- Digital Design & Printing Methods
- Electricity
- Environmental Landscape Design & Management
- Homeland Security/Criminal Justice
- HVACR/Plumbing
- LINUX
- Physical Rehabilitation
- Teacher Academy
- Television/Multimedia Production
- Web Technology & Integrated Media

Visit the CTC website at edu.fcps.org/ctc/ for a complete description of the programs and opportunities.

Frederick County Virtual School

Frederick County Virtual School (FCVS) provides blended online courses to expand learning options. These courses are aligned to FCPS Essential Curricula

and represent a variety of course options. Students are enrolled in comprehensive blended online courses and are required to attend synchronous sessions with teachers and/or mentors to earn credits. Students interact with an online community of teachers and students as they respond discussion board posts, complete assignments, and take exams with established timelines.

School year programs include:

- **Virtual Outside of School (VOS):** VOS courses are designed for independent and self-motivated learners. VOS offers honors level courses and electives. Students are enrolled in comprehensive blended online courses and are required to attend synchronous video conferencing sessions once a month.
- **Virtual Inside of School (VIS):** VIS courses are designed for independent and self-motivated learners. VIS offers on grade level and honors level courses, including World Languages. Students are enrolled in comprehensive blended online courses. Students work on the course during one block of the school day in the digital learning lab, with support from a trained Mentor. The teacher of record uses a combination of synchronous video conferencing sessions and face to face sessions to meet with students on set schedules to provide additional instruction and support.
- **Flexible Evening High School (FEHS):** FEHS is designed for self-motivated learners who benefit from extra weekly support. FEHS offers core courses and specific electives. FEHS is an alternative to the comprehensive high school environment. Students are enrolled in comprehensive blended online courses with virtual support sessions 2 nights/week from trained mentors and/or teachers.
- **Virtual During School (VDS):** VDS courses are designed for students who benefit from a structured learning environment and need to recover credits required for graduation. School staff identify participants. VDS offers core courses and specific electives. Students are enrolled in comprehensive blended online courses. Students work on the course during one block of the school day in the digital learning lab, with support from a trained Mentor.
- **Virtual After School (VAS):** VAS courses are designed for students who benefit from a structured learning environment and need to recover credits required for graduation. VAS is by invitation only and may not be available at every high school. VAS offers core courses and specific electives. Students are enrolled in comprehensive blended online courses. Students work on the course after school in the digital learning lab, with support from a trained Mentor.

FCVS also offers various virtual summer school options. For complete listing of programs, visit the FCVS website at edu.fcvs.org/fcvs.

FCPS Blended Virtual Program

The FCPS Blended Virtual Program (BVP) offers a high-quality remote learning experience for grades 1-12 students. FCPS teachers, utilizing FCPS curriculum, instruct students in a remote learning setting that includes regular live synchronous and asynchronous learning opportunities.

- **Synchronous learning:** remote learning that happens in real-time with the interaction between the teacher and students, and occurs in a virtual classroom setting. This can also include assessments, office hours, meeting with teachers, guided discussions, teacher-led group discussions, etc.
- **Asynchronous learning:** independent learning time that happens apart from synchronous learning. This can include digital platform instruction, pre-recorded video lessons, assigned readings, independent practice, paper/pencil learning activities and posted assignments.

The BVP follows the academic calendar approved by the Board of Education of Frederick County. Students enrolled in the BVP attend live classes daily and have opportunities to participate in most extracurricular activities offered at their home school. At the high school level, BVP students also have opportunities to participate in athletics.

English Learners

The primary goal of the English Learning program is advancing the academic language development and academic achievement of FCPS students who are learning English as a new language or English Learners (EL). Educating this student population requires a collaborative effort among administrators, EL teachers, classroom teachers, students, and all other FCPS staff members. The EL program and EL educators use the World Class Instruction, Design, and Assessment (WIDA) English Language Development (ELD) Standards to help students learn English as quickly as possible. The standards represent the social, instructional, and academic language that students need to engage with peers, educators, and curricula in schools.

Developing Educational Life Tools for Achievement (DELTA)

The DELTA program serves students in kindergarten through second grade, who are not responding to current building level behavior interventions and are struggling to demonstrate age expected emotional regulation. The program offers a small class size and more intensive instruction and support in behavioral, social, and emotional skills acquisition. Students have opportunities to practice and apply these skills throughout. DELTA staff includes a K-2 classroom teacher, a Behavior Support Specialist, and two instructional assistants. The goal of DELTA is to equip students with the skills needed to successfully integrate into their grade level classroom without adult support. In FY2023, FCPS will run five regional sites serving students from a total of 16 schools.

Special Education

Expressions Program: Expressions provides integrated and enhanced special education supports for students with functional communication needs. Students are provided with a variety of communication methods as they develop verbal speech and/or a functional communication system in a small, structured classroom with opportunities for inclusion also provided. The program uses a variety of instructional strategies and evidence-based practices, including principles aligned with Applied Behavioral Analysis. Programs are staffed with a high adult-to-student ratio. Students work on the Essential Elements of the Maryland College & Career Readiness Standards, adaptive, self-advocacy, life, and functional communication skills. Students pursue a High School Certificate of Completion and graduation status is reviewed annually beginning in third grade.

Learning for Life: Learning for Life provides integrated support to students with a variety of developmental and cognitive disabilities in a small, structured classroom with opportunities for inclusion with non-disabled peers, as appropriate, within a general education school. Students learn functional academic and life skills while receiving instruction in modified Common Core Standards, also known as the Core Content Connectors. After 3rd grade, students pursue a High School Certificate of Completion. Graduation status is reviewed annually.

Partners for Success: The Partners for Success program facilitates parental involvement for children and youth with disabilities ages 3 through 21 as a means of improving services and results. Partners for Success staff provides special education resources, individual consultations, seminars, workshops, newsletters, a lending library, and assistance with the IEP process. FCPS sends communications to

parents about workshops and fun family events through FCPS Communication subscribers who select Special Education news as an area of interest. The office of Partners for Success is open throughout the school year.

Pyramid Program: Pyramid provides integrated support to students with significant social, emotional, and behavioral needs identified with a variety of education disabilities. Intensive special education and therapeutic services are provided in a small, structured setting within a general education school. Students have opportunities for inclusion in general education classes with non-disabled peers, as appropriate, and most are pursuing a high school diploma.

RISE Program: The RISE Program (Responsive Interventions for Student Excellence) is a partnership with Sheppard Pratt Health Systems, Inc. The program provides integrated support to students with autism spectrum disorders, emotional disabilities, or other educational disabilities. The RISE Program provides instructional, related services such as individual and group counseling, social skills training, speech and language therapy, crisis intervention, and mental health support to meet the needs of students. The program serves students in grades 1-5 who are expected to earn a high school diploma learning the Common Core Standards. Students have opportunities for inclusion in general education classes with non-disabled peers, as appropriate.

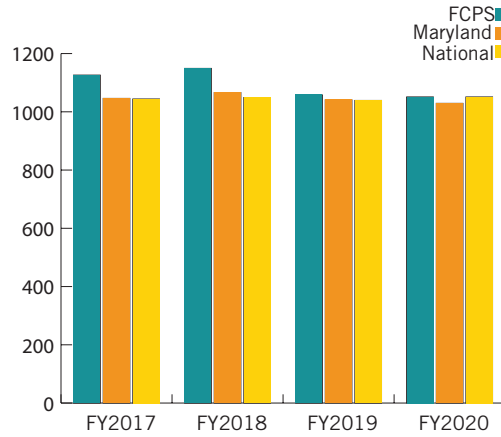
Rock Creek: Rock Creek is a special education program that serves diverse functional academic, medical, and behavioral needs, as appropriate, for students ages 3-21 who have significant cognitive disabilities and are working on a Maryland High School Certificate of Completion. While there is an emphasis on functional academics, instruction is also based on the Maryland College and Career-Ready Standards. Communication, decision-making, interpersonal, career/vocational, recreational/leisure, and community-based skills as well as other IEP needs are addressed, as appropriate. Related services may include adapted art, music, and physical education, assistive technology, occupational and physical therapy, and hearing, vision, and speech/language services.

Rock Creek works closely with the Arc of Frederick County, Frederick County Developmental Center, Division of Rehabilitative Services and Developmental Disabilities Administration to coordinate services for students and their families.



Test Results

FCPS students routinely score above the national and state average on SAT tests. In FY2021, FCPS students had an average SAT score of 1099, while their counterparts in Maryland scored 1056 and in the United States scored 1038. Due to COVID-19 pandemic, the test population size is less than a typical year; the data should be interpreted with caution.



SAT Scores

	FY2017	FY2018	FY2019	FY2020*	FY2021
FCPS	1126	1149	1058	1051	1099
Maryland	1046	1066	1041	1029	1056
National	1044	1049	1039	1051	1038

* For FY2020 scores, the comparison data is from the College Board reporting website. Other fiscal years' data was reported by MSDE.

Graduation & Dropout Rates

FCPS students routinely outpace their Maryland peers in graduation rate. The 2021 four-year graduation rate for FCPS students is 93.732%, compared to 87.20% for Maryland public school students. The 2.61% dropout rate for FCPS students is lower than the state dropout rate of 7.36%.

Federal law requires that Maryland use adjusted cohort graduation rates for accountability purposes. The adjusted cohort graduation rate accounts for all students who entered Grade 9 together. The four-year cohort graduation rate is the percentage of students who enter Grade 9 and graduate within four years, including the summer following their fourth year of high school.

FCPS Four-Year Adjusted Cohort Graduation Rates

Student Group	Graduation Rate			# of Student in Cohort		
	FY2019	FY2020	FY2021	FY2019	FY2020	FY2021
All	91.95	92.42	93.73	3,141	3,245	3,220
Asian	97.4	96.84	97.91	154	158	191
Black	89.31	93.65	91.65	393	378	407
Hispanic	75.78	77.01	85.82	483	561	536
White	95.99	96.06	95.87	1,945	1,978	1,912
2+ Races	92.11	94.34	94.64	152	159	168
FARMS	80	81.42	83.83	680	689	643
EL	40.63	56.72	63.30	128	201	109
Special Education	76.31	73.53	73.42	249	238	301
State Graduation Rate	86.86	86.75	87.20			

FCPS Four-Year Adjusted Cohort Graduation Rates

Student Group	Dropout Rate			# of Student in Cohort		
	FY2019	FY2020	FY2021	FY2019	FY2020	FY2021
All	4.39	3.98	2.61	138	129	84
Asian	-	-	-	-	-	-
Black	6.11	1.32	3.19	24	5	13
Hispanic	14.91	15.69	7.28	67	88	39
White	1.85	1.67	1.46	36	33	28
2+ Races	3.29	1.26	2.38	5	2	4
FARMS	9.85	9.29	7.00	67	64	45
EL	34.38	28.36	13.76	44	57	15
Special Education	2.81	1.26	3.65	7	3	11
State Dropout Rate	8.42	8.25	7.36			

Notes:

FY2019 = SY2018-2019

FY2020 = SY2019-2020

FY2021 = SY2020-2021

COLLEGES & UNIVERSITIES

COLLEGES AND UNIVERSITIES FCPS STUDENTS PLANNED TO ATTEND IN THE FALL OF 2020

Adelphi University	Dickinson College	Jacksonville University
Adrian College	Dixie State University	James Madison University
Alabama State University	Drexel University	Johns Hopkins University
Albright College	Duquesne University	Johnson & Wales University-Charlotte
Allegheny College	East Carolina University	Johnson & Wales University-Providence
Alvernia University	East Stroudsburg University of Pennsylvania	Juniata College
American University	Eastern Kentucky University	Kenyon College
Anne Arundel Community College	Eckerd College	Kutztown University of Pennsylvania
Appalachian State University	Elizabethtown College	La Salle University
Acadia University	Elon University	Lafayette College
Arizona State University-Tempe	Embry-Riddle Aeronautical University-Daytona Beach	Lake Erie College
Auburn University	Everest University-Ft Lauderdale College	Lamar Institute of Technology
Aurora University	Fairleigh Dickinson University-Metropolitan Campus	Lancaster Bible College
Barton College	Ferrum College	Lebanon Valley College
Baylor University	Florida Agricultural and Mechanical University	Leeds College of Art
Beacon College	Florida Atlantic University	Lehigh University
Belmont Abbey College	Florida Gulf Coast University	Liberty University
Belmont University	Florida Institute of Technology	Lincoln Technical Institute
Bentley University	Florida State University	Lincoln University
Berklee College of Music	Franciscan University of Steubenville	Louisiana State University
Binghamton University	Franklin and Marshall College	Loyola University-Chicago
Boston College	Franklin Pierce University	Loyola University-Maryland
Boston Conservatory at Berklee	Frederick Community College	Marian University-Fond du Lac
Boston University	Frostburg State University	Marion Military University
Bowie State University	Full Sail University	Marshall University
Bridgewater College	Garrett College	Mary Baldwin University
Brigham Young University-Idaho	Geneva College	Maryland Institute College of Art
Brigham Young University-Provo	George Mason University	Marywood University
Brown University	Georgetown University	Massachusetts Institute of Technology
Bucknell University	Germanna Community College-Fredericksburg	McDaniel College
Butler Community College	Gettysburg College	Mercyhurst University
Caldwell University	Goucher College	Messiah University
California University of Pennsylvania	Grand Valley State University	Methodist University
Capitol Technology University	Grove City College	Miami University, Oxford
Case Western Reserve University	Hagerstown Community College	Michigan State University
Castleton University	Hamilton College	Millersville University of Pennsylvania
Catawba College	Hampton University	Milwaukee School of Engineering
Chatham University	Harcum College	Montana State University
Clarion University of Pennsylvania	Harding University	Montgomery College
Clemson University	Haverford College	Montgomery Community College
Cleveland State University	Hawaii Pacific University	Morgan State University
Coastal Carolina University	High Point University	Mount Holyoke College
College of Charleston	Hobart William Smith College	Mount St. Mary's University
College of Southern Maryland	Hofstra University	Muhlenberg College
College of Holy Cross	Hood College	New York University
Colorado State University-Fort Collins	Howard Community College	Nicholls State University
Columbia University in the City of New York	IE University-Madrid	Norfolk State University
Coppin State University	Indian River State College	North Carolina A&T State University
Cornell University	Indiana University of Pennsylvania-Main Campus	North Carolina State University at Raleigh
Culinary Institute of America	Indiana University-Bloomington	North Greenville University
CUNY Bernard M Baruch College	Ithaca College	Northeastern University
CUNY Borough of Manhattan Community College		Northern Virginia Community College-Alexandria
Dartmouth College		Northern Virginia Community College-Loudoun
Davis & Elkins College		Norwich University
Delaware State University		Notre Dame of Maryland University
DePaul University		

Oakwood University
 Ohio State University-Main Campus
 Ohio University-Main Campus
 Oklahoma State University-Tulsa
 Oklahoma State University-Main Campus
 Old Dominion University
 Pace University, New York City Campus
 Paul Smith's College
 Penn Foster College
 Pennsylvania College of Technology
 Pennsylvania State University-Abington
 Pennsylvania State University-Altoona
 Pennsylvania State University-Berks
 Pennsylvania State University-Brandywine
 Pennsylvania State University-Harrisburg
 Pennsylvania State University-Main
 Campus
 Pennsylvania State University-Mont Alto
 Pepperdine University
 Pittsburgh Institute of Aeronautics
 Pittsburgh Institute of Mortuary Science Inc
 Point Park University
 Princeton University
 Purdue University-Main Campus
 Quinnipiac University
 Radford University
 Rensselaer Polytechnic Institute
 Rider University
 Roanoke College
 Robert Morris University
 Rochester Institute of Technology
 Rose-Hulman Institute of Technology
 Saint Francis University
 Saint Joseph's University
 Salisbury University
 San Diego State University
 Santa Barbara City College
 Savannah College of Art & Design
 Shenandoah University
 Shepherd University
 Shippensburg University of Pennsylvania
 Slippery Rock University of Pennsylvania
 South Puget Sound Community College
 Spelman College
 Springfield College
 St. Andrews University
 St. John's University-New York
 St. Mary's College of Maryland
 Stanford University
 Stevenson University
 Stockton University
 SUNY College of Oswego
 SUNY Maritime College
 Susquehanna University
 Syracuse University
 Temple University
 Texas A&M University-College Station
 Texas State University
 Texas Tech University
 The Catholic University of America
 The College of New Jersey
 The College of Wooster
 The Electrical Training Center
 The New School
 The University of Alabama
 The University of Tampa
 The University of Tennessee-Knoxville
 Towson University
 Tulane University
 United States Air Force Academy
 United States Military Academy
 United States Naval Academy
 Universal Technical Institute of
 Pennsylvania Inc
 University of Alabama at Birmingham
 University of Alaska Fairbanks
 University of Arizona
 University of Brighton
 University of British Columbia
 University of California-Irvine
 University of California-Los Angeles
 University of California-Santa Cruz
 University of Central Florida
 University of Cincinnati-Main Campus
 University of Colorado Boulder
 University of Connecticut
 University of Delaware
 University of Florida
 University of Georgia
 University of Houston
 University of Kansas
 University of Kentucky
 University of Louisville
 University of Maine
 University of Maine at Augusta
 University of Maryland Washington
 University of Maryland Eastern Shore
 University of Maryland-Baltimore County
 University of Maryland-College Park
 University of Massachusetts-Amherst
 University of Miami
 University of Minnesota-Twin Cities
 University of Nebraska-Lincoln
 University of New England
 University of New Hampshire-Main
 Campus
 University of New Haven
 University of North Carolina at Charlotte
 University of North Carolina Wilmington
 University of North Florida
 University of Oklahoma-Norman Campus
 University of Oregon
 University of Pittsburgh
 University of Rhode Island
 University of Rochester
 University of South Carolina-Columbia
 University of South Florida-Main Campus
 University of Southern California
 University of Southern Maine
 University of Southern Mississippi
 University of Utah
 University of Vermont
 University of Virginia-Main Campus
 University of Wisconsin-Madison
 University of Wisconsin-Milwaukee
 University of Wyoming
 University of York
 Ursinus College
 Utah State University
 Valley Forge Military College
 Vanderbilt University
 Villanova University
 Virginia Polytechnic Institute and State
 University
 Warren Wilson College
 Washington & Jefferson College
 Washington College
 Washington University-St Louis
 Waynesburg University
 Wellesley College
 West Chester University of Pennsylvania
 West Virginia University
 Westminster College
 Wharton County Junior College
 Widener University
 William & Mary
 William Peace University
 Wilson College
 Worcester Polytechnic Institute
 Xavier University of Louisiana
 Yale University
 York College of Pennsylvania

Every Student Succeeds Act (ESSA)

The Every Student Succeeds Act (ESSA) is the United States law passed in December 2015 that governs the K-12 public education policy. The U.S. Department of Education approved Maryland's ESSA plan on January 16, 2018.

As part of Maryland's ESSA plan, MSDE launched the Maryland Report Card website in December 2018 to engage and inform families, educators, and other community members. The report card provides a 1 to 5 star rating for each school. The indicators measured on the report card for elementary and middle schools include Academic Achievement, Academic Progress, Progress in Achieving English Language Proficiency, and School Quality and Student Success. For high schools, the indicators are Academic Achievement, Graduation Rate, Progress in Achieving English Language Proficiency, Readiness for Postsecondary Success, and School Quality and Student Success.

For the school year 2018-2019, Maryland added the school-level per-pupil expenditure section of the report card. The school-level per-pupil expenditures are the local school system operating expenditures directly attributed to schools or allocated to schools based on certain criteria and reported as a per-pupil amount. The per pupil allocations may be affected by staff tenure, school size, specialized programs housed at the school, and student demographics.

Due to the impact of the coronavirus pandemic, MSDE did not publish MSDE did not publish the full Maryland Report Card for the 2019-2020 and 2020-2021 school years. The FY2021 financial data for FCPS is listed below.

Chart Notes:

- *Includes only traditional elementary and primary schools.*

FCPS 2020 – 2021 ESSA Data

Level	Per-pupil Expenditure Range	Average Per-pupil Expenditure
Elementary School*	\$10,952 - \$28,757	\$15,467
Middle School	\$10,804 - \$16,795	\$13,117
High School	\$11,462 - \$15,536	\$13,532

**Includes only traditional elementary and primary schools.*

Complete report card results are available at MDReportCard.org.

STUDENT ENROLLMENT

FCPS enrollments are expected to increase as the county's general population increases. The projection for FY2023 anticipates a net increase of 1,254 students from the FY2022 actual enrollment. The FCPS enrollment projections includes prekindergarten to Grade 12 students. These system wide enrollment projections for FY2023 were approved in January 2022.

FCPS projections utilize a "cohort survival method" (a cohort is the total number of students in a particular grade level). This method has several components:

- Analyze the historical cohort progression from grade to grade. Future cohort progression is then determined based upon historical trends, land development/housing patterns, and pupil-yield trends.
- Base kindergarten projections on the ratio of kindergarten to births five years prior using historic birth to kindergarten ratios and birth data supplied by the Maryland Department of Planning.
- Base prekindergarten enrollment projections on the anticipated number of prekindergarten seats that will be given budgeted funds.
- Determine the countywide prekindergarten through grade 12 total projected enrollment for any year by totaling each grade's projected enrollment for all schools.



ENROLLMENT BY SCHOOL & YEAR

SCHOOL NAME	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
ELEMENTARY SCHOOLS								
Ballenger Creek Elementary	650	586	602	640	692	713	753	769
Blue Heron ES	0	0	0	615	678	674	673	688
Brunswick Elementary	727	762	694	740	727	741	750	748
Butterfly Ridge ES	627	675	649	682	640	582	578	580
Carroll Creek Montessori	228	228	228	230	231	208	210	210
Carroll Manor Elementary	579	577	538	516	503	504	502	500
Centerville Elementary	929	972	439	447	431	423	413	406
Deer Crossing Elementary	788	806	813	464	438	420	423	431
Emmitsburg Elementary	247	220	201	207	207	200	194	201
Frederick Classical	252	249	250	253	254	252	249	247
Glade Elementary	616	611	543	554	534	538	544	530
Green Valley Elementary	511	627	545	688	789	863	920	940
Hillcrest Elementary	732	749	714	763	626	615	624	640
Kempton Elementary	404	403	356	374	361	361	351	348
Lewistown Elementary	184	195	161	168	173	173	177	174
Liberty Elementary	262	262	215	240	239	243	257	268
Lincoln Elementary	583	598	605	614	626	631	635	649
Middletown Elementary (See Note 1)	467	472	417	434	410	414	410	399
Middletown Primary (See Note 1)	496	477	428	448	445	427	427	431
Monocacy Elementary	619	611	551	539	565	543	527	534
Monocacy Valley Montessori	218	217	214	209	219	194	195	195
Myersville Elementary	385	418	379	387	388	390	397	406
New Market Elementary	693	684	632	574	578	572	588	603
New Midway/Woodsboro Elementary	300	292	287	297	287	273	268	268
North Frederick Elementary	668	669	599	612	636	645	665	678
Oakdale Elementary	679	792	926	923	1049	1,136	1,221	1,215
Orchard Grove Elementary	602	635	603	613	618	629	630	633
Parkway Elementary	220	242	223	261	278	271	275	273
Sabillasville Elementary	99	82	70	69	0	0	0	0
Sabillasville Environmental PCS	0	0	0	0	120	120	120	120
Spring Ridge Elementary	475	482	437	614	600	583	572	582
Sugarloaf Elementary	0	0	620	732	804	860	931	936
Thurmont Elementary (See Note 1)	299	312	292	292	268	258	245	234
Thurmont Primary (See Note 1)	370	336	284	287	279	274	282	290
Tuscarora Elementary	654	713	701	744	766	766	781	795
Twin Ridge Elementary	483	473	577	653	666	696	708	706
Urbana Elementary	761	813	651	653	639	648	658	663
Valley Elementary	494	508	459	515	535	569	607	613
Walkersville Elementary	691	678	631	695	710	726	740	753
Waverley Elementary	517	548	511	542	899	948	975	995
Whittier Elementary	690	718	686	726	745	736	745	738
Wolfsville Elementary	138	149	123	140	137	137	140	138
Yellow Springs Elementary	455	470	498	560	607	603	611	618
TOTAL ELEMENTARY	19,792	20,311	19,352	20,714	21,397	21,559	21,971	22,145

ENROLLMENT BY SCHOOL & YEAR

SCHOOL NAME	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
MIDDLE SCHOOLS								
Ballenger Creek Middle	840	817	800	790	796	789	785	789
Brunswick Middle	606	573	610	618	669	662	647	632
Carroll Creek Montessori	85	90	90	88	89	85	86	85
Crestwood Middle	653	691	670	667	735	744	765	791
Frederick Classical	126	127	126	119	118	119	120	120
Gov. Thomas Johnson Middle	509	553	563	589	552	543	553	570
Middletown Middle	782	784	794	807	803	764	766	732
Monocacy Middle	886	969	978	951	917	919	965	1,000
Monocacy Valley Montessori	81	83	89	88	85	87	83	83
New Market Middle	552	563	647	661	680	683	670	656
Oakdale Middle	769	872	899	953	1,010	1,104	1,148	1,255
Sabillasville Environmental PCS	0	0	0	0	20	40	60	60
Thurmont Middle	563	545	573	565	551	504	490	451
Urbana Middle	1,003	1,021	967	1,034	1,082	1,097	1,085	1,132
Walkersville Middle	891	876	836	835	848	833	805	796
West Frederick Middle	853	947	925	889	772	806	807	832
Windsor Knolls Middle	742	764	709	719	736	766	834	919
TOTAL MIDDLE	9,941	10,275	10,276	10,373	10,463	10,545	10,669	10,903
HIGH SCHOOLS								
Brunswick High	740	788	791	844	852	900	912	937
Catoctin High	753	741	715	741	782	794	800	782
Frederick High	1,395	1,502	1,541	1,651	1,772	1,850	1,862	1,778
Gov. Thomas Johnson High	1,692	1,720	1,733	1,826	1,929	1,936	1,925	1,783
Linganore High	1,323	1,309	1,391	1,516	1,610	1,694	1,768	1,771
Middletown High	1,133	1,125	1,148	1,094	1,102	1,122	1,132	1,168
Oakdale High	1,250	1,263	1,358	1,462	1,538	1,650	1,746	1,803
Tuscarora High	1,570	1,582	1,639	1,672	1,719	1,732	1,737	1,727
Urbana High	1,785	1,849	1,905	1,923	1,904	1,911	1,922	1,941
Walkersville High	1,148	1,180	1,217	1,241	1,237	1,243	1,272	1,245
TOTAL HIGH	12,789	13,059	13,438	13,970	14,445	14,832	15,076	14,935
OTHER SCHOOLS AND PROGRAMS								
Heather Ridge School	56	56	44	29	34	40	42	42
SUCCESS Program	41	31	29	37	35	40	41	41
FCVS(See Note 2)	20	22	11	27	25	30	32	32
Rock Creek School	75	74	71	70	75	83	88	88
TOTAL OTHER	192	183	155	163	169	193	203	203
TOTAL ELEMENTARY								
TOTAL ELEMENTARY	19,792	20,311	19,352	20,714	21,397	21,559	21,971	22,145
TOTAL MIDDLE								
TOTAL MIDDLE	9,941	10,275	10,276	10,373	10,463	10,545	10,669	10,903
TOTAL HIGH								
TOTAL HIGH	12,789	13,059	13,438	13,970	14,445	14,832	15,076	14,935
TOTAL OTHER								
TOTAL OTHER	192	183	155	163	169	193	203	203
GRAND TOTAL	42,714	43,828	43,221	45,220	46,474	47,129	47,919	48,186

Note 1: Middletown and Thurmont Elementary Schools are grades 3, 4, and 5 only. Middletown Primary and Thurmont Primary are prekindergarten, kindergarten, grades 1 and 2 only.

Note 2: The Virtual School students use various schools for testing and programs.

Note 3: Elementary, middle, and high blended virtual program students are accounted for in their home schools.



FACILITIES INVENTORY

FCPS operates and maintains 67 school buildings. These buildings constitute over 6.7 million square feet and occupy over 1,500 acres. For FY2023, FCPS opens the replacement of Waverley Elementary School. In addition to 68 school buildings, administrative facilities are housed in several locations. The FCPS Central Office is at 191 South East Street in downtown Frederick City, and houses the business services group and the curriculum staff. Technology support services, maintenance/operations, warehouse services, and transportation are located at a two-building complex on Hayward Road and Thomas Johnson Drive, on the north side of Frederick City. FCPS also maintains offices for Food and Nutrition Services, and the Learning and Leadership Center on Frederick Street in Walkersville. In addition, pupil personnel workers, psychologists, the International office, and other support staff are located in school buildings throughout the system.

SCHOOL NAME	ADDRESS	GRADES	STATE RATED CAPACITY	ACREAGE	SQUARE FEET
Ballenger Creek Elementary	5250 Kingsbrook Drive, Frederick, MD 21703	PreK-5	636	19.29	64,187
Ballenger Creek Middle	5525 Ballenger Creek Pike, Frederick, MD 21703	6-8	859	25	113,850
Blue Heron Elementary	7100 Eaglehead Drive, New Market, MD 21744	K-5	677	15	95,085
Brunswick Elementary	400 Central Avenue, Brunswick, MD 21716	PreK -5	507	34.1	60,205
Brunswick High	101 Cummings Drive, Brunswick, MD 21716	9-12	928	48	166,066
Brunswick Middle	301 Cummings Drive, Brunswick, MD 21716	6-8	957	29.7	119,539
Butterfly Ridge Elementary	601 Contender Way, Frederick, MD 21703	PreK -5	734	12.12	105,515
Career & Technology Center	7922 Opossumtown Pike, Frederick, MD 21702	10-12	292	15.52	86,681
Carroll Manor Elementary	5624 Adamstown Road, Adamstown, MD 21710	PreK-5	573	18.9	77,593
Catoctin High	14745 Sabillasville Road, Thurmont, MD 21788	9-12	1,046	88	179,045
Centerville Elementary	3601 Carriage Hill Drive, Frederick, MD 21704	K-5	627	16	87,175
Crestwood Middle	7100 Foxcroft Drive, Frederick, MD 21703	6-8	882	23.08	107,212
Deer Crossing Elementary	10601 Finn Drive, New Market, MD 21774	PreK-5	568	22	77,966
Earth & Space Science Laboratory	210 Madison Street, Frederick, MD 21701	Special	N/A	2	10,624
Emmitsburg Elementary	300 South Seton Avenue, Emmitsburg, MD 21727	PreK-5	225	13.35	45,080
Frederick High	650 Carroll Parkway, Frederick, MD 21701	9-12	1,601	28	270,618
Glade Elementary	9525 Glade Road, Walkersville, MD 21793	PreK-5	582	13.35	66,500
Governor Thomas Johnson High	1501 North Market Street, Frederick, MD 21701	9-12	2,171	39.31	312,533
Governor Thomas Johnson Middle	1799 Schifferstadt Drive, Frederick, MD 21701	6-8	838	25.31	126,700
Green Valley Elementary	11501 Fingerboard Road, Monrovia, MD 21770	K-5	501	31.22	51,888
Heather Ridge School	1445 Taney Avenue, Frederick, MD 21702	6-12	148	10	31,553
Hillcrest Elementary	1285 Hillcrest Drive, Frederick, MD 21703	PreK-5	534	12.7	62,305
Kempton Elementary	3456 Kempton Church Road, Monrovia, MD 21770	K-5	388	39.46	53,800
Lewistown Elementary	11119 Hessong Bridge Road, Thurmont, MD 21788	PreK-5	209	13	50,898
Liberty Elementary	11820 Liberty Road, Frederick, MD 21701	PreK-5	271	11.64	40,720
Lincoln Elementary "A"	250 Madison Street, Frederick, MD 21701	Success Program	N/A	3.153	20,334
Lincoln Elementary	200 Madison Street, Frederick, MD 21701	PreK-5	643	11	98,463
Linganore High	12013 Old Annapolis Road, Frederick, MD 21701	9-12	1,642	50	253,565
Middletown Elementary	201 East Green Street, Middletown, MD 21769	3-5	480	8	54,854
Middletown High	200 Schoolhouse Drive, Middletown, MD 21769	9-12	1,328	39	189,641
Middletown Middle	100 Martha Mason Street, Middletown, MD 21769	6-8	1,052	24	114,974
Middletown Primary	403 Franklin Street, Middletown, MD 21769	PreK-2	432	20.026	70,288
Monocacy Elementary	7421 Hayward Road, Frederick, MD 21702	PreK-5	550	12.55	57,900
Monocacy Middle	8009 Opossumtown Pike, Frederick, MD 21702	6-8	914	20.38	114,445
Myersville Elementary	429 Main Street, Myersville, MD 21773	K-5	434	12	54,889
New Market Elementary	93 West Main Street, New Market, MD 21774	PreK-5	627	12.3	88,983
New Market Middle	125 West Main Street, New Market, MD 21774	6-8	732	19.9	114,936
New Midway Elementary	12226 Woodsboro Pike, Keymar, MD 21757	3-5	148	6.6	21,894
North Frederick Elementary	1010 Fairview Avenue, Frederick, MD 21701	PreK-5	755	15.01	95,613
Oakdale Elementary	5830 Oakdale School Road, Ijamsville, MD 21754	K-5	707	14.781	89,566
Oakdale High	5850 Eaglehead Drive, Ijamsville, MD 21754	9-12	1,512	49.1	241,061
Oakdale Middle	5810 Oakdale School Road, Ijamsville, MD 21754	6-8	1,158	22.3	129,858
Orchard Grove Elementary	5898 Hannover Drive, Frederick, MD 21703	PreK-5	562	15.68	70,142
Parkway Elementary	300 Carroll Parkway, Frederick, MD 21701	PreK-5	236	5	32,223
Rock Creek	55 B West Frederick Street, Walkersville, MD 21793	Spec. Ed	242	Same lot as Walkersville ES	79,500
Sabillasville Environmental PCS	16210-B Sabillasville Road, Sabillasville, MD 21780	K-6	114	15	27,000

FACILITIES INVENTORY (CONTINUED)

SCHOOL NAME	ADDRESS	GRADES	STATE RATED CAPACITY	ACREAGE	SQUARE FEET
Spring Ridge Elementary	9051 Ridgefield Drive, Frederick, MD 21701	PreK-5	647	20	66,276
Sugarloaf Elementary	3400 Stone Barn Drive, Frederick, MD 21704	K-5	754	12.9	97,869
Thurmont Elementary	805 East Main Street, Thurmont, MD 21788	3-5	391	15.31	64,250
Thurmont Middle	408 East Main Street, Thurmont, MD 21788	6-8	924	13	135,260
Thurmont Primary	7989 Rocky Ridge Road, Thurmont, MD 21788	PreK-2	470	13.47	66,334
Tuscarora Elementary	6321 Lambert Drive, Frederick, MD 21703	PreK-5	633	13.389	86,938
Tuscarora High	5312 Ballenger Creek Pike, Frederick, MD 21703	9-12	1,749	46.49	257,062
Twin Ridge Elementary	1106 Leafy Hollow Circle, Mount Airy, MD 21771	PreK-5	681	17	68,900
Urbana Elementary	3554 Urbana Pike, Frederick, MD 21704	PreK-5	764	19.87	98,178
Urbana High	3471 Campus Drive, Ijamsville, MD 21754	9-12	1,899	59.7	249,609
Urbana Middle	3511 Pontius Court, Ijamsville, MD 21754	6-8	1,020	26.18	145,139
Valley Elementary	3519 Jefferson Pike, Jefferson, MD 21755	PreK-5	499	31.71	59,989
Walkersville Elementary	83 West Frederick Street, Walkersville, MD 21793	PreK-5	701	15	89,514
Walkersville High	81 West Frederick Street, Walkersville, MD 21793	9-12	1,065	35	181,416
Walkersville Middle	55 West Frederick Street, Walkersville, MD 21793	6-8	1,105	28.68	119,353
Waverley Elementary	201 Waverley Drive, Frederick, MD 21702	PreK-5	1019	18.17	54,178
West Frederick Middle	515 West Patrick Street, Frederick, MD 21701	6-8	1094	12	166,439
Whittier Elementary	2400 Whittier Drive, Frederick, MD 21702	PreK-5	624	10.126	81,244
Windsor Knolls Middle	11150 Windsor Road, Ijamsville, MD 21754	6-8	978	57	116,644
Wolfsville Elementary	12520 Wolfsville Road, Myersville, MD 21773	PreK-5	200	14	41,657
Woodsboro Elementary	101 Liberty Road, Woodsboro, MD 21798	PreK-2	166	5	28,557
Yellow Springs Elementary	8717 Yellow Springs Road, Frederick, MD 21702	PreK-5	453	17	52,600

OPERATING BUDGET SEVEN-YEAR HISTORY

Revenue

Revenue Source	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
County Sources	\$257,432,727	\$271,000,287	\$283,305,204	\$294,548,343	\$309,170,970	\$330,327,308	\$365,338,683
State Sources	265,779,784	271,677,066	279,550,675	300,658,312	311,175,432	319,167,629	365,686,270
Federal Sources	16,586,125	16,494,884	18,817,165	18,559,463	34,261,272	92,576,585	71,243,748
Other	4,283,187	3,761,032	6,219,659	7,605,186	4,047,133	4,321,400	5,272,758
Fund Balance	6,474,748	9,232,961	12,148,750	8,915,351	13,465,185	18,690,368	15,294,792
Total Revenue	\$550,556,571	\$572,166,230	\$600,041,453	\$630,286,655	\$672,119,992	\$765,083,290	\$822,836,251

Expenditures

Expenditures by Category	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Administration	\$10,034,727	\$10,603,132	\$11,190,550	\$11,820,211	\$12,784,779	\$15,485,271	\$17,971,575
Mid-Level Administration	32,264,075	33,931,189	35,481,595	37,021,126	40,363,909	44,877,765	47,029,943
Instructional Salaries and Wages	196,148,568	206,573,539	216,533,524	228,068,154	237,816,410	272,109,098	292,227,762
Textbooks and Instructional Supplies	8,966,514	9,297,490	11,556,861	12,526,113	22,554,400	36,603,958	21,952,464
Other Instructional Costs	2,294,456	2,534,135	2,458,530	2,869,398	3,640,329	5,407,007	7,029,237
Special Education	57,964,349	61,231,159	68,655,459	69,266,908	70,811,076	87,959,448	101,799,624
Student Personnel Services	3,017,994	3,207,508	1,909,894	2,129,103	2,721,382	3,293,225	3,221,023
Student Health Services	6,264,875	6,185,407	6,796,134	6,736,044	6,314,869	9,971,767	10,688,979
Student Transportation	20,429,460	21,900,790	22,941,227	22,759,180	18,906,718	26,850,406	29,960,882
Operation of Plant	33,760,658	34,689,059	35,825,631	38,314,425	41,518,968	45,976,694	49,518,038
Maintenance of Plant	11,952,291	12,071,880	12,814,873	13,232,258	14,409,086	18,166,019	24,078,712
Fixed Charges	153,807,177	155,950,838	160,457,472	168,351,112	174,779,622	193,488,130	211,900,470
Food Services	36,071	44,196	101,614	78,304	864,867	898,180	511,198
Community Services	848,809	781,329	836,651	695,486	473,322	1,761,556	2,654,196
Capital Outlay	2,632,073	1,696,249	1,894,995	2,136,631	2,254,815	2,234,766	2,292,148
Total Expenditures by Category	\$540,422,097	\$560,697,900	\$589,455,010	\$616,004,453	\$650,214,552	\$765,083,290	\$822,836,251

Expenditures by Objects

Salaries and Wages	\$318,474,440	\$336,952,128	\$354,653,478	\$369,844,208	\$381,834,303	\$442,151,032	\$488,014,699
Contracted Services	23,936,973	24,825,668	27,592,885	30,802,964	29,483,676	41,165,040	49,101,741
Supplies and Materials	16,468,026	16,823,324	19,781,115	20,412,578	34,740,355	51,024,272	37,967,122
Other Operating Costs	175,702,953	178,090,380	183,007,181	188,892,056	196,524,182	221,769,600	239,485,404
Equipment	3,963,584	3,536,705	3,593,112	4,434,061	5,730,327	4,728,683	5,849,782
Transfers	1,876,121	469,695	827,239	1,618,586	1,901,709	4,244,663	2,417,503
Total Expenditures by Object	\$540,422,097	\$560,697,900	\$589,455,010	\$616,004,453	\$650,214,552	\$765,083,290	\$822,836,251



SALARY PAY SCALES

Frederick County Public Schools 10-Month Teacher Pay Scales Effective July 1, 2022 through June 30, 2023

ENTER YEAR	LANE 010 BA/BS	ENTER YEAR	LANE 020 MA/30 HRS	ENTER YEAR	LANE 030 45 HRS	ENTER YEAR	LANE 040 60 HRS	ENTER YEAR	LANE 050 75 HRS	ENTER YEAR	LANE 060 90 HRS
1	\$51,780	1	\$53,378	1,2,3,4	\$55,686	1,2,3,4	\$58,297	1		1	
2,3,4,5	\$53,288	2,3,4,5	\$54,887	5	\$57,124	5	\$59,736	2		2	
6	\$54,833	6	\$56,431	6	\$58,670	6	\$61,281	3		3	
7	\$56,592	7	\$58,190	7	\$60,429	7	\$63,039	4	\$60,535	4	\$62,773
8	\$58,350	8	\$60,321	8	\$62,560	8	\$65,170	5	\$61,973	5	\$64,212
9	\$60,108	9	\$62,453	9	\$64,692	9	\$67,302	6	\$63,519	6	\$65,757
10	\$61,867	10	\$64,584	10	\$66,823	10	\$69,433	7	\$65,277	7	\$67,515
11	\$61,867	11	\$67,142	11	\$69,381	11	\$71,991	8	\$67,409	8	\$69,647
12	\$61,867	12	\$69,700	12	\$71,939	12	\$74,549	9	\$69,540	9	\$71,778
13	\$61,867	13	\$72,258	13	\$74,496	13	\$77,107	10	\$71,672	10	\$73,910
14	\$61,867	14	\$74,816	14	\$77,054	14	\$79,665	11	\$74,230	11	\$76,467
15	\$61,867	15	\$77,373	15	\$79,612	15	\$82,222	12	\$76,788	12	\$79,025
16	\$61,867	16	\$78,652	16	\$80,891	16	\$83,501	13	\$79,345	13	\$81,583
17	\$61,867	17	\$79,931	17	\$82,170	17	\$84,780	14	\$81,903	14	\$84,141
18+	\$62,784	18	\$81,210	18	\$83,449	18	\$86,059	15	\$84,461	15	\$86,699
		19	\$82,489	19	\$84,728	19	\$87,338	16	\$85,740	16	\$87,977
		20+	\$83,768	20	\$86,007	20	\$88,617	17	\$87,019	17	\$89,256
				21	\$87,285	21	\$89,896	18	\$88,298	18	\$90,535
				22	\$88,564	22	\$91,175	19	\$89,577	19	\$91,814
				23+	\$89,843	23	\$92,454	20	\$90,855	20	\$93,093
						24	\$93,732	21	\$92,134	21	\$94,372
						25	\$95,011	22	\$93,413	22	\$95,651
						26+	\$97,782	23	\$94,692	23	\$96,930
								24	\$95,971	24	\$98,209
								25	\$97,250	25	\$99,488
								26+	\$100,714	26	\$102,951
										27+	\$103,485
		*32	\$93,440			*32-33	\$100,506				
		*33+	\$97,348			*34+	\$105,357				

*These figures are for teachers who entered their 26+ year of teaching in 2016-17, and remain on the MA +30 or +60 scales.

For approved National Board Certification Teachers (NBCT), add a \$10,000 salary enhancement to the appropriate scale, grade, and step.

For non-approved NBCT and all other approved national certifications, add a \$3,000 salary enhancement to the appropriate scale, grade, and step.

For Doctorate degree, add a \$2,000 to the appropriate grade and step

SALARY PAY SCALES

Frederick County Public Schools 11-Month Teacher Pay Scales Effective July 1, 2022 through June 30, 2023

ENTER YEAR	LANE 010 BA/BS	ENTER YEAR	LANE 020 MA/30 HRS	ENTER YEAR	LANE 030 45 HRS	ENTER YEAR	LANE 040 60 HRS	ENTER YEAR	LANE 050 75 HRS	ENTER YEAR	LANE 060 90 HRS
1	\$56,685	1	\$58,435	1,2,3,4	\$60,961	1,2,3,4	\$63,820	1		1	
2,3,4,5	\$58,336	2,3,4,5	\$60,086	5	\$62,536	5	\$65,395	2		2	
6	\$60,027	6	\$61,778	6	\$64,229	6	\$67,087	3		3	
7	\$61,953	7	\$63,702	7	\$66,153	7	\$69,011	4	\$66,270	4	\$68,720
8	\$63,878	8	\$66,037	8	\$68,487	8	\$71,344	5	\$67,845	5	\$70,295
9	\$65,802	9	\$68,370	9	\$70,820	9	\$73,677	6	\$69,536	6	\$71,987
10	\$67,728	10	\$70,703	10	\$73,154	10	\$76,012	7	\$71,462	7	\$73,912
11	\$67,728	11	\$73,503	11	\$75,954	11	\$78,811	8	\$73,795	8	\$76,245
12	\$67,728	12	\$76,304	12	\$78,754	12	\$81,611	9	\$76,128	9	\$78,578
13	\$67,728	13	\$79,104	13	\$81,554	13	\$84,412	10	\$78,462	10	\$80,912
14	\$67,728	14	\$81,903	14	\$84,354	14	\$87,212	11	\$81,262	11	\$83,711
15	\$67,728	15	\$84,704	15	\$87,154	15	\$90,012	12	\$84,062	12	\$86,512
16	\$67,728	16	\$86,103	16	\$88,554	16	\$91,412	13	\$86,862	13	\$89,312
17	\$67,728	17	\$87,504	17	\$89,955	17	\$92,812	14	\$89,663	14	\$92,112
18+	\$68,732	18	\$88,904	18	\$91,354	18	\$94,212	15	\$92,463	15	\$94,912
		19	\$90,304	19	\$92,755	19	\$95,612	16	\$93,863	16	\$96,312
		20+	\$91,704	20	\$94,155	20	\$97,013	17	\$95,252	17	\$97,712
				21	\$95,554	21	\$98,412	18	\$96,663	18	\$99,113
				22	\$96,955	22	\$99,812	19	\$98,063	19	\$100,512
				23+	\$98,355	23	\$101,213	20	\$99,462	20	\$101,912
						24	\$102,612	21	\$100,863	21	\$103,313
						25	\$104,012	22	\$102,263	22	\$104,712
						26+	\$107,045	23	\$103,663	23	\$106,113
								24	\$105,063	24	\$107,513
								25	\$106,463	25	\$108,912
								26+	\$110,255	26	\$112,705
										27+	\$113,289
		*32	\$102,292			*32-33	\$110,027				
		*33+	\$106,570			*34+	\$115,338				

*These figures are for teachers who entered their 26+ year of teaching in 2016-17, and remain on the MA +30 or +60 scales.
 For approved National Board Certification Teachers (NBCT), add a \$10,000 salary enhancement to the appropriate scale, grade, and step.
 For non-approved NBCT and all other approved national certifications, add a \$3,000 salary enhancement to the appropriate scale, grade, and step.
 For Doctorate degree, add a \$2,000 to the appropriate grade and step.

SALARY PAY SCALES

Frederick County Public Schools 12-Month Teacher Pay Scales Effective July 1, 2022 through June 30, 2023

ENTER YEAR	LANE 020 MA/30 HRS	ENTER YEAR	LANE 030 45 HRS	ENTER YEAR	LANE 040 60 HRS	ENTER YEAR	LANE 050 75 HRS	ENTER YEAR	LANE 060 90 HRS
1	\$68,549	1,2,3,4	\$71,512	1,2,3,4	\$74,865	1		1	
2,3,4,5	\$70,486	5	\$73,360	5	\$76,713	2		2	
6	\$72,470	6	\$75,344	6	\$78,698	3		3	
7	\$74,728	7	\$77,603	7	\$80,955	4	\$77,739	4	\$80,614
8	\$77,465	8	\$80,340	8	\$83,692	5	\$79,586	5	\$82,462
9	\$80,203	9	\$83,077	9	\$86,430	6	\$81,572	6	\$84,446
10	\$82,940	10	\$85,814	10	\$89,167	7	\$83,830	7	\$86,703
11	\$86,224	11	\$89,100	11	\$92,451	8	\$86,567	8	\$89,441
12	\$89,510	12	\$92,385	12	\$95,737	9	\$89,304	9	\$92,178
13	\$92,794	13	\$95,669	13	\$99,022	10	\$92,042	10	\$94,915
14	\$96,079	14	\$98,954	14	\$102,306	11	\$95,326	11	\$98,201
15	\$99,363	15	\$102,239	15	\$105,591	12	\$98,612	12	\$101,485
16	\$101,006	16	\$103,881	16	\$107,233	13	\$101,896	13	\$104,770
17	\$102,649	17	\$105,524	17	\$108,876	14	\$105,181	14	\$108,054
18	\$104,291	18	\$107,165	18	\$110,518	15	\$108,465	15	\$111,339
19	\$105,933	19	\$108,808	19	\$112,161	16	\$110,108	16	\$112,981
20+	\$107,576	20	\$110,451	20	\$113,802	17	\$111,751	17	\$114,624
		21	\$112,093	21	\$115,445	18	\$113,393	18	\$116,266
		22	\$113,735	22	\$117,088	19	\$115,035	19	\$117,909
		23+	\$115,378	23	\$118,730	20	\$116,677	20	\$119,551
				24	\$120,372	21	\$118,320	21	\$121,193
				25	\$122,014	22	\$119,963	22	\$122,836
				26+	\$125,753	23	\$121,604	23	\$124,478
						24	\$123,247	24	\$126,121
						25	\$124,890	25	\$127,763
						26+	\$129,338	26	\$132,212
								27+	\$132,896
*32	\$119,996			*32-33	\$129,071				
*33+	\$125,015			*34+	\$135,301				

*These figures are for teachers who entered their 26+ year of teaching in 2016-17, and remain on the MA +30 or +60 scales.

For approved National Board Certification Teachers (NBCT), add a \$10,000 salary enhancement to the appropriate scale, grade, and step.

For non-approved NBCT and all other approved national certifications, add a \$3,000 salary enhancement to the appropriate scale, grade, and step.

For Doctorate degree, add a \$2,000 to the appropriate grade and step.

SALARY PAY SCALES

Frederick County Public Schools Athletic Director Pay Scales Effective July 1, 2022 through June 30, 2023

ENTER YEAR	LANE 020 MA/30 HRS	ENTER YEAR	LANE 030 45 HRS"	ENTER YEAR	LANE 040 60 HRS"	ENTER YEAR	LANE 050 75 HRS"	ENTER YEAR	LANE 060 90 HRS
1	\$66,162	1,2,3,4	\$68,872	1,2,3,4	\$72,584	1		1	
2,3,4,5	\$68,126	5	\$70,820	5	\$74,548	2		2	
6	\$70,090	6	\$72,784	6	\$76,512	3		3	
7	\$72,054	7	\$74,748	7	\$78,477	4	\$75,098	4	\$77,336
8	\$74,436	8	\$77,130	8	\$80,441	5	\$77,063	5	\$79,300
9	\$76,816	9	\$79,510	9	\$82,822	6	\$79,026	6	\$81,265
10	\$79,197	10	\$81,892	10	\$85,202	7	\$80,991	7	\$82,589
11	\$82,054	11	\$84,749	11	\$87,584	8	\$82,955	8	\$84,553
12	\$84,911	12	\$87,606	12	\$90,441	9	\$85,336	9	\$86,935
13	\$87,768	13	\$90,463	13	\$93,297	10	\$87,717	10	\$89,315
14	\$90,626	14	\$93,319	14	\$96,154	11	\$90,097	11	\$92,336
15	\$93,483	15	\$96,177	15	\$99,012	12	\$92,954	12	\$94,554
16	\$94,912	16	\$97,606	16	\$101,869	13	\$95,811	13	\$98,049
17	\$96,340	17	\$99,034	17	\$103,297	14	\$98,669	14	\$100,906
18-22	\$97,768	18-22	\$100,462	18-24	\$104,726	15	\$101,526	15	\$103,124
23	\$99,197	23	\$101,891	25	\$106,154	16	\$104,383	16	\$106,621
24+	\$100,625	24	\$103,319	26	\$107,582	17	\$105,811	17	\$108,049
		25	\$104,748	27-28	\$109,011	18-24	\$107,240	18-24	\$109,478
		26-27	\$106,176	29	\$110,439	25	\$108,668	25	\$110,906
		28+	\$107,604	30	\$111,869	26	\$110,097	26	\$112,334
				31	\$113,297	27-28	\$111,526	27-28	\$113,763
				32+	\$116,323	29	\$112,954	29	\$115,191
						30	\$114,383	30	\$116,620
						31	\$115,811	31	\$118,048
						32+	\$118,838	32+	\$121,076
*31	\$111,819								
*32	\$114,532								
*33-34	\$117,244			**42-43	\$126,171				
*35-37	\$117,689			**44	\$127,015				
*38+	\$119,288			**45+	\$128,613				

*These figures are for teachers who entered their 26+ year of teaching in 2016-17, and remain on the MA +30 scale.
 **These figures are for teachers who entered their 35+ year of teaching in 2016-17, and remain on the MA +60 scale.

For approved National Board Certification Teachers (NBCT), add a \$10,000 salary enhancement to the appropriate scale, grade, and step.

For non-approved NBCT and all other approved national certifications, add a \$3,000 salary enhancement to the appropriate scale, grade, and step.

For Doctorate degree, add a \$2,000 stipend.

SALARY PAY SCALES

Frederick County Public Schools 11-Month Administrative and Supervisory Pay Scales Effective July 1, 2022 through June 30, 2023

STEP	Grade AS-1	STEP	Grade AS-2	STEP	Grade AS-3
1	\$74,070	1	\$76,730	1	\$79,393
2	\$76,361	2	\$79,105	2	\$81,847
3	\$78,722	3	\$81,551	3	\$84,379
4	\$81,281	4	\$84,200	4	\$87,122
5	\$83,923	5	\$86,938	5	\$89,954
6	\$86,651	6	\$89,763	6	\$92,876
7	\$89,466	7	\$92,680	7	\$95,896
8	\$92,374	8	\$95,693	8	\$99,011
9	\$95,376	9	\$98,803	9	\$102,229
10	\$98,476	10	\$102,013	10	\$105,552
11	\$101,676	11	\$105,329	11	\$108,982
12	\$104,981	12	\$108,752	12	\$112,524
13	\$108,392	13	\$112,287	13	\$116,182
14	\$111,915	14	\$115,936	14	\$119,957
15	\$115,553	15	\$119,704	15	\$123,855
16	\$119,309	16	\$123,585	16	\$127,881
17	\$123,185	17	\$127,611	17	\$132,036
18	\$127,188	18	\$131,759	18	\$136,327

*Note: For doctorate degree, add \$4,000 to the appropriate step and grade.
For National Board Certification (NBCT), add \$2,000 to the appropriate grade and step.
For Lead Curriculum Specialist, add \$5,000 to appropriate grade and step.*

SALARY PAY SCALES

Frederick County Public Schools 12-Month Administrative and Supervisory Pay Scales Effective July 1, 2022 through June 30, 2023

STEP	GRADE AS-1	STEP	GRADE AS-2	STEP	GRADE AS-3	STEP	GRADE AS-4	STEP	GRADE AS-5
1	\$86,891	1	\$90,013	1	\$93,135	1	\$99,378	1	\$105,621
2	\$89,578	2	\$92,795	2	\$96,014	2	\$102,450	2	\$108,887
3	\$92,348	3	\$95,666	3	\$98,983	3	\$105,620	3	\$112,255
4	\$95,349	4	\$98,773	4	\$102,201	4	\$109,051	4	\$115,904
5	\$98,448	5	\$101,985	5	\$105,552	5	\$112,596	5	\$119,670
6	\$101,647	6	\$105,299	6	\$108,952	6	\$116,255	6	\$123,558
7	\$104,951	7	\$108,721	7	\$112,493	7	\$120,033	7	\$127,575
8	\$108,362	8	\$112,255	8	\$116,147	8	\$123,934	8	\$131,721
9	\$111,883	9	\$115,904	9	\$119,992	9	\$127,963	9	\$136,002
10	\$115,519	10	\$119,670	10	\$123,821	10	\$132,121	10	\$140,422
11	\$119,274	11	\$123,558	11	\$127,544	11	\$136,416	11	\$144,986
12	\$123,151	12	\$127,575	12	\$132,000	12	\$140,848	12	\$149,698
13	\$127,154	13	\$131,721	13	\$136,290	13	\$145,425	13	\$154,563
14	\$131,285	14	\$136,002	14	\$140,719	14	\$150,152	14	\$159,586
15	\$135,552	15	\$140,422	15	\$145,291	15	\$155,032	15	\$164,773
16	\$139,958	16	\$144,974	16	\$150,014	16	\$160,070	16	\$170,129
17	\$144,505	17	\$149,698	17	\$154,889	17	\$165,273	17	\$175,657
18	\$149,202	18	\$154,563	18	\$159,924	18	\$170,644	18	\$181,367

Note: For doctorate degree, add \$4,000 to the appropriate step and grade.
For National Board Certification (NBCT), add \$2,000 to the appropriate grade and step.
For Lead Curriculum Specialist, add \$5,000 to appropriate grade and step.

SALARY PAY SCALES

**Frederick County Public Schools
Administrative, Management, and Technical Pay Scales
243 Days/7 Hours -- AA1
Effective July 1, 2022 through June 30, 2023**

STEP	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
1	\$49,486	\$55,378	\$61,876	\$72,846	\$85,425	\$100,089
2	\$51,070	\$57,150	\$63,856	\$75,166	\$88,158	\$103,292
3	\$52,704	\$58,978	\$65,899	\$77,582	\$90,980	\$106,597
4	\$54,391	\$60,866	\$68,008	\$80,065	\$93,891	\$110,008
5	\$56,132	\$62,813	\$70,184	\$82,626	\$96,896	\$113,528
6	\$57,928	\$64,823	\$72,430	\$85,271	\$99,996	\$117,161
7	\$59,782	\$66,898	\$74,748	\$88,000	\$103,197	\$120,910
8	\$61,695	\$69,038	\$77,140	\$90,815	\$106,499	\$124,779
9	\$63,669	\$71,249	\$79,608	\$93,721	\$109,907	\$128,772
10	\$65,706	\$73,528	\$82,155	\$96,721	\$113,424	\$132,893
11	\$67,809	\$75,880	\$84,784	\$99,816	\$117,053	\$137,146
12	\$69,979	\$78,309	\$87,497	\$103,010	\$120,798	\$141,535
13	\$72,218	\$80,815	\$90,297	\$106,306	\$124,665	\$146,064
14	\$74,529	\$83,401	\$93,187	\$109,708	\$128,653	\$150,738
15	\$76,914	\$86,069	\$96,169	\$113,218	\$132,771	\$155,562
16	\$79,375	\$88,824	\$99,246	\$116,841	\$137,019	\$160,540
17	\$81,915	\$91,666	\$102,422	\$120,580	\$141,403	\$165,677
18	\$84,536	\$94,600	\$105,700	\$124,439	\$145,929	\$170,979
19	\$87,241	\$97,626	\$109,082	\$128,421	\$150,598	\$176,450
20	\$90,033	\$100,751	\$112,573	\$132,531	\$155,418	\$182,096

Note: Members of this payscale receive the following stipends:

Doctorate - \$4,000

CPA - \$2,000

SPHR or AICP - \$1,000

SALARY PAY SCALES

**Frederick County Public Schools
Administrative, Management, and Technical Pay Scales
260 Days/7 Hours -- AA2
Effective July 1, 2022 through June 30, 2023**

STEP	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
1	\$41,357	\$46,538	\$52,730	\$59,009	\$65,933	\$77,623	\$91,027	\$106,653
2	\$42,681	\$48,028	\$54,419	\$60,897	\$68,044	\$80,106	\$93,940	\$110,065
3	\$44,046	\$49,535	\$56,160	\$62,846	\$70,221	\$82,669	\$96,946	\$113,588
4	\$45,456	\$51,151	\$57,956	\$64,857	\$72,468	\$85,316	\$100,048	\$117,222
5	\$46,910	\$52,787	\$59,811	\$66,933	\$74,787	\$88,044	\$103,250	\$120,974
6	\$48,412	\$54,477	\$61,724	\$69,074	\$77,180	\$90,862	\$106,554	\$124,844
7	\$49,961	\$56,220	\$63,700	\$71,285	\$79,650	\$93,770	\$109,963	\$128,839
8	\$51,559	\$58,019	\$65,739	\$73,567	\$82,199	\$96,771	\$113,482	\$132,962
9	\$53,209	\$59,875	\$67,842	\$75,919	\$84,829	\$99,867	\$117,113	\$137,217
10	\$54,912	\$61,792	\$70,014	\$78,349	\$87,544	\$103,063	\$120,861	\$141,608
11	\$56,669	\$63,769	\$72,254	\$80,856	\$90,345	\$106,361	\$124,728	\$146,139
12	\$58,483	\$65,809	\$74,566	\$83,444	\$93,235	\$109,765	\$128,719	\$150,816
13	\$60,354	\$67,915	\$76,951	\$86,115	\$96,219	\$113,277	\$132,839	\$155,642
14	\$62,285	\$70,089	\$79,414	\$88,870	\$99,298	\$116,902	\$137,090	\$160,623
15	\$64,279	\$72,331	\$81,955	\$91,714	\$102,475	\$120,643	\$141,476	\$165,762
16	\$66,335	\$74,646	\$84,578	\$94,649	\$105,756	\$124,503	\$146,004	\$171,067
17	\$68,458	\$77,035	\$87,285	\$97,677	\$109,139	\$128,488	\$150,676	\$176,541
18	\$70,649	\$79,500	\$90,077	\$100,803	\$112,632	\$132,599	\$155,498	\$182,190
19	\$72,910	\$82,044	\$92,960	\$104,029	\$116,235	\$136,842	\$160,473	\$188,020
20	\$75,243	\$84,669	\$95,934	\$107,357	\$119,956	\$141,221	\$165,608	\$194,036

Note: Members of this payscale receive the following stipends:

Doctorate - \$4,000

CPA - \$2,000

SPHR or AICP - \$1,000

SALARY PAY SCALES

Frederick County Public Schools
Administrative, Management, and Technical Salary Scale
260 Days/8 Hours -- AA4
Effective July 1, 2022 through June 30, 2023

STEP	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
1	\$60,263	\$67,438	\$75,352	\$88,712	\$104,031	\$121,888
2	\$62,193	\$69,597	\$77,764	\$91,550	\$107,360	\$125,789
3	\$64,182	\$71,825	\$80,252	\$94,479	\$110,795	\$129,814
4	\$66,236	\$74,122	\$82,820	\$97,503	\$114,341	\$133,968
5	\$68,355	\$76,494	\$85,471	\$100,623	\$118,000	\$138,255
6	\$70,543	\$78,942	\$88,206	\$103,842	\$121,775	\$142,679
7	\$72,799	\$81,468	\$91,028	\$107,166	\$125,672	\$147,245
8	\$75,130	\$84,076	\$93,941	\$110,594	\$129,694	\$151,957
9	\$77,533	\$86,766	\$96,947	\$114,134	\$133,844	\$156,819
10	\$80,015	\$89,542	\$100,049	\$117,787	\$138,127	\$161,837
11	\$82,576	\$92,408	\$103,251	\$121,556	\$142,547	\$167,016
12	\$85,217	\$95,364	\$106,555	\$125,445	\$147,109	\$172,360
13	\$87,945	\$98,417	\$109,965	\$129,459	\$151,816	\$177,877
14	\$90,759	\$101,566	\$113,484	\$133,603	\$156,674	\$183,568
15	\$93,664	\$104,816	\$117,115	\$137,877	\$161,687	\$189,443
16	\$96,661	\$108,170	\$120,862	\$142,289	\$166,862	\$195,505
17	\$99,754	\$111,631	\$124,730	\$146,842	\$172,201	\$201,761
18	\$102,945	\$115,203	\$128,722	\$151,541	\$177,712	\$208,217
19	\$106,240	\$118,890	\$132,841	\$156,391	\$183,399	\$214,880
20	\$109,640	\$122,694	\$137,092	\$161,396	\$189,268	\$221,756

Note: Members of this payscale receive the following stipends:

Doctorate - \$4,000

CPA - \$2,000

SPHR or AICP - \$1,000

SALARY PAY SCALES

**Frederick County Public Schools
Support Employee Pay Scales
Effective July 1, 2022 through June 30, 2023**

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
S02	\$15.36	\$15.82	\$16.29	\$16.78	\$17.28	\$17.72	\$18.16	\$18.61	\$19.08	\$19.55
S03	\$16.28	\$16.77	\$17.27	\$17.79	\$18.32	\$18.78	\$19.25	\$19.73	\$20.22	\$20.73
S04	\$17.25	\$17.77	\$18.31	\$18.85	\$19.42	\$19.91	\$20.40	\$20.91	\$21.44	\$21.97
S05	\$18.29	\$18.84	\$19.40	\$19.99	\$20.59	\$21.10	\$21.63	\$22.17	\$22.72	\$23.29
S06	\$19.39	\$19.97	\$20.57	\$21.18	\$21.82	\$22.37	\$22.92	\$23.50	\$24.09	\$24.69
S07	\$20.55	\$21.17	\$21.80	\$22.46	\$23.13	\$23.71	\$24.30	\$24.91	\$25.53	\$26.17
S08	\$21.78	\$22.44	\$23.11	\$23.80	\$24.52	\$25.13	\$25.76	\$26.40	\$27.06	\$27.74
S09	\$23.09	\$23.78	\$24.50	\$25.23	\$25.99	\$26.64	\$27.30	\$27.99	\$28.69	\$29.40
S10	\$24.48	\$25.21	\$25.97	\$26.75	\$27.55	\$28.24	\$28.94	\$29.67	\$30.41	\$31.17
S11	\$25.94	\$26.72	\$27.52	\$28.35	\$29.20	\$29.93	\$30.68	\$31.45	\$32.23	\$33.04
S12	\$27.50	\$28.34	\$29.18	\$30.05	\$30.95	\$31.73	\$32.52	\$33.33	\$34.17	\$35.02
S13	\$29.15	\$30.03	\$30.93	\$31.85	\$32.81	\$33.63	\$34.47	\$35.33	\$36.22	\$37.12
S14	\$30.90	\$31.83	\$32.78	\$33.77	\$34.78	\$35.65	\$36.54	\$37.45	\$38.39	\$39.35
S15	\$32.75	\$33.74	\$34.75	\$35.79	\$36.86	\$37.79	\$38.73	\$39.70	\$40.69	\$41.71
S16	\$34.72	\$35.76	\$36.83	\$37.94	\$39.08	\$40.05	\$41.06	\$42.08	\$43.13	\$44.21
S17	\$36.80	\$37.91	\$39.04	\$40.21	\$41.42	\$42.46	\$43.52	\$44.61	\$45.72	\$46.86
S18	\$39.01	\$40.18	\$41.39	\$42.63	\$43.91	\$45.00	\$46.13	\$47.28	\$48.46	\$49.68
S19	\$41.35	\$42.59	\$43.87	\$45.19	\$46.54	\$47.70	\$48.90	\$50.12	\$51.37	\$52.66
S20	\$43.83	\$45.15	\$46.50	\$47.90	\$49.33	\$50.57	\$51.83	\$53.13	\$54.45	\$55.82

SALARY PAY SCALES

Frederick County Public Schools Support Employee Pay Scales Effective July 1, 2022 through June 30, 2023

Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	Step 21
\$19.95	\$20.34	\$20.75	\$21.17	\$21.59	\$22.35	\$23.13	\$23.94	\$24.78	\$25.64	\$26.57
\$21.14	\$21.57	\$22.00	\$22.44	\$22.89	\$23.69	\$24.52	\$25.37	\$26.26	\$27.18	\$28.16
\$22.41	\$22.86	\$23.32	\$23.78	\$24.26	\$25.11	\$25.99	\$26.90	\$27.84	\$28.81	\$29.85
\$23.76	\$24.23	\$24.72	\$25.21	\$25.71	\$26.61	\$27.55	\$28.51	\$29.51	\$30.54	\$31.64
\$25.18	\$25.68	\$26.20	\$26.72	\$27.26	\$28.21	\$29.20	\$30.22	\$31.28	\$32.37	\$33.54
\$26.69	\$27.23	\$27.77	\$28.33	\$28.89	\$29.90	\$30.95	\$32.03	\$33.15	\$34.32	\$35.55
\$28.29	\$28.86	\$29.44	\$30.03	\$30.63	\$31.70	\$32.81	\$33.96	\$35.14	\$36.37	\$37.68
\$29.99	\$30.59	\$31.20	\$31.83	\$32.46	\$33.60	\$34.78	\$35.99	\$37.25	\$38.56	\$39.94
\$31.79	\$32.43	\$33.08	\$33.74	\$34.41	\$35.62	\$36.86	\$38.15	\$39.49	\$40.87	\$42.34
\$33.70	\$34.37	\$35.06	\$35.76	\$36.48	\$37.75	\$39.07	\$40.44	\$41.86	\$43.32	\$44.88
\$35.72	\$36.43	\$37.16	\$37.91	\$38.66	\$40.02	\$41.42	\$42.87	\$44.37	\$45.92	\$47.57
\$37.86	\$38.62	\$39.39	\$40.18	\$40.98	\$42.42	\$43.90	\$45.44	\$47.03	\$48.68	\$50.43
\$40.14	\$40.94	\$41.76	\$42.59	\$43.44	\$44.96	\$46.54	\$48.17	\$49.85	\$51.60	\$53.46
\$42.54	\$43.39	\$44.26	\$45.15	\$46.05	\$47.66	\$49.33	\$51.06	\$52.84	\$54.69	\$56.66
\$45.10	\$46.00	\$46.92	\$47.86	\$48.81	\$50.52	\$52.29	\$54.12	\$56.01	\$57.97	\$60.06
\$47.80	\$48.76	\$49.73	\$50.73	\$51.74	\$53.55	\$55.43	\$57.37	\$59.38	\$61.45	\$63.67
\$50.67	\$51.68	\$52.72	\$53.77	\$54.85	\$56.77	\$58.75	\$60.81	\$62.94	\$65.14	\$67.49
\$53.71	\$54.78	\$55.88	\$57.00	\$58.14	\$60.17	\$62.28	\$64.46	\$66.71	\$69.05	\$71.53
\$56.93	\$58.07	\$59.23	\$60.42	\$61.63	\$63.78	\$66.02	\$68.33	\$70.72	\$73.19	\$75.83

SALARY PAY SCALES

Frederick County Public Schools Technology Positions Pay Scales Effective July 1, 2022 through June 30, 2023

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
T01	\$24.00	\$24.72	\$25.46	\$26.23	\$27.01	\$27.69	\$28.38	\$29.09	\$29.82	\$30.56
T02	\$24.72	\$25.46	\$26.23	\$27.01	\$27.82	\$28.52	\$29.23	\$29.96	\$30.71	\$31.48
T03	\$25.46	\$26.23	\$27.01	\$27.82	\$28.66	\$29.37	\$30.11	\$30.86	\$31.63	\$32.42
T04	\$26.23	\$27.01	\$27.82	\$28.66	\$29.52	\$30.25	\$31.01	\$31.79	\$32.58	\$33.40
T05	\$27.01	\$27.82	\$28.66	\$29.52	\$30.40	\$31.16	\$31.94	\$32.74	\$33.56	\$34.40
T06	\$27.82	\$28.66	\$29.52	\$30.40	\$31.31	\$32.10	\$32.90	\$33.72	\$34.57	\$35.43
T07	\$28.66	\$29.52	\$30.40	\$31.31	\$32.25	\$33.06	\$33.89	\$34.73	\$35.60	\$36.49
T08	\$29.52	\$30.40	\$31.31	\$32.25	\$33.22	\$34.05	\$34.90	\$35.78	\$36.67	\$37.59
T09	\$30.40	\$31.31	\$32.25	\$33.22	\$34.22	\$35.07	\$35.95	\$36.85	\$37.77	\$38.71
T10	\$31.31	\$32.25	\$33.22	\$34.22	\$35.24	\$36.13	\$37.03	\$37.95	\$38.90	\$39.88
T11	\$32.25	\$33.22	\$34.22	\$35.24	\$36.30	\$37.21	\$38.14	\$39.09	\$40.07	\$41.07
T12	\$33.22	\$34.22	\$35.24	\$36.30	\$37.39	\$38.33	\$39.28	\$40.27	\$41.27	\$42.30
T13	\$34.22	\$35.24	\$36.30	\$37.39	\$38.51	\$39.48	\$40.46	\$41.47	\$42.51	\$43.57
T14	\$35.24	\$36.30	\$37.39	\$38.51	\$39.67	\$40.66	\$41.68	\$42.72	\$43.79	\$44.88
T15	\$36.30	\$37.39	\$38.51	\$39.67	\$40.86	\$41.88	\$42.93	\$44.00	\$45.10	\$46.23
T16	\$37.39	\$38.51	\$39.67	\$40.86	\$42.08	\$43.14	\$44.21	\$45.32	\$46.45	\$47.61
T17	\$38.51	\$39.67	\$40.86	\$42.08	\$43.35	\$44.43	\$45.54	\$46.68	\$47.85	\$49.04
T18	\$39.67	\$40.86	\$42.08	\$43.35	\$44.65	\$45.76	\$46.91	\$48.08	\$49.28	\$50.51
T19	\$40.86	\$42.08	\$43.35	\$44.65	\$45.99	\$47.14	\$48.31	\$49.52	\$50.76	\$52.03
T20	\$42.08	\$43.35	\$44.65	\$45.99	\$47.37	\$48.55	\$49.76	\$51.01	\$52.28	\$53.59
T21	\$43.35	\$44.65	\$45.99	\$47.37	\$48.79	\$50.01	\$51.26	\$52.54	\$53.85	\$55.20
T22	\$44.65	\$45.99	\$47.37	\$48.79	\$50.25	\$51.51	\$52.79	\$54.11	\$55.47	\$56.85
T23	\$45.99	\$47.37	\$48.79	\$50.25	\$51.76	\$53.05	\$54.38	\$55.74	\$57.13	\$58.56
T24	\$47.37	\$48.79	\$50.25	\$51.76	\$53.31	\$54.64	\$56.01	\$57.41	\$58.85	\$60.32
T25	\$48.79	\$50.25	\$51.76	\$53.31	\$54.91	\$56.28	\$57.69	\$59.13	\$60.61	\$62.13
T26	\$50.25	\$51.76	\$53.31	\$54.91	\$56.56	\$57.97	\$59.42	\$60.91	\$62.43	\$63.99
T27	\$51.76	\$53.31	\$54.91	\$56.56	\$58.25	\$59.71	\$61.20	\$62.73	\$64.30	\$65.91
T28	\$53.31	\$54.91	\$56.56	\$58.25	\$60.00	\$61.50	\$63.04	\$64.62	\$66.23	\$67.89
T29	\$54.91	\$56.56	\$58.25	\$60.00	\$61.80	\$63.35	\$64.93	\$66.55	\$68.22	\$69.92
T30	\$56.56	\$58.25	\$60.00	\$61.80	\$63.66	\$65.25	\$66.88	\$68.55	\$70.26	\$72.02

SALARY PAY SCALES

Frederick County Public Schools Technology Positions Pay Scales Effective July 1, 2022 through June 30, 2023

Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	Step 21
\$31.17	\$31.80	\$32.43	\$33.08	\$33.74	\$34.92	\$36.15	\$37.41	\$38.72	\$40.08	\$41.52
\$32.11	\$32.75	\$33.41	\$34.07	\$34.76	\$35.97	\$37.23	\$38.53	\$39.88	\$41.28	\$42.76
\$33.07	\$33.73	\$34.41	\$35.10	\$35.80	\$37.05	\$38.35	\$39.69	\$41.08	\$42.52	\$44.05
\$34.06	\$34.74	\$35.44	\$36.15	\$36.87	\$38.16	\$39.50	\$40.88	\$42.31	\$43.79	\$45.37
\$35.09	\$35.79	\$36.50	\$37.23	\$37.98	\$39.31	\$40.68	\$42.11	\$43.58	\$45.11	\$46.73
\$36.14	\$36.86	\$37.60	\$38.35	\$39.12	\$40.49	\$41.90	\$43.37	\$44.89	\$46.46	\$48.13
\$37.22	\$37.97	\$38.73	\$39.50	\$40.29	\$41.70	\$43.16	\$44.67	\$46.23	\$47.85	\$49.58
\$38.34	\$39.11	\$39.89	\$40.69	\$41.50	\$42.95	\$44.46	\$46.01	\$47.62	\$49.29	\$51.06
\$39.49	\$40.28	\$41.08	\$41.91	\$42.74	\$44.24	\$45.79	\$47.39	\$49.05	\$50.77	\$52.59
\$40.67	\$41.49	\$42.32	\$43.16	\$44.03	\$45.57	\$47.16	\$48.81	\$50.52	\$52.59	\$54.17
\$41.89	\$42.73	\$43.59	\$44.46	\$45.35	\$46.93	\$48.58	\$50.28	\$52.04	\$53.86	\$55.80
\$43.15	\$44.01	\$44.89	\$45.79	\$46.71	\$48.34	\$50.03	\$51.79	\$53.60	\$55.47	\$57.47
\$44.45	\$45.33	\$46.24	\$47.17	\$48.11	\$49.79	\$51.54	\$53.34	\$55.21	\$57.14	\$59.20
\$45.78	\$46.69	\$47.63	\$48.58	\$49.55	\$51.29	\$53.08	\$54.94	\$56.86	\$58.85	\$60.97
\$47.15	\$48.10	\$49.06	\$50.04	\$51.04	\$52.83	\$54.67	\$56.59	\$58.57	\$60.62	\$62.80
\$48.57	\$49.54	\$50.53	\$51.54	\$52.57	\$54.41	\$56.31	\$58.29	\$60.33	\$62.44	\$64.68
\$50.02	\$51.02	\$52.04	\$53.09	\$54.15	\$56.04	\$58.00	\$60.03	\$62.14	\$64.31	\$66.63
\$51.52	\$52.55	\$53.61	\$54.68	\$55.77	\$57.72	\$59.74	\$61.83	\$64.00	\$66.24	\$68.62
\$53.07	\$54.13	\$55.21	\$56.32	\$57.44	\$59.46	\$61.54	\$63.69	\$65.92	\$68.23	\$70.68
\$54.66	\$55.76	\$56.87	\$58.01	\$59.17	\$61.24	\$63.38	\$65.60	\$67.90	\$70.27	\$72.80
\$56.30	\$57.43	\$58.58	\$59.75	\$60.94	\$63.08	\$65.28	\$67.57	\$69.93	\$72.38	\$74.99
\$57.99	\$59.15	\$60.33	\$61.54	\$62.77	\$64.97	\$67.24	\$69.60	\$72.03	\$75.44	\$77.24
\$59.73	\$60.93	\$62.14	\$63.39	\$64.65	\$66.92	\$69.26	\$71.68	\$74.19	\$76.79	\$79.55
\$61.52	\$62.75	\$64.01	\$65.29	\$66.59	\$68.93	\$71.34	\$73.83	\$76.42	\$79.09	\$81.94
\$63.37	\$64.64	\$65.93	\$67.25	\$68.59	\$70.99	\$73.48	\$76.05	\$78.71	\$81.47	\$84.40
\$65.27	\$66.57	\$67.91	\$69.26	\$70.65	\$73.12	\$75.68	\$78.33	\$81.07	\$83.91	\$86.93
\$67.23	\$68.57	\$69.94	\$71.34	\$72.77	\$75.32	\$77.95	\$80.68	\$83.50	\$86.43	\$89.54
\$69.24	\$70.63	\$72.04	\$73.48	\$74.95	\$77.58	\$80.29	\$83.10	\$86.01	\$89.02	\$92.22
\$71.32	\$72.75	\$74.20	\$75.69	\$77.20	\$79.90	\$82.70	\$85.59	\$88.59	\$91.69	\$94.99
\$73.46	\$74.93	\$76.43	\$77.96	\$79.52	\$82.30	\$85.18	\$88.16	\$91.25	\$94.44	\$97.84

**Frederick County Public Schools
Executive Leadership
Effective July 1, 2022 through June 30, 2023**

STEP	Director	Executive Director	Chief	Deputy
1	\$142,453	\$153,122	\$164,592	\$176,919
2	\$146,784	\$157,778	\$169,595	\$182,299
3	\$151,245	\$162,573	\$174,751	\$187,840
4	\$155,844	\$167,517	\$180,064	\$193,551
5	\$160,581	\$172,609	\$185,536	\$199,434
6	\$165,463	\$177,856	\$191,177	\$205,498
7	\$170,493	\$183,263	\$196,989	\$211,744
8	\$175,675	\$188,834	\$202,978	\$218,180
9	\$181,016	\$194,575	\$209,148	\$224,814
10	\$186,520	\$200,489	\$215,507	\$231,647
11	\$192,190	\$206,585	\$222,058	\$238,690
12	\$198,032	\$212,865	\$228,808	\$245,945
13	\$204,052	\$219,336	\$235,764	\$253,424
14	\$210,256	\$226,003	\$242,931	\$261,127
15	\$216,647	\$232,874	\$250,317	\$269,065

*Note: Members of this payscale receive the following stipends:
 Doctorate - \$4,000
 CPA - \$2,000
 SPHR or AICP - \$1,000*

Unrestricted Operating Budget by Category/Object

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Administration					
Salaries and Wages	\$7,724,191	\$8,052,552	\$8,777,590	\$9,035,383	\$10,802,546
Contracted Services	1,868,928	2,350,937	2,345,615	2,449,046	752,844
Supplies and Materials	301,877	310,487	254,928	223,459	2,469,588
Other Charges	517,754	497,173	508,395	428,245	476,101
Equipment	5,149	166,524	576,618	78,000	78,000
Transfers	(124,484)	(107,438)	(256,493)	(744,125)	(394,125)
Total Administration	\$10,293,415	\$11,270,235	\$12,206,653	\$11,470,008	\$14,184,954
Mid-Level Management					
Salaries and Wages	\$32,132,600	\$33,904,644	\$35,369,265	\$37,694,239	\$41,012,433
Contracted Services	597,294	604,741	516,885	824,516	491,725
Supplies and Materials	660,929	611,446	1,158,936	858,507	1,253,843
Other Charges	1,177,444	1,149,680	1,888,093	2,166,400	766,657
Equipment	83,632	14,930	0	0	0
Transfers	160,271	7,601	599	10,000	0
Total Mid-Level Management	\$34,812,170	\$36,293,042	\$38,933,778	\$41,553,662	\$43,524,658
Instructional Salaries					
Salaries and Wages	\$211,751,687	\$222,587,951	\$228,620,348	\$243,329,772	\$268,586,602
Transfers	204,330	836	216	100,000	50,000
Total Instructional Salaries	\$211,956,017	\$222,588,787	\$228,620,564	\$243,429,772	\$268,636,602
Instructional Supplies					
Supplies and Materials	\$8,890,275	\$9,654,161	\$12,797,709	\$17,308,130	\$18,597,879
Transfers	0	37,699	10,790	0	500
Total Instructional Supplies	\$8,890,275	\$9,691,860	\$12,808,499	\$17,308,130	\$18,598,379
Other Instructional Costs					
Contracted Services	\$1,278,226	\$1,207,593	\$1,223,616	\$1,795,363	\$2,177,633
Supplies and Materials	4,636	728	0	0	0
Other Charges	517,462	565,724	521,783	839,962	865,074
Equipment	114,526	442,526	165,597	135,000	195,000
Transfers	0	963	1,652	25,000	25,500
Total Other Instructional Costs	\$1,914,850	\$2,217,534	\$1,912,648	\$2,795,325	\$3,263,207
Special Education					
Salaries and Wages	\$43,008,643	\$44,158,282	\$47,424,815	\$50,820,260	\$63,025,137
Contracted Services	2,571,454	1,840,837	2,533,180	2,025,616	2,836,567
Supplies and Materials	365,808	351,551	297,394	571,987	709,823
Other Charges	10,863,460	9,518,995	7,681,422	9,524,925	11,661,477
Equipment	6,200	0	5,525	10,000	10,000
Transfers	1,413,700	61,356	49,603	165,000	150,000
Total Special Education	\$58,229,265	\$55,931,021	\$57,991,939	\$63,117,788	\$78,393,004
Student Personnel Services					
Salaries and Wages	\$1,856,374	\$1,914,963	\$2,002,084	\$2,136,568	\$3,000,295
Contracted Services	5,977	7,707	12,622	11,100	11,100
Supplies and Materials	11,723	18,237	17,949	27,972	29,372
Other Charges	27,297	12,402	9,317	32,525	40,525
Total Student Personnel Services	\$1,901,371	\$1,953,309	\$2,041,972	\$2,208,165	\$3,081,292

Unrestricted Operating Budget by Category/Object

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Student Health Services					
Salaries and Wages	\$128,166	\$136,484	\$166,374	\$258,299	\$399,843
Contracted Services	22,195	48,099	71,531	44,560	44,560
Supplies and Materials	117,136	138,804	93,584	213,899	217,307
Other Charges	6,210	2,159	(84)	5,280	5,280
Transfers	0	0	13	0	25,000
Total Student Health Services	\$273,707	\$325,546	\$331,418	\$522,038	\$691,990
Student Transportation					
Salaries and Wages	\$15,428,217	\$16,048,582	\$12,344,386	\$16,890,878	\$18,710,634
Contracted Services	847,671	653,870	592,838	779,481	827,481
Supplies and Materials	3,213,509	2,460,471	1,581,921	3,593,964	4,563,912
Other Charges	27,405	62,362	27,760	38,450	41,928
Equipment	2,857,837	3,170,611	3,803,414	3,328,043	3,548,043
Total Student Transportation	\$22,374,639	\$22,395,896	\$18,350,319	\$24,630,816	\$27,691,998
Operation of Plant					
Salaries and Wages	\$17,723,666	\$18,595,446	\$19,377,260	\$20,621,765	\$23,583,512
Contracted Services	4,169,779	6,070,663	5,101,029	4,651,453	5,452,892
Supplies and Materials	1,533,386	1,890,261	1,267,170	1,445,304	2,087,209
Other Charges	10,697,502	9,697,499	10,367,039	13,303,603	14,711,403
Equipment	63,828	146,903	95,705	170,000	200,000
Transfers	0	0	218	0	0
Total Operation of Plant	\$34,188,161	\$36,400,772	\$36,208,421	\$40,192,125	\$46,035,016
Maintenance of Plant					
Salaries and Wages	\$8,214,037	\$8,403,337	\$8,531,774	\$9,024,714	\$9,671,147
Contracted Services	2,300,168	2,500,732	2,653,927	2,907,600	3,153,200
Supplies and Materials	1,724,297	1,796,033	1,991,777	1,763,019	1,796,943
Other Charges	123,879	147,658	106,207	181,300	182,979
Equipment	374,946	361,719	264,061	410,000	475,067
Total Maintenance of Plant	\$12,737,327	\$13,209,479	\$13,547,746	\$14,286,633	\$15,279,336
Fixed Charges					
Salaries and Wages	\$0	\$357	\$0	\$0	\$0
Contracted Services	986,748	970,936	403,394	589,642	1,053,842
Other Charges	122,244,419	127,611,385	134,389,557	143,398,979	163,715,514
Transfers	1,110,146	1,268,506	1,584,461	2,096,313	2,684,280
Total Fixed Charges	\$124,341,313	\$129,851,184	\$136,377,412	\$146,084,934	\$167,453,636
Food Service					
Transfers	\$35,000	\$0	\$17,534	\$0	\$0
Total Food Service	\$35,000	\$0	\$17,534	\$0	\$0
Community Services					
Salaries and Wages	\$449,387	\$325,302	\$74,129	\$375,170	\$398,244
Contracted Services	1,800	21,924	19,532	1,500	0
Supplies and Materials	24,906	2,924	1,969	225,748	223,000
Other Charges	16,783	5,416	4,840	13,255	9,520
Transfers	0	75,000	75,165	80,780	0
Total Community Services	\$492,876	\$430,566	\$175,635	\$696,453	\$630,764

Unrestricted Operating Budget by Category/Object

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Capital Outlay					
Salaries and Wages	\$993,557	\$1,066,740	\$1,090,026	\$1,144,226	\$1,201,608
Contracted Services	554,097	483,459	579,644	732,139	732,139
Supplies and Materials	13,107	45,862	152,242	9,900	9,900
Other Charges	28,560	39,331	19,938	28,410	28,410
Equipment	7,114	(201)	12,965	320,091	320,091
Transfers	0	0	400,000	0	0
Total Capital Outlay	\$1,596,435	\$1,635,191	\$2,254,815	\$2,234,766	\$2,292,148

SUMMARY OF OBJECTS					
Salaries and Wages	\$339,410,525	\$355,194,640	\$363,778,051	\$391,331,274	\$440,392,001
Contracted Services	15,204,337	16,761,498	16,053,813	16,812,016	17,533,983
Supplies and Materials	16,861,589	17,280,965	19,615,579	26,241,889	31,958,776
Other Charges	146,248,175	149,309,784	155,524,267	169,961,334	192,504,868
Equipment	3,513,232	4,303,012	4,923,885	4,451,134	4,826,201
Transfers	2,798,963	1,344,523	1,883,758	1,732,968	2,541,155
Total Expenditures	\$524,036,821	\$544,194,422	\$561,779,353	\$610,530,615	\$689,756,984

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT						
		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
01 ADMINISTRATION						
FTE Positions		94.85	95.00	98.85	101.45	113.45
1 Salaries and Wages						
61	Regular Pay	\$7,540,113	\$7,950,365	\$8,577,717	\$8,666,974	\$10,544,711
66	Per Diem	74,024	52,516	37,533	102,065	74,835
67	Stipend/Annual Leave Payout	105,274	47,290	159,756	121,400	133,000
68	Overtime	4,780	2,381	2,584	0	0
69	Salary Reclassification Pool	0	0	0	144,944	50,000
	Total Salaries and Wages	\$7,724,191	\$8,052,552	\$8,777,590	\$9,035,383	\$10,802,546
2 Contracted Services						
1	Auditing	\$48,900	\$50,323	\$51,394	\$48,900	\$48,900
2	Legal	44,809	85,660	54,022	55,000	55,000
3	Equipment Rent	0	0	0	1,500	1,500
7	Contracted Printing Services	9,159	12,660	7,018	37,700	39,650
9	Advertising	2,947	644	3,448	0	0
13	Contracted Prof/Tech Service	1,579,934	1,237,293	376,356	322,389	377,889
15	Fingerprint/Background Check	48,645	49,777	51,163	50,000	55,000
17	Fees-Medical/Physical Exam	276	407	58	2,000	2,000
19	Contracted Service Calendar Handbook	37,828	32,676	31,380	34,000	34,000
21	Managed Print Services-Admin	17,339	18,424	15,451	13,400	15,900
24	Computer Tech Contract Services	117,058	894,500	1,781,620	1,907,972	110,505
80	Repair of Non-Instructional Equipment	0	0	0	1,000	1,000
90	Moving Expenses	0	0	1,398	1,500	1,500
98	Bank Service Charges	9,679	10,582	9,517	10,000	10,000
99	Other	0	0	0	0	0
998	Expense Recovery-Contracted	(47,646)	(42,009)	(37,209)	(36,315)	0
	Total Contracted Services	\$1,868,928	\$2,350,937	\$2,345,615	\$2,449,046	\$752,844
3 Supplies and Materials						
1	Office Supplies-Non-School	\$26,780	\$25,996	\$35,983	\$35,608	\$35,608
5	Postage (Stamps/Metered)	18,001	21,106	17,114	32,966	32,516
8	Audio Visual	27,575	10,100	2,739	22,450	40,021
9	Office Supplies (Schools Only)	0	4,928	0	0	0
12	Materials/Supplies In-Service Program	7,168	2,565	1,529	9,000	11,734
17	Professional Library Supplies	44	542	100	1,135	1,635
20	Office/Classroom Furnishings	15,276	17,154	8,427	8,000	17,300
24	Tech Materials/Supplies	204,129	225,264	186,974	106,900	207,300
26	Medical Supplies	313	440	340	3,900	3,900
27	ADA Supplies	1,676	1,375	1,722	3,000	3,000
30	Tools (Non-Classroom Use)	0	667	0	500	500
80	Repair of Non-Instruct Equip	925	360	0	0	0
98	Expense Recovery - Supls/Mat	(10)	(10)	0	0	0
124	Software & Licenses	0	0	0	0	2,116,074
	Total Supplies and Materials	\$301,877	\$310,487	\$254,928	\$223,459	\$2,469,588
4 Other Charges						
1	Mileage Reimbursement	\$26,355	\$13,299	\$2,894	\$37,080	\$37,955
2	Subscriptions and Dues	74,008	74,614	81,887	84,382	86,973
4	Advertising/Promotions/Incentives	10,325	12,410	17,019	24,320	29,320
12	In-Service Training	3,000	0	0	3,000	3,000
16	Meetings/Conf/Travel/Competitions	75,675	40,982	19,874	122,531	157,921
34	Permit/Govt Registration Fees	0	0	0	1,000	1,000
50	Tele-Communications	3,143	2,846	3,528	3,900	3,900
92	Community Outreach/Family Asst	0	0	0	0	4,000
99	Other	325,248	353,022	383,192	152,032	152,032
	Total Other Charges	\$517,754	\$497,173	\$508,395	\$428,245	\$476,101
5 Equipment						
24	Technology/Computer Equipment	\$5,149	\$166,524	\$576,618	\$78,000	\$78,000
	Total Equipment	\$5,149	\$166,524	\$576,618	\$78,000	\$78,000
8 Transfers						
89	Indirect Cost Recovery	(\$124,484)	(\$107,438)	(\$256,493)	(\$744,125)	(\$394,125)
	Total Transfers	(\$124,484)	(\$107,438)	(\$256,493)	(\$744,125)	(\$394,125)
	TOTAL ADMINISTRATION	\$10,293,415	\$11,270,235	\$12,206,653	\$11,470,008	\$14,184,954

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
02 MID-LEVEL MANAGEMENT					
FTE POSITIONS	428.36	428.36	451.50	457.50	478.00
1 Salaries and Wages					
61 Regular Pay	\$31,534,773	\$33,155,812	\$34,598,229	\$37,062,446	\$40,204,082
66 Per Diem	301,248	207,496	159,655	218,915	180,851
67 Stipend/Annual Leave Payout	296,059	541,205	611,381	375,300	552,500
68 Overtime	520	131	0	0	0
69 Salary Reclassification Pool	0	0	0	37,578	75,000
Total Salaries and Wages	\$32,132,600	\$33,904,644	\$35,369,265	\$37,694,239	\$41,012,433
2 Contracted Services					
1 Auditing	\$14,250	\$15,675	\$15,675	\$24,099	\$24,099
2 Legal	866	805	33,203	0	0
5 Facilities Rent	200	757	125	750	750
7 Contracted Printing Services	69,192	66,834	56,104	74,283	72,743
13 Contracted Prof/Tech Service	163,665	150,904	48,094	52,026	58,100
21 Managed Print Services-Admin	143,791	120,973	82,631	169,280	188,919
24 Computer Tech Contract Services	204,234	247,543	280,017	257,041	77
75 Other Contracted-Budget Control	0	0	0	250,000	150,000
80 Repair of Non Instruct Equip	0	125	0	0	0
98 Bank Service Charges	1,096	1,125	1,036	0	0
124 Tech Service to Charter School	3,159	4,781	4,715	0	0
998 Expense Recovery-Contracted	(3,159)	(4,781)	(4,715)	(2,963)	(2,963)
Total Contracted Services	\$597,294	\$604,741	\$516,885	\$824,516	\$491,725
3 Supplies and Materials					
1 Office Supplies-Non-School	\$24,254	\$20,589	\$22,374	\$29,917	23,700
3 Textbooks	0	0	0	0	46
5 Postage (Stamps/Metered)	77,799	119,934	190,282	145,594	138,776
7 MOI Printing Services	565	0	0	0	0
8 Audio Visuals	1,616	45	0	0	0
9 Office Supplies (Schools Only)	234,785	166,538	162,557	189,647	208,295
11 Testing Supplies	0	46,770	43,910	40,500	47,190
12 Materials/Supplies In-Service Program	4,470	1,962	418	2,800	2,000
13 Commencement	60,708	39,583	472,729	76,500	85,100
17 Professional Library Supplies	14,913	7,072	13,153	17,500	16,800
20 Office/Classroom Furnishings	31,116	65,369	68,637	30,101	82,242
24 Tech Materials/Supplies	209,380	141,186	184,876	325,948	66,853
30 Tools (Non-Classroom Use)	1,184	349	0	0	0
98 Principal Discretionary Fund	0	451	0	0	0
99 Other	139	1,598	0	0	0
124 Software & Licenses	0	0	0	0	582,841
Total Supplies and Materials	\$660,929	\$611,446	\$1,158,936	\$858,507	\$1,253,843
4 Other Charges					
1 Mileage Reimbursement	\$84,662	\$52,591	\$13,554	\$87,279	76,979
2 Subscriptions and Dues	25,878	34,838	25,781	15,120	15,005
4 Advertising/Promotions/Incentives	3,831	5,630	5,539	5,000	5,000
16 Meetings/Conf/Travel/Competitions	62,751	57,437	12,792	130,093	127,608
18 Professional Licenses Employees	27,947	26,603	10,944	39,178	33,788
50 Tele-Communications	988,204	988,092	1,846,627	1,906,154	524,701
92 Community Outreach/Family Asst	0	96	0	0	0
997 Expense Recovery	(15,829)	(15,607)	(27,144)	(16,424)	(16,424)
Total Other Charges	\$1,177,444	\$1,149,680	\$1,888,093	\$2,166,400	\$766,657
5 Capital Outlay					
24 Tech/Computer	\$83,632	\$14,930	\$0	\$0	\$0
Total Capital Outlay	\$83,632	\$14,930	\$0	\$0	\$0
8 Transfers					
20 GF Transfers to RF	\$160,271	\$7,601	\$599	\$10,000	\$0
Total Transfers	\$160,271	\$7,601	\$599	\$10,000	\$0
TOTAL MID-LEVEL MANAGEMENT	\$34,812,170	\$36,293,042	\$38,933,778	\$41,553,662	\$43,524,658

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
03 INSTRUCTIONAL SALARIES					
FTE POSITIONS	2,963.72	3,107.00	3,229.83	3,286.07	3,539.30
1 Salaries and Wages					
61 Regular Pay	\$201,431,037	\$212,860,552	\$218,184,863	\$230,228,868	\$254,989,780
66 Per Diem	7,691,499	7,031,560	7,417,740	10,689,648	10,318,045
67 Stipend/Annual Leave Payout	2,721,041	2,709,387	3,037,720	2,510,495	3,354,656
68 Overtime	17,193	10,526	2,424	0	0
998 Expense Recovery - Salary	(109,083)	(24,074)	(22,399)	(125,879)	(125,879)
999 Salary Reclassification Pool	0	0	0	26,640	50,000
Total Salaries and Wages	\$211,751,687	\$222,587,951	\$228,620,348	\$243,329,772	\$268,586,602
8 Transfers					
20 GF Transfers to RF	\$204,330	\$836	\$216	\$100,000	\$50,000
Total Transfers	\$204,330	\$836	\$216	\$100,000	\$50,000
TOTAL INSTRUCTIONAL SALARIES	\$211,956,017	\$222,588,787	\$228,620,564	\$243,429,772	\$268,636,602

04 INSTRUCTIONAL SUPPLIES

3 Supplies and Materials					
3 Textbooks	\$1,831,774	\$2,198,291	\$2,812,312	\$3,610,614	\$3,297,328
4 Library Media Collection	1,175,860	1,251,374	1,395,376	1,518,591	716,427
5 Postage (Stamps/Metered)	86	11	138	118	118
7 MOI Printing Services	57,195	166,926	3,620	78,308	37,275
8 Audio Visual	27,719	9,900	18,755	8,400	8,000
10 Materials of Instruction	2,309,611	1,787,068	1,791,061	2,695,983	3,496,652
11 Testing Supplies	54,033	3,039	62	0	0
12 Materials/Supplies In-Service Program	9,711	12,839	414	8,157	5,500
17 Professional Library Supplies	49,623	74,336	99,247	36,409	48,938
20 Office/Classroom Furnishings	312,430	227,757	299,895	176,384	574,254
21 Managed Print Services-MOI	871,025	669,500	166,233	945,110	924,362
24 Tech Materials/Supplies	2,222,946	3,281,464	6,234,743	7,932,667	7,214,009
26 Medical Supplies	0	850	0	0	2,520
75 Other Supplies - Budget Control	0	0	0	150,000	200,000
80 Repair of Non-Instruct Equip	0	205	0	0	0
98 School Discretionary Fund	311	25	0	147,389	168,060
124 Software & Licenses	0	0	0	0	1,904,436
998 Expense Recovery-Supplies/Materials	(32,049)	(29,424)	(24,147)	0	0
Total Textbooks and Instructional Supplies	\$8,890,275	\$9,654,161	\$12,797,709	\$17,308,130	\$18,597,879
8 Transfers					
20 GF Transfers to RF	\$0	\$37,699	\$10,790	\$0	\$500
Total Transfers	\$0	\$37,699	\$10,790	\$0	\$500
TOTAL INSTRUCTIONAL SUPPLIES	\$8,890,275	\$9,691,860	\$12,808,499	\$17,308,130	\$18,598,379

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
05 OTHER INSTRUCTIONAL COSTS						
2 Contracted Services						
3	Equipment Rent	\$1,700	\$0	\$0	\$0	\$0
5	Facilities Rent	3,245	1,850	0	29,225	29,725
7	Contracted Printing Services	9,757	4,907	(105)	7,560	1,000
9	Advertising	825	848	1,033	1,200	1,200
10	Fees-Official	257,989	172,078	154,647	295,000	310,000
13	Contracted Prof/Tech Service	972,883	914,036	945,186	1,245,105	1,683,790
14	Consultant-Reimbursement Expense	1,782	319	0	1,918	1,918
24	Computer Tech Contract Services	30,045	113,355	122,855	115,355	0
60	Repair of Instructional Equip	0	200	0	0	0
75	Other Supplies - Budget Control	0	0	0	100,000	150,000
	Total Contracted Services	\$1,278,226	\$1,207,593	\$1,223,616	\$1,795,363	\$2,177,633
3 Supplies and Materials						
20	Office / CR Furnishings	\$4,636	\$728	\$0	\$0	\$0
	Total Supplies and Materials	\$4,636	\$728	\$0	\$0	\$0
4 Other Charges						
1	Mileage Reimbursement	\$122,061	\$97,861	\$35,725	\$157,877	\$121,887
2	Subscriptions and Dues	15,232	17,668	30,895	31,584	63,051
4	Advertising/Promotions/Incentives	49,058	41,289	25,092	56,932	67,968
5	Staff Incentives	0	0	60,939	79,544	84,599
12	In-Service Training	0	0	0	800	0
16	Meetings/Conf/Travel/Competitions	71,628	44,150	35,641	151,069	158,653
18	Professional Licenses-Employees	11,129	26,110	27,263	9,500	10,760
50	Tele - Communications	0	3,755	53,755	3,000	500
60	Tuition-College Dual Enrollment	77,605	108,614	149,239	159,356	170,356
71	Uniforms	2,635	3,113	0	0	0
80	Tuition-Other School in MD	159,569	212,932	98,344	180,000	180,000
92	Community Outreach Family Assistance	8,545	10,232	4,890	10,300	7,300
	Total Other Charges	\$517,462	\$565,724	\$521,783	\$839,962	\$865,074
5 Equipment						
20	Equipment	\$0	\$340,342	\$55,725	\$35,000	\$20,000
24	Tech/Computer Equipment	114,526	102,184	109,872	100,000	175,000
	Total Equipment	\$114,526	\$442,526	\$165,597	\$135,000	\$195,000
8 Transfers						
20	GF Oper Transfer to Restr Fund	\$0	\$963	\$1,652	\$25,000	\$25,500
	Total Transfers	\$0	\$963	\$1,652	\$25,000	\$25,500
	TOTAL OTHER INSTRUCTIONAL COSTS	\$1,914,850	\$2,217,534	\$1,912,648	\$2,795,325	\$3,263,207

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
06 SPECIAL EDUCATION					
FTE POSITIONS	914.31	921.00	952.40	989.30	1,114.10
1 Salaries and Wages					
61 Regular Pay	\$41,194,835	\$42,592,725	\$45,351,127	\$48,647,064	\$60,076,874
66 Per Diem	1,355,871	1,165,017	1,020,076	1,567,161	2,186,363
67 Stipend/Annual Leave Payout	427,118	392,322	1,049,739	542,000	696,900
68 Overtime	30,819	8,218	3,873	15,000	15,000
99 Salary Reclassification Pool	0	0	0	49,035	50,000
Total Salaries and Wages	\$43,008,643	\$44,158,282	\$47,424,815	\$50,820,260	\$63,025,137
2 Contracted Services					
2 Legal	\$156,583	\$268,909	\$878,803	\$400,000	\$400,000
5 Facilities Rent	220	220	0	350	300
7 Contracted Printing Services	16,773	20,852	1,911	16,050	16,050
10 Fees - Official	325	0	0	600	400
13 Contracted Prof/Tech Service	2,376,352	1,535,873	1,621,138	1,518,313	2,330,514
14 Consultant - Reimb Exp	1,234	0	0	0	0
21 Managed Print Services-Admin	17,481	14,983	7,665	15,950	14,950
24 Computer/Tech Contract Services	0	0	23,469	74,353	74,353
60 Repair of Instructional Equip	2,329	0	194	0	0
80 Repair of Non Instruct Equip	157	0	0	0	0
Total Contracted Services	\$2,571,454	\$1,840,837	\$2,533,180	\$2,025,616	\$2,836,567
3 Supplies and Materials					
1 Office Supplies-Non-Schools	\$18,495	\$13,992	\$8,208	\$12,000	\$12,000
3 Textbooks	34,090	17,165	20,641	21,050	21,050
4 Library Media Collection	1,398	655	361	500	500
5 Postage (Stamps/Metered)	2,767	2,248	544	2,250	2,250
7 MOI Printing Services	77	(195)	24	150	150
8 Audio Visual	91	111	0	0	0
9 Office Supplies (Schools Only)	9,280	2,573	1,301	3,000	3,500
10 Materials of Instruction	110,200	114,924	18,599	180,866	182,552
11 Testing Supplies	22,194	17,056	22,454	21,000	11,000
12 Material/Supplies In-Service	6,120	9,873	0	7,500	5,000
13 Commencement	800	45	2,098	1,025	1,025
17 Professional Library Supplies	940	464	8,710	500	500
20 Office/Classroom Furnishings	6,383	12,309	19,261	55,868	54,218
21 Managed Print Services-MOI	20,897	4,826	2,419	4,950	4,950
24 Tech Materials/Supplies	117,943	137,372	191,489	238,928	388,728
26 Medical Services	13,686	18,133	1,285	21,750	21,750
68 Repair of Instructional Equip	447	0	0	650	650
Total Supplies and Materials	\$365,808	\$351,551	\$297,394	\$571,987	\$709,823
4 Other Charges					
1 Mileage Reimbursement	\$105,870	\$64,739	\$10,504	\$90,250	\$88,250
2 Subscriptions and Dues	18,390	17,669	17,088	18,675	28,675
4 Advertising/Promotions/Incentives	289	398	(500)	500	500
16 Meetings/Conf/Travel/Competitions	11,823	2,366	0	25,500	13,500
50 Tele-Communications	0	865	0	0	0
80 Tuition-Other School in MD	205,968	100,234	122,152	170,000	170,000
90 Private School Tuition-School Age	10,521,033	9,332,724	7,532,178	9,220,000	10,820,000
92 Community Outreach/Family Asst	87	0	0	0	0
100 RISE/PPP Placements	0	0	0	0	540,552
Total Other Charges	\$10,863,460	\$9,518,995	\$7,681,422	\$9,524,925	\$11,661,477
5 Equipment					
20 Equipment	\$6,200	\$0	\$0	\$0	\$0
24 Tech/Computer Equipment	0	0	5,525	10,000	10,000
Total Equipment	\$6,200	\$0	\$5,525	\$10,000	\$10,000
8 Transfers					
20 GF Transfers to RF	\$1,413,700	\$61,356	\$49,603	\$165,000	\$150,000
Total Transfers	\$1,413,700	\$61,356	\$49,603	\$165,000	\$150,000
TOTAL SPECIAL EDUCATION	\$58,229,265	\$55,931,021	\$57,991,939	\$63,117,788	\$78,393,004

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
07 STUDENT PERSONNEL SERVICES					
FTE POSITIONS	19.00	22.00	21.01	20.92	29.92
1 Salaries and Wages					
61 Regular Pay	\$1,783,598	\$1,900,827	\$1,958,138	\$2,102,518	\$2,965,645
66 Per Diem	16,798	0	98	2,050	2,050
67 Stipend/Annual Leave Payout	55,978	14,136	43,848	32,000	32,600
Total Salaries and Wages	\$1,856,374	\$1,914,963	\$2,002,084	\$2,136,568	\$3,000,295
2 Contracted Services					
7 Contracted Printing Services	\$3,383	\$5,241	\$1,073	\$7,000	\$7,000
13 Contracted Prof/Tech Service	399	683	9,987	1,500	1,500
21 Managed Print Services-Admin	2,195	1,783	1,563	2,600	2,600
Total Contracted Services	\$5,977	\$7,707	\$12,622	\$11,100	\$11,100
3 Supplies and Materials					
1 Office Supplies-Non-Schools	\$2,595	\$1,692	\$3,015	\$5,050	\$5,050
5 Postage (Stamps/Metered)	2,393	2,176	2,666	4,500	4,500
17 Professional Library Supplies	75	0	286	800	800
20 Office/CR Furnishings	240	8,796	3,124	8,622	10,022
24 Tech Materials/Supplies	6,420	5,573	8,857	9,000	9,000
Total Supplies and Materials	\$11,723	\$18,237	\$17,949	\$27,972	\$29,372
4 Other Charges					
1 Mileage Reimbursement	\$25,127	\$9,872	\$5,152	\$26,225	\$34,225
2 Subscriptions and Dues	97	0	295	800	800
16 Meetings/Conf/Travel/Competitions	2,073	2,530	3,870	5,500	5,500
Total Other Charges	\$27,297	\$12,402	\$9,317	\$32,525	\$40,525
TOTAL STUDENT PERSONNEL SERVICES	\$1,901,371	\$1,953,309	\$2,041,972	\$2,208,165	\$3,081,292
08 STUDENT HEALTH SERVICES					
FTE POSITIONS	1.50	2.00	1.50	2.50	5.00
1 Salaries and Wages					
61 Regular Pay	\$128,166	\$136,484	\$164,374	\$258,299	\$399,643
67 Stipend/Annual Leave Payout	0	0	2,000	0	200
Total Salaries and Wages	\$128,166	\$136,484	\$166,374	\$258,299	\$399,843
2 Contracted Services					
7 Contracted Printing Services	\$0	\$2,544	\$0	\$0	\$0
13 Contracted Prof/Tech Service	22,195	45,555	71,531	44,560	44,560
Total Contracted Services	\$22,195	\$48,099	\$71,531	\$44,560	\$44,560
3 Supplies and Materials					
1 Office Supplies-Non-Schools	\$162	\$0	\$232	\$300	\$300
5 Postage (Stamps/Metered)	110	108	0	150	150
20 Office/Classroom Furnishings	12,320	2,656	1,181	9,300	10,200
24 Tech Materials/Supplies	0	0	800	0	0
26 Medical Supplies	104,544	136,040	91,371	204,149	206,657
Total Supplies and Materials	\$117,136	\$138,804	\$93,584	\$213,899	\$217,307
4 Other Charges					
1 Mileage Reimbursement	\$2,185	\$1,036	\$26	\$2,500	\$2,500
2 Subscriptions and Dues	0	130	0	400	400
16 Meetings/Conf/Travel/Competitions	4,025	993	(110)	2,380	2,380
Total Other Charges	\$6,210	\$2,159	(\$84)	\$5,280	\$5,280
8 Transfers					
20 GF Transfers to RF	\$0	\$0	\$13	\$0	\$25,000
Total Transfers	\$0	\$0	\$13	\$0	\$25,000
TOTAL STUDENT HEALTH SERVICES	\$273,707	\$325,546	\$331,418	\$522,038	\$691,990

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
09 STUDENT TRANSPORTATION						
FTE POSITIONS		447.58	442.00	462.20	455.96	456.26
1 Salaries and Wages						
61	Regular Pay	\$12,882,740	\$13,616,248	\$11,029,120	\$13,993,730	\$15,446,263
66	Per Diem	1,927,459	1,863,373	483,732	2,089,275	2,312,394
67	Stipend/Annual Leave Payout	342,481	376,155	764,760	574,972	594,172
68	Overtime	275,537	192,806	66,774	172,805	282,805
999	Salary Reclassification	0	0	0	60,096	75,000
Total Salaries and Wages		\$15,428,217	\$16,048,582	\$12,344,386	\$16,890,878	\$18,710,634
2 Contracted Services						
5	Facilities Rent	\$750	\$1,125	\$450	\$0	\$0
7	Contracted Printing Services	12,243	6,903	9,128	12,714	12,714
13	Contracted Prof/Tech Service	47,382	20,952	80,581	11,500	11,500
17	Fees-Medical/Physical Exam	31,680	29,921	28,350	33,000	36,000
21	Managed Print Services-Admin	6,495	7,027	5,526	6,000	6,000
24	Computer Tech Contract Services	23,714	42,058	220,000	74,000	80,000
28	Fees-Drug Testing	10,760	10,769	18,763	23,000	25,000
29	Non-Public Conveyance	49,510	40,679	5,385	70,000	70,000
31	Bus Operators-Curricular Activities	135,372	51,856	0	121,667	121,667
34	Bus Inspection	0	0	0	1,600	1,600
70	Repair of Equipment-Contract Bus	528,487	412,107	214,879	425,000	450,000
80	Repair of Non-Instructional Equipment	1,278	30,473	9,776	1,000	13,000
Total Contracted Services		\$847,671	\$653,870	\$592,838	\$779,481	\$827,481
3 Supplies and Materials						
1	Office Supplies-Non-Schools	\$12,036	\$15,369	94,776	\$14,000	\$17,000
2	Fuel and Lube	2,359,428	1,520,204	748,443	2,635,747	3,515,000
5	Postage (Stamps/Metered)	310	286	236	750	750
12	Materials/Supplies In-Service Program	0	0	0	3,717	3,717
18	Diesel Exhaust Fluid	24,233	19,739	11,826	33,000	36,000
20	Office/Classroom Furnishings	737	884	3,015	2,500	3,400
24	Tech Materials/Supplies	8,254	73,328	166,690	13,000	13,000
30	Tools (Non-Classroom Use)	10,505	4,775	16,418	10,500	10,500
70	Repair of Equipment-Buses	1,131,179	1,053,036	644,407	1,175,750	1,259,545
80	Repair of Non-Instructional Equipment	4,034	4,020	6,387	5,000	5,000
98	Expense Recovery - Supls / Mat	(337,207)	(231,170)	(110,277)	(300,000)	(300,000)
Total Supplies and Materials		\$3,213,509	\$2,460,471	\$1,581,921	\$3,593,964	\$4,563,912
4 Other Charges						
1	Mileage Reimbursement	\$1,034	\$1,123	\$0	\$2,950	\$2,950
2	Subscriptions and Dues	266	2,475	2,685	3,300	3,300
4	Advertising/Promotions/Incentives	373	2,854	6,959	3,500	3,500
12	In-Service Training	0	0	0	500	500
16	Meetings/Conf/Travel/Competitions	3,260	747	0	5,750	5,750
18	Professional Licenses-Employees	0	0	180	1,225	1,225
34	Permit/Govt Registration Fees	2,948	2,025	400	1,000	1,000
61	Transportation	4,100	3,550	3,775	3,700	3,700
71	Uniforms	12,307	11,662	12,467	16,525	20,003
95	Inventory Adjustment	3,117	37,926	1,294	0	0
Total Other Charges		\$27,405	\$62,362	\$27,760	\$38,450	\$41,928
5 Equipment						
20	Equipment	\$2,857,837	\$3,170,611	3,803,414	\$3,328,043	\$3,548,043
Total Equipment		\$2,857,837	\$3,170,611	\$3,803,414	\$3,328,043	\$3,548,043
TOTAL STUDENT TRANSPORTATION		\$22,374,639	\$22,395,896	\$18,350,319	\$24,630,816	\$27,691,998

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
10 OPERATION OF PLANT					
FTE POSITIONS	431.50	440.00	448.50	460.00	480.50
1 Salaries and Wages					
61 Regular Pay	\$17,037,550	\$17,940,479	\$18,366,898	\$19,632,625	\$21,965,954
66 Per Diem	461,038	416,551	255,871	622,150	1,073,426
67 Stipend/Annual Leave Payout	155,421	204,277	653,613	263,698	247,100
68 Overtime	69,657	34,139	100,878	20,682	122,032
99 Salary Reclassification Pool	0	0	0	82,610	175,000
Total Salaries and Wages	\$17,723,666	\$18,595,446	\$19,377,260	\$20,621,765	\$23,583,512
2 Contracted Services					
3 Equipment Rent	\$15,077	\$17,509	\$21,191	\$535,340	\$535,340
5 Facilities Rent	1,518,967	4,235,128	2,434,198	1,701,223	2,177,023
7 Contracted Printing Services	508	880	17,992	2,000	2,000
13 Contracted Prof/Tech Service	399,094	549,652	555,128	544,400	730,714
16 Fees-Security Guards	12,576	11,083	7,442	0	0
17 Fees-Medical/Physical Exam	10,312	6,857	10,238	15,000	14,800
21 Managed Print Services-Admin	1,453	2,453	1,902	3,750	3,750
24 Computer Tech Contract Services	9,531	38,817	45,896	2,000	2,000
35 Refuse	378,757	369,810	362,813	510,000	510,000
36 Septic	32,865	22,916	24,569	0	0
37 Snow Removal	1,100,667	138,560	948,419	585,856	585,856
43 Exterminating Service	17,600	10,916	12,465	18,300	18,300
45 Upkeep of Grounds	375,220	431,439	473,260	569,919	536,944
55 Repair of Buildings	9,913	10,641	961	5,000	130,000
60 Repair of Instructional Equipment	71,436	54,631	49,577	95,500	113,000
69 Contracted Services - Other	33,419	34,110	3,460	0	0
80 Repair of Non-Instructional Equipment	171,639	126,674	120,763	59,165	89,165
90 Moving Expenses	2,806	0	1,932	4,000	4,000
124 Tech Service to Charter School	23,547	40,042	42,641	0	0
146 Warehouse Svc to Charter School	7,939	8,587	8,824	0	0
998 Expense Recovery-Contracted	(23,547)	(40,042)	(42,641)	0	0
Total Contracted Services	\$4,169,779	\$6,070,663	\$5,101,029	\$4,651,453	\$5,452,892
3 Supplies and Materials					
1 Office Supplies-Non-School	\$8,684	\$10,539	\$9,486	\$16,402	\$17,402
2 Fuel and Lube	26,895	20,432	25,132	25,600	25,600
5 Postage (Stamps/Metered)	216	100	47	650	650
11 Testing Supplies	17,245	17,176	13,234	17,000	17,000
12 Mat/Supplies in Service Progr	222	0	0	0	0
20 Office/Classroom Furnishings	1,371	96,128	7,378	500	61,300
24 Tech Materials/Supplies	144,472	275,399	308,729	161,500	467,700
26 Medical Supplies	2,203	0	1,302	500	500
28 Custodial Supplies	908,095	771,921	529,445	891,699	891,699
30 Tools (Non-Classroom Use)	123,894	426,352	85,966	74,620	77,120
35 Safety Supplies	0	0	5,347	0	0
40 Electrical Supplies	14,516	23,284	11,412	20,000	20,000
45 Upkeep of Grounds	134,673	111,791	106,647	93,800	130,000
46 Warehouse Supplies	12,180	11,766	8,348	9,113	9,113
55 Maintenance Supplies	26,830	32,213	51,560	42,000	42,000
68 Repair of Instructional Equipment	676	2,083	717	3,000	3,000
80 Repair of Non-Instructional Equipment	104,620	86,872	103,946	70,000	110,000
99 Other	8,089	5,500	0	20,920	25,939
124 Software & Licenses	0	0	0	0	190,186
998 Expense Recovery-Supplies/Materials	(1,495)	(1,295)	(1,525)	(2,000)	(2,000)
Total Supplies and Materials	\$1,533,386	\$1,890,261	\$1,267,170	\$1,445,304	\$2,087,209

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT						
		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
4 Other Charges						
1	Mileage Reimbursement	\$6,893	\$4,351	\$3,143	\$9,800	\$28,800
2	Subscriptions and Dues	3,269	1,304	7,312	3,040	4,040
4	Advertising/Promotions/Incentives	0	0	0	250	250
5	Staff Incentives	0	0	0	0	1,000
12	In-Service Training	5,697	1,972	31,841	11,000	11,000
16	Meetings/Conf/Travel/Competitions	21,232	11,573	9,075	28,900	28,900
18	Professional Licenses-Employees	1,690	0	386	500	3,500
31	Insurance-Vehicles	102,221	108,719	96,361	241,311	241,311
32	Insurance-School Bldg & Contents	787,644	814,433	971,713	1,041,889	1,041,889
50	Tele-Communications	516,681	449,374	1,257,103	892,493	2,275,818
51	Fuel Oil-Heat	568,142	522,914	471,949	1,050,000	1,050,000
52	Water/Sewage	1,217,850	1,163,074	931,621	1,382,479	1,382,479
54	Electricity	6,466,035	5,596,160	5,375,824	7,183,712	7,183,712
55	Natural Gas/Propane	1,149,984	1,200,436	1,271,767	1,600,126	1,600,126
71	Uniforms	14,886	13,331	139,503	12,575	13,050
93	Insur Claim	(776)	1,585	0	0	0
94	Insurance Claim: Deductible	17,993	22,006	24,000	50,000	50,000
95	Inventory Adjustment	2,325	179	3,966	1,500	1,500
97	Insurance Recovery-Autos	637	1,751	47	0	0
98	Insurance Recovery-Bldg Contents	12,192	1,184	(6,396)	0	0
99	Other	10,000	0	0	0	0
996	Expense Recovery-Charter School	(18,486)	(18,988)	(26,205)	(28,534)	(28,534)
997	Expense Recovery-Other	(188,607)	(197,859)	(195,970)	(177,438)	(177,438)
	Total Other Charges	\$10,697,502	\$9,697,499	\$10,367,039	\$13,303,603	\$14,711,403
5 Equipment						
20	Equipment	\$28,936	\$109,653	\$80,084	\$105,000	\$135,000
24	Tech/Computer Equip>\$5000	0	0	15,410	0	0
86	Vehicle-Replacement	34,892	37,250	210	65,000	65,000
	Total Equipment	\$63,828	\$146,903	\$95,705	\$170,000	\$200,000
8 Transfers						
20	GF Transfers to RF	\$0	\$0	\$218	\$0	\$0
	Total Transfers	\$0	\$0	\$218	\$0	\$0
	TOTAL OPERATION OF PLANT	\$34,188,161	\$36,400,772	\$36,208,421	\$40,192,125	\$46,035,016

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
11 MAINTENANCE OF PLANT						
FTE POSITIONS		133.00	134.00	136.50	133.50	136.50
1 Salaries and Wages						
61	Regular Pay	\$8,122,619	\$8,338,214	\$8,331,564	\$8,868,148	\$9,344,737
66	Per Diem	12,849	293	548	1,500	1,500
67	Stipend/Annual Leave Payout	53,649	48,859	175,127	43,900	124,700
68	Overtime	24,920	15,971	24,535	31,000	31,000
99	Salary Reclassification Pool	0	0	0	80,166	169,210
	Total Salaries and Wages	\$8,214,037	\$8,403,337	\$8,531,774	\$9,024,714	\$9,671,147
2 Contracted Services						
3	Equipment Rent	\$5,250	\$12,381	\$12,272	\$10,500	\$11,500
7	Contracted Printing Services	969	808	1,015	500	300
13	Contracted Prof/Tech Service	225,424	307,829	531,532	426,831	416,831
17	Fees-Medical/Physical Exam	1,908	1,296	1,513	2,000	1,800
21	Managed Print Services-Admin	2,754	2,690	2,228	3,000	2,500
36	Septic	0	0	0	15,000	15,000
45	Upkeep of Grounds	755,840	761,371	617,506	682,296	682,296
55	Contracted Maintenance Repairs	1,213,489	1,373,991	1,388,277	1,615,473	1,880,473
66	ADA/Safety	54,413	15,516	67,250	100,000	100,000
68	Curriculum Program Needs	14,898	0	0	0	0
80	Repair of Non-Instructional Equipment	25,223	24,850	32,336	52,000	40,000.00
88	Contracted Repair Audio Visual	0	0	0	0	2,500
	Total Contracted Services	\$2,300,168	\$2,500,732	\$2,653,927	\$2,907,600	\$3,153,200
3 Supplies and Materials						
1	Office Supplies-Non-Schools	\$10,136	\$10,055	\$8,974	\$17,500	\$17,500
2	Fuel and Lube	202,195	153,439	158,081	195,658	196,158
5	Postage (Stamps/Metered)	20	482	12	250	200
8	Audio Visual	0	0	0	0	22,500
12	Material/Supplies In-Service Program	128	0	0	0	0
18	Diesel Exhaust Fluid	54	34	59	0	0
20	Office/Classroom Furnishings	284	707	0	750	500
24	Tech Materials/Supplies	8,139	69,069	19,408	8,500	6,500
26	Medical Supplies	633	2,027	2,447	700	500
27	ADA Supplies	3,912	7,088	0	0	0
30	Tools (Non-Classroom Use)	30,161	56,697	76,551	37,100	48,524
45	Upkeep of Grounds	3,005	0	335	2,500	2,500
55	Maintenance Supplies	1,397,932	1,440,025	1,682,247	1,435,061	1,435,061
68	Repair of Instructional Equipment	0	0	0	0	0
80	Repair of Non-Instructional Equipment	67,698	56,410	43,664	65,000	67,000
	Total Supplies and Materials	\$1,724,297	\$1,796,033	\$1,991,777	\$1,763,019	\$1,796,943
4 Other Charges						
1	Mileage Reimbursement	\$3,355	\$1,252	\$768	\$4,100	\$4,100
2	Subscriptions and Dues	881	693	479	200	200
4	Advertising/Promotions/Incentives	1,253	0	0	1,500	1,500
12	In-Service Training	12,676	42,305	563	57,500	56,500
16	Meetings/Conf/Travel/Competitions	8,759	6,250	454	7,500	7,500
18	Professional Licenses-Employees	428	627	390	1,500	1,400
34	Permit/Govt Registration Fees	4,922	3,893	6,514	6,000	6,000
50	Tele-Communications	34,880	35,677	38,535	35,000	35,000
71	Uniforms	56,725	56,961	58,504	68,000	70,779
	Total Other Charges	\$123,879	\$147,658	\$106,207	\$181,300	\$182,979
5 Equipment						
8	Audio Visual Equipment	\$0	\$0	\$0	\$0	\$114,000
20	Equipment	\$0	0	17,572	25,000	15,000
86	Vehicles-Replacement	374,946	361,719	246,489	385,000	346,067
	Total Equipment	\$374,946	\$361,719	\$264,061	\$410,000	\$475,067
TOTAL MAINTENANCE OF PLANT		\$12,737,327	\$13,209,479	\$13,547,746	\$14,286,633	\$15,279,336

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
12 FIXED CHARGES						
1 Salaries & Wages						
67	Families First COVID Response Act	\$0	\$357	\$0	\$0	\$0
Total Salaries and Wages		\$0	\$357	\$0	\$0	\$0
2 Contracted Services						
5	Facilities Rent	\$882,616	\$900,868	\$309,387	\$440,642	\$904,842
13	Contracted Prof/Tech Service	46,361	47,298	48,593	50,000	50,000
18	Fees-Medical Admin	57,771	22,770	45,414	99,000	99,000
Total Contracted Services		\$986,748	\$970,936	\$403,394	\$589,642	\$1,053,842
4 Other Charges						
15	Tuition Reimbursement	\$1,807,988	\$1,664,584	\$1,453,452	\$1,846,951	\$2,016,569
33	Insurance-Liability	583,074	638,366	707,386	1,297,668	1,497,668
35	Workers Compensation	3,177,875	3,832,441	4,262,905	4,940,404	5,605,537
36	Life Insurance	1,746,499	1,850,050	1,928,747	2,028,397	2,228,914
37	Health Insurance	69,120,091	72,130,019	75,115,604	79,524,632	88,467,233
38	Employee Pension/Retirement Expense	(45,089)	(142,964)	(244,876)	18,000	18,000
40	FICA-Employer's	24,989,843	26,244,655	26,959,330	29,497,425	33,496,971
41	Teachers Pension/Retirement Expense	(292,048)	(232,250)	(34,317)	(500,000)	(500,000)
42	Unemployment Compensation	(46,795)	171,937	768,723	121,597	196,890
43	Dental Insurance	1,787,780	1,806,883	1,839,548	2,175,189	2,328,432
45	Disability Insurance	6,175	7,150	7,150	6,000	6,000
58	Leave Buy-back	569,986	846,462	1,345,217	779,000	779,000
59	Terminal Leave Pay	2,472,525	2,527,019	2,940,577	2,250,000	3,000,000
99	Other	0	0	0	1,543,935	3,297,241
135	Defined Contribution Plan	40,000	40,000	40,000	40,000	40,000
136	Teacher's Quarterly Retirement - Board Share	11,828,996	12,431,648	12,928,768	12,736,496	15,699,897
137	MSRPS Recovery	(1,618,295)	(1,670,772)	(1,718,267)	(1,654,185)	(1,654,185)
138	Empl Retire Invoiced Expense	4,102,821	4,429,238	5,002,218	5,278,517	5,722,394
139	St Tchrs Ret System Admin Fees	863,145	858,843	764,461	752,055	752,055
198	Charter School PPA Reserve	1,149,848	178,076	322,931	716,898	716,898
Total Other Charges		\$122,244,419	\$127,611,385	\$134,389,557	\$143,398,979	\$163,715,514
8 Transfers						
20	GF Transfers to Other Funds	\$651,083	\$172,193	\$288,148	\$800,000	\$929,780
50	GF OPER TRANSFER TO SELF-INS	(617,250)	0	0	0	0
60	GF OPER TRANSFER TO TURF FUND	0	0	200,000	200,000	200,000
70	Transfer to OPEB - Contribution	1,041,813	1,041,813	1,041,813	1,041,813	1,500,000
71	Transfer to OPEB - Admin	34,500	54,500	54,500	54,500	54,500
Total Transfers		\$1,110,146	\$1,268,506	\$1,584,461	\$2,096,313	\$2,684,280
TOTAL FIXED CHARGES		\$124,341,313	\$129,851,184	\$136,377,412	\$146,084,934	\$167,453,636

13 FOOD SERVICE

8 Transfers						
20	GF Oper Transfer to Restr Fund	\$0	\$0	\$100	\$0	\$0
30	GF Transfer to Food Service	\$35,000	\$0	17,434	\$0	\$0
Total Transfers		\$35,000	\$0	\$17,534	\$0	\$0
TOTAL FOOD SERVICE		\$35,000	\$0	\$17,534	\$0	\$0

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
14 COMMUNITY SERVICES						
1 Salaries and Wages						
61	Regular Pay	\$0	\$0	\$3,404	\$0	\$0
66	Per Diem	\$103,312	75,671	39,426	120,170	140,844
67	Stipend/Annual Leave Payout	3,450	300	6,846	0	2,400
68	Overtime	342,625	249,331	24,453	255,000	255,000
Total Salaries and Wages		\$449,387	\$325,302	\$74,129	\$375,170	\$398,244
2 Contracted Services						
7	Contracted Printing Services	\$0	\$0	\$0	\$1,500	\$0
13	Contracted Prof/Tech Service	1,800	21,924	19,532	0	0
Total Contracted Services		\$1,800	\$21,924	\$19,532	\$1,500	\$0
3 Supplies and Materials						
3	Textbooks	\$37	\$0	\$0	\$83,000	\$83,000
4	Library Media Collection	0	0	0	40,000	40,000
5	Postage (Stamps/Metered)	18	3	2	0	0
9	Office Supplies (Schools Only)	0	0	0	20,000	20,000
10	Materials of Instruction	2,502	624	1,866	42,748	40,000
13	Commencement	17,308	0	0	0	0
24	Tech Materials/Supplies	1,362	544	664	40,000	40,000
28	Custodial Supplies	163,652	166,708	96,923	0	0
998	Expense Recovery-Supplies/Materials	(159,973)	(164,955)	(97,486)	0	0
Total Supplies and Materials		\$24,906	\$2,924	\$1,969	\$225,748	\$223,000
4 Other Charges						
4	Advertising/Promotions/Incentives	\$2,534	\$1,805	\$1,829	\$3,078	\$0
16	Meetings/Conf/Travel/Competitions	0	30	0	0	0
50	Tele - Communications	0	0	0	657	0
95	Expense Recovery - SAF	14,249	3,581	3,011	0	0
99	Other	0	0	0	9,520	9,520
Total Other Charges		\$16,783	\$5,416	\$4,840	\$13,255	\$9,520
8 Transfers						
20	GF Transfers to Other Funds	\$0	\$75,000	\$75,165	\$80,780	\$0
Total Transfers		\$0	\$75,000	\$75,165	\$80,780	\$0
TOTAL COMMUNITY SERVICES		\$492,876	\$430,566	\$175,635	\$696,453	\$630,764

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
15 CAPITAL OUTLAY					
FTE POSITIONS	11.00	11.00	11.00	11.00	10.80
1 Salaries and Wages					
61 Regular Pay	\$980,316	\$1,053,012	\$1,079,026	\$1,126,535	\$1,183,317
66 Per Diem	11,229	12,728	0	13,538	13,538
67 Stipend/Annual Leave Payout	2,012	1,000	11,000	2,000	2,600
68 Overtime	0	0	0	2,153	2,153
Total Salaries and Wages	\$993,557	\$1,066,740	\$1,090,026	\$1,144,226	\$1,201,608
2 Contracted Services					
2 Legal	\$6,810	\$34,904	\$10,719	\$40,000	\$40,000
3 Equipment Rent	1,909	0	0	0	0
7 Contracted Printing Services	50	1,052	0	3,000	3,000
13 Contracted Prof/Tech Service	254,967	57,491	164,248	365,000	365,000
21 Managed Print Services-Admin	2,997	2,727	1,373	2,145	2,145
55 Contracted Maintenance Repairs	154,108	318,734	340,575	100,000	100,000
65 Site Improvements	58,475	68,551	29,021	50,000	50,000
66 ADA/Safety	550	0	0	0	0
99 Other	74,231	0	33,708	171,994	171,994
Total Contracted Services	\$554,097	\$483,459	\$579,644	\$732,139	\$732,139
3 Supplies and Materials					
1 Office Supplies-Non-Schools	\$3,664	\$2,539	\$1,794	\$6,400	\$6,400
5 Postage (Stamps/Metered)	225	375	111	500	500
7 MOI Printing Services	292	0	0	0	0
20 Office/Classroom Furnishings	596	30,100	141,521	0	0
24 Tech Materials/Supplies	8,330	12,848	8,816	3,000	3,000
Total Supplies and Materials	\$13,107	\$45,862	\$152,242	\$9,900	\$9,900
4 Other Charges					
1 Mileage Reimbursement	\$18,055	\$14,462	\$10,181	\$14,000	\$14,000
2 Subscriptions & Dues	1,954	3,472	3,035	3,410	3,410
16 Meetings/Conf/Travel/Competitions	3,013	1,030	0	2,500	2,500
18 Prof Licenses - Employees	0	15,186	0	0	0
34 Permit Govt Registration Fees	1,207	530	2,355	500	500
50 Tele-Communications	4,331	4,651	4,367	8,000	8,000
Total Other Charges	\$28,560	\$39,331	\$19,938	\$28,410	\$28,410
5 Land, Buildings & Equipment					
12 Alterations to Buildings	\$0	\$0	\$0	\$320,091	\$320,091
20 Equipment	0	0	12,965	0	0
24 Tech/Computer Equip>\$1000	7,114	(201)	0	0	0
Total Equipment	\$7,114	(\$201)	\$12,965	\$320,091	\$320,091
8 Transfers					
80 GF Operating Transfer to Const	\$0	\$0	\$400,000	\$0	\$0
Total Transfers	\$0	\$0	\$400,000	\$0	\$0
TOTAL CAPITAL OUTLAY	\$1,596,435	\$1,635,191	\$2,254,815	\$2,234,766	\$2,292,148
GRAND TOTALS	\$524,036,821	\$544,194,422	\$561,779,353	\$610,530,615	\$689,756,984



SCHOOL-BASED FOUNDATION ALLOCATION

FCPS provides school-based funding to each school to meet the school’s anticipated ongoing instructional and administrative requirements. The budget office calculates the allocation by formula. This funding formula considers equity factors by using our tiered staffing model that includes complexity factors such as Free and Reduced Meals (FARM), English learner population, special education students, and homelessness. The per student allocation is based upon the projected school enrollment. The school principal is responsible for allocating the calculated amount based upon the individual school needs.

Elementary Schools

Total Equity Available for Schools	\$211,892.00
School Counseling per School	\$291.00
Per Student Allocation	
Textbooks and Materials	\$43.41
Managed Print Services	\$19.70
Library Books and Supplies	\$14.43
School Office	\$5.53
Medical Supplies	\$0.64



ELEMENTARY SCHOOLS

Elementary Schools	FY2019 Allocation	FY2020 Allocation	FY2021 Allocation	FY2022 Allocation	FY2023 Allocation
Ballenger Creek	\$59,340	\$57,432	\$55,048	\$62,954	\$62,750
Blue Heron	N/A	N/A	N/A	47,875	60,796
Brunswick	66,927	73,404	73,799	74,654	65,060
Butterfly Ridge	70,459	57,382	70,766	69,985	62,608
Carroll Manor	49,828	56,763	54,564	50,871	45,644
Centerville	80,356	81,891	45,691	39,403	36,950
Deer Crossing	67,983	72,038	71,798	46,434	40,622
Emmitsburg	27,431	25,707	23,135	23,991	26,052
Glade	58,199	57,048	55,652	52,582	45,655
Green Valley	41,792	52,310	53,066	56,396	67,336
Hillcrest	66,146	68,951	78,802	79,779	61,603
Kempton	33,701	39,501	34,966	33,961	31,592
Lewistown	22,759	23,463	23,657	25,285	23,206
Liberty	27,864	30,411	28,595	26,149	24,214
Lincoln	60,315	54,921	60,220	65,717	60,289
Middletown	43,495	46,198	41,422	43,373	38,194
Middletown Primary	43,397	43,804	45,698	41,829	41,458
Monocacy	57,539	60,830	59,670	58,349	54,932
Myersville	35,459	37,324	38,416	37,830	36,436
New Market	60,725	63,543	57,317	48,946	52,508
New Midway/Woodsboro	31,030	31,866	29,033	28,539	29,065
North Frederick	62,536	61,702	64,860	62,117	61,042
Oakdale	55,563	63,476	78,095	76,821	86,255
Orchard Grove	57,079	57,817	65,324	63,874	59,284
Parkway	26,343	26,895	26,485	27,005	29,244
Spring Ridge	50,271	45,881	50,675	70,655	57,309
Sugarloaf	N/A	N/A	57,167	55,809	68,508
Thurmont	30,711	33,124	32,697	32,697	29,266
Thurmont Primary	36,166	35,116	35,710	32,279	29,495
Tuscarora	63,624	60,563	69,027	68,981	70,199
Twin Ridge	44,736	43,687	57,912	53,800	57,123
Urbana	62,970	68,481	64,702	57,317	53,858
Valley	50,801	47,637	45,607	47,012	48,821
Walkersville	60,498	63,879	65,196	65,382	64,904
Waverley	60,034	52,762	57,158	55,862	85,858
Whittier	69,455	62,037	70,637	70,990	68,442
Wolfsville	19,632	17,336	16,559	15,061	15,760
Yellow Springs	41,959	42,481	43,354	46,351	53,429
Elementary Blended Virtual Program	N/A	N/A	N/A	N/A	39,646
TOTAL	\$1,813,169	\$1,831,949	\$1,914,398	\$1,928,332	\$1,945,413

SCHOOL-BASED FOUNDATION ALLOCATION

Middle Schools

Total Equity Available for Schools	\$97,936.00
Per Student Allocation	
Textbooks and Materials	\$36.50
Managed Print Services	\$27.23
School Counseling	\$1.41
Library Books and Supplies	\$14.91
School Office	\$5.60
Medical Supplies	\$0.64
Career and Technology Supplies	\$5.63

Middle Schools	FY2019 Allocation	FY2020 Allocation	FY2021 Allocation	FY2022 Allocation	FY2023 Allocation
Ballenger Creek	\$84,613	\$85,409	\$86,048	\$82,926	\$77,135
Brunswick	63,288	60,682	62,882	62,331	62,321
Crestwood	72,357	74,578	71,988	73,553	77,487
Gov. Thomas Johnson	56,011	57,004	61,785	63,627	60,545
Middletown	76,754	76,088	78,137	78,060	74,649
Monocacy	105,326	100,076	103,517	103,243	92,103
New Market	58,708	59,670	64,534	61,699	64,354
Oakdale	68,955	79,931	88,708	89,734	92,298
Thurmont	60,238	58,769	59,481	62,428	58,023
Urbana	97,084	97,030	92,385	92,951	98,100
Walkersville	88,457	91,141	84,113	85,954	86,202
West Frederick	92,577	89,452	95,796	94,878	82,792
Windsor Knolls	72,448	73,883	70,233	70,431	67,674
Middle School Blended Virtual Program	N/A	N/A	N/A	N/A	37,334
TOTAL	\$996,816	\$1,003,713	\$1,019,607	\$1,021,815	\$1,031,017

SCHOOL-BASED FOUNDATION ALLOCATION

High Schools

Total Equity Available for Schools	\$157,248.00
Per Student Allocation	
Textbooks and Materials	\$44.10
Managed Print Services	\$25.43
School Counseling	\$2.23
Library Books and Supplies	\$15.53
School Office	\$7.04
Medical Supplies	\$0.64
Career and Technology Supplies	\$20.99

High Schools	FY2019 Allocation	FY2020 Allocation	FY2021 Allocation	FY2022 Allocation	FY2023 Allocation
Brunswick	\$104,771	\$108,830	\$104,937	\$115,855	\$106,648
Catoctin	104,143	109,361	103,911	98,134	103,275
Frederick	173,372	178,473	198,827	221,085	234,601
Gov. Thomas Johnson	220,846	228,848	230,252	239,174	243,657
Linganore	160,912	158,940	174,938	173,223	191,543
Middletown	142,569	142,801	138,879	133,333	128,936
Oakdale	151,635	151,982	169,140	172,876	178,567
Tuscarora	202,430	206,142	206,652	223,771	214,353
Urbana	220,679	224,504	222,366	225,985	219,617
Walkersville	149,368	155,165	157,699	161,100	147,246
High School Blended Virtual Program	N/A	N/A	N/A	N/A	63,848
TOTAL	\$1,630,725	\$1,665,046	\$1,707,601	\$1,764,538	\$1,832,291

GLOSSARY OF TERMS

Accounting Basis – The operating budget is presented on a modified accrual accounting basis where expenditures are accrued, but revenues are not recorded until actually received or are “measurable” and “available for expenditures.”

Administration – Includes expenses and staff associated with the regulation, direction, and control of the school system, such as the superintendent, deputy superintendent, other professional staff, and secretaries. Some offices included in this category are the Board of Education, Fiscal Services, and Human Resources.

Advanced Academics – A curricular program that provides rigorous, responsive instructional experiences that support students who perform or show the potential for performing at remarkably high levels of accomplishment. The program supports FCPS’s goal of preparing students to be successful global citizens and innovators.

Advanced Placement (AP) – A program of challenging college-level courses available to high school students. National exams administered by the College Board allow students to earn college credit for high scores.

Annual Comprehensive Financial Report – A thorough and detailed presentation of FCPS’s position, activities and balances for the preceding fiscal year. This is prepared in compliance with the Public School Laws of the State of Maryland and the Governmental Accounting Standards Board (GASB) pronouncements.

Appropriation – An allocated sum of monies designated to be provided during a fiscal year for the operation of the school system.

Balanced Budget – A budget where expenditures are equal to revenue.

Blueprint for Maryland’s Future – The Blueprint is a landmark piece of legislation passed in 2021, which includes comprehensive changes to Maryland’s early childhood and public schools. Increasing education funding by \$3.8 billion over the next 10 years, the Blueprint will enrich student experiences, accelerates student outcomes, and improve the overall quality of education in Maryland.

Budget – A financial plan for a specified period of time that matches planned revenues and expenditures.

Budget Amendment – A revision of the category level of an approved budget that is presented to the county for approval. This revision may be the inclusion of additional funding due to an award of a grant or to transfer funds from one budget category to another budget category.

Budget Calendar – A schedule of dates followed to receive input, prepare, adopt, and implement a budget.

Budget Document – A written plan that presents a comprehensive financial program to the county.

Budget Object – A summarization of expenditure accounts: salary and wages, contracted services, supplies and materials, other charges, equipment, and transfers.

Budget Transfer – A revision to budgeted funds from one budget to another within the same category.

Capital Budget – A plan for new school design and construction, major building renovations and additions, land purchases, and related costs (Also Fund 80 or Construction Fund).

Capital Outlay – Cost for equipment and improvements to facilities that result in the acquisition of, or addition to, fixed assets and staff associated with facilities planning and construction management.

Capital Improvement Program (CIP) – A plan of capital expenditures identified by project to be incurred each year for the next and following five fiscal years. The plan includes a brief description of the project, key milestone dates for implementation, and the amount to be expended. The school system’s capital improvement program is prepared and considered by the Board of Education of Frederick County in the fall of each year before it is submitted to the county and to the State’s Public School Construction Interagency Committee.

Career and Technology Center (CTC) - Offers career preparatory programs for grades 10-12.

Category/Class – Budgetary and reporting classification set forth in the State law by which all LEAs (local educational areas) must appropriate and record expenditures of the operating budget. See MSDE Categories for details. Also known as MSDE Category or State Category.

Charter School – Maryland’s law defines a “public charter school” as a “public school” that is nonsectarian, is chosen by parents for their children and is open to all students on a space-available basis. A public charter school operates with the approval of the local board of education in accordance with a written charter agreement executed between the local board of education and the administrative entity operating the public charter school.

GLOSSARY OF TERMS

Common Core State Standards (CCSS) – A set of high-quality academic expectations in English/language arts and mathematics that define both the knowledge and skills all students should master by the end of each grade level to be on track for success in college and careers. They were created through a state-led initiative and have been adopted by more than 40 states, including Maryland.

Community Services – Includes activities that are provided by the LEA for the community or some segment of the community other than for public school activities and adult education programs, including all expenditures other than insurance and contributions to retirement funds for current expense items that are directly related to community services. Three types of salaries that fall into community services are the prorated portion of the normal salaries of regular day school employees, additional salaries paid to regular day school employees for community services, and salaries of personnel employed specifically for some community service activity.

Contracted Services – A classification of expenditures for services performed by persons who are not on the school system's payroll, including equipment repair.

County Council – The Frederick County Council is a seven-member council, consisting of five members elected by district and two elected at-large. Council members have the power to initiate legislation. Council meetings are limited to 45 days yearly. Council members serve for four years and no more than three consecutive terms.

County Executive – The Frederick County Executive directs, supervises, and oversees Frederick County Government departments and agencies, establishes policies, and proposes the budget. The County Executive serves a four-year term and not more than two consecutive terms.

Debt Service Fund – The fund that is used to report the payment of interest and principal on long-term general obligation debt used to finance the school system's capital projects. This fund is shown for reporting purposes only. Actual debt is incurred and paid for by the Frederick County Government.

Employee Benefits – Payments by the employer for social security taxes, retirement contributions, and group health, dental, and life insurance.

Every Student Succeeds Act (ESSA) – ESSA was signed into law in December 2015. The U.S. Department of Education approved Maryland's ESSA plan in January 2018. The plan sets into place improvement targets for schools and systems, and outlines assistance programs for schools not meeting the grade. Maryland developed its ESSA plan after unprecedented outreach to citizens across the State.

Expenditure Recovery – Costs or expenditures for self-supporting programs incurred during the normal course of business that are reimbursed by program areas that use the services.

Federal Sources – Revenue from any agency of the federal government that originates as a federal program either directly from the federal government (e.g., Impact Aid and Head Start) or through the state of Maryland (e.g., Title I and IDEA-Part B grants).

Feeder Area – The high school and those elementary and middle schools whose students will ultimately attend ("feed into") that high school. Provides FCPS a way to coordinate and improve delivery of instruction and other services such as bus transportation.

Fiscal Year (FY) – The 12-month budget/accounting year that begins July 1 and ends the following June 30.

Fixed Charges – Cost of FICA, health, dental, life, and unemployment insurances paid by the system, retirement and workers' compensation. Employee tuition reimbursements, other post-employment benefits trust, and building lease payments are also recorded in this category.

Food and Nutrition Services Fund – A special revenue fund used for financial transactions relating to all activities involved in providing food to schools, students, staff, or the community (also Fund 30).

Frederick County Government (FCG) – Frederick County transitioned from the county commissioner form of government to the county charter form of government on December 1, 2014. (Previously Board of County Commissioners.)

Free and Reduced-Price Meals (FARM) – Category of students whose applications meet the U.S. Department of Agriculture's family size and income guidelines to qualify them for school lunch and/or breakfast at no or low cost.

Full-Time Equivalent (FTE) – The value given to positions, employees or students equating to the portion of time relative to a specific value for one full-time position, employee or student. For instance, prekindergarten students attend school for half of a day and are thus considered a 0.5 full-time equivalent student.

GLOSSARY OF TERMS

Fund Balance – Unliquidated surplus of funds, the actual from the previous fiscal year and the estimated from the current fiscal year, whether accrued from revenues or expenditures.

Funding – Revenue that originates from county, state and federal governments (may be restricted or unrestricted).

General Fund (GF) – Financial transactions in support of the day-to-day educational process and the year-round operation and maintenance of the systems grounds, buildings, infrastructure, and administrative functions.

Grant – A program operated in accordance with a specific plan and budget to achieve specific objectives. Grant revenues are restricted funds, the use of which must follow the budget plan submitted to the granting agency.

High School Assessments (HSA) – End-of-course tests that the Maryland State Department of Education produces, aimed at raising academic standards in all Maryland public high schools.

In-kind Services – Payment made in the form of goods and services rather than money.

Individual Learning Plan (ILP) – An individually designed educational assistance program for students not meeting, or failing to reach, established proficiency levels in math, reading or writing.

Individualized Education Program (IEP) – A collaborative effort mandated by the Individuals with Disabilities Act (IDEA) whereby teachers, parents/guardians, administrators and other associated persons work together to improve the educational results of the student. The stakeholders jointly develop a written document for each child identified as eligible to receive special education and related services. The written plan is implemented in accordance with federal and state laws and regulations and is reviewed periodically during a student's school career.

Instructional Salaries and Wages – Includes activities directly related to the teaching of students, the interaction between teacher and students, and the well-being of students (i.e., teachers, media specialists, counselors, school psychologists, paraprofessional educators, and reading specialists).

Intermediate Grades – Upper elementary grades 3-5

International Baccalaureate Diploma Programme (IB) – A challenging two-year high school curriculum offered at Urbana High School that leads to a qualification that is widely recognized by the world's leading universities.

Local Education Agency (LEA) – An individual Maryland school system/district including all 23 counties and Baltimore City.

Local Sources – Revenue received out of funds from the appropriating body for school purposes.

Magnet Programs – Countywide educational programs held in one location to meet similar academic needs. FCPS has several types of magnet programs, including High School Academies and Signature Programs.

Maintenance of Effort (MOE) – State law requiring the county government to provide local funds at the same per pupil amount as the current fiscal year. The law provides for a minimum funding amount to ensure that additional state aid will not supplant local aid.

Maintenance of Plant – Includes activities concerned with keeping the grounds, buildings, and fixed equipment in their original condition of completeness or efficiency through repair, scheduled and preventive maintenance, or replacement of property. Includes personnel such as equipment operators, journeymen, and trades helpers.

Master Plan – The comprehensive document that incorporates federal, state, and local funds with goals and measurable performance standards. FCPS works closely with the Maryland Department of Education to assure compliance with mandates of the No Child Left Behind (NCLB) Act. In turn, under the Maryland Bridge to Excellence in Education Act, each school district develops a five-year master plan describing how they will meet state standards. For 2019, FCPS transitioned to the new local ESSA consolidated strategic plan to align with new accountability standards from the Every Student Succeeds Act. The FCPS master plan is online at www.fcps.org.

Mid-level Administration – Includes administration and supervision of district-wide and school-level instructional programs and activities. Includes personnel such as principals, assistant principals, directors, coordinators, supervisors, specialists, and secretaries.

Nonpublic Placement – Placing students whose needs cannot be met in the local school system, even with the provision of supplementary aids, services, and supports, in specialized nonpublic educational facilities.

Object – Identifies the purpose of expenditure (e.g., Salaries and Wages, Supplies) required under LEA reporting requirements.

GLOSSARY OF TERMS

Operating Budget – The portion of the budget that pertains to the daily operation of the school system for a single fiscal year.

Operation of Plant – Activities concerned with keeping the physical building clean and ready for daily use. Personnel such as custodians are included in this category.

Other Charges – A classification of expenditures for employee benefits and other expenditures like travel and the cost of attending meetings and conferences. Included in this classification are expenditures not reported in the objects of salaries and wages, contracted services, supplies and materials, and equipment.

Other Instructional Costs – Includes rental of buildings, advertising, local travel, and registration fees.

Other Post-Employment Benefits (OPEB) – Benefits such as health care are available to retirees. FCPS funds an OPEB Trust through an annual contribution to pay for future benefit costs.

Policies – The BOE of Frederick County sets policies as guidelines for the successful and efficient functioning of the school system.

Positive Behavioral Interventions and Supports (PBIS) – A school-wide initiative that reinforces expected appropriate behaviors that support a successful, productive school community by recognizing and rewarding positive behaviors demonstrated by staff and students.

PreK – Depicts prekindergarten students

Primary Grades – Elementary grades PreK-2

Regulations – The FCPS Superintendent authorizes regulations to specify school-system procedures for carrying out BOE policies.

Reserve – A portion of a fund balance legally restricted for a specific purpose and, therefore, not available for general use.

Restricted Fund (RF) – Funds received primarily from state or federal sources in the form of grant awards (also Fund 20). Restricted funds may only be used for the specific purpose for which the funds were granted. Disbursements must be in accordance with the budget plan approved by the granting agency.

Revenue – Funds received by the Board of Education during a fiscal year.

Revenue Source – Revenues are reported according to the source, such as state, federal, local, etc.

Salaries and Wages – An MSDE defined sub-group (object) of expenditures for payments to all full-time and part-time employees, including temporaries and substitutes, in each budget category except Fixed Charges. This object is then further segmented into four components: regular salary and wages, supplemental pay (substitutes, temporary employees, and additional hours work by regular employees), activity pay and stipends, and overtime pay.

SAT – A national college-entrance examination designed to measure critical reading, writing and mathematical reasoning skills. The PSAT is a Preliminary SAT that provides practice before taking the SAT and determines some opportunities for student scholarships and awards.

School Activity Fund (SAF) – Each individual school maintains a school activity fund to account for cash resources of various clubs and organizations.

School Construction Fund – A fund in which all major school construction project expenditures and revenues are reported.

School Progress Index (SPI) – One measure in helping to gauge how well schools are progressing to improve performance for all students.

School Resource Officer (SRO) – Frederick County Sheriff's Office employees assigned to each high school and its feeder-area schools.

Self-Insurance Fund – An internal service fund to provide health, dental, vision, and pharmacy services for employees and retirees.

Special Education – Provides educational services to disabled students and funds personnel such as special education teachers, paraprofessional educators, instructional specialists, therapists, hearing interpreters, and programs such as Compliance, K-12 Services, Early Childhood Programs, and Nonpublic Education.

GLOSSARY OF TERMS

State Reporting/Budgeting Categories – Broad budget and expenditure groupings defined by the State Legislature in the Code of Maryland Regulations. All local education areas must report their system’s annual operating budget, expenditures, and staffing to the Maryland State Department of Education in these categories.

Student Health Services – Includes personnel such as nurses and aides, as well as physical and mental health activities that are not instructional and that provide students with appropriate medical, dental, and nursing services.

Student Services – Includes activities designed to improve student attendance at school and prevent or solve student problems in the home, school, and community. Personnel such as pupil personnel workers, specialists, Psychological Services, and secretaries and programs such as the Student Services Office, counseling services, Family and Community Outreach are included in this category.

Student Transportation Services – Includes activities that involve the transportation of pupils to and from school activities either between home and school or on trips for curricular, co-curricular, and extracurricular activities. Personnel such as bus drivers and bus aides and activities concerned with the conveyance of students between home, school, and school activities are included in this category.

Supplies and Materials – A classification of expenditures where all expenditures for supplies and materials are reported in each budget category except Fixed Charges. Funds textbooks, library books, office supplies, awards, postage, and testing supplies and materials.

State Sources – Revenue from any agency of the State of Maryland that originates within the state, whether restricted in use or not (e.g., state share of the Foundation Program, State Compensatory Education, Student Transportation Aid, Limited English Proficiency, and Students with Disabilities).

Textbooks and Instructional Supplies – Funds textbooks, instructional materials, library books, classroom teacher supplies, and awards/recognitions.

Unrestricted Funds – Appropriations comprising the majority of the total budget that can be used for any legal purpose desired by the Board of Education.

GLOSSARY OF ACRONYMS

- AAE** – Accelerating Achievement and Equity
- ACT** – A national college admissions examination that consists of English, mathematics, reading, and science subjects.
- ACTS** – Division of Academics, Curriculum, Transformation & Student Achievement
- ALP** – Accelerated Learning Process
- AMT** – Administrative, Management, and Technical
- APEX** – Advanced Placement Experience
- APFO** – Adequate Public Facilities Ordinance
- ASBO** – Association of School Business Officials
- BOE** – Board of Education of Frederick County
- BPW** – Board of Public Works (State of Maryland)
- BST** – Business Services Technology
- BVP** – Blended Virtual Program
- CACFP** – Child and Adult Care Food Program
- CASS** – Community Agency School Services
- CCMPCS** – Carroll Creek Montessori Public Charter School
- CII** – Curriculum, Instruction, and Innovation
- COMAR** – Code of Maryland Regulations
- COOP** – Continuity of Operation Plans
- CPI** – Consumer Price Index
- CSI** – Continuous Strategic Improvement
- CTC** – Career and Technology Center
- CTE** – Career and Technology Education
- GCEI** – Geographic Cost of Education Index
- GEER** – Governor’s Emergency Education Relief Fund
- EAG** – Eliminating the Achievement Gap
- ECE** – Early Childhood Education
- EEA** – Educator Effectiveness Academy
- EFMP** – Educational Facilities Master Plan
- EL** – English Learners (also LEP)
- ERRP** – Early Retiree Reinsurance Program
- ESSA** – Every Student Succeeds Act
- ESSER** – Elementary and Secondary Schools Emergency Relief Funds
- ESSL** – Earth and Space Science Laboratory (Also known as the Planetarium or Science Center)
- FAME** – Formative Assessment for Maryland Educators
- FASSE** – Frederick Association of School Support Employees
- FAST** – Fun Academics in the Summer Time
- FCASA** – Frederick County Administrative and Supervisory Association
- FCC** – Frederick Community College

GLOSSARY OF ACRONYMS

- FCG** – Frederick County Government
- FCPCS** – Frederick Classical Public Charter School
- FCPS** – Frederick County Public Schools
- FCTA** – Frederick County Teachers Association
- FCVS** – Frederick County Virtual School
- FEHS** – Flexible Evening High School
- FFVP** – Fresh Fruit and Vegetable Program
- FICA** – Federal Insurance Contributions Act
- FNS** – Food and Nutrition Services
- GIS** – Geographic Information Systems
- GPA** – Grade point average
- IAC** – Interagency Committee on School Construction (State of Maryland)
- IDEA** – Individuals with Disabilities Education Act
- IGT** – Inter-Governmental Transfer
- IT** – Information Technology
- JROTC** – Junior Reserve Officer Training Corp
- KRA** – Kindergarten Readiness Assessment
- LAN** – Local Area Network
- LEED** – Leadership in Energy and Environmental Design
- MABE** – Maryland Association of Boards of Education
- MCAP** – Maryland Comprehensive Assessment Program
- MCCRS** – Maryland College and Career-Readiness Standards
- MDS3** – Maryland's Safe and Supportive Schools
- MLGIP** – Maryland Local Government Investment Plan
- MMSR** – Maryland Model of School Readiness
- MOI** – Materials of Instruction
- MPSSAA** – Maryland Public Secondary Schools Athletic Association
- MSA** – Maryland School Assessment
- MSRPS** – Maryland State Retirement and Pension System
- MSDE** – Maryland State Department of Education
- MVMPCS** – Monocacy Valley Montessori Public Charter School
- NBPTS** – National Board for Professional Teaching Standards Certification
- NEA** – National Education Association
- NIH** – National Institutes of Health
- NOGA** – Notice of Grant Award
- OPEB** – Other Post-Employment Benefits
- OSHA** – Occupational Safety and Health Administration
- PDS** – Professional Development Schools
- PE** – Physical Education
- PLC** – Professional Learning Community

GLOSSARY OF ACRONYMS

- PLTW** – Project Lead the Way
- PPPSS** – Parentally Placed Private School Students
- PPW** – Pupil Personnel Worker
- PQI** – Program Quality Index
- PSAT** – Practice SAT
- PSCP** – Public School Construction Program (State of Maryland)
- PSSAM** – Public School Superintendents Association of Maryland
- QZAB** – Qualified Zone Academy Board
- RADAR** – Resource for Accountability Data Analysis and Reporting
- RISE** – Responsive Interventions for Student Excellence
- RTI** – Response to Intervention
- SAIL** – School Administration & Instructional Leadership
- SASA** – System Accountability and School Administration
- SASI** – System Accountability and School Improvement
- SHIP** – Student Homelessness Initiative Partnership
- SIT** – School (or Site) Improvement Team
- STEM** – Science, Technology, Engineering, and Mathematics
- TI** – Technology Infrastructure
- UDL** – Universal Design for Learning
- USDA** – U.S. Department of Agriculture
- VAS** – Virtual After School program
- VDS** – Virtual During School program
- VOS** – Virtual Outside of School program
- ZBA** – Zero balance account





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