

BOARD OF EDUCATION OF FREDERICK COUNTY

191 South East Street
Frederick, Maryland 21701

Brad W. Young
President

Telephone 301-696-6850
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June 22, 2022

The Honorable Jan H. Gardner, County Executive
The Honorable M.C. Keegan-Ayers, Council President
Frederick County Government
12 East Church Street
Frederick, MD 21701

Dear Ms. Gardner and Ms. Keegan-Ayer:

On Wednesday, June 22, 2022, the Board of Education (BOE) approved the Fiscal Year 2023 Operating Budget for Frederick County Public Schools (FCPS), as well as the Capital, Self-Insurance, Food and Nutrition Services, and Artificial Turf budgets.

Operating Budget revenues total \$822,836,251. The county appropriation totals \$365,338,683, including in-kinds totaling \$15,590,671. State funds total \$365,686,270, federal funds are \$71,243,748, and other sources comprise the remaining \$20,567,550.

Attachment 1 details the revenues. Attachment 2 lists the allocations by the state-mandated categories. Attachment 3 provides the itemized budget adjustments. Attachments 4, 5, 6, and 7 are the budgets for the Capital, Self-Insurance, Food and Nutrition, and Artificial Turf funds, respectively.

We respectfully submit these BOE approved budgets and look forward to our continuing cooperation. We thank you for your eight years of support for the students and staff of Frederick County Public Schools.

Sincerely,



Brad W. Young
President



Michael Markoe, Ed. D.
Interim Superintendent

Attachments (7)

Cc: Board of Education Members
Frederick County Council Members
Leslie Pellegrino, FCPS Chief Financial Officer
Heather Jo Clabaugh, FCPS Budget Officer
Rick Harcum, Frederick County Chief Administrative Officer
Lori Depies, Frederick County Chief Financial Officer
Kelly Weaver, Frederick County Government Budget Director

We Set the Standard for Public Education

**FREDERICK COUNTY BOARD OF EDUCATION
OPERATING BUDGET - SOURCES OF FUNDS**

DESCRIPTION	BOE APPROVED FY2023
REVENUE FROM LOCAL SOURCES:	
Frederick County Unrestricted Appropriation	\$ 349,748,012
Frederick County Restricted Revenue:	
County - In-kind - School Health Program	\$ 9,165,291
County - In-kind - Frederick Co. Devel. Cntr	3,413,310
County - In-kind - School Resource Officers	2,519,875
County - In-kind - Appraisal	32,136
County - In-kind - Internal Audit Services	90,542
County - In-kind - Crossing Guards	369,517
Subtotal Frederick County Restricted **	\$ 15,590,671
TOTAL COUNTY FUNDS	\$ 365,338,683
REVENUE FROM STATE SOURCES:	
State Unrestricted Funds:	
Foundation Program	\$ 209,240,441
Compensatory Education	39,718,893
Regional Cost Differences	7,829,066
Transportation	15,237,215
Transportation - Special Education	1,053,000
Special Education	18,870,217
English Learners	15,105,720
Career Ladder	254,826
College & Career Readiness	1,705,077
Pre-Kindergarten	6,833,704
Non-Public Placements	5,320,161
Out of County Living	15,000
Subtotal State Unrestricted Revenue	\$ 321,183,320
State Restricted Funds:	
Various State Restricted Grants	\$ 7,235,220
Concentration of Poverty	1,771,112
Transitional Supplemental Instruction	2,056,559
Special Education - Intergovernmental Transfer	1,300,000
State Retirement Contribution	32,140,059
Subtotal State Restricted Revenue **	\$ 44,502,950
TOTAL STATE FUNDS	\$ 365,686,270
REVENUE FROM FEDERAL SOURCES:	
Federal Unrestricted Funds	\$ 150,000
Various Federal Restricted Grants **	71,093,748
TOTAL FEDERAL FUNDS	\$ 71,243,748
REVENUE FROM OTHER SOURCES:	
Regular Day Tuition	\$ 65,000
Nonresident Pupils	20,000
Professional Development Fees	90,000
Sports Fees	661,360
Earnings from Investments	650,000
Facility Rentals	908,500
Pool Rentals	50,000
P-card Rebates	200,000
Other Miscellaneous	236,000
Unanticipated Revenue	500,000
Subtotal Other Unrestricted Revenue	\$ 3,380,860
Restricted Projects - Other **	\$ 1,891,898
TOTAL OTHER REVENUE	\$ 5,272,758
USE OF FUND BALANCE:	
Audited Surplus Available	\$ 4,544,792
Estimated Charter School Use of Fund Balance	750,000
Estimated Unaudited Surplus Available	10,000,000
TOTAL USE OF FUND BALANCE	\$ 15,294,792
TOTAL UNRESTRICTED REVENUES	\$ 689,756,984
TOTAL RESTRICTED REVENUES **	\$ 133,079,267
TOTAL ALL SOURCES	\$ 822,836,251

FREDERICK COUNTY BOARD OF EDUCATION

FY2023 APPROVED OPERATING BUDGET

APPROPRIATIONS	UNRESTRICTED OPERATING BUDGET	RESTRICTED OPERATING BUDGET	TOTAL OPERATING BUDGET
01 Administration	\$ 14,184,954	\$ 3,786,621	\$ 17,971,575
02 Mid-Level Management	43,524,658	3,505,285	47,029,943
03 Instructional Salaries	268,636,602	23,591,160	292,227,762
04 Instructional Supplies	18,598,379	3,354,085	21,952,464
05 Instruction - Other	3,263,207	3,766,030	7,029,237
06 Special Education	78,393,004	23,406,620	101,799,624
07 Pupil Personnel	3,081,292	139,731	3,221,023
08 Health Services	691,990	9,996,989	10,688,979
09 Transportation	27,691,998	2,268,884	29,960,882
10 Operations	46,035,016	3,483,022	49,518,038
11 Maintenance	15,279,336	8,799,376	24,078,712
12 Fixed Charges	167,453,636	44,446,834	211,900,470
13 Food Service	-	511,198	511,198
14 Community Service	630,764	2,023,432	2,654,196
15 Capital Outlay	2,292,148	-	2,292,148
Total Appropriations	<u>\$689,756,984</u>	<u>\$133,079,267</u>	<u>\$822,836,251</u>

FREDERICK COUNTY BOARD OF EDUCATION
FY2023 Summary of Working Budget Adjustments
Board of Education Approved

	Description	One-time/ Recurring	FTE Positions	BOE Approved Budget
1	FY2022 Operating Budget Expenditures			\$ 765,083,290
2	Expenditures			
3	Reversals & Adjustments			
4	Salary Savings	Recurring		\$ (4,400,000)
5	Materials of Instruction - Waverley ES	One-time		(250,000)
6	Indirect Costs - COVID-19 Grants	One-time		650,000
7	Reduction in Lease Payments	One-time		670,000
8	Reversal of One-Time Costs Associated with New FY2022 Positions	One-time		(156,243)
9	Subtotal Reversals & Adjustments		0.00	\$ (3,486,243)
10	Enrollment/Growth			
11	Enrollment Growth Projection			
12	Enrollment Growth (Elementary Teachers)	One-Time/ Recurring	15.40	\$ 1,127,527
13	Enrollment Growth (Middle Teachers)	One-Time/ Recurring	1.50	110,574
14	Enrollment Growth (High Teachers)	One-Time/ Recurring	22.50	1,647,360
15	Enrollment Growth (School Administration & Support) - Tier 2	One-Time/ Recurring	8.40	360,028
16	Enrollment Growth (School Administration & Support) - Tier 3 FY22 Grant	Recurring	35.00	3,813,959
17	Enrollment Growth (School Administration & Support) - Tier 3 New	One-Time/ Recurring	55.10	3,060,689
18	Enrollment Growth (Special Education Teachers)	One-Time/ Recurring	4.00	292,864
19	Enrollment Growth (English Learner Teachers)	One-Time/ Recurring	2.50	256,837
20	Enrollment Growth (School-Based Foundation)	Recurring		186,523
21	Sabillasville Environmental Charter Per Pupil Allocation	Recurring		1,753,306
22	Custodial Staff	One-Time/ Recurring	3.50	167,281
23	Materials of Instruction - Brunswick ES Start-Up	One-Time		250,000
24	Contingency Positions - Teacher, Interventionist - Move from FY22 Grant	Recurring	4.00	308,453
25	Contingency Positions - Assistant Principal	One-Time/ Recurring	2.00	247,569
26	Subtotal Enrollment/Growth		153.90	\$ 13,582,970

	Description	One-time/ Recurring	FTE Positions	BOE Approved Budget
27	Inflationary & Mandatory Increases			
28	Health Insurance - 5.5% 6% Increase (Subject to Negotiation)	Recurring		\$ 4,373,855
29	Other Post Employment Benefits (OPEB) Transfer	Recurring		458,187
30	New Retiree Health Insurance	Recurring		929,954
31	Maryland State Retiree Plan - Employee Plan	Recurring		443,877
32	Local Share of Maryland State Teacher's Pension	Recurring		2,963,401
33	Life Insurance	Recurring		71,603
34	Property & Liability Insurance	Recurring		200,000
35	Curricular Digital Resources - Increased Costs and Enrollment Growth	Recurring		94,500
36	Transportation Bus Inflation, Contracted Services & Supplies	Recurring		250,795
37	Dual Enrollment Tuition	Recurring		92,000
38	SAT Testing	Recurring		20,000
39	Extracurricular Stipends (Negotiated)	Recurring		150,813
40	Security Guard Fees	Recurring		70,000
41	Non-Benefitted Rate Increase to \$15/hour	Recurring		334,843
42	Substitute Teacher Rates Increased by \$3/hour	Recurring		879,523
43	Increase in Fuel Expense (School Buses)	Recurring		879,253
44	Subtotal Inflationary & Mandatory Costs		0.00	\$ 12,212,604
45	Additional Resources to Special Education			
46	Supervisor of Specialized Programs - Elementary & Secondary	One-Time/ Recurring	2.00	\$ 235,056
47	Supervisor of Behavior Analysts	One-Time/ Recurring	1.00	117,528
48	Board Certified Behavioral Analysts	One-Time/ Recurring	17.00	1,677,084
49	Compensatory Services	Recurring		600,000
50	Expressions Teachers - Calendar Change	Recurring		177,533
51	Expressions SEIAs - Calendar Change & Reclassification	Recurring		407,530
52	Pyramid SEIAs - Reclassification	Recurring		293,622
53	Specialized Programs - Reduction in Class Size	One-Time/ Recurring	24.00	1,621,485
54	Adaptive PE Teachers	Recurring	3.00	235,326
55	IEP Facilitators	Recurring	3.00	275,361
56	Transition Non-Benefitted SEIAs to Benefitted	Recurring	74.00	1,829,364
57	Increase Speech Language Pathologists to 11-month (Negotiated)	Recurring		600,579
58	Expressions - Technology Replacement (iPads for functional communication)	Recurring		34,800
59	Augmentative Communication Technology (ACT) Equipment	Recurring		90,000
60	Special Education Teachers - 3 Per Diem Days (Negotiated)	One-Time		503,517
61	Special Education - Operations Costs	Recurring		10,000
62	Subtotal Additional Resources to Special Education		124.00	\$ 8,708,785

	Description	One-time/ Recurring	FTE Positions	BOE Approved Budget
63	Additional Resources to Students			
64	Transition Resident Substitutes to Benefitted Staff	One-Time/ Recurring	66.00	\$ 1,438,495
65	11-month Work Group Recommendations (Subject to Negotiation)	Recurring		902,494
66	Delta Program Expansion (2 programs)	One-Time/ Recurring	9.00	494,468
67	Academy for Fine Arts Staffing & Materials of Instruction	One-Time/ Recurring	1.00	85,713
68	Pupil Personnel Workers	One-Time/ Recurring	2.00	219,778
69	Psychological Services Intern	Recurring		22,000
70	School Psychologists	One-Time/ Recurring	2.00	219,778
71	CASS Workers - Move from FY22 Grant	Recurring	4.00	384,603
72	School Psychologists - Move from FY22 Grant	Recurring	2.00	227,473
73	Trauma Therapists - Move from FY22 Grant	Recurring	2.00	179,957
74	CASS Worker - Calendar Change	Recurring		38,204
75	Social Emotional Learning Materials of Instruction	Recurring		40,000
76	Teacher Specialist, Social Emotional Learning	One-Time/ Recurring	1.00	91,787
77	Licensed Practical Nurses	One-Time/ Recurring	1.00	70,474
78	Registered Nurse	One-Time/ Recurring	1.00	81,570
79	Home Hospital Instruction	Recurring		75,000
80	Coordinator, School Counseling	One-Time/ Recurring	1.00	113,389
81	Teacher Specialist, Career & Technical Education	One-Time/ Recurring	1.00	85,908
82	Grant Specialist, Career & Technical Education	Recurring	1.00	74,011
83	School Counselor, CTC	One-Time/ Recurring	1.00	73,216
84	EL Counselors - Calendar Change	Recurring		30,208
85	Heather Ridge School Therapists & Behavior Support - Calendar Change	Recurring		37,540
86	1-to-1 Chromebooks for Elementary Schools (Two Year Phase-In)	One-Time/ Recurring	2.00	91,006
87	Subtotal Additional Resources to Students		97.00	\$ 5,077,072
88	Additional Resources to Staff			
89	Reclassification Pool	Recurring		\$ 644,210
90	Adult Learning and Technology Specialists	One-Time/ Recurring	1.00	87,650
91	Support Employee Professional Growth Manager	One-Time/ Recurring	1.00	105,515
92	Coordinator, Teacher Career Advancement	One-Time/ Recurring	1.00	113,389
93	Subtotal Additional Resources to Staff		3.00	\$ 950,764

	Description	One-time/ Recurring	FTE Positions	BOE Approved Budget
94	Continuation/Expansion of Programs			
95	Electronic Time Collection - Full Implementation	One-Time/ Recurring	0.00	\$ 575,607
96	Coordinator, Athletics & Facilities	Recurring	2.00	170,420
97	Google Enterprise License	Recurring		150,000
98	Coordinator, Intervention & Student Supports	One-Time/ Recurring	1.00	113,389
99	Pupil Personnel Worker - Heather Ridge ES	One-Time/ Recurring	1.00	134,947
100	PowerSchool Online Enrollment	Recurring		81,000
101	Spanish Transcriber - Public Affairs	One-Time/ Recurring	1.00	79,436
102	Materials of Instruction - Blended Virtual Program	Recurring		65,000
103	Graduation Livestreaming	Recurring		50,000
104	Cognitive Abilities Test (CogAT)	Recurring		36,500
105	Talking Points	Recurring		30,000
106	Game Officials	Recurring		15,000
107	Subtotal Continuation/Expansion of Programs		5.00	\$ 1,501,299
108	Strategic Replacement Cycles			
109	Bus Replacement Cycle	Recurring		\$ 95,000
110	Subtotal Strategic Replacement Cycles		0.00	\$ 95,000
111	Operational Needs			
112	School Financial Specialists - High Schools	One-Time/ Recurring	2.00	\$ 131,400
113	School Financial Specialists - Concentration of Poverty Schools	One-Time/ Recurring	2.00	134,400
114	Fiscal Services Compliance & Reporting Officer	One-Time/ Recurring	1.00	112,023
115	PeopleSoft Systems Specialist	One-Time/ Recurring	1.00	97,365
116	Payroll Associate	One-Time/ Recurring	1.00	40,136
117	Trade Apprenticeship Program	One-Time/ Recurring	3.00	286,578
118	Heating Oil Tank Removal & Monitoring Integration	One-Time		225,000
119	Benefitted Utility Custodians	One-Time/ Recurring	3.00	143,154
120	Custodian Support Specialist	One-Time/ Recurring	1.00	75,658
121	Maintenance & Operations - Contracted Services	Recurring		95,000
122	Leased Warehouse Space (Phased-In Funding)	Recurring		250,000
123	High School Stage Rigging Maintenance	One-Time/ Recurring		245,000
124	Vehicle Mechanic	One-Time/ Recurring	1.00	65,818
125	Driver Trainer	One-Time/ Recurring	1.00	60,060
126	Transportation Manager	One-Time/ Recurring	1.00	114,739
127	School Security & Emergency Management - Operational Costs	Recurring		113,000
128	Cybersecurity & Audit Administrator	One-Time/ Recurring	1.00	107,392
129	Wireless Administrator	One-Time/ Recurring	1.00	96,951
130	Service Integration Specialist - DTI Security & Infrastructure	One-Time/ Recurring	1.00	92,181
131	VOIP Administrator	One-Time/ Recurring	1.00	87,650
132	Service Integration Specialist	One-Time/ Recurring	2.00	184,632

Description		One-time/ Recurring	FTE Positions	BOE Approved Budget
133	User Support Specialists - Utility USS	One-Time/ Recurring	5.00	227,515
134	Network Technician	One-Time/ Recurring	2.00	158,782
135	Department of Technology Infrastructure - Equipment	Recurring		75,000
136	Assistant Supervisor of Technology Services	One-Time/ Recurring	1.00	126,241
137	User Support Specialists - Calendar Change	Recurring		152,852
138	Technology Specialists II - Calendar Change	One-Time		123,412
139	Public Address System Replacements	Recurring		114,000
140	Inventory Coordinator	One-Time/ Recurring	1.00	83,406
141	Web Content Coordinator - Public Affairs	One-Time/ Recurring	1.00	79,436
142	Secretary, Student Services	One-Time/ Recurring	1.00	56,375
143	Central Office Parking Fees	Recurring		20,000
144	Public Affairs - Contracted Services, Staff Calendar Changes, & Equipment	Recurring		40,653
145	Fiscal Services - Contracted Services	Recurring		21,000
146	Students Services - Operations Costs	Recurring		15,500
147	Central Office 2nd Receptionist	Recurring		5,500
148	Board of Education Salary Increase (SB 744)	Recurring		28,000
149	Human Resources Data Manager	One-Time/ Recurring	1.00	129,109
150	Fingerprinting Services	Recurring		41,315
151	Human Resources - Operations Costs	Recurring		36,290
152	Student Member of the Board Scholarship	Recurring		5,000
153	Diversity, Equity, & Inclusion Specialist	One-Time/ Recurring	1.00	112,023
154	State On-Behalf Pension Contribution (Restricted)	Recurring		(2,392,658)
155	County In-Kinds (Restricted)	Recurring		1,861,375
156	Indirect Costs	One-Time		(300,000)
157	Equity Climate Study	Recurring		100,000
158	One-Time Reduction in Extended Learning Opportunity Funds	One-Time		(1,055,000)
159	Reduction in Fringes	Recurring		(1,000,000)
160	Reduce Start-Up Costs from \$1,500 to \$1,200	One-Time		(60,000)
161	Restricted Fund Expenses - State	Recurring		372,050
162	Restricted Fund Expenses - Federal	Recurring		(21,332,837)
163	Restricted Fund Expenses - Miscellaneous	Recurring		951,358
164	One-Time Reduction in Vehicle Replacement Budget	One-Time		(128,933)
165	One-Time Reduction in Textbook Replacement Cycle	One-Time		(237,051)
166	Subtotal Operational Needs		36.00	\$ (18,812,150)

	Description	One-time/ Recurring	FTE Positions	BOE Approved Budget
167	Blueprint for Maryland's Future			
168	Blueprint Implementation Coordinator	One-Time/ Recurring	1.00	\$ 136,692
169	National Board Certification Salary Increase	Recurring		680,000
170	Concentration of Poverty (Restricted)	Recurring		915,481
171	Special Education - Blueprint Restricted to Unrestricted Budget	Recurring		2,965,727
172	Mental Health Services Coordinator - Blueprint Restricted to Unrestricted Budget	Recurring		83,333
173	Blueprint Restricted Budget Reduction	Recurring		(3,049,060)
174	Blueprint - College & Career Readiness	Recurring		1,000,000
175	Blueprint - Pre-Kindergarten	Recurring	23.00	1,664,030
176	Blueprint - Transitional Supplemental Instruction (Restricted)	Recurring		1,200,854
177	Subtotal Blueprint for Maryland's Future		24.00	\$ 5,597,057
178	Salary Resource Pool (subject to negotiation)			
179	Salary/Staffing Resource Pool (subject to negotiation)	Recurring		\$ 32,325,803
180	Subtotal Salary Resource Pool		0.00	\$ 32,325,803
181	TOTAL OPERATING EXPENDITURE INCREASE/(DECREASE)		442.90	\$ 57,752,961
182	Revenues			
183	Frederick County Revenue - Increase in County Appropriation	Recurring		\$ 33,150,000
184	Frederick County Revenue - In-Kind	Recurring		1,861,375
185	State Revenue - Estimated Increase in State Aid	Recurring		44,602,867
186	State Revenue - Blueprint Funding Moved to Formula	Recurring		(3,049,060)
187	State Revenue - Concentration of Poverty (Restricted)	Recurring		915,481
188	State Revenue - College & Career Readiness	Recurring		1,705,077
189	State Revenue - Pre-Kindergarten	Recurring		3,164,030
190	State Revenue - Transitional Supplemental Instruction (Restricted)	Recurring		1,200,854
191	State Revenue - State On-Behalf Pension Contribution (Restricted)	Recurring		(2,392,658)
192	State Revenue - Restricted Fund	Recurring		372,050
193	Federal Revenue - Restricted Fund	Recurring		(21,332,837)
194	Other Revenue - Restricted Fund	Recurring		951,358
195	Reversal of Estimated Surplus (Used in FY2022)	One-time		(17,940,368)
196	Audited FY2021 Additional Surplus/(Deficit)	One-time		4,544,792
197	Estimated Surplus from FY2022 (to be used in FY2023)	One-time		10,000,000
198	TOTAL ESTIMATED REVENUE INCREASE/(DECREASE)			\$ 57,752,961
199	Budget Variance			\$ -
200	FY2023 Totals			\$ 822,836,251

Frederick County Public Schools
School Construction Fund Capital Budget
Approved Fiscal Year 2023 Funding

	County	State	Total FY 2023
New Construction/Additions			
Rock Creek: Replacement	(8,188,024)	8,188,024	-
Blue Heron ES: New	(8,545,681)	8,545,681	-
Waverley ES: Replacement*	(13,753,062)	13,753,062	-
Brunswick ES: Replacement*	8,207,177	19,904,000	28,111,177
Green Valley ES: Replacement Design*	2,718,834	4,058,756	6,777,590
Valley ES: Replacement Design*	-	4,214,312	4,214,312
Crestwood MS: Addition Design	727,000		727,000
Middletown Campus: Feasibility	400,000		400,000
Yellow Spring ES: Feasibility	200,000		200,000
Eastern Frederick Area ES: New	3,000,000		3,000,000
New Construction/Additions Subtotal	\$ (15,233,756)	\$ 58,663,835	\$ 43,430,079
Building and Site Improvements			
<u>Roof Replacements</u>			
Ballenger Creek MS: Roof Replacement Phase II	\$ 525,000	\$ 2,275,000	\$ 2,800,000
<u>Other</u>			
Deer Crossing ES: Playground Replacement	180,000		180,000
Orchard Grove ES: Playground Replacement	210,000		210,000
Tuscarora HS: Artificial Turf	1,500,000		1,500,000
FY2023 Systemic Contingency	500,000		500,000
FY2023 Buses	460,000		460,000
FY2023 Portable Classrooms	1,200,000	-	1,200,000
Thurmont ES: Limited Renovations	1,383,820	1,439,312	2,823,132
Monocacy ES: Limited Renovations	5,106,610	5,309,750	10,416,360
<u>Aging School Program (ASP)</u>			
Thurmont MS: Fire Alarm Replacement	-	182,622	182,622
Building and Site Improvements Subtotal	\$ 11,065,430	\$ 9,206,684	\$ 20,272,114
Grand Total	\$ (4,168,326)	\$ 67,870,519	\$ 63,702,193

* State funds received through the Built To Learn Program

Frederick County Public Schools

Self-Insurance Fund

Approved Fiscal Year 2023 Budget

	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Operating Revenue			
General Fund Contribution	\$ 76,305,335	\$ 83,176,811	\$ 91,823,247
Other Funds Contribution	5,347,144	6,381,426	6,993,711
Contribution from Employees	15,815,916	16,652,318	18,260,361
Contribution from Retirees	9,180,125	9,792,322	10,681,972
Medicare Part D Subsidy	4,464,386	3,875,353	4,850,000
Subtotal	\$ 111,112,906	\$ 119,878,230	\$ 132,609,291
Nonoperating Revenue			
Interest Income	3,622	10,000	10,000
Total Revenues	\$ 111,116,528	\$ 119,888,230	\$ 132,619,291
Operating Expenses			
Salary and Wages	\$ 374,669	\$ 387,512	\$ 391,392
Health Claims Paid	105,492,617	112,991,442	125,247,630
Administrative Contracts	4,289,207	4,657,300	4,847,100
Stop Loss Insurance	1,050,250	1,462,680	1,741,314
Wellness	131,194	200,000	200,000
Fixed Charges	154,365	147,296	154,255
Affordable Health Care Act Fees	40,462	42,000	37,600
Total Operating Expenses	\$ 111,532,764	\$ 119,888,230	\$ 132,619,291
Excess (Deficit) of Revenues Over Expenses Before Transfers	\$ (416,236)	\$ -	\$ -
Transfers Out			
OPEB Contribution	\$ 6,045,286	\$ 1,499,632	\$ -
Change in Fund Balance	\$ (6,461,522)	\$ (1,499,632)	\$ -

**Frederick County Public Schools
Food & Nutrition Services Fund
Approved Fiscal Year 2023 Budget**

	FY 2021 Actual	FY 2022 Approved Budget	FY 2023 Approved Budget
Revenues			
Federal	\$ 10,069,845	\$ 13,856,444	\$ 9,053,069
State	347,361	105,721	568,317
Charges for Services	32,700	1,869,000	6,215,797
Other	29,331	20,750	91,065
Subtotal	\$ 10,479,237	\$ 15,851,915	\$ 15,928,248
Nonoperating Revenue			
Use of Fund Balance	-	-	400,000
Transfer from General Fund	17,434	-	-
Subtotal	\$ 17,434	\$ -	\$ 400,000
Total Revenues	\$ 10,496,671	\$ 15,851,915	\$ 16,328,248
Operating Expenses			
Salaries			
Administrative	\$ 712,794	\$ 878,077	\$ 993,557
Schools	2,607,827	4,372,549	5,084,161
Subtotal	\$ 3,320,621	\$ 5,250,626	\$ 6,077,718
Contracted Services	\$ 117,324	\$ 180,000	\$ 140,000
Supplies and Materials			
Purchased Food	\$ 1,581,615	\$ 4,679,381	\$ 4,232,884
USDA Commodities & Processing	1,637,043	1,760,242	1,744,509
Other Supplies	206,449	382,000	420,000
Subtotal	\$ 3,425,107	\$ 6,821,623	\$ 6,397,393
Other			
Employee Insurance and Benefits	\$ 2,266,983	\$ 2,934,286	\$ 3,081,177
Other	132,487	265,380	231,960
Subtotal	\$ 2,399,470	\$ 3,199,666	\$ 3,313,137
Equipment	\$ 75,285	\$ 400,000	\$ 400,000
Total Operating Expenses	\$ 9,337,807	\$ 15,851,915	\$ 16,328,248
Excess of Revenues over Expenses	\$ 1,158,864	\$ -	\$ -

	<u>Meal Prices</u>
Elementary Breakfast	\$ 1.60
Secondary Breakfast	\$ 1.85
Elementary Lunch	\$ 2.65
Secondary Lunch	\$ 2.90

**Frederick County Public Schools
Artificial Turf Fund
Approved Fiscal Year 2023 Budget**

	FY2021 Actual	FY2022 Approved Budget	FY2023 Approved Budget
Revenues			
Community User Group Facility/Turf Rental	\$ 25,998	\$ 60,000	\$ 60,000
Interest Earnings	-	1,000	1,000
Cell Tower	213,016	200,000	215,000
Subtotal	239,013	261,000	276,000
Nonoperating Revenue			
Transfer from General Fund	200,000	150,000	200,000
Total Revenues	439,013	411,000	476,000
Operating Expenses			
Upkeep of Grounds (Turf Repair/Replacement)	1,312,198	-	600,000
Debt Service	-	-	-
Total Operating Expenses	1,312,198	-	600,000
Excess (Deficit) of Revenues over Expenses	\$ (873,185)	\$ 411,000	\$ (124,000)
Prior Year Ending Fund Balance	723,296	(149,888)	261,112
Ending Fund Balance	\$ (149,888)	\$ 261,112	\$ 137,112