

Fiscal Year **2024**

Frederick County Public Schools **Adopted Operating Budget**

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





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, 2023 and ending June 30, 2024 (FY2024). 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 FY2024 totals \$910,180,476, a \$87.3 million, or 10.6%, 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 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 \$419.0 million in FY2024, an increase of \$53.6 million or 14.68% more than the previous year. State funding was \$413.9 million; and the remaining sources of funding included \$53.8 million in federal funds, \$17.1 million from prior year fund balance, and \$6.4 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.

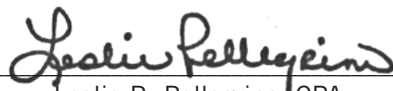
- **The Executive Summary** provides the complete financial picture of FCPS, as well as highlights and analyses regarding staffing and enrollment data and information on the budget process.
- **The Organizational Section** presents the organizational structure of the FCPS Board of Education and Superintendent's cabinet, the budget process, the FCPS Strategic 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, 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





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 2022–2023.

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



A handwritten signature in black ink, appearing to read 'Will Sutter'.

William A. Sutter
President

A handwritten signature in black ink, appearing to read 'David J. Lewis'.

David J. Lewis
Executive Director

TABLE OF CONTENTS

Frederick County Public Schools Fiscal Year 2024 Adopted Budget

	Page Number
Transmittal Letter	1
ASBO International Meritorious Budget Award Certificate	3
Table of Contents	4-6
A. Executive Summary	7
Board of Education of Frederick County	8
Superintendent's Cabinet	9
FCPS Organization Chart	11
About Frederick County Public Schools	12-13
FCPS Strategic Plan	14-15
Budget and Financial Management	16-27
Basis of Accounting	16
Cash Management	17
Risk Management	17
Budget Policies	17
The Budget Process	18
Budget Overview	18
Factors Influencing Budget	19-21
Operating Budget	21
Unrestricted Fund (General Fund)	21
Restricted Fund	21
Operating Budget Revenues by Source	22
Operating Budget Expenditures by Categories	23
Other Budgets	24-27
Summary of All Funds	28
Summary of All Revenue Sources	29
Revenue Summary of All Funds	30-31
Expenditure Summary of All Funds	32
FY2024 Operating Budget Adjustments	33-35
Budget Forecast - Revenues	36
Budget Forecast - Operating Budget Expenses	37
FCPS Full-Time Equivalent (FTE) Staffing Resources	38
Enrollment Distribution	39
Two Budget Formats	40
B. Organizational Section	41
Board of Education of Frederick County	43-45
Superintendent's Cabinet	46-49
Budget and Financial Management	50-55
Basis of Accounting	50
Cash Management	51
Risk Management	51
Budget Policies	51
The Budget Process	52
Budget Overview	52
Factors Influencing Budget	53-55
Operating Budget	55
Unrestricted Fund (General Fund)	55
Restricted Fund	55
FCPS Strategic Plan	56-59
Elementary School Locations	61
Middle School Locations	62
High School Locations	63

TABLE OF CONTENTS

Frederick County Public Schools Fiscal Year 2024 Adopted Budget

	Page Number
Other School Locations	64
Enrollment Distribution	65
C. Financial Section	67
Revenue Summary of All Funds	68-69
Expenditure Summary of All Funds	70
Budget Forecast - Revenues	72
Budget Forecast - Operating Budget Expenses	73
Operating Budget	74
Operating Budget Highlights	75
Operating Budget Sources of Revenue	76-77
Operating Budget Revenue	78-79
Maintenance of Effort	80
Summary of Operating Expenditures by Category/Object	81
Category Descriptions	82-83
FY2024 Expenditures by Category Restricted & Unrestricted	84
Objects of Expenditure	85
Operating Budget Expenditure Summary	86
Unrestricted Budget Revenue	88-89
Unrestricted Budget by Division	90-91
Board of Education	93
Superintendent's Cabinet Organizational Chart	94
Office of the Superintendent	95
Public Affairs	96
Academics, Curriculum, Transformation, and Student Achievement Organizational Chart	98
Office of the Deputy Superintendent	99
Special Education & Student Services	100-101
Equity & Organizational Development	102-103
System Accountability & School Administration	104
School Administration & Instructional Leadership	105
Elementary Schools	106
Middle Schools	107
High Schools	108
Charter Schools	109
Assessment, Data Reporting, & Strategic Improvement	110
Curriculum, Instruction, & Innovation	111
Curriculum Supervision	112
Division of Legal Services Organizational Chart	114
Office of the Chief Legal Counsel	115
Office of the Chief of Staff Organizational Chart	116
Office of the Chief of Staff	117
Human Resources	118
Tuition Reimbursement/Workshops/Stipends	119
Division of Operations Organizational Chart	120
Office of the Chief Operating Officer	121
Capital Program	122
Facilities Operations & Maintenance	123
Custodial Services	124
Energy Management & Recycling	125
Security & Emergency Management	126
Transportation	127
Technology Infrastructure	128

TABLE OF CONTENTS

Frederick County Public Schools Fiscal Year 2024 Adopted Budget

	Page Number
Division of Fiscal Services Organizational Chart	129
Office of the Chief Financial Officer	130
Fiscal Services	131
Non-Departmental	132
Restricted Fund	133-138
Title I - Part A, Accept & Challenge	139
Title II - Part A, Improving Teacher Quality	140
Title III - English Language Acquisition	141
Title IV - Part A, Student Support & Academic Enrichment	142
Individuals with Disabilities Act (IDEA) Part B	143
Coronavirus Federal Aid	145
Medicaid Reimbursement	146
Intergovernmental Transfers (Medicaid Reimbursement)	147
Maryland Leads	148
The Judith P. Hoyer Early Childcare & Education Enhancement Program	149
County Support	150
Retirement & Pension System of Maryland (On-Behalf Contributions)	151
School Construction Fund	152-156
Food & Nutrition Services Fund	157-159
Self-Insurance Fund	160-161
Artificial Turf Fund	162
Debt Services	163
D. Informational Section	164
Informational Section Introduction	165
Frederick County Government Tax, Revenue, & Appropriations	166-167
Operating Budget FTE Positions by MSDE Category	168
Operating Budget FTE Positions by MSDE Position Type	169
FTE Position Summary by Division/Fund	170
FTE Position Summary by Fund	171
Teacher Staffing Model	172-173
Administrative and Student Support Staffing Models	174-176
Staffing for Charter Schools	177
Staffing for Other Schools & Programs	178
Free & Reduced-Price Meals	179
Programs Offered Throughout FCPS	180-183
Test Results	184
Graduation and Dropout Rates	185
Colleges and Universities	186-187
Every Student Succeeds Act (ESSA)	188
Student Enrollment	189
Enrollment by School and Year	190-191
Facilities Inventory	193-194
Operating Budget Seven-Year History	195
Salary Pay Scales	197-210
Unrestricted Operating Budget by Category/Object	211-213
Unrestricted Operating Budget by Category/Object/Account	214-226
School Allocations	228-231
Glossary of Terms	232-237
Glossary of Acronyms	239-241



EXECUTIVE SUMMARY

BOARD OF EDUCATION OF FREDERICK COUNTY

In Frederick County, seven elected members and one student member of the Board of Education (Board) and the Superintendent work together as the school system governance team. The members of the Board 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 sets policy not otherwise controlled by federal and state laws. It also oversees expenditures from county, state, and federal sources.

The Board 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 Board 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.



Sue Johnson
President



Dean Rose
Vice President



Nancy Allen



David Bass



Rae Gallagher



Jason “Mr. J” Johnson



Karen Yoho



Brooke Lieberman
Student Member



Dr. Cheryl L. Dyson
Secretary-Treasurer

SUPERINTENDENT'S CABINET

Frederick County Public Schools

Dr. Cheryl L. Dyson

Superintendent

Michael Markoe, Ed.D.

Deputy Superintendent

Paul Lebo, DSL

Chief Operating Officer

Steven Blivess, Esq.

Chief Legal Counsel

Leslie Pellegrino, CPA

Chief Financial Officer

Sarah Sirgo, Ph.D.

Chief of Staff

Kevin Cuppett, Ed.D.

Chief Academic Officer

Keith Harris, Ed.D.

Chief of Equity and Organizational Development

Jamie Aliveto, Ed.D.

Chief of Schools and Accountability

Jennifer Bingman

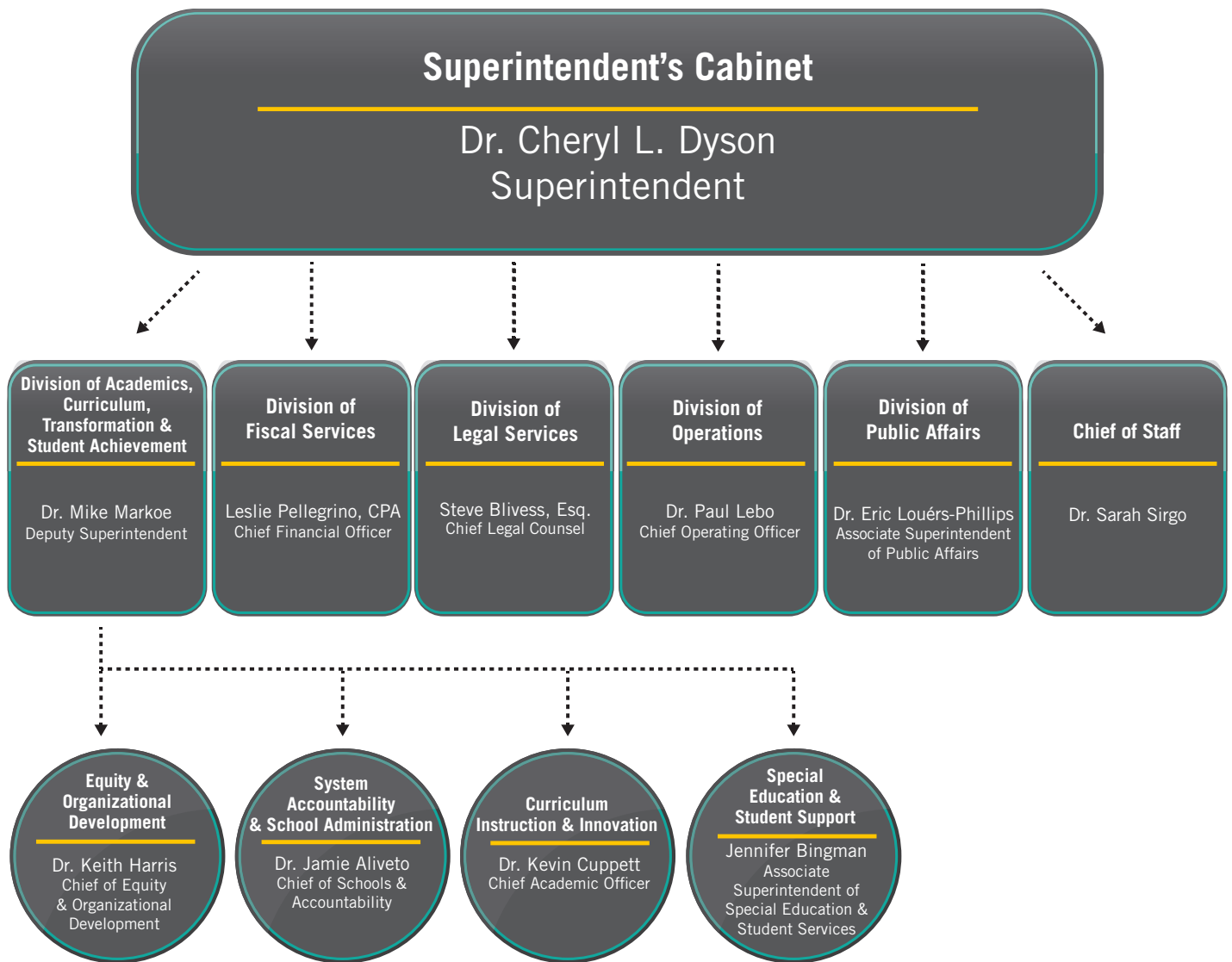
Associate Superintendent of Special Education and Student Support

Eric Louérs-Phillips, DOL

Associate Superintendent of Public Affairs

The deputy superintendent, chief operating officer, chief financial officer, chief of staff, chief legal counsel, and associate superintendent 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.

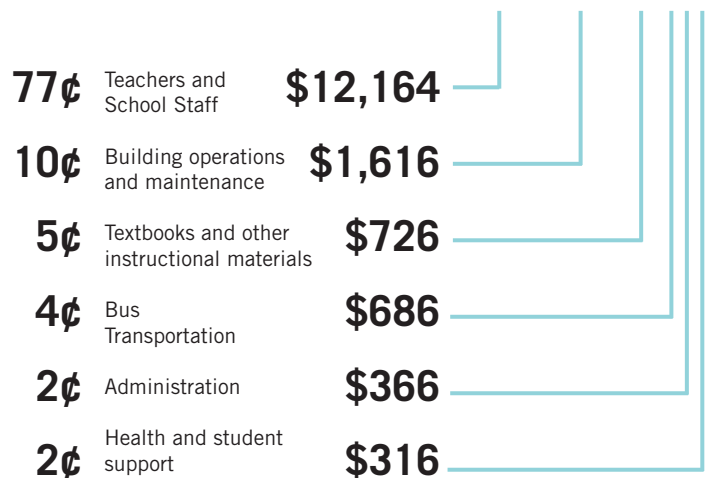
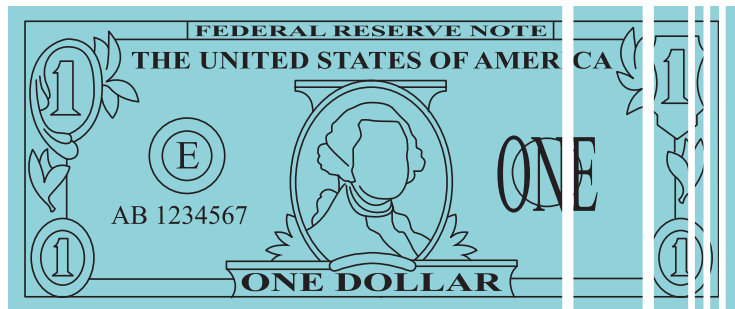
Therefore, our mission is to:

- 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 2023-24 school year, Frederick County Public Schools (FCPS) will operate 69 schools and serve approximately 47,000 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 FY2024, FCPS opens the replacement Brunswick Elementary. Additionally, we provide programs and alternative learning environments in the areas of advanced learners, Multilingual Learners (formerly English learners), and extensive intervention and special education opportunities and services. In FY2024, we continue our remote virtual program for students in grades 3 through 12, offering 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 programs, 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 50% White; 20% Hispanic/Latino; 14% Black; 7% Asian; 6% 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%), Multilingual Learners (7%), and students receiving Free and/or Reduced-Price Meal services (35.5%).

With over 7,000 full-time equivalent employee positions, including over 3,500 teachers, FCPS is one of 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 6.9 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, every day. More and more mandated changes, along with increasing inflation, mean education dollars go shorter and shorter distances. FCPS continues to fulfill the promise, while being consistently ranked near the bottom in funding in the state of Maryland.

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 (93.12%), well above the state average (86.29%). 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 FY2022 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 2022 SAT score was 1,086, compared to Maryland's 1,075 and the nation's 1,050.
- On the FY2022 Maryland Report Card, as required by the Every Student Succeeds Act (ESSA), 45 of our 60 state-rated schools achieved 4 or 5 stars, on a 5 star scale. No FCPS school received fewer than 3 stars.
- The 2022 FCPS graduation rate was 93.12% (compared with Maryland's 86.29% average), while our dropout rate was 3.74% (compared with the state's 8.54%).



FCPS Strategic Plan

Beginning in 2022-2023 school year, system goal areas were established by the new Superintendent. These goal areas – organizational culture of achievement, operational excellence, safety and wellbeing, stakeholder engagement, and student and staff experience – are aligned to the existing five FCPS strategic goals.



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.

Goal Area: Organizational Culture of Achievement

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.

Budget Highlight: As the education of students is our first goal, our budgetary commitment mirrors this. Approximately \$557 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 Area: Operational Excellence

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

Budget Highlight: We have committed approximately \$238 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 Area: Safety & Wellbeing

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

Budget Highlight: FCPS commits over \$91 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 6.9 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 Area: Stakeholder Engagement

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.

Budget Highlight: Over \$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 Area: Student & Staff Experience

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

Budget Highlight: FCPS has committed nearly \$18 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

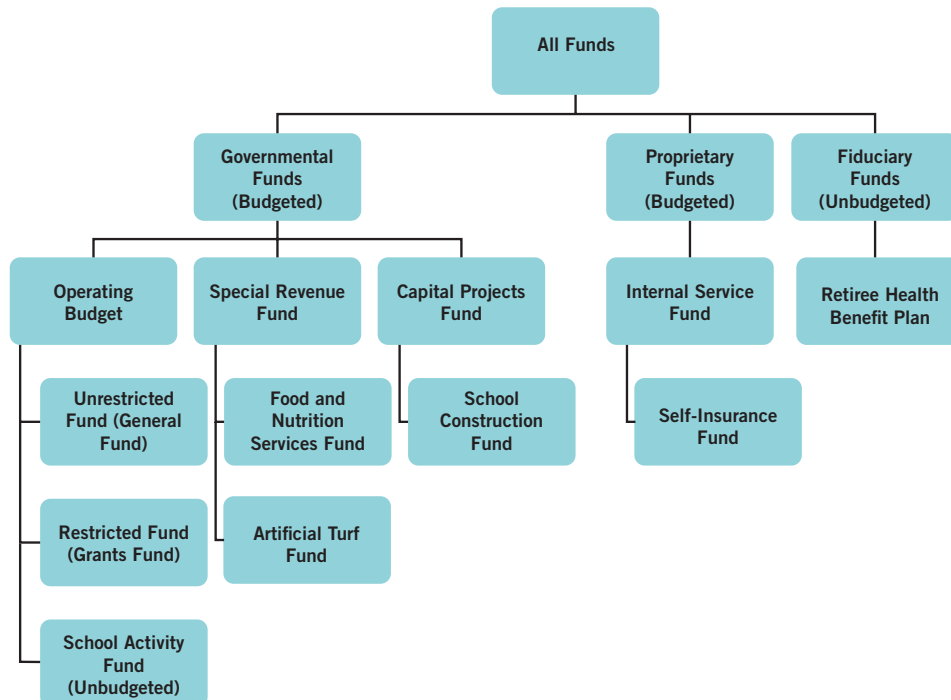
Basis of Accounting

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 FY2023, the average interest rate earned on funds was 3.14%.

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 FY2023, the average rate earned on investments in MLGIP was 3.76%.

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 amendments 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, budget requests are submitted and reviewed by the Superintendent and other school officials. In January, after consideration, the Superintendent recommends to the Board 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. By statute, the County Council must approve the county’s budget by May 31. Then the Board adopts the detailed school system budget that takes effect July 1.

Budget Overview

The FY2024 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;

OPERATING BUDGET CALENDAR FOR FISCAL YEAR 2024	
DATE	ITEM
October 2022	Departmental and Division Budget Submissions due by October 24, 2022
November/December 2022	Public Engagement Opportunities
January 9, 2023	Public Release of FY2024 Superintendent’s Recommended Budget
January/February 2023	Board of Education (BOE) Meeting – Budget Discussion
February 1, 2023	BOE Public Hearing on FY2024 Operating Budget
February 8, 2023	BOE Meeting – Approval of FY2024 Operating Budget Request to be forwarded to County
April 2023	County Executive announces Frederick County FY2024 Operating Budget
April/May 2023	BOE Budget Discussions, as needed
May 2023	County Council’s public hearings on County Executive proposed FY2024 Operating Budget
May 2023	County adopts FY2024 Operating Budget
June 28, 2023	BOE Meeting – BOE Approval of Final Budget & Establishment of State-Mandated Category Totals
July 1, 2023	FY2024 Operating Budget Effective

instructional materials and supplies; programs and services; salaries for teachers, administrators, and other staff; transportation; facility maintenance; and technology.

Factors Influencing Budget

As FCPS began the FY2024 operating budget process in October 2022, the majority of FCPS students were enrolled in traditional in-person instruction; less than 2% of the 46,899 FCPS students were attending the Remote Virtual Program. Staff began the budget process by reviewing current budgets and determining what budgetary changes were required for FY2024. Staff reviewed inflationary factors, new legislative mandates, enrollment growth, program expansion, and a variety of operational needs.

For FY2024, the main factors contributing to the changes in the FCPS operating budget were:

- Enrollment growth
- Inflationary increases
- Additional resources to special education and student services
- Salary increases
- Blueprint for Maryland's Future

Enrollment Growth

The majority of FCPS funding is based upon the actual enrollment count from the year prior to the budget year. For the FY2024 operating budget, the September 30, 2022 actual enrollment determined the funding. In September 2022, FCPS reported our actual enrollment as 46,899, an increase of 1,679 from the September 2021 enrollment.

- In January 2023, the State Superintendent provided an update to the Maryland State Board of Education regarding enrollments for the Local Education Agencies (LEA). In this update, FCPS was highlighted as experiencing the highest growth for the five-year period from school year (SY) 2018-2019 to SY2022-2023. During that five-year period, FCPS was the fastest growing LEA in Maryland, increasing our enrollment by 9.8%; the next closest increase during the same period was 2.4%.
- In FY2024, 97.4% of our operating revenues are from federal, state, and local sources, with 91.5% of the funding from the State of Maryland and FCG. 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, Multilingual Learners, students eligible for all-day prekindergarten, and students who receive free and reduced meals, determine the majority of the state and FCG annual appropriation.
- By law, FCG must fund FCPS at Maintenance of Effort (MOE). MOE guarantees that FCPS will receive at least the same per pupil allocation as the previous year. The previous year's per pupil allocation is multiplied by the actual enrollment adjusted for eligible students to determine the required FCG appropriation.
 - In the 2022 legislative session, House Bill 1450 authorized certain counties a one-time adjustment in MOE due to COVID-19. For FCPS, this legislation required a reduction of \$9,076,061, prior to calculating the FY2024 required MOE.
- In April 2023, the County Executive announced her FY2024 operating budget that included \$36.6 million above our previous year's appropriation, with an additional \$2.9 million in in-kind services. During the budget process, additional funds were added to the County Executive's original appropriation, increasing the amount above the previous year's appropriation to \$50.7 million. In May, the County Council voted to approve the county's FY2024 operating budget with the increase to FCPS intact.

FCPS uses projected enrollments to establish staffing. The use of projected enrollments 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 significant enrollment increase we continue to experience. Not only does the continued growth strain our operating budget, it places significant pressure on our capital budget with balancing an aging infrastructure and a need to build for added capacity.

- For FY2024, we are projecting our enrollment to be 47,659, an increase of 1,185 from the previous year's projection. FCPS plans to add 215.10 full-time equivalent (FTE) positions for growth, including over 140 FTE teachers for general education, special education, and ML, 90 FTE for administrators and support staff, as well as grounds crew, custodians, and bus drivers.

- Our charter schools are expanding in FY2024. Monocacy Valley Montessori begins its expansion to high school by adding 9th grade; grades 10 through 12 will be added in subsequent years. The Sabillasville Environmental Public Charter School (SECPS) continues its phased-in opening by adding 7th grade; in FY2025, the addition of 8th grade will complete the opening of SEPCS.

Inflationary Increases

Like most organizations and businesses, FCPS is experiencing significant increases due to inflation. In FY2024, FCPS budgeted for \$17.3 million in inflationary increases. These increases include:

- Over \$9 million increase in health insurance for FCPS employees and retirees
- Increases for employee benefits such as life insurance and pension
- Increases in operation and maintenance costs included utilities for our facilities, fuel for buses, supplies and contracted services for repairs of facilities and buses, and warehouse services
- Increases in software licenses for student resources as well as staff and fiscal services resources.

Additional Resources for Special Education and Student Services

FCPS continues to expand our continuum of services for students with disabilities as well as students who are experiencing social, emotional needs. During FY2023, FCPS engaged with an outside vendor to conduct an audit of our special education services. We anticipate the final report for the audit in the late summer of 2023. While our FY2024 budget does not respond to any audit recommendations, we are expanding our existing specialized programming for our students with disabilities, adding resources to our Child Find office, and adding board certified behavioral analysts. To support our students' social, emotional well-being, we are adding a school psychologist, a pupil personnel worker, and a trauma therapist.

Salary Increases

As FCPS seeks to remain competitive with our surrounding counties as well as businesses located in Frederick County, the Board has committed to increasing compensation for our staff. FCPS offers outstanding benefits for staff including excellent health insurance, pension through the state pension system, and generous vacation, sick, and personal leave. In FY2024, benefitted staff will receive an average of a 6% salary increase. The Blueprint for Maryland's Future requires LEAs to increase their starting salaries for teachers to \$60,000 by July 1, 2026. The 6% increase in FY2024 includes a COLA (cost of living adjustment) that assists FCPS with meeting this Blueprint requirement.

Blueprint for Maryland's Future

The Blueprint for Maryland's Future is transformative legislation that seeks to improve the state's public school system so that every student has the opportunity to succeed. The 10-year implementation changes school funding and creates innovation policies to support student achievement, including providing supports to students to close achievement gaps and ensuring all students are college and career ready.

For FY2024, the state funding formula continues to increase per pupil allocations for all students as well as identified student groups including implementing all-day prekindergarten and increasing funding for students with disabilities, Multilingual Learners, and students who receive free or reduced meals.

FCPS continues our Blueprint implementation with the following FY2024 enhancements:

- Expanding of our all-day 4-year-old prekindergarten program
- Offering college and career readiness programming at no cost to students, including:
 - Dual Enrollment
 - Career and technical education at the high schools and the Career and Technology Center
 - Advanced Placement courses
 - International Baccalaureate (IB) program
- Expanding our community schools through the state concentration for poverty grant
 - Community schools are now located at Hillcrest, Waverley, Lincoln, Butterfly Ridge, and Monocacy elementary schools
- Implementing a career coach program for secondary schools through a partnership with Frederick County Workforce Services and Frederick Community College.

Other Factors Affecting the Operating Budget

For the FY2024 operating budget, FCPS had additional items that affected the budget, including:

- Increases to the strategic replacement cycles for textbooks and Chromebooks as all FCPS students are one-to-one for Chromebooks
- Increases for operational needs including supports to human resources, fiscal services, and maintenance and operations
- Expansion of Multilingual Education Program to students through the continued decentralization of services
- Expansion of the programs for the Academy of Fine Arts and the Career and Technology Center.

Operating Budget

The Unrestricted Fund and Restricted Fund combined are commonly referred to as the Operating Budget. The adopted FY2024 operating budget totals \$910,180,476, an increase of \$87,344,225 or 10.6% over the FY2023 operating budget. FCPS had significant increases in staffing for enrollment growth, inflation, and the salary resource pool, which provides an average of 6% salary increase to benefitted staff.

The State of Maryland and FCG are the primary sources of revenue for Frederick County Public Schools. Together, state revenues and FCG appropriation account for 91.5% of the total operating budget funding. State revenues of \$413,929,652 are \$48.2 million or 13.2% higher than FY2023. Frederick County revenue of \$418,983,870 is \$53.6 million or 14.7% 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 FY2024 Unrestricted Fund totals \$780.8 million.

The FY2024 unrestricted revenue estimate reflects the continued growth in Frederick County, and its commitment to education. The State of Maryland increases reflect the continued implementation of the formula changes for the Blueprint for Maryland's Future. The county's appropriation of \$400,444,461 is \$50.7 million above the FY2023 county appropriation. The State of Maryland funding of \$358,732,538 is \$37.5 million more than the prior year. Other funding sources totaling \$21,606,737 include an estimated prior years fund balance of \$17,075,877.

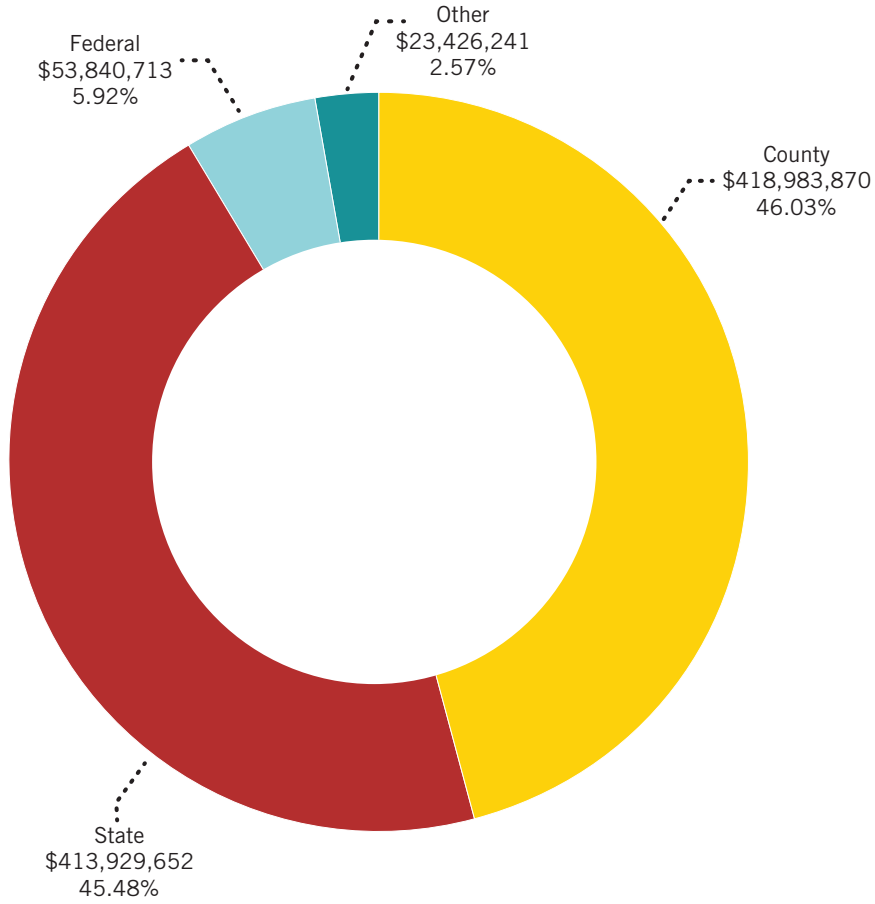
For FY2024, the Unrestricted Fund totals \$780.8 million, an increase of \$91.0 million or 13.2% compared to the FY2023 budget. The increase in expenditures includes the salary and staffing resource pool of \$29.3 million. The budget also provides an additional \$19.4 million for staffing and costs to support increased enrollment, as well as \$17.3 million in inflation.

Restricted Fund

The Restricted Fund accounts for grant agreements and other restricted agreements under special local, state, and federal programs. The FY2024 Restricted Fund totals \$129.4 million, a decrease of \$3.7 million from FY2023. 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.

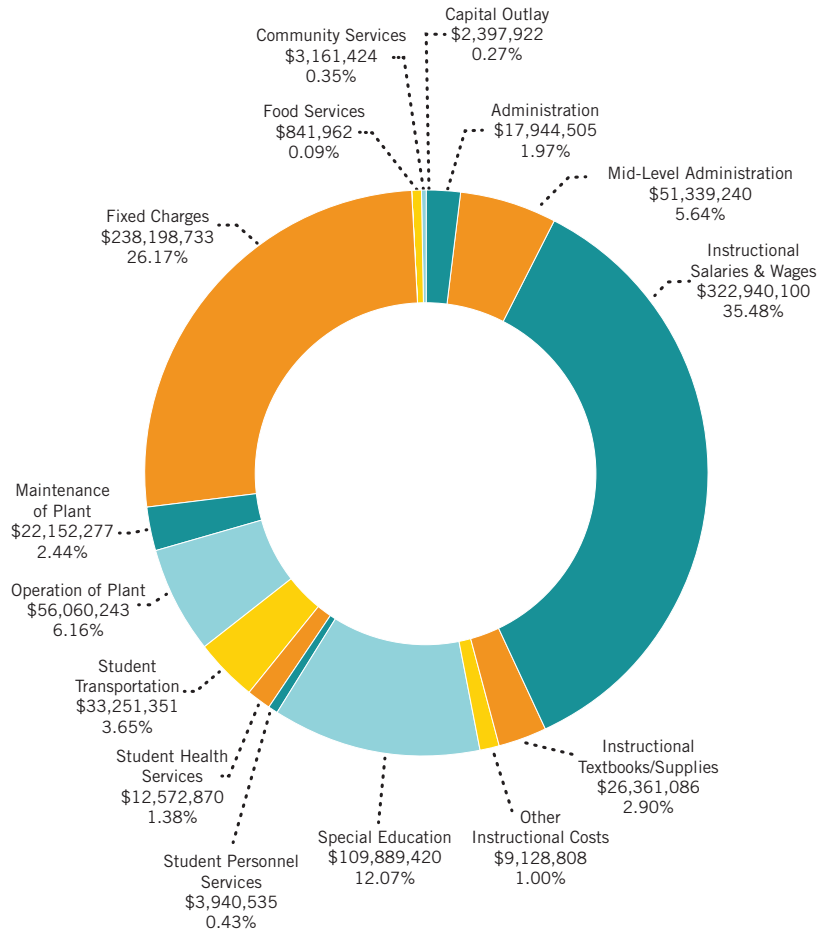
Grant awards remain a significant source of funds for FCPS and an integral part of the educational program. Many of these grants are targeted to support specific student populations (i.e., economically disadvantaged students and special education students).

Operating Budget Revenues by Source



Revenues by Source				
Source	Approved FY2023	Approved FY2024	Change	% Change
County	\$365,338,683	\$418,983,870	\$53,645,187	14.68%
State	365,686,270	413,929,652	48,243,382	13.19%
Federal	71,243,748	53,840,713	(17,403,035)	-24.43%
Other	20,567,550	23,426,241	2,858,691	13.90%
Total	\$822,836,251	\$910,180,476	\$87,344,225	10.62%

Operating Budget Expenditures by Categories



FY2024 Expenditures by Categories

Category	Amount	Percent
Administration	\$17,944,505	1.97%
Mid-Level Administration	51,339,240	5.64%
Instructional Salaries and Wages	322,940,100	35.48%
Instructional Textbooks/Supplies	26,361,086	2.90%
Other Instructional Costs	9,128,808	1.00%
Special Education	109,889,420	12.07%
Student Personnel Services	3,940,535	0.43%
Student Health Services	12,572,870	1.38%
Student Transportation	33,251,351	3.65%
Operation of Plant	56,060,243	6.16%
Maintenance of Plant	22,152,277	2.44%
Fixed Charges	238,198,733	26.17%
Food Service	841,962	0.09%
Community Service	3,161,424	0.35%
Capital Outlay	2,397,922	0.27%
Total	\$910,180,476	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. FCPS also has the post-employment benefits (OPEB) trust fund that has no anticipated budget at this time.

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 FY2024 capital budget of \$156.9 million represents combined state and county funding mainly related to the construction of the Brunswick Elementary, Green Valley Elementary, Valley Elementary, and Yellow Springs Elementary replacement schools, design for a Middletown Co-located Elementary and Middle School to replace two existing schools, limited renovations to Monocacy Elementary, Spring Ridge Elementary, and Ballenger Creek 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 FY2024 budget totals \$19.9 million. FNS is a self-supporting fund. For FY2024, no increases to student meal prices are planned.

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, retirees, and their dependents. 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. In FY2024, the health insurance rates were increased by 9.5%, and expenses are estimated to total \$150.7 million.

Other Post-Employment Benefits (OPEB) Trust

The Board 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 Board has the authority to establish and amend post-employment benefits. In November 2021, the Board 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. The Board 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 Board, 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. In order to balance the FY2024 budget, the Board approved the one-time decrease to the OPEB contribution in the amount of \$1.5 million and the elimination of the proposed increase of \$500,000. Staff has been authorized to make the contribution to OPEB in the fourth quarter of the FY2024, if there are sufficient savings in our fixed charges to support the contribution. In FY2025, the one-time reduction will be reversed, and the contribution plan will be restarted to meet the Board's resolution to increase the OPEB contribution. For FY2024, our OPEB health insurance expense continues to be a "pay-as-you-go" expense in our operating budget.

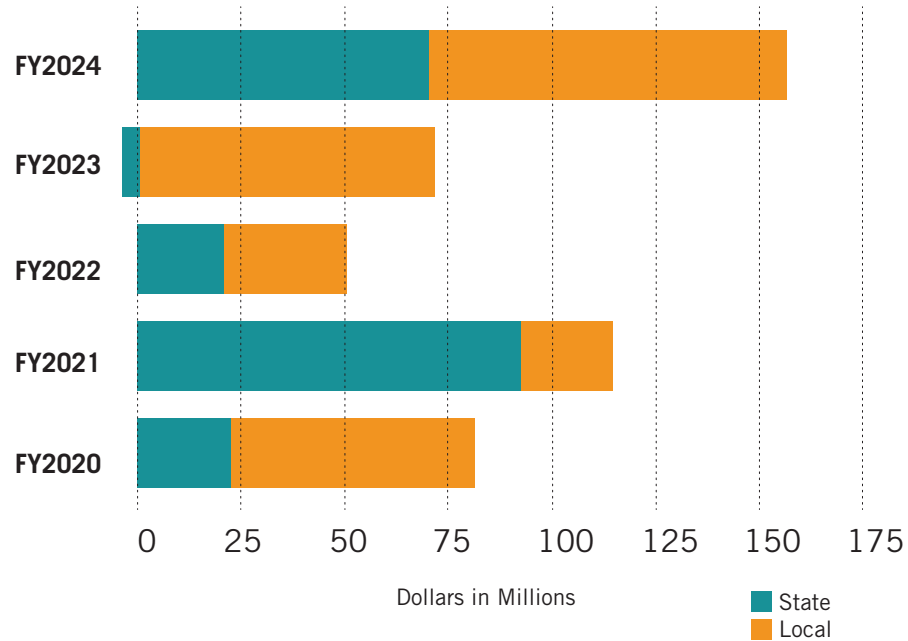
Artificial Turf Fund

The Artificial Turf Fund budget was presented to the Board for approval for the first time in FY2021. The Artificial Turf Fund, a governmental fund which 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 FY2024, the fund has no planned expenses.



CAPITAL IMPROVEMENT PROGRAM CALENDAR FOR FISCAL YEARS 2024 - 2029	
DATE	ITEM
June 2022	Superintendent Recommended Educational Facilities Master Plan (EFMP) presented to the Board of Education
June 2022	Board of Education (BOE) FY2024 - 2029 public hearing & action to adopt the Educational Facilities Master Plan and confirmation of FY2023 priorities
October 2022	BOE FY2024 - 2029 requests for state funded projects due to the Interagency Commission (IAC) on School Construction. County Executive communicates support to the IAC.
October 2022	FY2024 - 2029 Capital Improvement Plan (CIP) requests due to county staff
October/November 2022	IAC staff review of requests for state funded projects
December 2022	IAC preliminary approval of school construction allocation
January/February 2023	County staff workshops on CIP requests
April 2023	County Executive proposed FY2024 - 2029 CIP issued
May 2023	County Council's public hearings on County Executive proposed FY2024 Capital Budget & FY2024 - 2029 CIP
May 2023	County adopts FY2024 Capital Budget & FY2024 - 2029 CIP
June 2023	IAC final approval of school construction allocation

CAPITAL PROJECTS



	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
State	\$22,522,564	\$92,313,223	\$16,388,265	(\$4,168,326)	\$70,212,129
Local	59,367,040	22,826,501	42,329,673	67,870,519	86,679,434
Other	0	200,000	0	0	0
Total	\$81,889,604	\$115,339,724	\$58,717,938	\$63,702,193	\$156,891,563

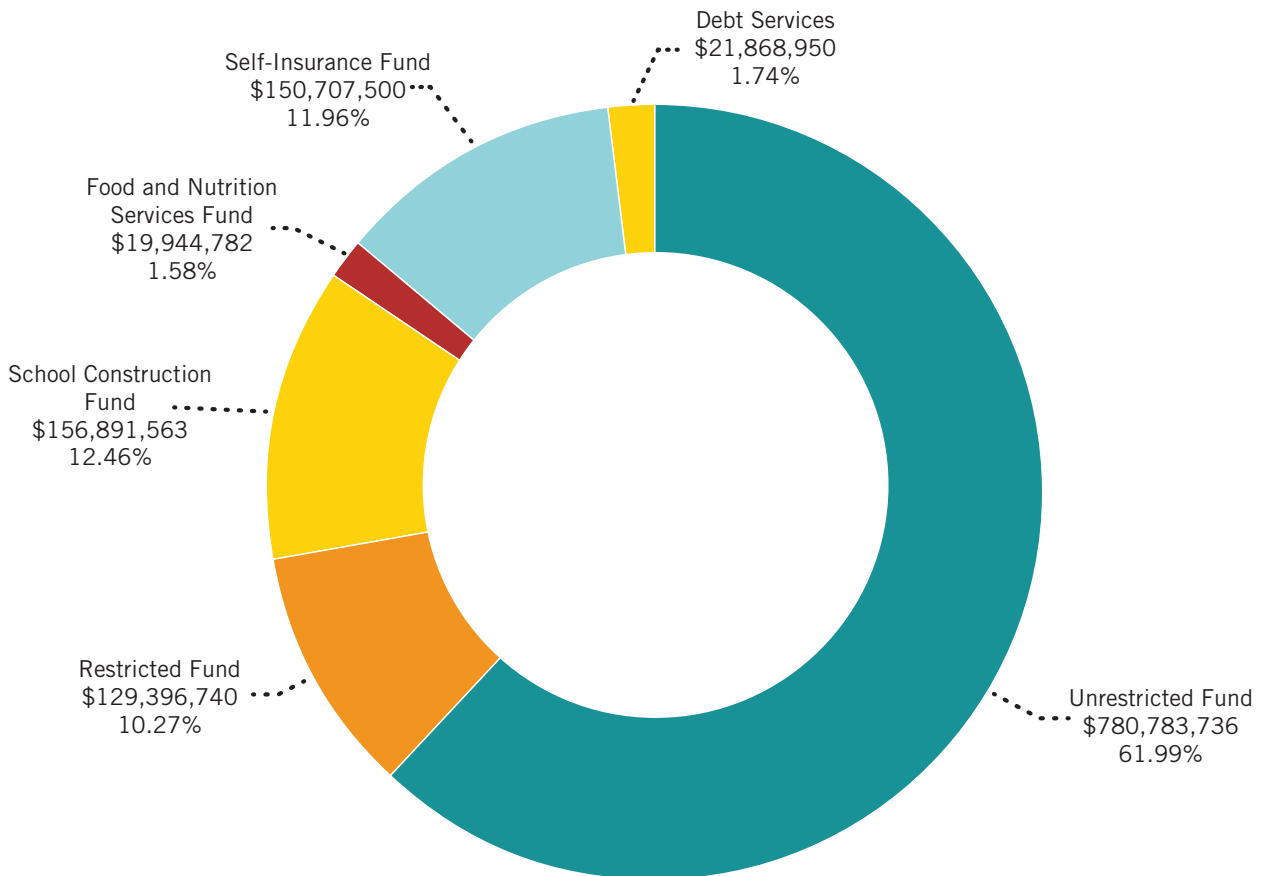
Debt Services

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 FY2023 Approved Budget.

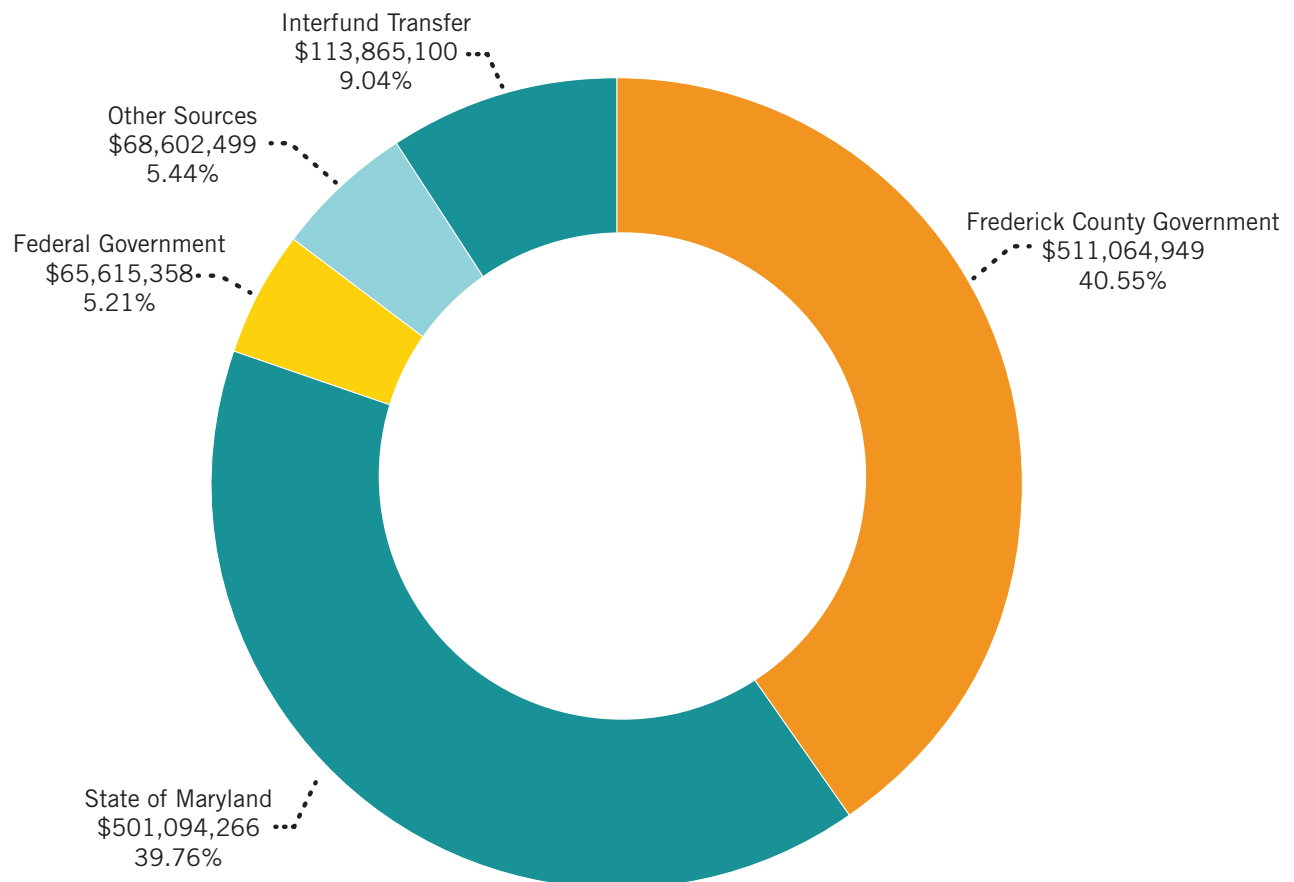
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget	Change	% Change
Operating Budget							
Unrestricted Fund	\$544,194,422	\$561,779,353	\$594,624,183	\$689,756,984	\$780,783,736	\$91,026,752	13.20%
Restricted Fund	71,810,031	88,435,199	123,214,625	133,079,267	129,396,740	(3,682,527)	-2.77%
Subtotal - Operating Budget	616,004,453	650,214,552	717,838,808	822,836,251	910,180,476	87,344,225	10.62%
School Construction Fund	84,268,229	115,339,724	58,717,938	63,702,193	156,891,563	93,189,370	146.29%
Food and Nutrition Services Fund	11,718,780	9,337,807	20,090,988	16,328,248	19,944,782	3,616,534	22.15%
Self-Insurance Fund	99,338,712	111,532,764	118,256,733	132,619,291	150,707,500	18,088,209	13.64%
Artificial Turf Fund	0	1,312,198	0	600,000	0	(600,000)	-100.00%
Debt Services	33,358,315	28,173,709	20,772,556	22,571,462	21,868,950	(702,512)	-3.11%
Total	\$844,688,489	\$915,910,754	\$935,677,023	\$1,058,657,445	\$1,259,593,271	\$200,935,826	18.98%



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 FY2023 Approved Budget.

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget	Change	% Change
Frederick County Government	\$387,273,698	\$429,657,902	\$393,659,308	\$383,741,819	\$511,064,949	\$127,323,130	33.18%
State of Maryland	323,558,892	334,349,294	332,164,820	434,125,106	501,094,266	66,969,160	15.43%
Federal Government	24,786,372	44,331,117	88,328,846	80,296,817	65,615,358	(14,681,459)	-18.28%
Other Sources	48,697,023	48,200,707	55,975,050	61,613,857	68,602,499	6,988,642	11.34%
Interfund Transfer	78,865,198	81,869,913	84,694,824	99,016,958	113,865,100	14,848,142	15.00%
Total	\$863,181,183	\$938,408,933	\$954,822,848	\$1,058,794,557	\$1,260,242,172	\$201,447,615	19.03%



REVENUE SUMMARY OF ALL FUNDS

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Frederick County Government					
Unrestricted Fund	\$283,465,005	\$296,598,012	\$316,598,012	\$349,748,012	\$400,444,461
Restricted Fund	11,083,338	12,572,958	13,959,067	15,590,671	18,539,409
School Construction Fund	59,367,040	92,313,223	42,329,673	(4,168,326)	70,212,129
Debt Services	33,358,315	28,173,709	20,772,556	22,571,462	21,868,950
Total Frederick County Government	\$387,273,698	\$429,657,902	\$393,659,308	\$383,741,819	\$511,064,949
State of Maryland					
Unrestricted Fund					
Current Expenses	\$203,398,458	\$210,134,641	\$211,409,737	\$0	\$0
Foundation Program	0	0	0	209,240,441	225,415,405
Compensatory Education	0	0	0	39,718,893	58,439,179
Geographic Cost of Education Index	7,185,295	7,434,162	7,456,791	0	0
Regional Cost Difference/CWI	0	0	0	7,829,066	5,189,474
Transportation	13,003,246	13,428,478	13,562,763	15,237,215	16,968,709
Transportation - Special Education	1,073,000	1,145,000	1,144,000	1,053,000	1,152,000
Special Education	12,548,467	13,308,187	12,734,949	18,870,217	22,743,094
Nonpublic Placement	5,090,564	4,304,352	4,422,888	5,320,161	5,320,161
Limited English Proficiency	10,695,312	11,496,181	11,367,097	15,105,720	16,706,844
Net Taxable Income	3,441,992	3,874,892	3,036,945	0	0
Miscellaneous Revenue	8,421	28,940	10,023	15,000	15,000
Blueprint for Maryland's Future	4,317,265	4,788,919	5,782,956	0	0
Career Ladder	0	0	0	254,826	388,489
College & Career Readines	0	0	0	1,705,077	1,873,620
Pre-Kindergarten	0	0	0	6,833,704	4,520,563
Restricted Fund					
State Retirement Contribution	32,893,353	32,855,984	34,387,294	32,140,059	35,231,104
Intergovernmental Transfer	1,069,945	1,129,622	1,268,785	1,300,000	1,300,000
Restricted Grants	1,969,697	2,635,581	3,862,016	7,235,220	11,461,828
Blueprint for Maryland's Future	3,963,297	4,610,493	4,966,384	0	0
Concentration of Poverty (Community Schools)	0	0	0	1,771,112	2,151,250
Transitional Supplemental Instruction	0	0	0	2,056,559	2,249,338
Work Force Development	0	0	0	0	2,803,594
School Construction Fund	22,522,564	22,826,501	16,388,265	67,870,519	86,679,434
Food and Nutrition Services Fund	378,016	347,361	363,927	568,317	485,180
Total State of Maryland	\$323,558,892	\$334,349,294	\$332,164,820	\$434,125,106	\$501,094,266
Federal Government					
Unrestricted	\$345,444	\$413,158	\$102,877	\$150,000	\$150,000
Restricted Grants	18,214,019	33,848,114	63,658,495	71,093,748	53,690,713
Food and Nutrition Services Fund	6,226,909	10,069,845	24,567,474	9,053,069	11,774,645
Total Federal Government	\$24,786,372	\$44,331,117	\$88,328,846	\$80,296,817	\$65,615,358

REVENUE SUMMARY OF ALL FUNDS

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Other Sources					
Unrestricted Fund					
Tuition	\$118,846	\$58,100	\$93,045	\$85,000	\$85,000
Sports Fees	502,310	247,310	721,265	661,360	661,360
Investment Earnings	661,773	56,996	84,833	650,000	1,650,000
Other Revenue	3,705,875	1,805,655	1,559,633	1,984,500	1,984,500
Use of Prior Year Fund Balance	8,915,351	13,465,185	18,489,818	15,294,792	17,075,877
Restricted Fund	2,616,382	1,879,071	2,684,170	1,891,898	1,969,504
School Construction Fund	0	200,000	0	0	0
Food and Nutrition Services Fund					
Sales and Services	3,824,571	32,700	1,617,395	6,215,797	6,623,127
Miscellaneous	189,301	29,331	85,064	491,065	1,061,830
Self-Insurance Fund					
Interest Income	68,552	3,622	2,811	10,000	10,000
Medicare Part D Subsidy/ERRP Rebate	4,015,979	4,464,386	4,394,288	4,850,000	4,850,000
Contributions	24,020,755	24,996,041	25,952,939	28,942,333	32,182,400
Artificial Turf Fund					
Community User Group Rentals	46,150	25,998	65,203	60,000	60,000
Interest Income	11,178	0	565	1,000	13,000
Cell Tower Rentals	0	213,016	224,021	215,000	225,000
Use of Prior Year Fund Balance	0	723,296	0	261,112	150,901
Total Other Sources	\$48,697,023	\$48,200,707	\$55,975,050	\$61,613,857	\$68,602,499
Interfund Transfer					
Food and Nutrition Services Fund	\$0	\$17,434	\$0	\$0	\$0
Self-Insurance Fund	78,865,198	81,652,479	84,544,824	98,816,958	113,665,100
Artificial Turf Fund	0	200,000	150,000	200,000	200,000
Total Interfund Transfer	\$78,865,198	\$81,869,913	\$84,694,824	\$99,016,958	\$113,865,100
Total All Funds	\$863,181,183	\$938,408,933	\$954,822,848	\$1,058,794,557	\$1,260,242,172

EXPENDITURE SUMMARY OF ALL FUNDS

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Unrestricted Fund					
Administration	\$11,270,235	\$12,206,653	\$11,094,749	\$14,184,954	\$15,408,042
Mid-Level Management	36,293,042	38,933,778	40,941,176	43,524,658	48,278,087
Instructional Salaries and Wages	222,588,787	228,620,564	242,596,637	268,636,602	303,029,922
Textbooks and Instructional Supplies	9,691,860	12,808,499	13,977,644	18,598,379	21,410,708
Other Instructional Costs	2,217,534	1,912,648	2,356,006	3,263,207	5,988,359
Special Education	55,931,021	57,991,939	62,981,018	78,393,004	89,929,868
Student Personnel Services	1,953,309	2,041,972	2,096,129	3,081,292	3,855,038
Student Health Services	325,546	331,418	391,490	691,990	546,710
Student Transportation	22,395,896	18,350,319	23,398,441	27,691,998	31,453,908
Operation of Plant	36,400,772	36,208,421	38,984,188	46,035,016	51,940,376
Maintenance of Plant	13,209,479	13,547,746	13,219,107	15,279,336	16,929,093
Fixed Charges	129,851,184	136,377,412	140,419,262	167,453,636	188,996,842
Food Services	0	17,534	0	0	0
Community Services	430,566	175,635	342,551	630,764	630,764
Capital Outlay	1,635,191	2,254,815	1,825,785	2,292,148	2,386,019
Total Unrestricted Fund	\$544,194,422	\$561,779,353	\$594,624,183	\$689,756,984	\$780,783,736
Restricted Fund					
Restricted Grants	\$27,833,340	\$43,006,257	\$74,868,263	\$85,348,537	\$75,626,227
County In-kind Services	11,083,338	12,572,958	13,959,068	15,590,671	18,539,409
MSDE Pension Contribution	32,893,353	32,855,984	34,387,294	32,140,059	35,231,104
Total Restricted Fund	\$71,810,031	\$88,435,199	\$123,214,625	\$133,079,267	\$129,396,740
School Construction Fund					
Capital Budget	\$84,268,229	\$115,339,724	\$58,717,938	\$63,702,193	\$156,891,563
Total School Construction Fund	\$84,268,229	\$115,339,724	\$58,717,938	\$63,702,193	\$156,891,563
Food and Nutrition Services Fund					
Operating Expenses	\$11,718,780	\$9,337,807	\$20,090,988	\$16,328,248	\$19,944,782
Total Food and Nutrition Services Fund	\$11,718,780	\$9,337,807	\$20,090,988	\$16,328,248	\$19,944,782
Self-Insurance Fund					
Operating Expenses	\$99,338,712	\$111,532,764	\$118,256,733	\$132,619,291	\$150,707,500
Total Self-Insurance Fund	\$99,338,712	\$111,532,764	\$118,256,733	\$132,619,291	\$150,707,500
Artificial Turf Fund					
Operating Expenses	\$0	\$1,312,198	\$0	\$600,000	\$0
Total Artificial Turf Fund	\$0	\$1,312,198	\$0	\$600,000	\$0
Debt Services					
Principal	\$23,305,790	\$20,295,380	\$13,651,625	\$15,300,668	\$14,569,543
Interest	10,052,525	7,878,329	7,120,931	7,270,794	7,299,407
Total Debt Services	\$33,358,315	\$28,173,709	\$20,772,556	\$22,571,462	\$21,868,950
Total All Funds	\$844,688,489	\$915,910,754	\$935,677,023	\$1,058,657,445	\$1,259,593,271

FY2024 OPERATING BUDGET ADJUSTMENTS

Description	FTE Positions	FY2024 Amount
EXPENDITURES		
FY2023 OPERATING BUDGET		\$822,836,251
Reversals & Adjustments		
Salary Savings		(\$250,000)
Materials of Instruction - Waverley ES		300,000
Indirect Costs - COVID-19 Grants		855,000
Reduction in Lease Payments		(255,182)
Reversal of One-Time Costs Associated with New Positions		(50,000)
Subtotal Reversals & Adjustments	0.00	\$599,818
Enrollment/Growth		
Enrollment Growth (Elementary Teachers)	57.80	\$4,917,451
Enrollment Growth (Middle Teachers)	10.30	897,693
Enrollment Growth (High Teachers)	39.50	3,385,966
Enrollment Growth (School Administration & Support)	91.40	8,272,255
Elementary Tier III Phase-In - Continue in FY2025	(11.00)	(1,564,906)
Remote Virtual Program - Reduce from Grades 1 - 8 to Grades 3 - 8	(11.40)	(903,427)
Enrollment Growth (Special Education Teachers)	17.50	1,488,848
Enrollment Growth (English Learner Teachers)	15.00	1,276,155
Enrollment Growth (School-Based Foundation)		313,298
Sabillasville Environmental Public Charter School - Add 7th Grade		230,720
Monocacy Valley Montessori Public Charter School - Add 9th Grade		692,160
Custodial Staff (Brunswick ES)	1.00	53,590
Grounds Crew	1.00	59,956
Bus Drivers	4.00	196,040
Materials of Instruction - Brunswick ES Start-Up		20,000
Materials of Instruction - Crestwood MS Start-Up		50,000
Subtotal Enrollment/Growth	153.90	\$19,385,799
Inflationary & Mandatory Increases		
Health Insurance Increase - 9.5%		\$8,404,387
New Retiree Health Insurance		650,748
Life Insurance		283,569
Pension (Employee, Teacher, & Administrative Fees)		3,128,952
Lease Payments - Central Office Building & Energy Performance Contract		116,119
Other Post Employment Benefits (OPEB) Transfer		(1,500,000)
Utility Increases		1,700,000
Property & Liability Insurance		341,111
KEV School Cash Online		35,000
Operation & Maintenance Inflationary/Growth Increases		1,593,750
Warehouse Inflationary Increases		5,000
Transportation Bus Inflation, Contracted Services, & Supplies		719,903
Human Resources - Fingerprinting		50,000
Custodial Services Inflationary/Growth Increases		300,000
Software Increases		282,500
Public Affairs Inflationary Increase		55,535
Athletics Inflationary Increases (Trainers and Game Officials)		91,200
SAT Fees		10,000
Digital Learning Tools		40,000
PeopleSoft Software Licenses		100,000
Increase in Fuel Expense (School Buses)		859,365
Subtotal Inflationary Increases	0.00	\$17,267,139

FY2024 OPERATING BUDGET ADJUSTMENTS

Description	FTE Positions	FY2024 Amount
Additional Resources to Special Education & Student Services		
Coordinator, Specialized Programs	4.00	\$540,760
Speech Language Pathologists (SLPs), Specialized Programs	4.00	375,516
SEIAs, Specialized Programs & General Special Education	46.00	2,291,494
Board Certified Behavioral Analysts	6.00	731,340
Additional Teachers for Specialized Programs	8.00	751,032
SLPs, Child Find	2.00	169,846
SLPs, Child Find - Calendar Change 11M to 12M		24,155
Teacher Specialist, Child Find	2.00	215,574
School Therapist, Itinerant (Special Education)	4.00	325,320
Grant Coordinator	1.00	135,190
Teachers, Learning for Life - Calendar Change 10M to 11M		229,000
SEIAs, Learning for Life - Calendar Change 10M to 11M		255,000
Teachers, Rock Creek School - Calendar Change 10M to 11M		222,650
SEIAs, Rock Creek School - Calendar Change 10M to 11M		190,150
Teachers, SUCCESS - Calendar Change 10M to 11M		46,960
SEIAs, SUCCESS - Calendar Change 10M to 11M		123,929
Materials of Instruction - Specialized Programs		85,000
Coordinator, Partners for Success	1.00	135,169
Read Write Extension - Equation		100,000
Professional Learning for Augmentative Communication Team (ACTT)		3,250
Equipment for ACTT		50,000
School Psychologist	1.00	120,231
Pupil Personnel Workers	1.00	120,231
Trauma Therapists, Itinerant (Student Services)	1.00	93,789
McKinney-Vento Service Navigator (Move from Grant)	1.00	50,257
Subtotal Additional Resources to Special Education & Student Services	82.00	\$7,385,843
Additional Resources to Students		
English Language (EL) Teachers & MOI - Decentralization	11.00	\$925,911
EL Teachers, Itinerant	5.00	384,505
EL Counselors - Decentralization	3.00	254,769
Software to Support EL Services (Talking Points & PowerUp)		40,000
Coordinator, Student Support Services (Move Partial Position from Grant)		25,000
Teacher, Academy of Fine Arts	1.00	76,901
Teacher, Dental Assistant Program (CTE)	1.00	76,901
Subtotal Additional Resources to Students	21.00	\$1,783,987
Additional Resources to Staff		
Reclassification Pool		\$582,001
Teacher, Induction & Professional Learning - Special Education	1.00	142,266
Subtotal Additional Resources to Staff	1.00	\$724,267
Continuation/Expansion of Programs		
Special Education Attorney & Junior Executive Secretary (Move from Grant)	2.00	\$184,005
Coordinator, Athletics & Facilities	1.00	108,642
Subtotal Continuation/Expansion of Programs	3.00	\$292,647
Strategic Replacement Cycles		
Chromebook Replacement		\$700,000
Textbook Replacement		\$1,900,000
Subtotal Strategic Replacement Cycles	0.00	\$2,600,000

FY2024 OPERATING BUDGET ADJUSTMENTS

Description	FTE Positions	FY2024 Amount
Operational Needs		
Systemwide Projects Coordinator	1.00	\$127,141
Security Technician	1.00	74,600
Classification Specialist	1.00	95,832
Recruitment Specialist	1.00	110,414
Human Resources - Operations Costs		67,000
Fiscal Compliance Officer	1.00	127,141
Fiscal Services - Operations Costs		16,360
Vans to Support Operations/Maintenance Position Growth		202,000
Building Automation Systems Technician	1.00	120,191
Leased Warehouse Space (Phased-In Funding)		250,000
Risk & Safety Management - Operations Costs		10,000
Software - Workers' Comp		62,500
Transportation Manager	1.00	127,141
Audio Visual Access Control (AVAC) Supplies		25,000
Network Security & Operation Monitoring		30,000
User Support Specialists	5.00	306,895
Client Service Technician	1.00	83,121
System Engineer	1.00	131,993
Media Artist, Public Affairs	1.00	67,668
Public Affairs - Software & Communications Support		39,640
Organizational Development - Operations Costs		21,000
Student Services - Operations Costs		7,850
Reduction in Fringe Expenses		(2,610,789)
Self-Insurance Fund Transfer		5,000,000
Restricted Fund - County In-Kinds		2,948,738
Restricted Fund - Federal		(17,403,035)
Restricted Fund - State		10,121,247
Restricted Fund - Other		77,606
Charter School Fund Balance		988,904
Charter School In-Kinds		(40,000)
Supplemental Salary Savings		(170,000)
Subtotal Operational Needs	15.00	\$1,016,158
Blueprint for Maryland's Future		
Expansion of the Full-Day Prekindergarten (4 Additional Classrooms)	8.00	\$570,076
Early Childhood Registrar	1.00	54,146
Workforce Development Transfer		2,803,594
College & Career Readiness - Dual Enrollment		1,748,000
College & Career Readiness - Career & Technical Education (CTE) Fees		120,000
College & Career Readiness - Advanced Placement (AP) Fees		545,000
College & Career Readiness - International Baccalaureate (IB) Fees		50,000
College & Career Readiness Fees		(300,000)
National Board Certification (NBC) Salary Enhancement & Fees		840,000
Concentration of Poverty (Restricted)		380,138
Transitional Supplemental Instruction (Restricted)		192,779
Subtotal Blueprint for Maryland's Future	9.00	\$7,003,733
Salary Resource Pool		
Salary/Staffing Resource Pools		\$29,284,834
Subtotal Salary Resource Pool	0.00	\$29,284,834
Total Operating Expenditure Increase	346.10	\$87,344,225
TOTAL FY2024 OPERATING BUDGET		\$910,180,476

BUDGET FORECAST – REVENUES

The Budget Forecast schedule is a summary of all fund revenue forecasts from FY2025 through FY2027. 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 FY2025 through FY2027. 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 30 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 revenue projections are based upon previous years' trend data.
- **Self-Insurance Fund:** The revenue projections are based upon previous years' trend data.

	FY2024 Approved	FY2025 Projected	FY2026 Projected	FY2027 Projected
Operating Budget				
Unrestricted	\$780,783,736	\$858,862,110	\$944,748,321	\$1,039,223,153
Restricted	129,396,740	104,396,740	94,396,740	79,396,740
Subtotal - Operating Budget	\$910,180,476	\$963,258,850	\$1,039,145,061	\$1,118,619,893
School Construction Fund	\$156,891,563	\$73,259,942	\$121,590,468	\$56,463,129
Food & Nutrition Services Fund	\$19,944,782	\$21,540,365	\$22,832,786	\$23,746,098
Self-Insurance Fund	\$150,707,500	\$165,778,250	\$179,869,401	\$193,359,606
Total	\$1,237,724,321	\$1,223,837,407	\$1,363,437,716	\$1,392,188,726

Enrollment	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
Elementary School	22,024	22,459	22,849	23,329
Middle School	10,542	10,537	10,719	11,045
High School	14,903	14,875	14,880	14,987
Specialized Schools & Programs	190	192	192	192
Total Students	47,659	48,063	48,640	49,553

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.

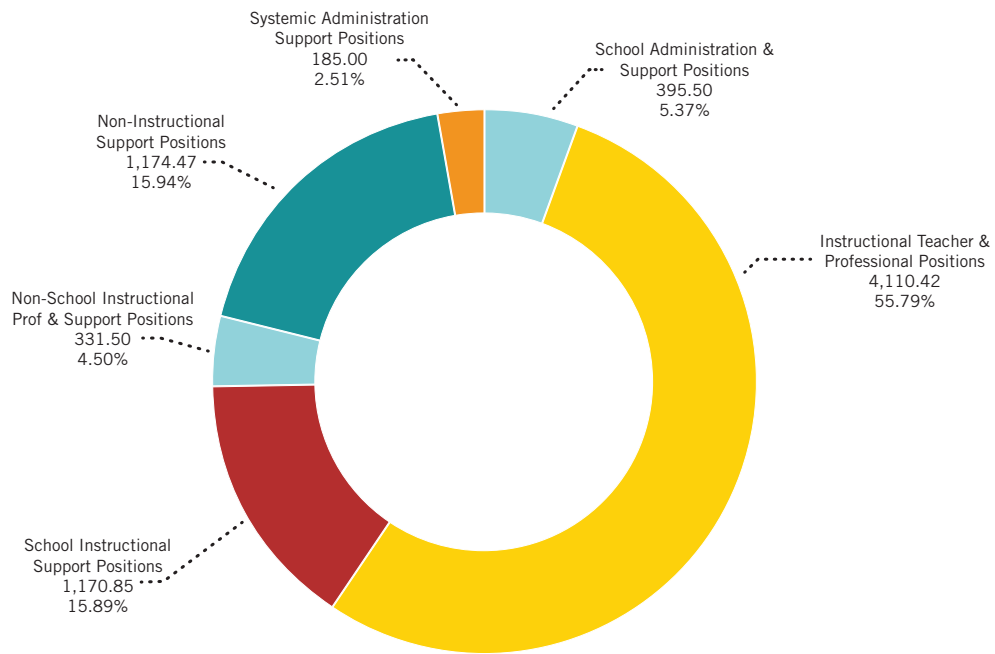
	FY2024 Approved	FY2025 Projected	FY2026 Projected	FY2027 Projected
Administration	\$17,944,505	\$18,990,962	\$20,487,084	\$22,053,956
Mid-Level Management	51,339,240	54,333,155	58,613,560	63,096,382
Instructional Wages & Salaries	322,940,100	341,772,779	368,697,878	396,896,253
Textbooks & Instructional Supplies	26,361,086	27,898,367	30,096,221	32,398,009
Other Instructional Costs	9,128,808	9,661,166	10,422,279	11,219,386
Special Education	109,889,420	116,297,769	125,459,786	135,055,074
Student Personnel Services	3,940,535	4,170,332	4,498,874	4,842,953
Student Health Services	12,572,870	13,306,073	14,354,335	15,452,169
Student Transportation	33,251,351	35,190,447	37,962,776	40,866,206
Operating of Plant	56,060,243	59,329,469	64,003,487	68,898,537
Maintenance of Plant	22,152,277	23,444,116	25,291,060	27,225,345
Fixed Charges	238,198,733	252,089,606	271,949,403	292,748,359
Food Services	841,962	891,062	961,261	1,034,779
Community Services	3,161,424	3,345,787	3,609,370	3,885,418
Capital Outlay	2,397,922	2,537,760	2,737,687	2,947,067
Total Operating Budget	\$910,180,476	\$963,258,850	\$1,039,145,061	\$1,118,619,893

Object

Salaries & Wages	\$536,533,704	\$567,822,375	\$612,555,822	\$659,404,691
Contracted Services	48,310,787	51,128,094	55,156,001	59,374,386
Supplies & Materials	44,169,352	46,745,146	50,427,761	54,284,526
Other Charges	267,448,942	283,045,579	305,344,110	328,697,126
Land, Buildings, & Equipment	7,645,184	8,091,023	8,728,439	9,395,999
Transfers	6,072,507	6,426,633	6,932,928	7,463,165
Total Operating Budget	\$910,180,476	\$963,258,850	\$1,039,145,061	\$1,118,619,893

FCPS Full-Time Equivalent (FTE) Staffing Resources

Position	FY2024 Budgeted FTE	Percent of Total
School Administration & Support Positions	395.50	5.37%
Instructional Teacher & Professional Positions	4,110.42	55.79%
School Instructional Support Positions	1,170.85	15.89%
Non-School Instructional Prof & Support Positions	331.50	4.50%
Total School Instruction Positions	6,008.27	81.55%
Non-Instructional Support Positions	1,174.47	15.94%
Systemic Administration & Support Positions	185.00	2.51%
Total Non-Instructional Positions	1,359.47	18.45%
Total FCPS FTE Positions	7,367.74	

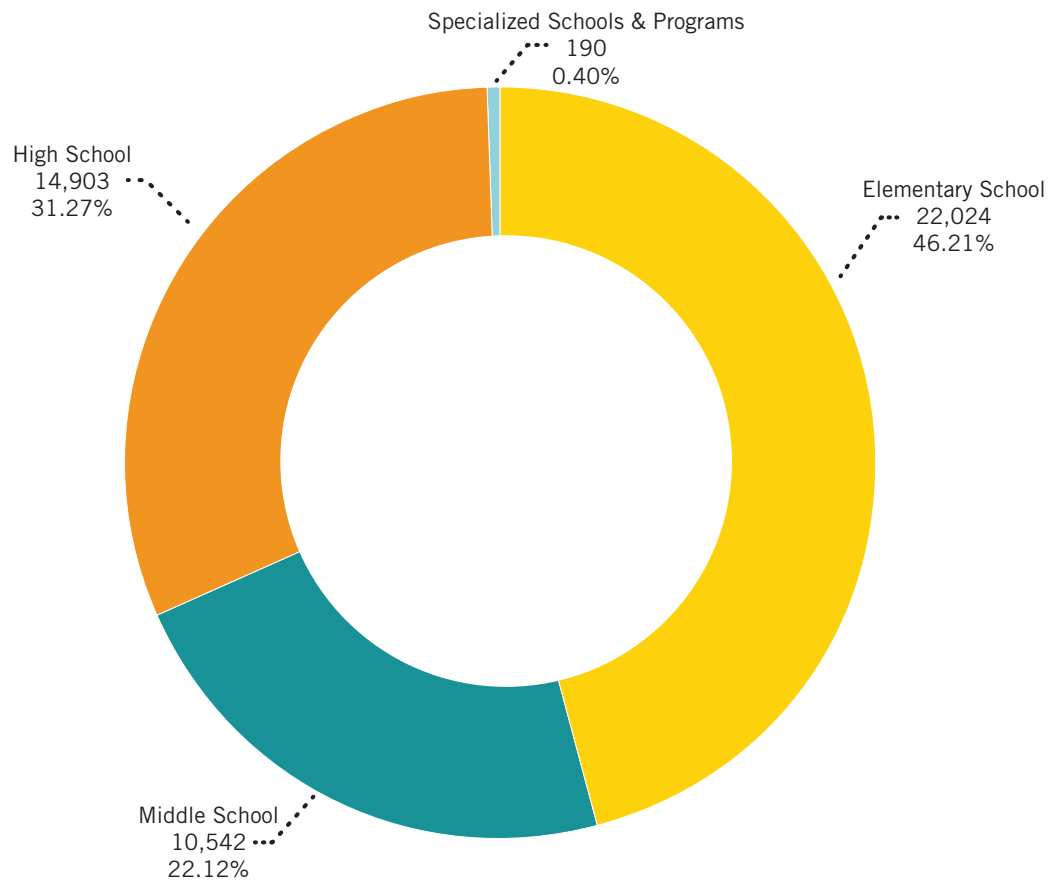


Budgeted Full-Time Equivalent (FTE) Positions by Fund

	FY2020	FY2021	FY2022	FY2023	FY2024
General Funds					
Unrestricted Fund	5,518.37	5,695.18	5,834.01	6,273.17	6,683.34
Charter School Fund	95.2	93.2	86.19	90.65	111.12
Restricted Fund	334.13	357.19	408.1	401.43	427.37
Special Revenue Funds					
Food & Nutrition Services	135.13	134.38	136.54	140.61	141.16
Proprietary Funds					
Self-Insurance Fund	4.35	4.35	4.75	4.75	4.75
Total FTE Positions	6,087.18	6,284.30	6,469.59	6,910.61	7,367.74

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.



	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
Elementary School	20,311	19,352	20,714	21,606	22,024	22,459	22,849	23,329
Middle School	10,275	10,276	10,373	10,574	10,542	10,537	10,719	11,045
High School	13,059	13,438	13,970	14,529	14,903	14,875	14,880	14,987
Specialized Schools & Programs	183	155	163	190	190	192	192	192
Total Students	43,828	43,221	45,220	46,899	47,659	48,063	48,640	49,553
Change from Prior Year	1,114	(607)	1,999	1,679	760	404	577	913

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 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.



Sue Johnson
President



Dean Rose
Vice President



Nancy Allen



David Bass



Rae Gallagher



Jason "Mr. J" Johnson



Karen Yoho



Brooke Lieberman
Student Member



Dr. Cheryl L. Dyson
Secretary-Treasurer

BOARD OF EDUCATION OF FREDERICK COUNTY

Sue Johnson was elected to the Board of Education in November 2020 for a four-year term December 2020-2024. Mrs. Johnson was elected to serve as the Board President from December 2022-December 2023. Mrs. Johnson graduated from Towson State University in 1986 where she earned an athletic scholarship. She was a 4-year member of the Division I Lady Tiger basketball team and team captain her senior year. In 1989, she graduated from the University of Colorado, Boulder, with a Master of Science in Telecommunications. She has taken doctoral level classes at the University of Salford, in England, and at the University of Maryland, University College in information systems and technology management. A lifelong learner, Mrs. Johnson earned an associate's degree in Fire Science from Frederick Community College in 2017. Mrs. Johnson has worked as a systems engineer and consultant for companies including Andersen Consulting (Accenture), Lotus Development European Corporation, and IBM. Since 1997, she has been teaching at the college level and has been a full-time professor of Computer and Information Science at Frederick Community College since 1999. When not teaching, Mrs. Johnson is an active volunteer firefighter/EMT with Frederick County, a Board Member/Safety Officer, coach for her local Little League, and is active with numerous civic groups including the Jefferson Ruritan Club. She owns and operates a crop and livestock farm with her husband, Ed, and they are proud parents of a young son who attends Valley Elementary School.

Dean Rose was elected to the Board in November 2022 for a four-year term, December 2022-2026. He was elected to serve as vice president for the term of December 2022-December 2023. Mr. Rose has been a resident of Frederick County since October of 1998. A 1984 graduate of Marshall University he earned a Bachelor of Science Degree and was a member of the Varsity Tennis team. Mr. Rose has been in the Insurance & Financial Services business for 37 years, and he currently operates his own insurance business in Middletown. Mr. Rose has served as a volunteer with several non-profit organizations including the Make a Wish Foundation, Heartly House, the Alzheimer's Association, and spent six years on the Board of Directors of the Boys & Girls Club of Frederick County, where he served as Board Chair for two years. Mr. Rose currently serves on the steering committee for Tour de Frederick, the Special Gifts Committee at Frederick Health, and is a member of the Rotary Club of Carroll Creek. In addition to the above, he served as an Assistant Boys Varsity Basketball Coach for 13 years. He spent four years at Urbana High School and nine years at Oakdale High School, where he helped to start the program from scratch. When he's not working or volunteering, Mr. Rose enjoys golfing, biking, following his beloved Marshall University Thundering Herd, and taking advantage of all the wonderful things to do in Frederick County. He resides in Frederick with his wife Robin and their dog, Bo. Robin is the Vice President of Development for Frederick Health. Dean and Robin have a son, Kyler, and a daughter, Hollyn.

Nancy Allen was elected to the Board of Education in November 2022 for a four-year term, December 2022-2026. Ms. Allen is a graduate of Walkersville High School (1980). She earned a Bachelor's degree in Social Work from McDaniel College (1985) and has been a credentialed Human Resource professional since 2004. With over 25 years of experience working in the nonprofit, human resources, and professional membership association business sectors, Nancy has a varied and strong skill set that includes management and leadership in the areas of human resources, daily business operations, events, grants, contracts and compliance with local, state, and federal laws and regulations. Since 2005, she has been employed with a professional membership association and serves as the Director of Operations and Contracts. Her goals as a board member are to serve the community of Frederick County with integrity, dedication, and compassion with the desired outcome resulting in an enriched learning environment that promotes and supports academic excellence for every student. Outside of work, Ms. Allen enjoys time spent with family and friends, reading, the outdoors, and a passion for motorcycling with a goal of expanding her travels every year.

David Bass was elected to the Board of Education in November 2020 for a four-year term, December 2020-2024. Mr. Bass has worked as a Special Education teacher at the Middle and High School levels and as a Habilitation Specialist for a nonprofit serving people with developmental disabilities. For the past six years, he has worked in higher education. At Mount St. Mary's University, Bass coordinated academic support for International Students, while also serving as a Learning Specialist and advisor for students with disabilities. Bass has led Jewish Life initiatives at York College of Pennsylvania and at Gettysburg College, where he currently serves as Hillel Director in the Office of Religious and Spiritual Life. Mr. Bass earned a Bachelor's Degree in History and Africana Studies. He also holds a Masters in Teaching Students with Disabilities from The City College of New York (CCNY) and a Masters Degree in Public Administration (MPA) from Binghamton University. Bass is a member of the Frederick County NAACP, Congregation Beth Shalom and the AARCH Society. He volunteers and is involved with several community organizations including the RISE coalition and SHIP of Frederick County. David and his husband, Tom, enjoy playing tennis at Baker Park, biking around the county and rooting for the Keys.

Rae Gallagher was elected to the Board of Education in November 2022 for a four-year term, December 2022-2026. Rae previously was appointed to the Board of Education by County Executive Jan Gardner in 2020 to fill a vacancy and completed her tenure at the end of 2020. Ms. Gallagher graduated from Kalamazoo College in Michigan with a Bachelor's degree in Psychology and Spanish; and holds a Master's degree in Public Administration from the University of Baltimore. Her professional journey began as an AmeriCorps member, serving in Gaithersburg working with young people involved with the juvenile justice and social services systems. Helping young people and

their families navigate the complexities of intersecting systems, including building their capacity to successfully advocate for their own education needs, shaped her desire to work more directly with schools and districts to best meet student needs. She served in a variety of non-profit leadership positions collaborating with organizations to shift policy and ensure safe, supportive school environments. Ms. Gallagher was involved with several workgroups advocating for the Blueprint for Maryland's Future and the Western Maryland Advisory Council to the Maryland Commission on Civil Rights. She is serving as the Council Director for Girls on the Run of Mid and Western Maryland and serves on the Board of Directors for Living Well Youth Works in Frederick. Ms. Gallagher and her husband, Brandon, are the proud parents of two daughters enrolled in FCPS schools. In her spare time, she enjoys running, reading, and spending time exploring all the amazing gems of Frederick County with her family.

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.

Karen A. Yoho was elected to the Board of Education in November 2018 for a four-year term and re-elected in November 2022 for a four-year term December 2022-2026. She was elected to serve as Vice President for the term December 2020-2021. Mrs. Yoho currently serves on the MABE Board of Directors and as Chair of the MABE Legislative Committee. 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.

Brooke Lieberman, Student Member of the Board, is a junior at Urbana High School. Brooke has been a cheerleader for Urbana High School since her freshman year, and was the captain of the Winter JV Cheer Team her freshman year. Brooke has also been involved with Unified Sports, participating on both the Unified Bocce & Track team. Brooke has been involved in SGA since her freshman year and has been an active member in the club at her school as well as at the FCASC level. In addition, Brooke is also involved in clubs at her school such as the National Honor Society for Dance Arts, where she serves as Historian, UHS Buddies for Life, where she serves as president, and Red Cross Club. Brooke's primary goal as the Student Member of the Board is to accurately represent the student body & their voices. She wants to ensure that students are receiving services in order to provide them with the best educational experience possible. Brooke plans to create an open communication with students and wants students to feel comfortable reaching out to her, so that she can help positively impact them and their learning.

SUPERINTENDENT'S CABINET

Frederick County Public Schools

Dr. Cheryl L. Dyson
Superintendent

Michael Markoe, Ed.D.
Deputy Superintendent

Paul Lebo, DSL
Chief Operating Officer

Steven Blivess, Esq.
Chief Legal Counsel

Leslie Pellegrino, CPA
Chief Financial Officer

Sarah Sirgo, Ph.D.
Chief of Staff

Kevin Cuppett, Ed.D.
Chief Academic Officer

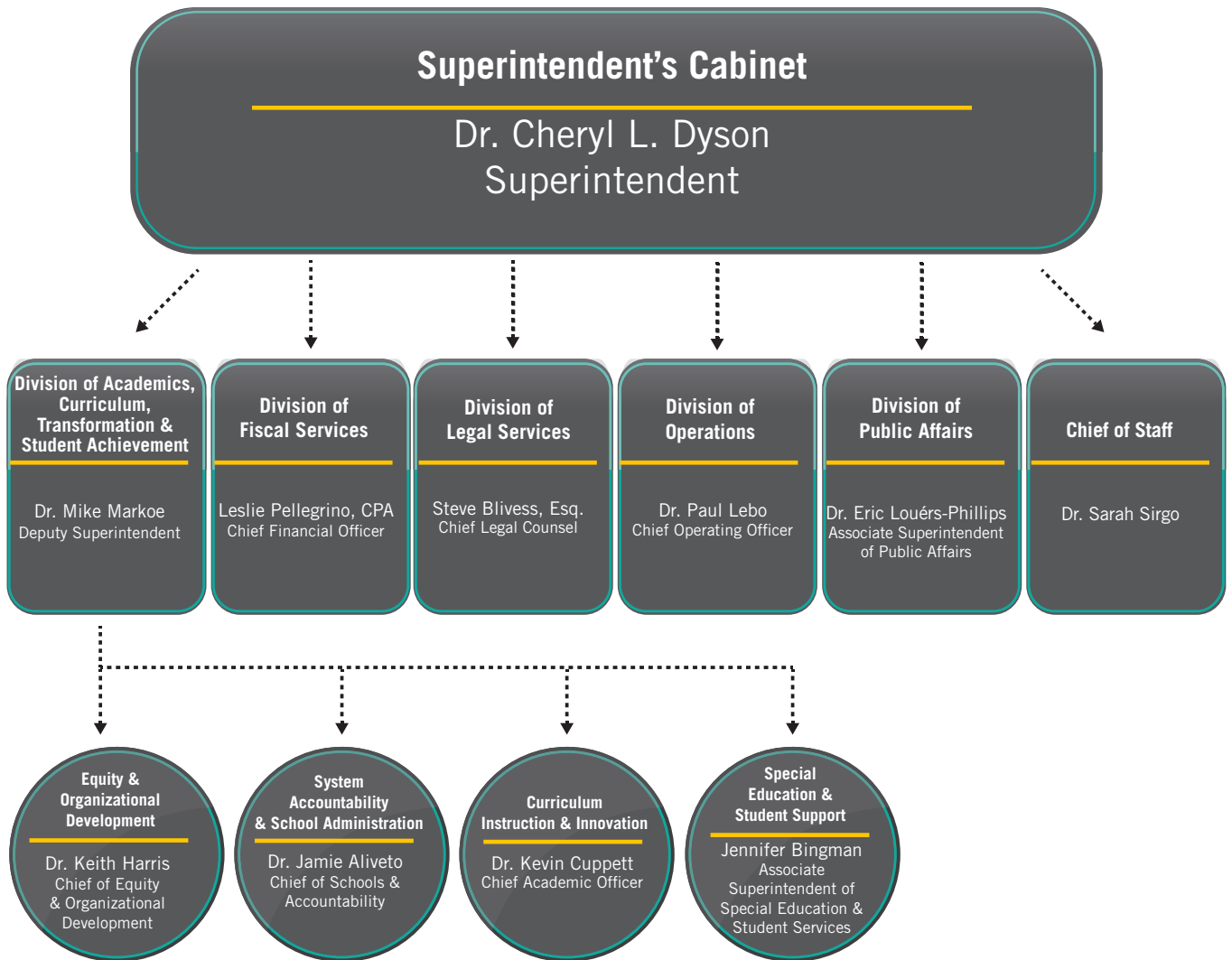
Keith Harris, Ed.D.
Chief of Equity and Organizational Development

Jamie Aliveto, Ed.D.
Chief of Schools and Accountability

Jennifer Bingman
Associate Superintendent of Special Education and Student Support

Eric Louérs-Phillips, DOL
Associate Superintendent of Public Affairs

The deputy superintendent, chief operating officer, chief financial officer, chief of staff, chief legal counsel, and associate superintendent 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

Dr. Cheryl L. Dyson is in her second year as Superintendent for FCPS, where the core mission is supporting every child, every day. Dr. Dyson's systemic goals include: an organizational culture of achievement; maintaining operational excellence; providing effective intervention strategies for all students; developing timely, transparent and concrete ways for families to engage FCPS and provide feedback; and implementing practices and procedures that ensure the safety and well-being of students and staff. Dr. Dyson is honored to serve as superintendent in her home state and in the community where she earned her Doctorate in Organizational Leadership at Hood College in Frederick. Prior to joining FCPS, Dr. Dyson served as an MCPS associate superintendent, where she supervised 70 schools. She has served as a teacher, school-based administrator and Central Office leader in her 25 years of service in public education.

Dr. Jamie Aliveto is Chief of Schools and Accountability. Dr. Aliveto previously served the school system as Executive Director of System Accountability and School Administration, 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. Her dissertation research focused on principal self-efficacy and improved outcomes for students. 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.

Jennifer Bingman was appointed to the role of Associate Superintendent of Special Education and Student Services in April 2023. She began her career working with FCPS in 1995 as a mathematics teacher. The same year, Ms. Bingman earned her Bachelor of Science degree in Mathematics with an education concentration at Frostburg State University and Master of Science degree in Educational Administration at McDaniel College in 2003. Ms. Bingman is enrolled in a doctoral program in educational leadership at Frostburg State University with a specialization in PK12 Leadership. She earned her Superintendent's endorsement in the state of Maryland in 2023. Prior to serving in her current position, Ms. Bingman has also served as Director of System Accountability and School Improvement, Supervisor of Student Achievement, and Principal/Assistant Principal at New Market Middle, Crestwood Middle, Ballenger Creek Middle, Thurmont Middle and Oakdale Middle Schools.

Steven N. Blivess, Esq., began working for FCPS in April 2023. As Chief Legal Counsel, Mr. Blivess oversees the Division of Legal Services. He previously worked for Montgomery County Public Schools, Montgomery County Government, the District of Columbia Government, the City of New York, and in private practice. He has also served as a member of the adjunct faculty at the George Washington University Law School teaching in the Legal Research and Writing Program. Mr. Blivess earned his B.A. and M.A. degrees in Speech Communication from the Pennsylvania State University and his J.D. from the University of Connecticut School of Law.

Dr. Kevin Cuppett is the Chief Academic Officer. He previously served as the Executive Director of Curriculum, Instruction, and Innovation since 2014. His team is responsible for core and applied content areas, early childhood programming, dual enrollment, multilingual education and advanced academics. 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, and transferred to principal at Carroll Manor Elementary in 2009. He has worked as an adjunct instructor at Mount St. Mary's University's 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.

Dr. Keith Harris is the Chief of Equity and Organizational Development. Dr. Harris has direct responsibility to ensure that our school system practices are equity-driven and evidence-informed. Equity-driven means that every student has access to the opportunities, resources, and educational rigor they need throughout their educational career to maximize academic success and social/emotional well-being and to view each student's individual characteristics as valuable. Evidence-informed utilizes evidence, combined with on-the-ground information, to increase efficiency, effectiveness, and success of our teaching and students' learning. Dr. Harris previously served in the positions of Executive Director for Accelerating Achievement and Equity, 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. Dr. Harris holds several academic degrees, including a Bachelor's Degree, two Master's Degrees, an earned and an honorary Doctorate Degree.

Dr. 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, school design and construction, operations, maintenance, risk and safety management, transportation services, technology, use of facilities, and security and emergency management. His teams manage the FCPS Capital Improvement Program, provide 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.

Dr. Eric Louérs-Phillips joined FCPS in 2004 after starting his education career in Montgomery County Public Schools as a teacher in 1998. During his time with FCPS, he has served as a teacher at Whittier Elementary, West Frederick Middle, and Monocacy Elementary, 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.

Dr. 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: Curriculum, Instruction, and Innovation, Equity and Organizational Development, Special Education and Student Services, and System Accountability and School Administration. 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 Frederick County Public Schools. 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 also a member of the Government Finance Officers Association. She earned her Bachelor of Science degree in Business Management from Virginia Tech in Blacksburg, Virginia.

Dr. 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

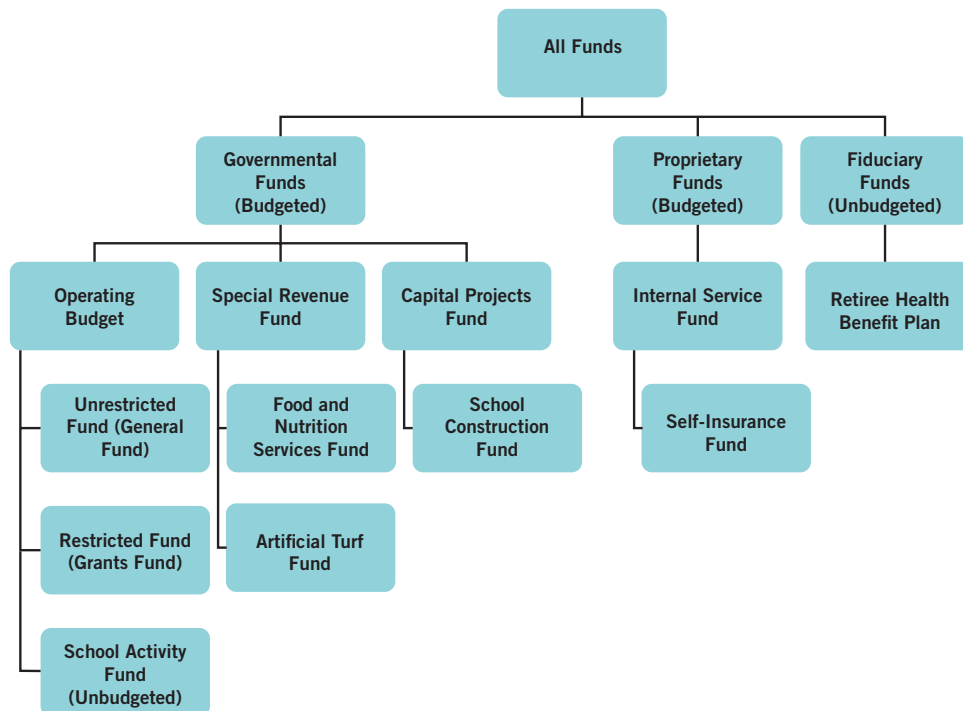
Basis of Accounting

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 FY2023, the average interest rate earned on funds was 3.14%.

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 FY2023, the average rate earned on investments in MLGIP was 3.76%.

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 amendments 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, budget requests are submitted and reviewed by the Superintendent and other school officials. In January, after consideration, the Superintendent recommends to the Board 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. By statute, the County Council must approve the county's budget by May 31. Then the Board adopts the detailed school system budget that takes effect July 1.

Budget Overview

The FY2024 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;

OPERATING BUDGET CALENDAR FOR FISCAL YEAR 2024	
DATE	ITEM
October 2022	Departmental and Division Budget Submissions due by October 24, 2022
November/December 2022	Public Engagement Opportunities
January 9, 2023	Public Release of FY2024 Superintendent's Recommended Budget
January/February 2023	Board of Education (BOE) Meeting – Budget Discussion
February 1, 2023	BOE Public Hearing on FY2024 Operating Budget
February 8, 2023	BOE Meeting – Approval of FY2024 Operating Budget Request to be forwarded to County
April 2023	County Executive announces Frederick County FY2024 Operating Budget
April/May 2023	BOE Budget Discussions, as needed
May 2023	County Council's public hearings on County Executive proposed FY2024 Operating Budget
May 2023	County adopts FY2024 Operating Budget
June 28, 2023	BOE Meeting – BOE Approval of Final Budget & Establishment of State-Mandated Category Totals
July 1, 2023	FY2024 Operating Budget Effective

instructional materials and supplies; programs and services; salaries for teachers, administrators, and other staff; transportation; facility maintenance; and technology.

Factors Influencing Budget

As FCPS began the FY2024 operating budget process in October 2022, the majority of FCPS students were enrolled in traditional in-person instruction; less than 2% of the 46,899 FCPS students were attending the Remote Virtual Program. Staff began the budget process by reviewing current budgets and determining what budgetary changes were required for FY2024. Staff reviewed inflationary factors, new legislative mandates, enrollment growth, program expansion, and a variety of operational needs.

For FY2024, the main factors contributing to the changes in the FCPS operating budget were:

- Enrollment growth
- Inflationary increases
- Additional resources to special education and student services
- Salary increases
- Blueprint for Maryland's Future

Enrollment Growth

The majority of FCPS funding is based upon the actual enrollment count from the year prior to the budget year. For the FY2024 operating budget, the September 30, 2022 actual enrollment determined the funding. In September 2022, FCPS reported our actual enrollment as 46,899, an increase of 1,679 from the September 2021 enrollment.

- In January 2023, the State Superintendent provided an update to the Maryland State Board of Education regarding enrollments for the Local Education Agencies (LEA). In this update, FCPS was highlighted as experiencing the highest growth for the five-year period from school year (SY) 2018-2019 to SY2022-2023. During that five-year period, FCPS was the fastest growing LEA in Maryland, increasing our enrollment by 9.8%; the next closest increase during the same period was 2.4%.
- In FY2024, 97.4% of our operating revenues are from federal, state, and local sources, with 91.5% of the funding from the State of Maryland and FCG. 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, Multilingual Learners, students eligible for all-day prekindergarten, and students who receive free and reduced meals, determine the majority of the state and FCG annual appropriation.
- By law, FCG must fund FCPS at Maintenance of Effort (MOE). MOE guarantees that FCPS will receive at least the same per pupil allocation as the previous year. The previous year's per pupil allocation is multiplied by the actual enrollment adjusted for eligible students to determine the required FCG appropriation.
 - In the 2022 legislative session, House Bill 1450 authorized certain counties a one-time adjustment in MOE due to COVID-19. For FCPS, this legislation required a reduction of \$9,076,061, prior to calculating the FY2024 required MOE.
- In April 2023, the County Executive announced her FY2024 operating budget that included \$36.6 million above our previous year's appropriation, with an additional \$2.9 million in in-kind services. During the budget process, additional funds were added to the County Executive's original appropriation, increasing the amount above the previous year's appropriation to \$50.7 million. In May, the County Council voted to approve the county's FY2024 operating budget with the increase to FCPS intact.

FCPS uses projected enrollments to establish staffing. The use of projected enrollments 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 significant enrollment increase we continue to experience. Not only does the continued growth strain our operating budget, it places significant pressure on our capital budget with balancing an aging infrastructure and a need to build for added capacity.

- For FY2024, we are projecting our enrollment to be 47,659, an increase of 1,185 from the previous year's projection. FCPS plans to add 215.10 full-time equivalent (FTE) positions for growth, including over 140 FTE teachers for general education, special education, and ML, 90 FTE for administrators and support staff,

- as well as grounds crew, custodians, and bus drivers.
- Our charter schools are expanding in FY2024. Monocacy Valley Montessori begins its expansion to high school by adding 9th grade; grades 10 through 12 will be added in subsequent years. The Sabillasville Environmental Public Charter School (SEPCS) continues its phased-in opening by adding 7th grade; in FY2025, the addition of 8th grade will complete the opening of SEPCS.

Inflationary Increases

Like most organizations and businesses, FCPS is experiencing significant increases due to inflation. In FY2024, FCPS budgeted for \$17.3 million in inflationary increases. These increases include:

- Over \$9 million increase in health insurance for employees and retirees
- Increases for employee benefits such as life insurance and pension
- Increases in operation and maintenance costs included utilities for our facilities, fuel for buses, supplies and contracted services for repairs of facilities and buses, and warehouse services
- Increases in software licenses for student resources as well as staff and fiscal services resources.

Additional Resources for Special Education and Student Services

FCPS continues to expand our continuum of services for students with disabilities as well as students who are experiencing social, emotional needs. During FY2023, FCPS engaged with an outside vendor to conduct an audit of our special education services. We anticipate the final report for the audit in the late summer of 2023. While our FY2024 budget does not respond to any audit recommendations, we are expanding our existing specialized programming for our students with disabilities, adding resources to our Child Find office, and adding board certified behavioral analysts. To support our students' social, emotional well-being, we are adding a school psychologist, a pupil personnel worker, and a trauma therapist.

Salary Increases

As FCPS seeks to remain competitive with our surrounding counties as well as businesses located in Frederick County, the Board has committed to increasing compensation for our staff. FCPS offers outstanding benefits for staff including excellent health insurance, pension through the state pension system, and generous vacation, sick, and personal leave. In FY2024, benefitted staff will receive an average of a 6% salary increase. The Blueprint for Maryland's Future requires LEAs to increase their starting salaries for teachers to \$60,000 by July 1, 2026. The 6% increase in FY2024 includes a COLA (cost of living adjustment) that assists FCPS with meeting this Blueprint requirement.

Blueprint for Maryland's Future

The Blueprint for Maryland's Future is transformative legislation that seeks to improve the state's public school system so that every student has the opportunity to succeed. The 10-year implementation changes school funding and creates innovation policies to support student achievement, including providing supports to students to close achievement gaps and ensuring all students are college and career ready.

For FY2024, the state funding formula continues to increase per pupil allocations for all students as well as identified student groups including implementing all-day prekindergarten and increasing funding for students with disabilities, Multilingual Learners, and students who receive free or reduced meals.

FCPS continues our Blueprint implementation with the following FY2024 enhancements:

- Expanding of our all-day 4-year-old prekindergarten program
- Offering college and career readiness programming at no cost to students, including:
 - Dual Enrollment
 - Career and technical education at the high schools and the Career and Technology Center
 - Advanced Placement courses
 - International Baccalaureate (IB) program
- Expanding our community schools through the state concentration for poverty grant
 - Community schools are now located at Hillcrest, Waverley, Lincoln, Butterfly Ridge, and Monocacy elementary schools

- Implementing a career coach program for secondary schools through a partnership with Frederick County Workforce Services and Frederick Community College.

Other Factors Affecting the Operating Budget

For the FY2024 operating budget, FCPS had additional items that affected the budget, including:

- Increases to the strategic replacement cycles for textbooks and Chromebooks as all FCPS students are one-to-one for Chromebooks
- Increases for operational needs including supports to human resources, fiscal services, and maintenance and operations
- Expansion of Multilingual Education Program to students through the continued decentralization of services
- Expansion of the programs for the Academy of Fine Arts and the Career and Technology Center.

Operating Budget

The Unrestricted Fund and Restricted Fund combined are commonly referred to as the Operating Budget. The adopted FY2024 operating budget totals \$910,180,476, an increase of \$87,344,225 or 10.6% over the FY2023 operating budget. FCPS had significant increases in staffing for enrollment growth, inflation, and the salary resource pool, which provides an average of 6% salary increase to benefitted staff.

The State of Maryland and FCG are the primary sources of revenue for Frederick County Public Schools. Together, state revenues and FCG appropriation account for 91.5% of the total operating budget funding. State revenues of \$413,929,652 are \$48.2 million or 13.2% higher than FY2023. Frederick County revenue of \$418,983,870 is \$53.6 million or 14.7% 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 FY2024 Unrestricted Fund totals \$780.8 million.

The FY2024 unrestricted revenue estimate reflects the continued growth in Frederick County, and its commitment to education. The State of Maryland increases reflect the continued implementation of the formula changes for the Blueprint for Maryland's Future. The county's appropriation of \$400,444,461 is \$50.7 million above the FY2023 county appropriation. The State of Maryland funding of \$358,732,538 is \$37.5 million more than the prior year. Other funding sources totaling \$21,606,737 include an estimated prior years fund balance of \$17,075,877.

For FY2024, the Unrestricted Fund totals \$780.8 million, an increase of \$91.0 million or 13.2% compared to the FY2023 budget. The increase in expenditures includes the salary and staffing resource pool of \$29.3 million. The budget also provides an additional \$19.4 million for staffing and costs to support increased enrollment, as well as \$17.3 million in inflation.

Restricted Fund

The Restricted Fund accounts for grant agreements and other restricted agreements under special local, state, and federal programs. The FY2024 Restricted Fund totals \$129.4 million, a decrease of \$3.7 million from FY2023. 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

Beginning in 2022-2023 school year, system goal areas were established by the new Superintendent. These goal areas – organizational culture of achievement, operational excellence, safety and wellbeing, stakeholder engagement, and student and staff experience – are aligned to the existing five FCPS strategic goals.



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.

Goal Area: Organizational Culture of Achievement

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.

Budget Highlight: As the education of students is our first goal, our budgetary commitment mirrors this. Approximately \$557 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 Area: Operational Excellence

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

Budget Highlight: We have committed approximately \$238 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 Area: Safety & Wellbeing

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

Budget Highlight: FCPS commits over \$91 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 6.9 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 Area: Stakeholder Engagement

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.

Budget Highlight: Over \$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 Area: Student & Staff Experience

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

Budget Highlight: FCPS has committed nearly \$18 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.

Key Performance Indicators

For each of the goal areas, key performance indicators (KPIs) were established. KPIs are used to measure progress on specific outcomes over a period of time. These general performance targets (KPIs) were established in collaboration with the Board, the Superintendent, FCPS staff, and the community. Baseline data is being collected and KPI targets are being established. The information is being presented to the Board. In future years, the budget book will include the progress reporting.

Goal Area: Organizational Culture of Achievement

- Instructional priorities, structures, and routines to build staff capacity
- High quality teaching
- Successful outcomes for learners

Key Performance Indicators:

1. *Increase the percent of students “on track” in 9th grade by X% each year based on Blueprint/MSDE reporting (report county definition 2021-2022 data, baseline state definition 2022-2023).*
2. *Increase the percent of students meeting college and career ready (CCR) requirements at the end of 10th grade based on Blueprint reporting by 20 percentage points each year for the next four years (baseline 2021-2022).*
3. *Increase the number of students attending pre-K at each tier by 12% each year (baseline 2021-2022).*
4. *Increase the percent of grades 3-8 students scoring proficient and distinguished in each student group, each year, by three percentage points on MCAP ELA and six percentage points on MCAP math using a cohort model (baseline 2021-2022).*
5. *Increase the high school graduation rate to 95%, have no gap greater than two percentage points by race/ethnicity group and increase special service student groups by percentage points each year for each student group (baseline 2021-2022). Decrease the high school dropout rates for each student group, each year by two percentage points and maintain less than 5% (baseline 2021-2022).*
6. *Increase the percent of students not chronically absent in each student group by 5% or maintain 95% or above (baseline 2021-2022).*
7. *Decrease the percent of students suspended out of school in each student group by 1% (or maintain below 1%); no student group greater than 5%, and have no schools identified as disproportionate in suspension by MSDE (baseline 2021-2022).*

Goal Area: Operational Excellence

- Organizational systems and structures to address system, school, and districtwide needs

Key Performance Indicators:

1. *Increase the percent of qualified applicants each year from baseline (2021-2022) by 2%, while increasing new hires of color to mirror the student population.*
2. *Maintain a staff retention rate of 94% each year from baseline (2021-2022).*
3. *Maintain the 98% of non-tenured teachers who achieve tenure status (baseline 2021-2022).*

Goal Area: Safety & Wellbeing

- Effective intervention strategies for all students
- Referral rates to special education
- Continuum of services for students
- Compliance

Key Performance Indicators:

1. *Decrease the percent of students with disabilities identified in each student group to mirror the student population if the identified group is disproportionate (baseline 2021-2022).*
2. *Decrease the percent of 4th grade students who require intervention services each year to reach 10% and reduce disproportionality in the profile of students receiving intervention each year (baseline 2021-2022).*
3. *Decrease the number of years students who remain in intervention for multiple years using a cohort model (baseline 2021-2022).*

Goal Area: Stakeholder Engagement

- Timely, transparent, and concrete engagement
- Innovative and access opportunities

Key Performance Indicators:

1. *Maintain or increase the number of stakeholders who engage with FCPS through options including online grading tool, Find Out First (FOF) subscriptions, conference participation, use of social media, and opportunities to engage in community events promoting two-way communication (baseline 2021-2022).*
2. *Increase the number of active partnerships at the school, department, or system level annually (baseline 2021-2022).*
3. *Increase the favorable response rate of parents to 90% on the family engagement survey (baseline 2022-2023).*

Goal Area: Student & Staff Experience

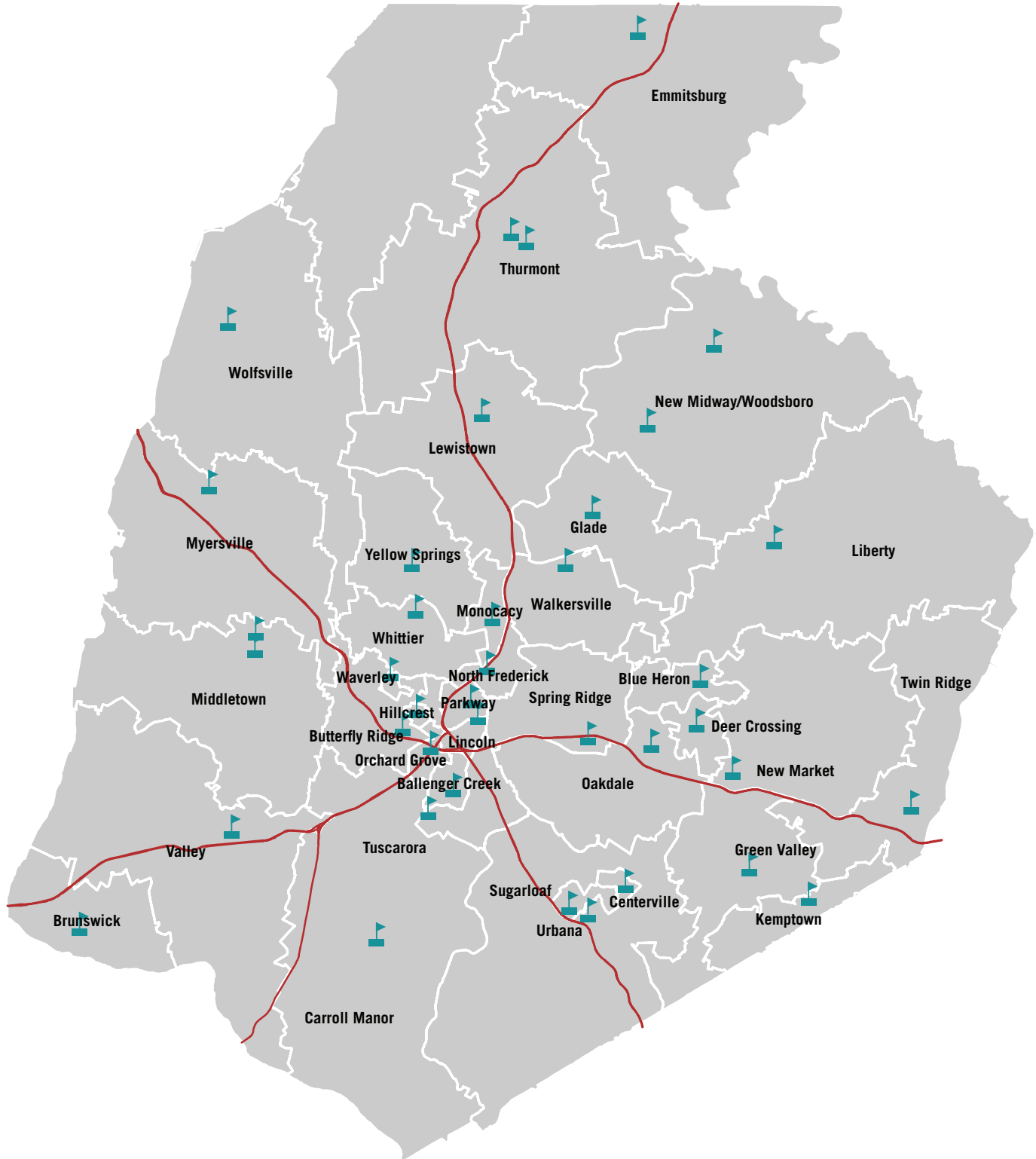
- Procedures and practices to ensure safety and well-being of both students and staff

Key Performance Indicators:

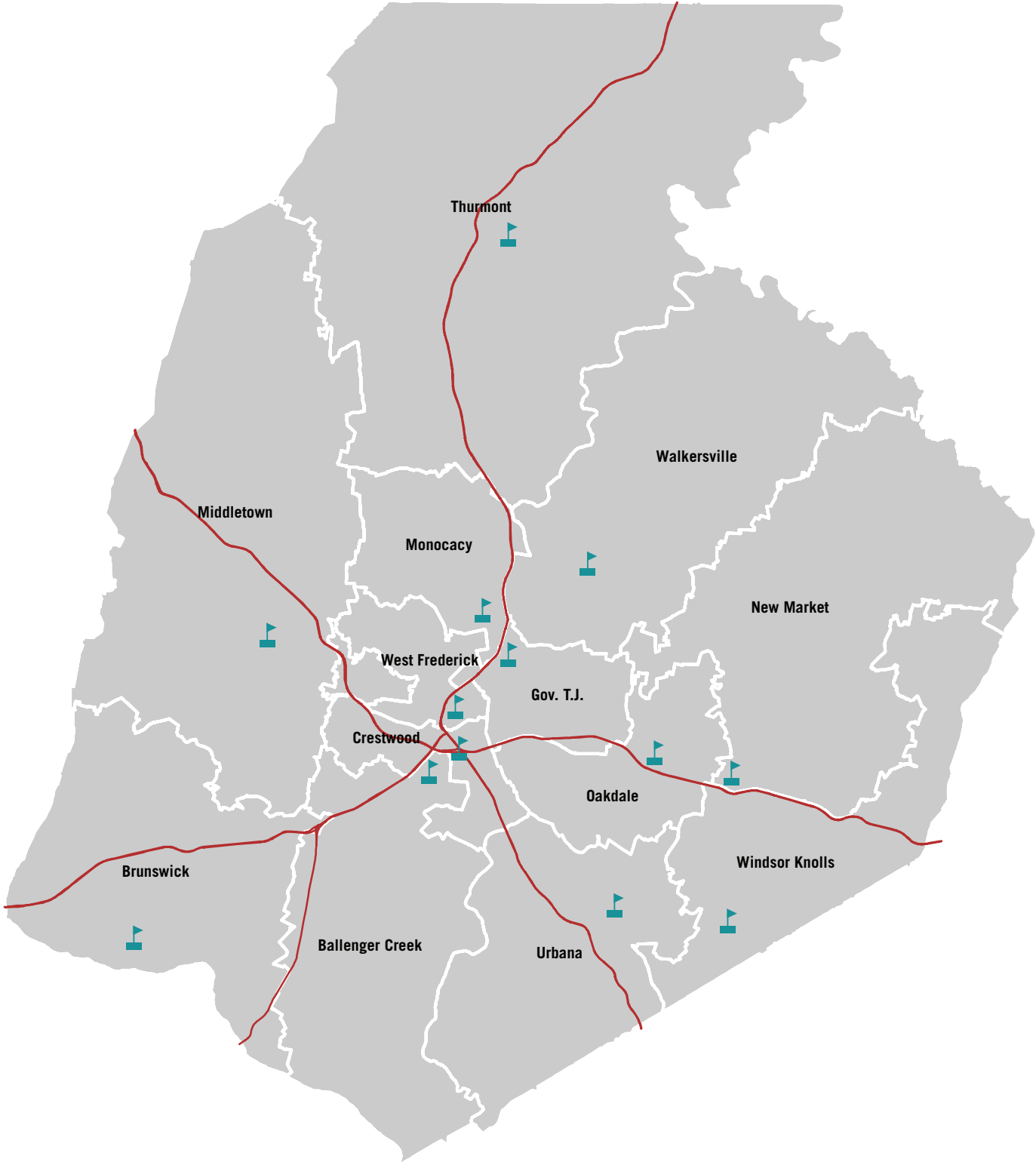
1. *Increase access to gifted and talented programming to mirror FCPS student demographics (baseline 2021-2022).*
2. *Increase access to advanced coursework (AP/IB/Dual Enrollment/CTE Completer) at high school to mirror FCPS student demographics (baseline 2021-2022).*
3. *Increase the favorable response rate of students and staff to 90% on the systemic survey related to school climate, safety, and well-being from 2022-2023.*
4. *Increase the favorable response rate of students and staff to 90% on the systemic survey related to workload, academic challenge, and available support from 2022-2023.*



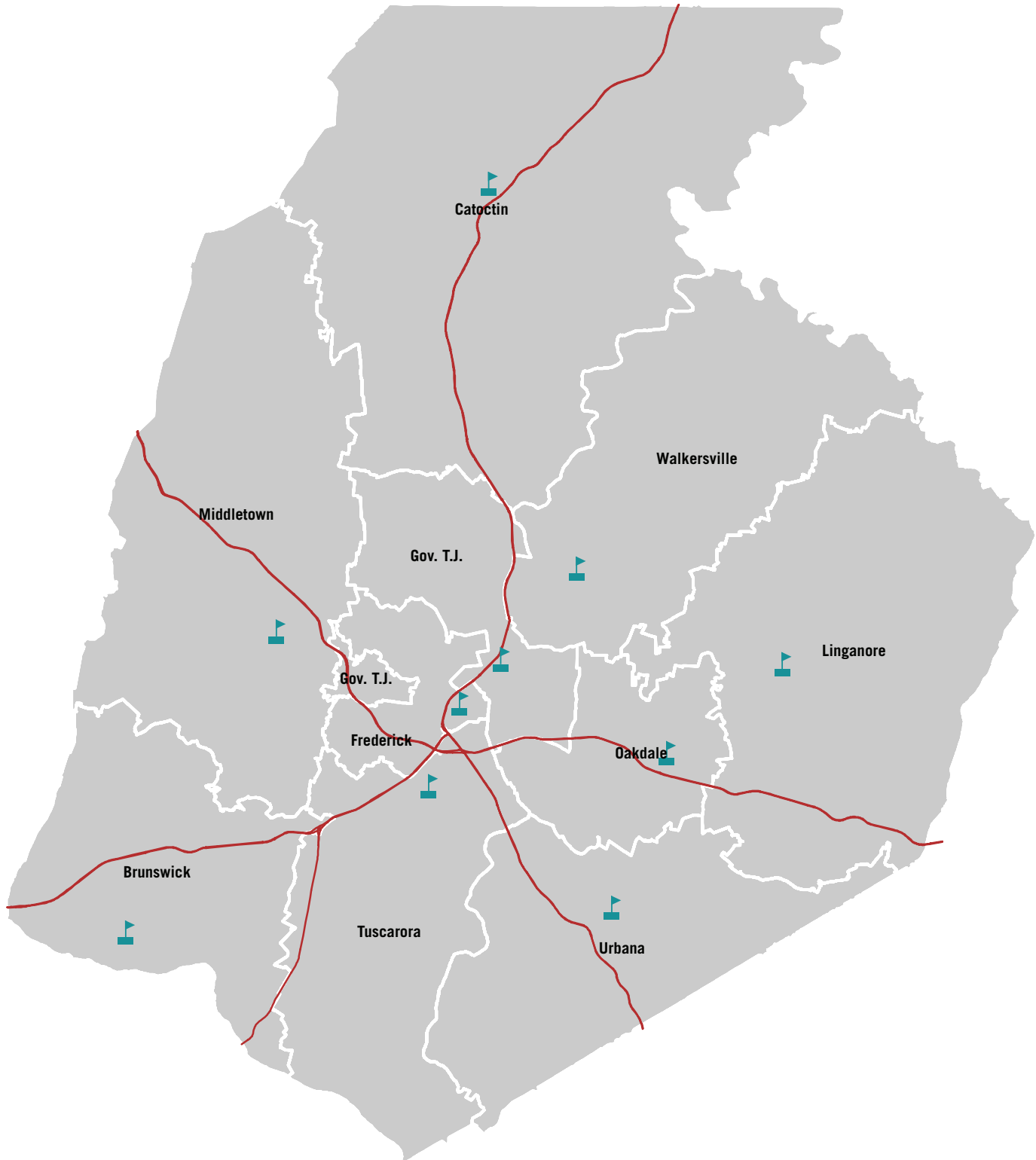
ELEMENTARY SCHOOL LOCATIONS



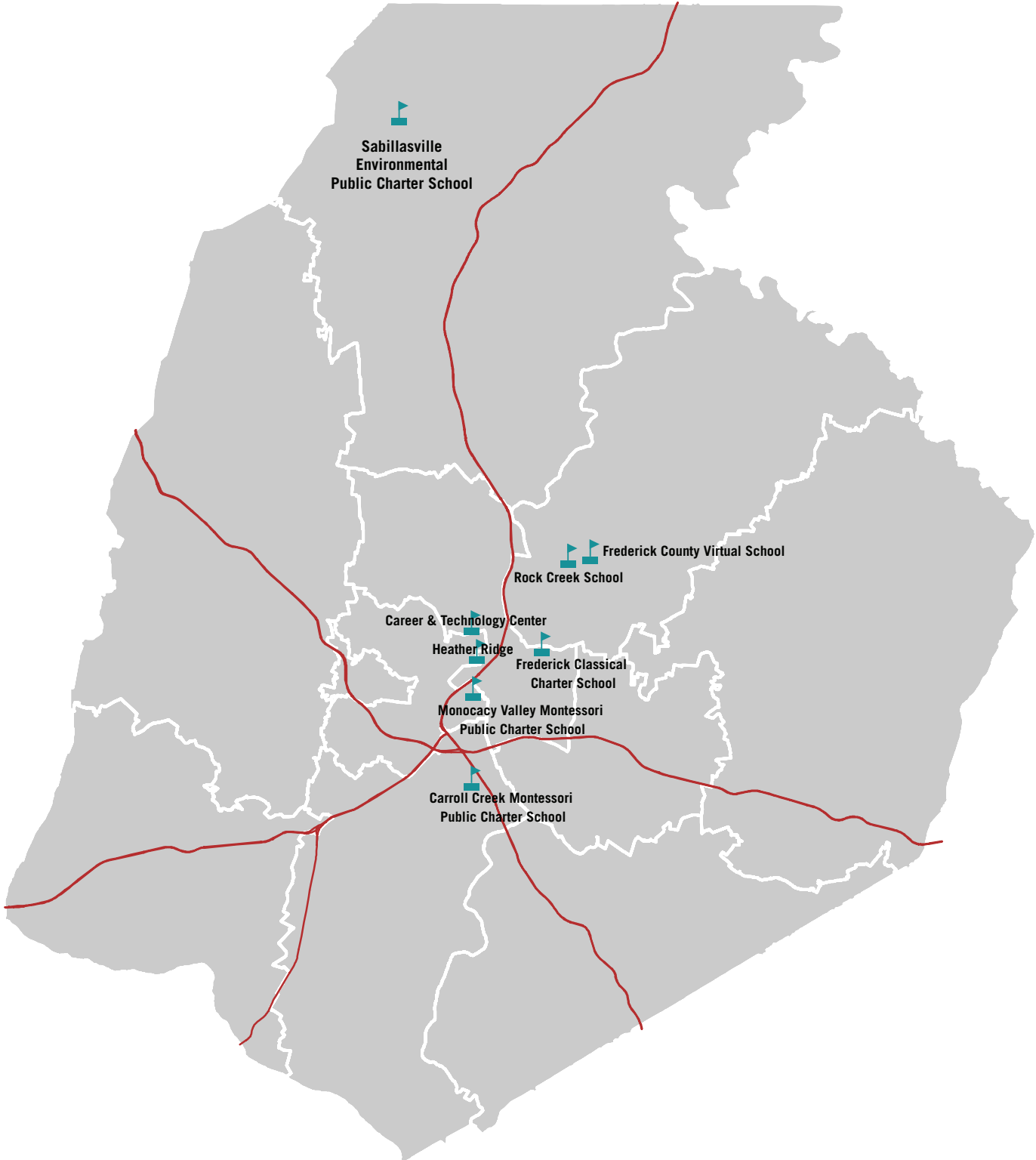
MIDDLE SCHOOL LOCATIONS



HIGH SCHOOL LOCATIONS



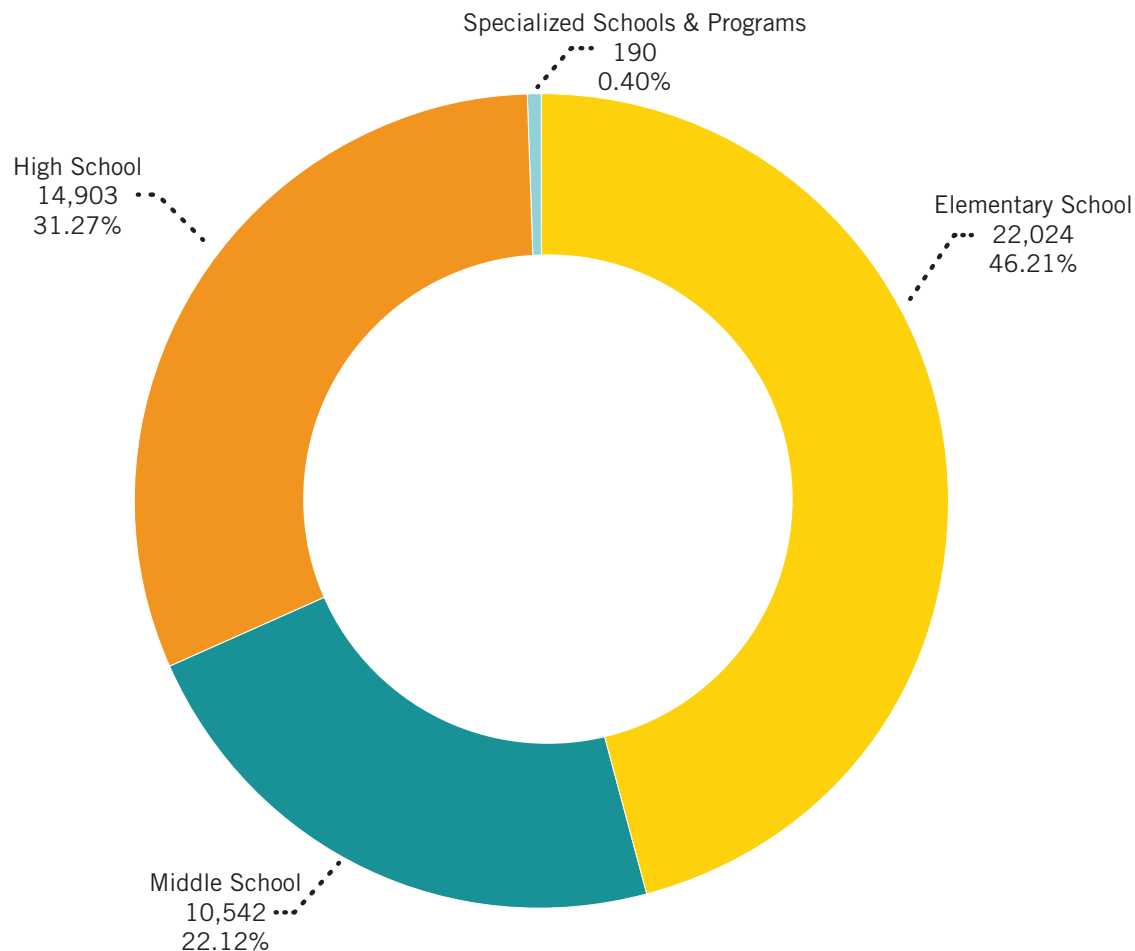
OTHER SCHOOL LOCATIONS



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.

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
Elementary School	20,311	19,352	20,714	21,606	22,024	22,459	22,849	23,329
Middle School	10,275	10,276	10,373	10,574	10,542	10,537	10,719	11,045
High School	13,059	13,438	13,970	14,529	14,903	14,875	14,880	14,987
Specialized Schools & Programs	183	155	163	190	190	192	192	192
Total Students	43,828	43,221	45,220	46,899	47,659	48,063	48,640	49,553
Change from Prior Year	1,114	(607)	1,999	1,679	760	404	577	913







FINANCIAL SECTION

REVENUE SUMMARY OF ALL FUNDS

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Frederick County Government					
Unrestricted Fund	\$283,465,005	\$296,598,012	\$316,598,012	\$349,748,012	\$400,444,461
Restricted Fund	11,083,338	12,572,958	13,959,067	15,590,671	18,539,409
School Construction Fund	59,367,040	92,313,223	42,329,673	(4,168,326)	70,212,129
Debt Services	33,358,315	28,173,709	20,772,556	22,571,462	21,868,950
Total Frederick County Government	\$387,273,698	\$429,657,902	\$393,659,308	\$383,741,819	\$511,064,949
State of Maryland					
Unrestricted Fund					
Current Expenses	\$203,398,458	\$210,134,641	\$211,409,737	\$0	\$0
Foundation Program	0	0	0	209,240,441	225,415,405
Compensatory Education	0	0	0	39,718,893	58,439,179
Geographic Cost of Education Index	7,185,295	7,434,162	7,456,791	0	0
Regional Cost Difference/CWI	0	0	0	7,829,066	5,189,474
Transportation	13,003,246	13,428,478	13,562,763	15,237,215	16,968,709
Transportation - Special Education	1,073,000	1,145,000	1,144,000	1,053,000	1,152,000
Special Education	12,548,467	13,308,187	12,734,949	18,870,217	22,743,094
Nonpublic Placement	5,090,564	4,304,352	4,422,888	5,320,161	5,320,161
Limited English Proficiency	10,695,312	11,496,181	11,367,097	15,105,720	16,706,844
Net Taxable Income	3,441,992	3,874,892	3,036,945	0	0
Miscellaneous Revenue	8,421	28,940	10,023	15,000	15,000
Blueprint for Maryland's Future	4,317,265	4,788,919	5,782,956	0	0
Career Ladder	0	0	0	254,826	388,489
College & Career Readines	0	0	0	1,705,077	1,873,620
Pre-Kindergarten	0	0	0	6,833,704	4,520,563
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	32,893,353	32,855,984	34,387,294	32,140,059	35,231,104
Intergovernmental Transfer	1,069,945	1,129,622	1,268,785	1,300,000	1,300,000
Restricted Grants	1,969,697	2,635,581	3,862,016	7,235,220	11,461,828
Blueprint for Maryland's Future	3,963,297	4,610,493	4,966,384	0	0
Concentration of Poverty (Community Schools)	0	0	0	1,771,112	2,151,250
Transitional Supplemental Instruction	0	0	0	2,056,559	2,249,338
Work Force Development	0	0	0	0	2,803,594
School Construction Fund	22,522,564	22,826,501	16,388,265	67,870,519	86,679,434
Food and Nutrition Services Fund	378,016	347,361	363,927	568,317	485,180
Total State of Maryland	\$323,558,892	\$334,349,294	\$332,164,820	\$434,125,106	\$501,094,266
Federal Government					
Unrestricted	\$345,444	\$413,158	\$102,877	\$150,000	\$150,000
Restricted Grants	18,214,019	33,848,114	63,658,495	71,093,748	53,690,713
Food and Nutrition Services Fund	6,226,909	10,069,845	24,567,474	9,053,069	11,774,645
Total Federal Government	\$24,786,372	\$44,331,117	\$88,328,846	\$80,296,817	\$65,615,358

REVENUE SUMMARY OF ALL FUNDS

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Other Sources					
Unrestricted Fund					
Tuition	\$118,846	\$58,100	\$93,045	\$85,000	\$85,000
Sports Fees	502,310	247,310	721,265	661,360	661,360
Investment Earnings	661,773	56,996	84,833	650,000	1,650,000
Other Revenue	3,705,875	1,805,655	1,559,633	1,984,500	1,984,500
Use of Prior Year Fund Balance	8,915,351	13,465,185	18,489,818	15,294,792	17,075,877
Restricted Fund					
School Construction Fund	0	200,000	0	0	0
Food and Nutrition Services Fund					
Sales and Services	3,824,571	32,700	1,617,395	6,215,797	6,623,127
Miscellaneous	189,301	29,331	85,064	491,065	1,061,830
Self-Insurance Fund					
Interest Income	68,552	3,622	2,811	10,000	10,000
Medicare Part D Subsidy/ERRP Rebate	4,015,979	4,464,386	4,394,288	4,850,000	4,850,000
Contributions	24,020,755	24,996,041	25,952,939	28,942,333	32,182,400
Artificial Turf Fund					
Community User Group Rentals	46,150	25,998	65,203	60,000	60,000
Interest Income	11,178	0	565	1,000	13,000
Cell Tower Rentals	0	213,016	224,021	215,000	225,000
Use of Prior Year Fund Balance	0	723,296	0	261,112	150,901
Total Other Sources	\$48,697,023	\$48,200,707	\$55,975,050	\$61,613,857	\$68,602,499
Interfund Transfer					
Food and Nutrition Services Fund	\$0	\$17,434	\$0	\$0	\$0
Self-Insurance Fund	78,865,198	81,652,479	84,544,824	98,816,958	113,665,100
Artificial Turf Fund	0	200,000	150,000	200,000	200,000
Total Interfund Transfer	\$78,865,198	\$81,869,913	\$84,694,824	\$99,016,958	\$113,865,100
Total All Funds	\$863,181,183	\$938,408,933	\$954,822,848	\$1,058,794,557	\$1,260,242,172

EXPENDITURE SUMMARY OF ALL FUNDS

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Unrestricted Fund					
Administration	\$11,270,235	\$12,206,653	\$11,094,749	\$14,184,954	\$15,408,042
Mid-Level Management	36,293,042	38,933,778	40,941,176	43,524,658	48,278,087
Instructional Salaries and Wages	222,588,787	228,620,564	242,596,637	268,636,602	303,029,922
Textbooks and Instructional Supplies	9,691,860	12,808,499	13,977,644	18,598,379	21,410,708
Other Instructional Costs	2,217,534	1,912,648	2,356,006	3,263,207	5,988,359
Special Education	55,931,021	57,991,939	62,981,018	78,393,004	89,929,868
Student Personnel Services	1,953,309	2,041,972	2,096,129	3,081,292	3,855,038
Student Health Services	325,546	331,418	391,490	691,990	546,710
Student Transportation	22,395,896	18,350,319	23,398,441	27,691,998	31,453,908
Operation of Plant	36,400,772	36,208,421	38,984,188	46,035,016	51,940,376
Maintenance of Plant	13,209,479	13,547,746	13,219,107	15,279,336	16,929,093
Fixed Charges	129,851,184	136,377,412	140,419,262	167,453,636	188,996,842
Food Services	0	17,534	0	0	0
Community Services	430,566	175,635	342,551	630,764	630,764
Capital Outlay	1,635,191	2,254,815	1,825,785	2,292,148	2,386,019
Total Unrestricted Fund	\$544,194,422	\$561,779,353	\$594,624,183	\$689,756,984	\$780,783,736
Restricted Fund					
Restricted Grants	\$27,833,340	\$43,006,257	\$74,868,263	\$85,348,537	\$75,626,227
County In-kind Services	11,083,338	12,572,958	13,959,068	15,590,671	18,539,409
MSDE Pension Contribution	32,893,353	32,855,984	34,387,294	32,140,059	35,231,104
Total Restricted Fund	\$71,810,031	\$88,435,199	\$123,214,625	\$133,079,267	\$129,396,740
School Construction Fund					
Capital Budget	\$84,268,229	\$115,339,724	\$58,717,938	\$63,702,193	\$156,891,563
Total School Construction Fund	\$84,268,229	\$115,339,724	\$58,717,938	\$63,702,193	\$156,891,563
Food and Nutrition Services Fund					
Operating Expenses	\$11,718,780	\$9,337,807	\$20,090,988	\$16,328,248	\$19,944,782
Total Food and Nutrition Services Fund	\$11,718,780	\$9,337,807	\$20,090,988	\$16,328,248	\$19,944,782
Self-Insurance Fund					
Operating Expenses	\$99,338,712	\$111,532,764	\$118,256,733	\$132,619,291	\$150,707,500
Total Self-Insurance Fund	\$99,338,712	\$111,532,764	\$118,256,733	\$132,619,291	\$150,707,500
Artificial Turf Fund					
Operating Expenses	\$0	\$1,312,198	\$0	\$600,000	\$0
Total Artificial Turf Fund	\$0	\$1,312,198	\$0	\$600,000	\$0
Debt Services					
Principal	\$23,305,790	\$20,295,380	\$13,651,625	\$15,300,668	\$14,569,543
Interest	10,052,525	7,878,329	7,120,931	7,270,794	7,299,407
Total Debt Services	\$33,358,315	\$28,173,709	\$20,772,556	\$22,571,462	\$21,868,950
Total All Funds	\$844,688,489	\$915,910,754	\$935,677,023	\$1,058,657,445	\$1,259,593,271



BUDGET FORECAST – REVENUES

The Budget Forecast schedule is a summary of all fund revenue forecasts from FY2025 through FY2027. 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 FY2025 through FY2027. 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 30 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 revenue projections are based upon previous years' trend data.
- **Self-Insurance Fund:** The revenue projections are based upon previous years' trend data.

	FY2024 Approved	FY2025 Projected	FY2026 Projected	FY2027 Projected
Operating Budget				
Unrestricted	\$780,783,736	\$858,862,110	\$944,748,321	\$1,039,223,153
Restricted	129,396,740	104,396,740	94,396,740	79,396,740
Subtotal - Operating Budget	\$910,180,476	\$963,258,850	\$1,039,145,061	\$1,118,619,893
School Construction Fund	\$156,891,563	\$73,259,942	\$121,590,468	\$56,463,129
Food & Nutrition Services Fund	\$19,944,782	\$21,540,365	\$22,832,786	\$23,746,098
Self-Insurance Fund	\$150,707,500	\$165,778,250	\$179,869,401	\$193,359,606
Total	\$1,237,724,321	\$1,223,837,407	\$1,363,437,716	\$1,392,188,726

Enrollment	FY2024 Approved	FY2025 Projected	FY2026 Projected	FY2027 Projected
Elementary School	22,024	22,459	22,849	23,329
Middle School	10,542	10,537	10,719	11,045
High School	14,903	14,875	14,880	14,987
Other Schools & Programs	190	192	192	192
Total Students	47,659	48,063	48,640	49,553

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.

	FY2024 Approved	FY2025 Projected	FY2026 Projected	FY2027 Projected
Administration	\$17,944,505	\$18,990,962	\$20,487,084	\$22,053,956
Mid-Level Management	51,339,240	54,333,155	58,613,560	63,096,382
Instructional Wages & Salaries	322,940,100	341,772,779	368,697,878	396,896,253
Textbooks & Instructional Supplies	26,361,086	27,898,367	30,096,221	32,398,009
Other Instructional Costs	9,128,808	9,661,166	10,422,279	11,219,386
Special Education	109,889,420	116,297,769	125,459,786	135,055,074
Student Personnel Services	3,940,535	4,170,332	4,498,874	4,842,953
Student Health Services	12,572,870	13,306,073	14,354,335	15,452,169
Student Transportation	33,251,351	35,190,447	37,962,776	40,866,206
Operating of Plant	56,060,243	59,329,469	64,003,487	68,898,537
Maintenance of Plant	22,152,277	23,444,116	25,291,060	27,225,345
Fixed Charges	238,198,733	252,089,606	271,949,403	292,748,359
Food Services	841,962	891,062	961,261	1,034,779
Community Services	3,161,424	3,345,787	3,609,370	3,885,418
Capital Outlay	2,397,922	2,537,760	2,737,687	2,947,067
Total Operating Budget	\$910,180,476	\$963,258,850	\$1,039,145,061	\$1,118,619,893

Object

Salaries & Wages	\$536,533,704	\$567,822,375	\$612,555,822	\$659,404,691
Contracted Services	48,310,787	51,128,094	55,156,001	59,374,386
Supplies & Materials	44,169,352	46,745,146	50,427,761	54,284,526
Other Charges	267,448,942	283,045,579	305,344,110	328,697,126
Land, Buildings, & Equipment	7,645,184	8,091,023	8,728,439	9,395,999
Transfers	6,072,507	6,426,633	6,932,928	7,463,165
Total Operating Budget	\$910,180,476	\$963,258,850	\$1,039,145,061	\$1,118,619,893

Operating Budget

The FCPS FY2024 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. FCPS maintains the highest standards of education and educational support. This budget was created with the intent to align with the Superintendent and Board of Education's strategic plan. As FCPS built our operating budget, significant resources were allocated to the continued enrollment growth, inflationary increases, and the implementation of the Blueprint for Maryland's Future, as well as providing supports to our students with disabilities and those experiencing social, emotional needs.

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 modern educational tools.

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 FY2024 operating budget is \$910.2 million, an increase of \$87.3 million from FY2023.

The FY2024 budget process began in October of 2022. During the budget creation phase, FCPS continued to implement new State of Maryland funding formulas as established by the Blueprint for Maryland's Future. Other significant factors influencing the creation of the budget were our continuing enrollment growth, substantial inflationary increases in operating expenses such as health insurance, utilities, and bus fuel, salary increases, and additional supports to students with disabilities.

Our Superintendent's Recommended Budget was released in January 2023. The Board reviewed the budget with staff during a full-day work session, where the Board was able to review every line of the budget with department leaders. In February, the Board made revisions to the budget and held its public hearing. By the end of February, the Board 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 Board's meeting agenda in April 2023, and over the next two months, the Board worked to balance the budget. The Board voted on June 28, 2023 to approve the FY2024 operating budget. The FY2024 operating budget was effective July 1, 2023.



Operating Budget Highlights

The adopted FY2024 operating budget totals \$910,180,476, an increase of \$87,344,255 or 10.6% over the FY2023 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 \$418,983,870 is \$53.6 million or 14.7% more than the previous year. Estimated state revenues of \$413,929,652 are \$48.2 million or 13.2% higher than FY2023. Projected student enrollment of 47,659 is an increase of 1,185 students from FY2023 projected enrollment.

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
REVENUE:					
Frederick County Government	\$294,548,343	\$309,170,970	\$330,557,079	\$365,338,683	\$418,983,870
State of Maryland	300,658,312	311,175,432	315,412,628	365,686,270	413,929,652
Federal Government	18,559,463	34,261,272	63,761,372	71,243,748	53,840,713
Other	7,605,186	4,047,133	5,142,947	5,272,758	6,350,364
Fund Balance - Prior Years	8,915,351	13,465,185	18,489,818	15,294,792	17,075,877
Total Revenue:	\$630,286,655	\$672,119,992	\$733,363,844	\$822,836,251	\$910,180,476
EXPENDITURES:					
By Restricted and Unrestricted					
Unrestricted Programs	\$544,194,422	\$561,779,353	\$594,624,183	\$689,756,984	\$780,783,736
Restricted Programs	71,810,031	88,435,199	123,214,625	133,079,267	129,396,740
Total by Restricted/Unrestricted:	\$616,004,453	\$650,214,552	\$717,838,808	\$822,836,251	\$910,180,476
By Category					
Administration	\$11,820,211	\$12,784,779	\$12,659,547	\$17,971,575	\$17,944,505
Mid-Level Administration	37,021,126	40,363,909	42,657,489	47,029,943	51,339,240
Instructional Salaries and Wages	228,068,154	237,816,410	268,894,279	292,227,762	322,940,100
Textbooks and Instructional Supplies	12,526,113	22,554,400	26,264,952	21,952,464	26,361,086
Other Instructional Costs	2,869,398	3,640,329	3,422,262	7,029,237	9,128,808
Special Education	69,266,908	70,811,076	81,091,596	101,799,624	109,889,420
Student Personnel Services	2,129,103	2,721,382	3,361,742	3,221,023	3,940,535
Student Health Services	6,736,044	6,314,869	9,087,521	10,688,979	12,572,870
Student Transportation	22,759,180	18,906,718	25,257,256	29,960,882	33,251,351
Operation of Plant	38,314,425	41,518,968	43,218,713	49,518,038	56,060,243
Maintenance of Plant	13,232,258	14,409,086	15,138,174	24,078,712	22,152,277
Fixed Charges	168,351,112	174,779,622	183,608,474	211,900,470	238,198,733
Food Service	78,304	864,867	277,017	511,198	841,962
Community Services	695,486	473,322	1,061,001	2,654,196	3,161,424
Capital Outlay	2,136,631	2,254,815	1,838,785	2,292,148	2,397,922
Total by Category:	\$616,004,453	\$650,214,552	\$717,838,808	\$822,836,251	\$910,180,476
Full-time Equivalent (FTE) Positions					
Budgeted FTE	5,947.70	6,145.58	6,328.30	6,765.25	7,221.83
Enrollment					
Grades PreK-12	43,828	43,221	45,220	46,474	47,659
Cost Per Pupil					
Grades PreK-12	\$14,055	\$15,044	\$15,874	\$17,705	\$19,098
Schools In Use					
Elementary	37	38	39	38	38
Secondary	23	23	23	23	23
Charter	3	3	3	4	4
Specialized	4	4	4	4	4
Total Schools:	67	68	69	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 authorities 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.

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
REVENUE FROM COUNTY SOURCES:					
County Unrestricted Revenue	\$283,465,005	\$296,598,012	\$316,598,012	\$349,748,012	\$400,444,461
County Restricted Revenue:					
In-Kind - School Health Program	6,360,025	5,803,412	8,136,748	9,165,291	11,047,712
In-Kind - Frederick County Development Center	2,734,324	2,690,528	2,964,628	3,413,310	4,125,778
In-Kind - School Resource Officers	1,757,228	1,787,145	2,391,867	2,519,875	2,905,860
In-Kind - Internal Audit Services	48,349	108,849	87,754	90,542	90,542
In-Kind - Crossing Guards	183,412	262,630	377,230	369,517	369,517
In-Kind - Appraisal	0	0	840	32,136	0
In-Kind - OPEB Investment	0	1,920,394	0	0	0
Subtotal County Restricted Revenue	\$11,083,338	\$12,572,958	\$13,959,067	\$15,590,671	\$18,539,409
TOTAL COUNTY FUNDS	\$294,548,343	\$309,170,970	\$330,557,079	\$365,338,683	\$418,983,870
REVENUE FROM STATE SOURCES:					
State Unrestricted Funds:					
State Share of Current Expenses	\$203,398,458	\$210,134,641	\$211,409,737	\$0	\$0
Geographic Cost of Education Index	7,185,295	7,434,162	7,456,791	0	0
Foundation Program	0	0	0	209,240,441	225,415,405
Compensatory Education	0	0	0	39,718,893	58,439,179
Regional Cost Differences	0	0	0	7,829,066	5,189,474
Transportation	13,003,246	13,428,478	13,562,763	15,237,215	16,968,709
Transportation - Special Education	1,073,000	1,145,000	1,144,000	1,053,000	1,152,000
Special Education	12,548,467	13,308,186	12,734,950	18,870,217	22,743,094
Nonpublic Placement	5,090,564	4,304,352	4,422,888	5,320,161	5,320,161
Limited English Proficiency	10,695,312	11,496,181	11,367,097	15,105,720	16,706,844
Net Taxable Income	3,441,992	3,874,892	3,036,945	0	0
Other Miscellaneous State Revenues	8,421	28,940	10,023	15,000	15,000
Career Ladder	0	0	0	254,826	388,489
College & Career Readiness	0	0	0	1,705,077	1,873,620
Prekindergarten	0	0	0	6,833,704	4,520,563
Blueprint for Maryland's Future	4,317,265	4,788,920	5,782,956	0	0
Subtotal State Unrestricted Revenue	\$260,762,020	\$269,943,752	\$270,928,150	\$321,183,320	\$358,732,538
State Restricted Funds:					
State Retirement Contribution	\$32,893,353	\$32,855,984	\$34,387,294	\$32,140,059	\$35,231,104
Concentration of Poverty	0	0	1,123,052	1,771,112	2,151,250
Transitional Supplemental Instruction	0	0	855,705	2,056,559	2,249,338
Blueprint for Maryland's Future	3,963,297	4,610,493	2,987,627	0	0
Special Education - Intergovernmental Transfer	1,069,945	1,129,622	1,268,785	1,300,000	1,300,000
Various State Restricted Projects	1,969,697	2,635,581	3,862,015	7,235,220	14,265,422
Subtotal State Restricted Revenue	\$39,896,292	\$41,231,680	\$44,484,478	\$44,502,950	\$55,197,114
TOTAL STATE FUNDS	\$300,658,312	\$311,175,432	\$315,412,628	\$365,686,270	\$413,929,652

Operating Budget Revenue

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
REVENUE FROM FEDERAL SOURCES:					
Federal Restricted Funds					
Title I, Part A	\$4,453,630	\$5,106,152	\$4,790,109	\$6,279,131	\$7,758,878
Title II, Part A	125,496	623,149	840,521	868,195	870,000
Title III, Part A	0	313,309	347,694	383,044	414,722
Title IV, Part A	129,576	360,936	283,176	387,761	379,721
IDEA, Part B 611 and B 619 - Special Education	7,743,675	8,477,849	9,046,642	9,726,098	10,585,042
Other (Restricted Grants)	5,761,642	18,966,719	48,350,353	53,449,519	33,682,350
Subtotal Federal Restricted Funds	\$18,214,019	\$33,848,114	\$63,658,495	\$71,093,748	\$53,690,713
Unrestricted Federal Revenues	\$345,444	\$413,158	\$102,877	\$150,000	\$150,000
TOTAL FEDERAL FUNDS	\$18,559,463	\$34,261,272	\$63,761,372	\$71,243,748	\$53,840,713
REVENUE FROM LOCAL SOURCES:					
Tuition from Patrons:					
Regular Day Tuition	\$6,524	\$6,532	\$60,738	\$65,000	\$65,000
Nonresident Pupils	24,534	51,568	32,307	20,000	20,000
Summer Programs	87,788	0	0	0	0
Subtotal Tuition	\$118,846	\$58,100	\$93,045	\$85,000	\$85,000
Other Revenue:					
Sports Fees	\$502,310	\$247,310	\$721,265	\$661,360	\$661,360
Professional Development Fees	58,635	50,452	37,629	90,000	90,000
Subtotal Other Revenue	\$560,945	\$297,762	\$758,894	\$751,360	\$751,360
Local Restricted Projects	\$2,616,382	\$1,879,072	\$2,684,170	\$1,891,898	\$1,969,504
TOTAL LOCAL FUNDS	\$3,296,173	\$2,234,934	\$3,536,109	\$2,728,258	\$2,805,864
OTHER SOURCES:					
Facility Rentals	\$767,392	\$151,327	\$754,702	\$908,500	\$908,500
Cell Tower Rentals	187,365	0	0	0	0
Pool Rentals	68,442	66,160	37,735	50,000	50,000
Unanticipated Revenue	10,424	0	8,736	500,000	500,000
Energy Rebates	2,016,575	18,003	0	0	0
Procurement Card Rebates	282,564	214,752	341,363	200,000	200,000
Earnings from Investments	661,773	56,996	84,833	650,000	1,650,000
Other Miscellaneous	314,478	1,304,961	379,469	236,000	236,000
TOTAL OTHER SOURCES	\$4,309,013	\$1,812,199	\$1,606,838	\$2,544,500	\$3,544,500
PRIOR BALANCE AVAILABLE:	\$8,915,351	\$13,465,185	\$18,489,818	\$15,294,792	\$17,075,877
TOTAL	\$630,286,655	\$672,119,992	\$733,363,844	\$822,836,251	\$910,180,476

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***
2024	351,368,400	70,000	400,444,461
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

- **
- In FY2020, the one-time funds were for materials of instruction to open the replacement Urbana Elementary.
 - 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 were for materials of instruction to open the replacement Brunswick Elementary.
 - In FY2024, the one-time funds were for materials of instruction to open the replacement Brunswick Elementary and the addition for Crestwood Middle.

*** 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 \$910,180,476

Category	Object						Total
	Salaries and Wages	Contracted Services	Supplies and Materials	Other Charges	Land, Buildings and Equipment	Transfers	
Administration	\$12,301,128	\$1,676,351	\$2,360,596	\$492,501	\$647,932	\$465,997	\$17,944,505
Mid-Level Management	48,533,043	689,726	1,269,493	846,978	0	0	51,339,240
Instructional Salaries and Wages	322,915,100	0	0	0	0	25,000	322,940,100
Textbooks and Instructional Supplies	0	0	26,360,086	0	0	1,000	26,361,086
Other Instructional Costs	0	3,912,597	0	4,508,426	572,418	135,367	9,128,808
Special Education	88,009,616	8,294,582	1,644,655	11,698,084	60,000	182,483	109,889,420
Student Personnel Services	3,837,438	24,993	31,222	46,882	0	0	3,940,535
Student Health Services	321,395	12,030,280	215,915	5,280	0	0	12,572,870
Student Transportation	22,169,947	1,286,844	5,723,472	51,928	4,019,160	0	33,251,351
Operation of Plant	25,151,666	10,081,816	3,757,270	16,650,335	419,156	0	56,060,243
Maintenance of Plant	10,007,011	8,557,200	2,194,327	183,672	1,210,067	0	22,152,277
Fixed Charges	0	538,449	0	232,397,624	0	5,262,660	238,198,733
Food Services	285,287	0	167,658	0	389,017	0	841,962
Community Services	1,702,595	485,810	434,758	538,261	0	0	3,161,424
Capital Outlay	1,299,478	732,139	9,900	28,971	327,434	0	2,397,922
Total by Category/Object	\$536,533,704	\$48,310,787	\$44,169,352	\$267,448,942	\$7,645,184	\$6,072,507	\$910,180,476

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 the 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 instructional supplies are accounted for in Category 06 (Special Education).

CATEGORY 05 OTHER INSTRUCTIONAL COSTS

Other instructional 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 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.

CATEGORY 09 STUDENT TRANSPORTATION

Student transportation includes 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.

OPERATING BUDGET

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

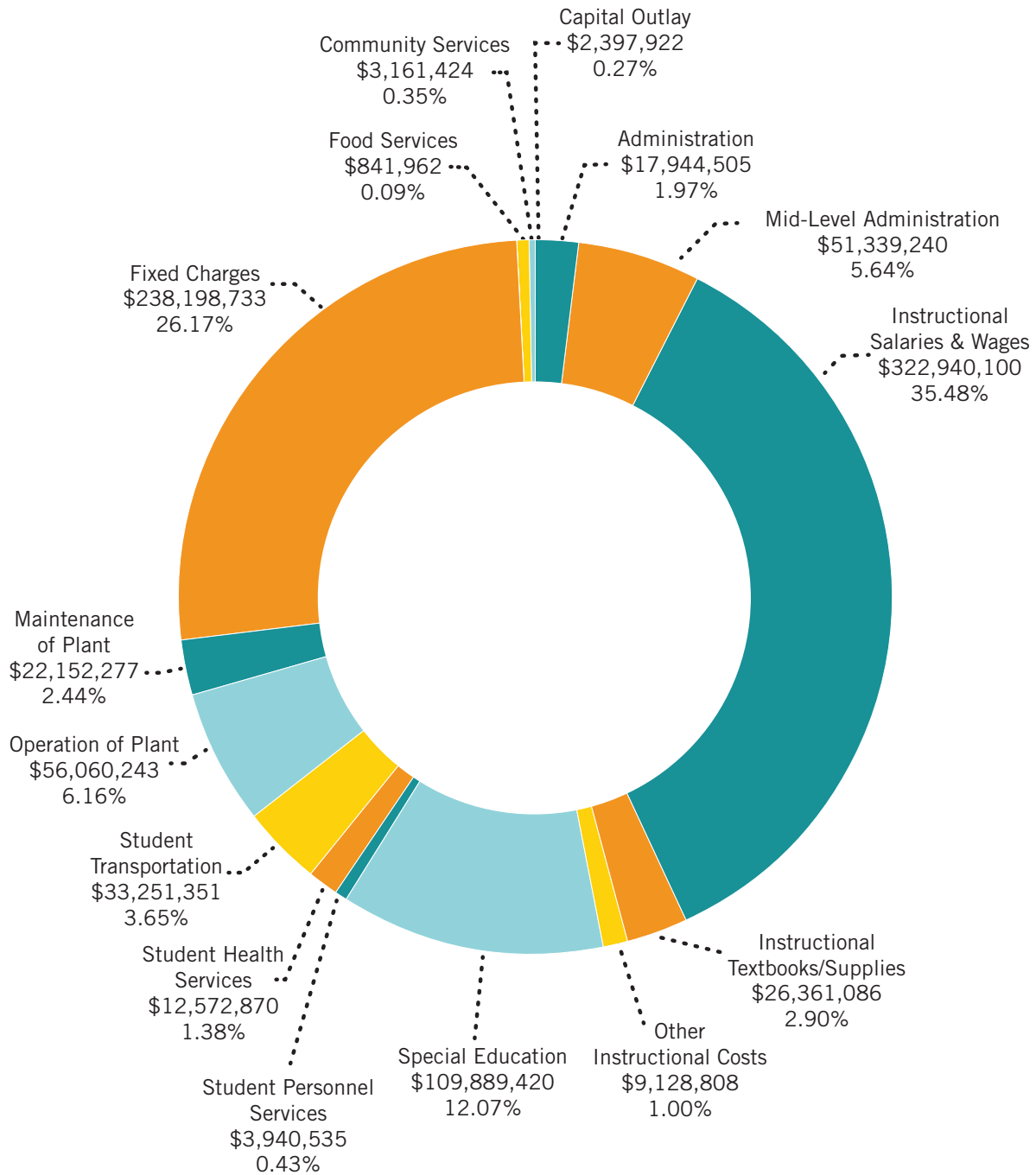
Community services include activities provided by FCPS for the community, or some segment of the community, other than for public school activities and adult education programs, including all expenditures other than insurance and contributions to retirement funds for current expense items directly related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

FY2024 Expenditures by Category Restricted and Unrestricted \$910,180,476



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, insurance, utilities, telecommunications, licenses, permits, dues, staff development, and other costs not attributable to another object.

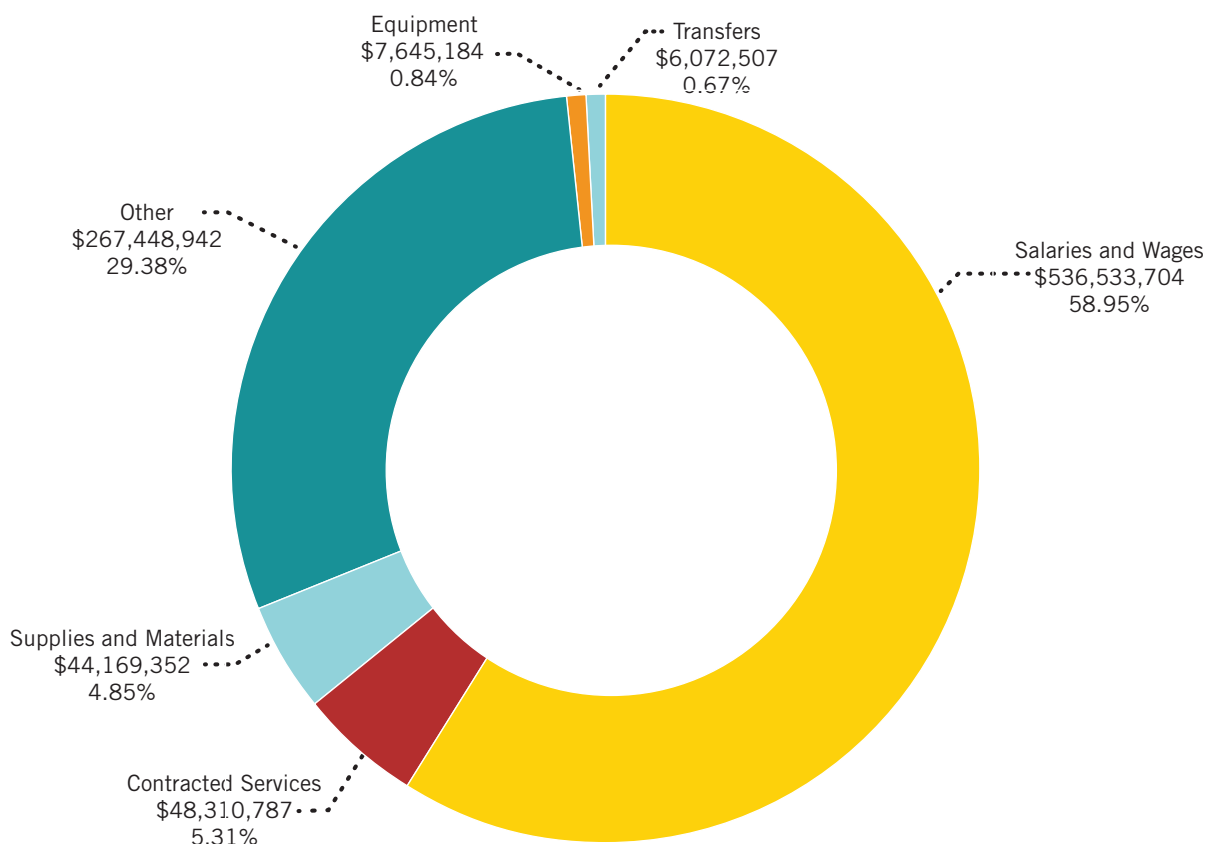
LAND, BUILDINGS, AND EQUIPMENT

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.

FY2024 Expenditures by Object Restricted and Unrestricted
\$910,180,476



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.

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Category					
Administration	\$11,820,211	\$12,784,779	\$12,659,547	\$17,971,575	\$17,944,505
Mid-Level Management	37,021,126	40,363,909	42,657,489	47,029,943	51,339,240
Instructional Salaries and Wages	228,068,154	237,816,410	268,894,279	292,227,762	322,940,100
Textbooks and Instructional Supplies	12,526,113	22,554,400	26,264,952	21,952,464	26,361,086
Other Instructional Costs	2,869,398	3,640,329	3,422,262	7,029,237	9,128,808
Special Education	69,266,908	70,811,076	81,091,596	101,799,624	109,889,420
Student Personnel Services	2,129,103	2,721,382	3,361,742	3,221,023	3,940,535
Student Health Services	6,736,044	6,314,869	9,087,521	10,688,979	12,572,870
Student Transportation	22,759,180	18,906,718	25,257,256	29,960,882	33,251,351
Operation of Plant	38,314,425	41,518,968	43,218,713	49,518,038	56,060,243
Maintenance of Plant	13,232,258	14,409,086	15,138,174	24,078,712	22,152,277
Fixed Charges	168,351,112	174,779,622	183,608,474	211,900,470	238,198,733
Food Services	78,304	864,867	277,017	511,198	841,962
Community Services	695,486	473,322	1,061,001	2,654,196	3,161,424
Capital Outlay	2,136,631	2,254,815	1,838,785	2,292,148	2,397,922
Total	\$616,004,453	\$650,214,552	\$717,838,808	\$822,836,251	\$910,180,476

Object					
Salaries and Wages	\$369,844,208	\$381,834,303	\$430,720,817	\$488,014,699	\$536,533,704
Contracted Services	30,802,964	29,483,676	37,658,016	49,101,741	48,310,787
Supplies and Materials	20,412,578	34,740,355	37,646,697	37,967,122	44,169,352
Other Charges	188,892,056	196,524,182	206,632,688	239,485,404	267,448,942
Equipment	4,434,061	5,730,327	3,448,878	5,849,782	7,645,184
Transfers	1,618,586	1,901,709	1,731,712	2,417,503	6,072,507
Total	\$616,004,453	\$650,214,552	\$717,838,808	\$822,836,251	\$910,180,476



Unrestricted Budget Revenue

The Unrestricted Operating Budget revenues for FY2024 are estimated at \$780.8 million, or 13.20% more than FY2023. 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 \$50.7 million more than the FY2023 allocation. The State of Maryland provides unrestricted funds using formulas based on student enrollment, student demographics, and county wealth.

Other sources of funding include \$17.1 million from prior year fund balance and \$4.4 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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Revenues from County	\$283,465,005	\$296,598,012	\$316,598,012	\$349,748,012	\$400,444,461
Revenue From State Sources:					
State Share of Current Expenses	\$203,398,458	\$210,134,641	\$211,409,737	\$0	\$0
Geographic Cost of Education Index	7,185,295	7,434,162	7,456,791	0	0
Foundation Program	0	0	0	209,240,441	225,415,405
Compensatory Education	0	0	0	39,718,893	58,439,179
Regional Cost Differences	0	0	0	7,829,066	5,189,474
Transportation	13,003,246	13,428,478	13,562,763	15,237,215	16,968,709
Transportation - Special Education	1,073,000	1,145,000	1,144,000	1,053,000	1,152,000
Special Education	12,548,467	13,308,186	12,734,950	18,870,217	22,743,094
Nonpublic Placement	5,090,564	4,304,352	4,422,888	5,320,161	5,320,161
Limited English Proficiency	10,695,312	11,496,181	11,367,097	15,105,720	16,706,844
Net Taxable Income	3,441,992	3,874,892	3,036,945	0	0
Other Miscellaneous State Revenues	8,421	28,940	10,023	15,000	15,000
Career Ladder	0	0	0	254,826	388,489
College & Career Readiness	0	0	0	1,705,077	1,873,620
Prekindergarten	0	0	0	6,833,704	4,520,563
Blueprint for Maryland's Future	4,317,265	4,788,920	5,782,956	0	0
Total State Funds	\$260,762,020	\$269,943,752	\$270,928,150	\$321,183,320	\$358,732,538
Revenues From Federal Sources	\$345,444	\$413,158	\$102,877	\$150,000	\$150,000
Revenue From Other Sources:					
Regular Day Tuition	\$6,524	\$6,532	\$60,738	\$65,000	\$65,000
Nonresident Pupils	24,534	51,568	32,307	20,000	20,000
Summer Programs	87,788	0	0	0	0
Sports Fees	502,310	247,310	721,265	661,360	661,360
Professional Development Fees	58,635	50,452	37,629	90,000	90,000
Facility Rentals	767,392	151,327	754,702	908,500	908,500
Cell Tower Rentals	187,365	0	0	0	0
Pool Rentals	68,442	66,160	37,735	50,000	50,000
Unanticipated Revenue	10,424	0	8,736	500,000	500,000
Energy Rebates	2,016,575	18,003	0	0	0
Procurement Card Rebates	282,564	214,752	341,363	200,000	200,000
Earnings from Investments	661,773	56,996	84,833	650,000	1,650,000
Other Miscellaneous	314,478	1,304,961	379,469	236,000	236,000
Total Other Funds	\$4,988,804	\$2,168,061	\$2,458,777	\$3,380,860	\$4,380,860
Prior Balance Available:	\$8,915,351	\$13,465,185	\$18,489,818	\$15,294,792	\$17,075,877
Total	\$558,476,624	\$582,588,168	\$608,577,634	\$689,756,984	\$780,783,736

Unrestricted Budget by Division

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Board of Education	\$365,975	\$350,402	\$405,875	\$549,018	\$458,634
Superintendent	352,616	359,359	834,200	376,458	397,366
Public Affairs	1,075,076	1,138,728	1,301,091	1,570,078	1,791,028
BOE & Superintendent Subtotal	\$1,793,667	\$1,848,489	\$2,541,166	\$2,495,554	\$2,647,028
Academics, Curriculum, Transformation & Student Achievement					
Office of the Deputy Superintendent	\$271,303	\$391,126	\$325,439	\$470,878	\$497,246
Office of Special Education & Student Services	\$0	\$0	\$0	\$211,644	\$234,025
Special Education	55,412,932	56,523,546	61,615,515	77,022,778	88,751,616
Student Services	6,985,373	7,214,959	7,220,240	10,399,654	11,700,809
Special Education & Student Services Subtotal	\$62,398,305	\$63,738,505	\$68,835,755	\$87,634,076	\$100,686,450
Office of Equity & Organizational Development	\$0	\$0	\$0	\$0	\$355,577
Equity	2,213,631	2,604,242	2,946,618	3,580,292	486,555
Organizational Development	1,698,525	1,824,393	1,825,086	2,259,609	2,502,766
Equity & Organizational Development Subtotal	\$3,912,156	\$4,428,635	\$4,771,704	\$5,839,901	\$3,344,898
System Accountability & School Administration	\$214,372	\$284,488	\$362,823	\$446,523	\$473,874
School Administration & Instructional Leadership					
Office of the Executive Director & Instructional Directors	\$2,025,285	\$2,158,629	\$2,550,433	\$2,423,756	\$3,427,878
Elementary Schools	106,000,152	108,048,402	113,419,166	125,628,683	142,861,745
Middle Schools	55,594,328	55,331,882	57,341,772	63,785,547	68,508,587
High Schools	73,681,147	76,729,549	81,218,255	89,502,815	99,485,703
Charter Schools	9,404,000	9,286,720	9,489,799	12,788,155	16,247,307
Assessment, Data Reporting, & Strategic Improvement	3,152,314	3,660,081	3,996,306	4,634,821	4,803,977
System Accountability & School Administration Total	\$250,071,598	\$255,499,751	\$268,378,554	\$299,210,300	\$335,809,071
Curriculum, Instruction & Innovation					
Office of the Executive Director	\$2,535,917	\$2,268,307	\$2,102,346	\$4,024,239	\$5,791,299
Curriculum Supervision	8,789,859	9,141,141	10,359,533	10,966,433	18,923,832
Curriculum, Instruction & Innovation Subtotal	\$11,325,776	\$11,409,448	\$12,461,879	\$14,990,672	\$24,715,131
Academics, Curriculum, Transformation & Student Achievement Subtotal	\$327,979,138	\$335,467,465	\$354,773,331	\$408,145,827	\$465,052,796

Unrestricted Budget by Division

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Office of Legal Services	\$375,403	\$398,141	\$479,667	\$468,942	\$692,742
Office of the Chief of Staff	\$0	\$0	\$0	\$272,119	\$419,328
Human Resources					
Administration, Talent Acquisition, & Training	\$2,420,925	\$2,462,806	\$2,423,296	\$2,849,443	\$3,274,167
Tuition Reimbursement/Workshops/Stipends	2,370,914	2,461,174	3,487,398	3,950,843	4,021,494
	\$4,791,839	\$4,923,980	\$5,910,694	\$6,800,286	\$7,295,661
Office of the Chief of Staff Subtotal	\$5,167,242	\$5,322,121	\$5,910,694	\$7,072,405	\$7,714,989
Operations Division					
Office of the Chief Operating Officer	\$557,240	\$564,303	\$639,705	\$674,116	\$1,866,905
Facilities Services					
Capital Program	\$1,619,093	\$1,895,954	\$1,821,875	\$1,969,457	\$2,063,328
Facilities Operations & Maintenance	14,718,664	14,186,232	14,680,500	16,406,550	18,727,147
Custodial Services	15,781,177	16,112,877	16,686,380	18,398,928	19,367,514
Energy Management & Recycling	9,266,033	8,887,314	11,364,378	12,740,283	13,865,703
	\$41,384,967	\$41,082,377	\$44,553,133	\$49,515,218	\$54,023,692
Security & Emergency Management	\$841,220	\$872,899	\$865,365	\$1,130,846	\$1,218,921
Transportation	\$22,508,475	\$18,039,800	\$23,320,341	\$28,149,559	\$32,311,969
Technology Infrastructure	\$7,480,870	\$12,712,115	\$10,968,542	\$16,882,130	\$18,384,862
Operations Division Subtotal	\$72,772,772	\$73,271,494	\$80,347,086	\$96,351,869	\$107,806,349
Fiscal Services Division					
Office of the Chief Financial Officer	\$304,847	\$279,687	\$297,123	\$326,146	\$344,084
Fiscal Services	4,866,303	4,908,635	4,955,446	6,256,080	6,706,329
Non-Departmental	131,310,453	140,681,372	145,319,670	168,640,161	189,819,419
Fiscal Services Division Subtotal	\$136,481,603	\$145,869,694	\$150,572,239	\$175,222,387	\$196,869,832
Total Unrestricted Budget	\$544,194,422	\$561,779,263	\$594,624,183	\$689,756,984	\$780,783,736



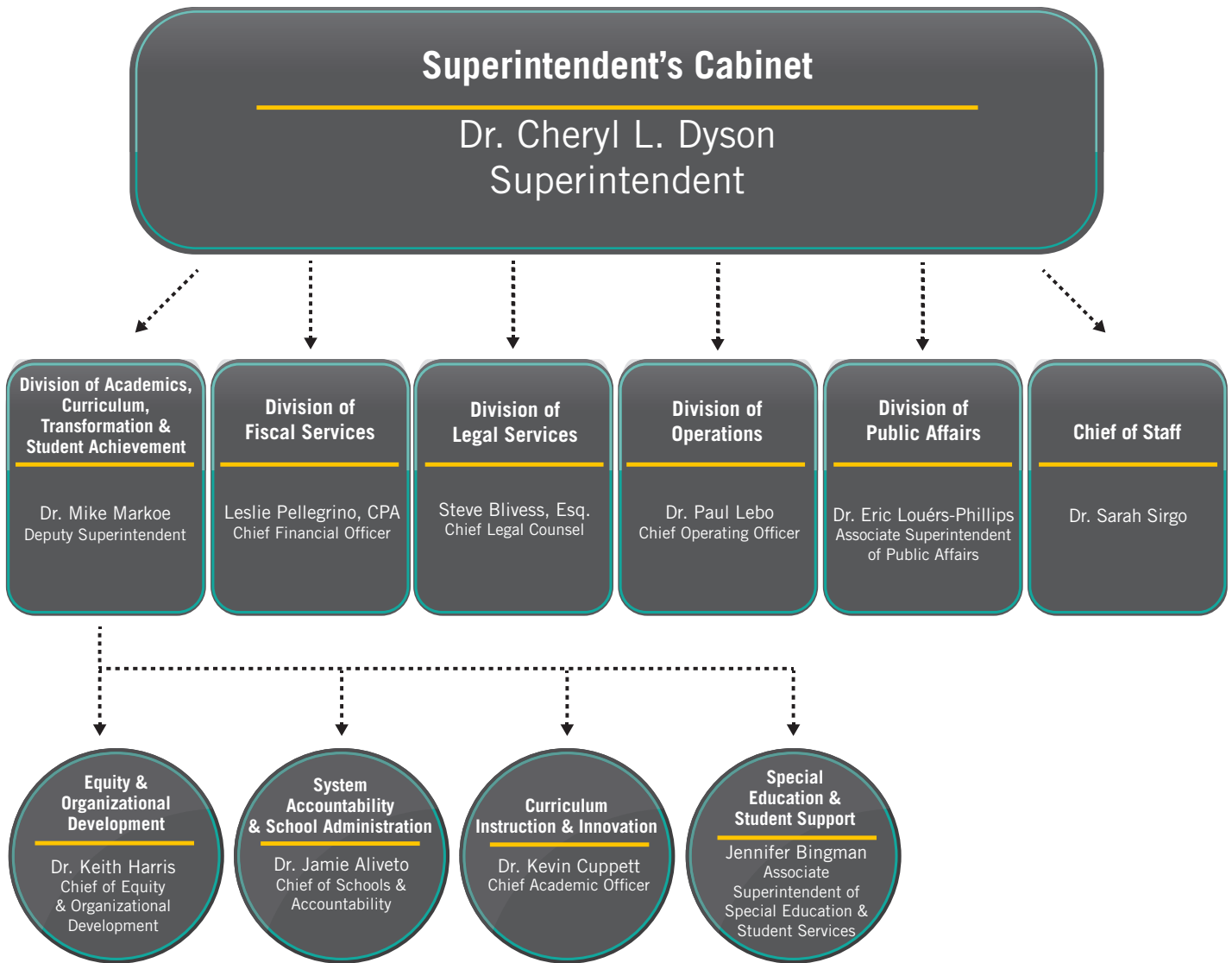
BOARD OF EDUCATION

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					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	2.00	2.00	2.00	2.00	2.00
Budget by Object Classes					
Salaries & Wages	\$209,622	\$221,754	\$227,216	\$266,884	\$276,500
Contracted Services	87,470	66,475	106,435	177,800	77,800
Supplies & Materials	3,260	3,645	8,081	9,034	9,034
Other Charges	65,623	58,528	64,143	95,300	95,300
Equipment	0	0	0	0	0
Total	\$365,975	\$350,402	\$405,875	\$549,018	\$458,634
Board of Education	\$277,415	\$258,607	\$310,434	\$443,222	\$347,167
Office of the Ombuds	88,560	91,795	95,441	105,796	111,467
Total	\$365,975	\$350,402	\$405,875	\$549,018	\$458,634



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 Financial Officer
- Chief Legal Counsel
- Chief Operating Officer
- Chief of Staff
- Associate Superintendent 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.

Office of the Superintendent					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	2.00	2.00	2.00	2.00	2.00

Budget by Object Classes

Salaries & Wages	\$335,254	\$343,155	\$797,811	\$357,408	\$378,316
Contracted Services	0	0	6,660	0	0
Supplies & Materials	281	2053	9,463	650	650
Other Charges	17,081	14,151	20,266	18,400	18,400
Equipment	0	0	0	0	0
Total	\$352,616	\$359,359	\$834,200	\$376,458	\$397,366

PUBLIC AFFAIRS

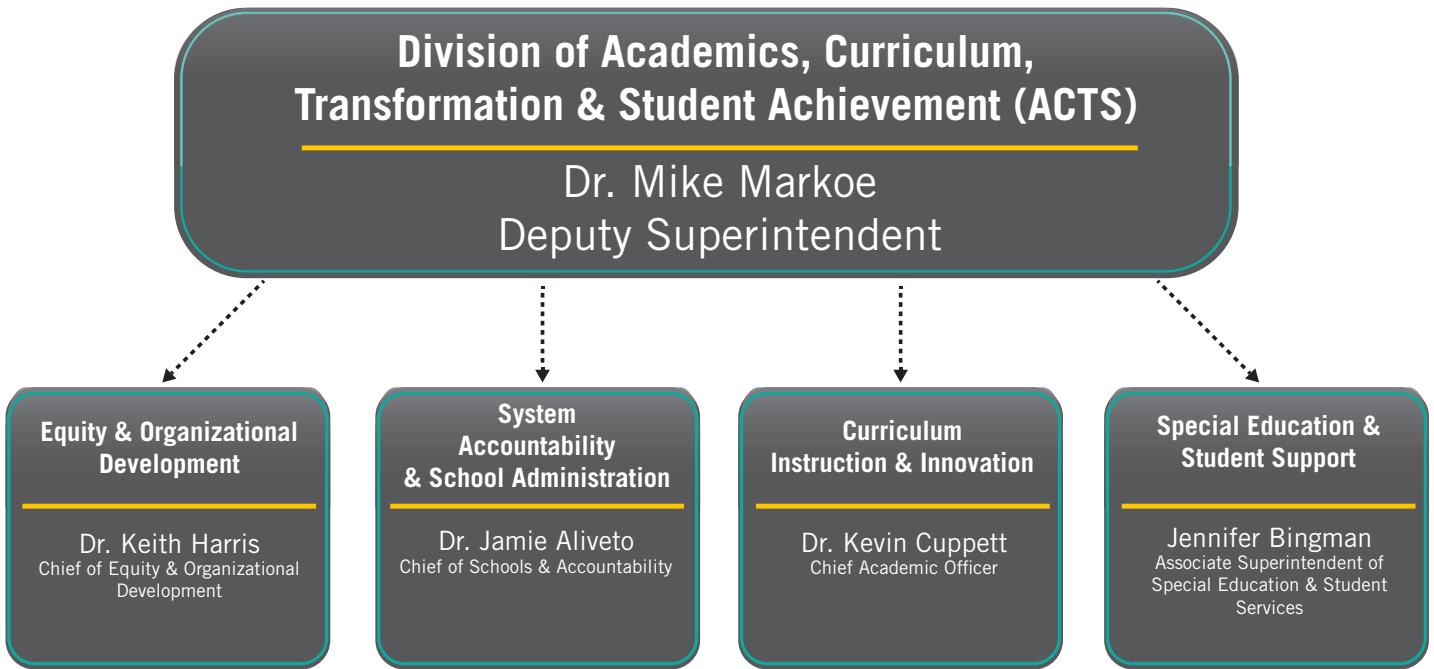
The Public Affairs Department provides timely, accurate, and useful information fostering open communication with the FCPS community in support of student achievement. The department manages a broad range of FCPS communication tools, including the FCPS website, FCPS-TV, social media, print media, and 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 audio, video and multimedia production, crisis communication, graphic designs, the annual calendar handbook, employee newsletter, event management, employee recognition, parent involvement, and business partnerships.

Public Affairs					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	12.00	14.00	14.00	16.00	17.00

Budget by Object Classes

Salaries & Wages	\$901,241	\$966,931	\$1,029,074	\$1,266,892	\$1,394,267
Contracted Services	124,149	128,260	145,825	189,605	237,580
Supplies & Materials	35,113	25,476	84,433	69,761	115,361
Other Charges	14,573	10,093	19,832	35,820	35,820
Equipment	0	7,968	21,927	8,000	8,000
Total	\$1,075,076	\$1,138,728	\$1,301,091	\$1,570,078	\$1,791,028





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:

- Curriculum, Instruction, & Innovation
- Equity & Organizational Development
- System Accountability & School Administration
- Special Education & Student Services

Office of the Deputy Superintendent					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	2.00	2.00	3.00	3.00	3.00
Budget by Object Classes					
Salaries & Wages	\$255,276	\$385,200	\$303,016	\$450,728	\$477,096
Contracted Services	11,641	1,711	8,992	12,350	12,350
Supplies & Materials	2,648	3,227	9,480	5,100	5,100
Other Charges	1,738	988	3,951	2,700	2,700
Equipment	0	0	0	0	0
Total	\$271,303	\$391,126	\$325,439	\$470,878	\$497,246

SPECIAL EDUCATION AND STUDENT SERVICES

The Special Education and Student Services Department provides support for all students. The Special Education team supports the provision of a free and appropriate public education as it pertains to students with disabilities ages 3 to 21. The team 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. Psychological services provides 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 team also coordinates interpreting services on behalf of students, FCPS staff, and community stakeholders who are deaf or hard of hearing.

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 and Student Services Department 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.

Student Services works collaboratively with school staff, 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 team'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.

Office of Associate Superintendent of Special Education and Student Services

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	0.00	0.00	0.00	2.00	2.00

Budget by Object Classes

Salaries & Wages	\$0	\$0	\$0	\$211,644	\$224,025
Contracted Services	0	0	0	0	0
Supplies & Materials	0	0	0	0	10,000
Other Charges	0	0	0	0	0
Equipment	0	0	0	0	0
Transfers	0	0	0	0	0
Total	\$0	\$0	\$0	\$211,644	\$234,025

Special Education

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	918.20	917.40	984.30	1,109.10	1,221.60

Budget by Object Classes

Salaries & Wages	\$43,877,729	\$46,226,868	\$47,446,193	\$62,141,351	\$73,675,306
Contracted Services	1,840,219	2,532,797	5,944,559	2,839,867	2,739,867
Supplies & Materials	276,223	198,483	237,803	540,083	784,966
Other Charges	9,418,761	7,559,873	7,971,586	11,491,477	11,491,477
Equipment	0	5,525	15,374	10,000	60,000
Transfers	0	0	0	0	0
Total	\$55,412,932	\$56,523,546	\$61,615,515	\$77,022,778	\$88,751,616

Student Services

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	64.86	69.01	67.92	87.42	93.22

Budget by Object Classes

Salaries & Wages	\$2,847,672	\$6,497,843	\$6,843,539	\$9,724,570	\$11,023,875
Contracted Services	118,559	234,505	230,605	77,260	80,910
Supplies & Materials	177,342	200,287	97,686	485,545	483,745
Other Charges	78,393	52,738	48,410	112,279	112,279
Equipment	0	0	0	0	0
Total	\$3,221,966	\$6,985,373	\$7,220,240	\$10,399,654	\$11,700,809

EQUITY AND ORGANIZATIONAL DEVELOPMENT

Every student deserves an education that prepares them for lifelong learning and success. A primary goal of the Department of Equity and Organizational Development is to ensure that our school system practices are equity-driven and evidence-informed. Equity-driven means that every student has access to the opportunities, resources, and educational rigor they need throughout their educational career to maximize academic success and social/emotional well-being and to view each student's individual characteristics as valuable. Equity-driven practice also means that impacts on marginalized student groups are addressed when considering any program, practice, decision, or action, with a strategic focus on identifying and eliminating potential barriers.

Originating in medicine, evidence-informed practice focuses attention on evidence in decision-making and action, while recognizing the clinical expertise of the professional and the unique needs of the individuals. In education, this acknowledges the fact that it is challenging to determine what works for whom under what circumstances and research is one of several factors that influences decision-making. Cognitive development and prior experiences are variable, what works for one teacher may not work the same way for another. What works in today's lesson might not work in next week's lesson. The goal is to utilize evidence, combined with on-the-ground information, to increase what Paul Kirschner and Tim Surma call "the efficiency, effectiveness, and success of our teaching and of children's learning."

The Department of Equity and 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. Our aim will ensure that our students, no matter who they are and no matter their background or circumstances, are welcomed, valued, empowered, and prepared to succeed in college and careers..

Office of the Chief of Equity & Organizational Development

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	0.00	0.00	0.00	0.00	2.00

Budget by Object Classes

Salaries & Wages	\$0	\$0	\$0	\$0	\$295,577
Contracted Services	0	0	0	0	50,000
Supplies & Materials	0	0	0	0	10,000
Other Charges	0	0	0	0	0
Equipment	0	0	0	0	0
Transfers	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$355,577

Equity

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	22.15	34.00	32.00	40.00	4.00

Budget by Object Classes

Salaries & Wages	\$1,897,454	\$2,237,658	\$2,609,470	\$3,129,114	\$383,469
Contracted Services	211,856	232,974	234,111	284,871	20,500
Supplies & Materials	76,107	119,933	69,810	99,259	28,798
Other Charges	28,214	13,677	33,227	67,048	53,788
Equipment	0	0	0	0	0
Total	\$2,213,631	\$2,604,242	\$2,946,618	\$3,580,292	\$486,555

Organizational Development

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	16.00	16.00	16.00	19.00	20.00

Budget by Object Classes

Salaries & Wages	\$1,588,210	\$1,779,633	\$1,771,447	\$2,171,809	\$2,421,057
Contracted Services	6,711	11,256	12,875	12,000	31,630
Supplies & Materials	96,754	31,916	24,251	55,500	23,110
Other Charges	6,850	1,588	16,513	20,300	26,969
Equipment	0	0	0	0	0
Total	\$1,698,525	\$1,824,393	\$1,825,086	\$2,259,609	\$2,502,766

SYSTEM ACCOUNTABILITY & SCHOOL ADMINISTRATION

The Department of System Accountability and School Administration (SASA) provides oversight for schools related to school administration and instructional leadership. Supervision and accountability for all schools and programs and implementation of system goals and improvement initiatives falls in this department. In addition, the department handles all local and state assessment programs, interventions, strategic system and school improvement, surveys, research and program evaluation, official data reporting including the FCPS Strategic Plan, and the Student Information System (SIS).

System Accountability & School Administration					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	2.00	3.00	3.00	3.00	4.00

Budget by Object Classes

Salaries & Wages	\$206,075	\$282,803	\$357,996	\$439,808	\$465,489
Contracted Services	22	0	0	0	0
Supplies & Materials	5,986	737	3,226	2,315	2,295
Other Charges	2,289	948	1,601	4,400	6,090
Equipment	0	0	0	0	0
Total	\$214,372	\$284,488	\$362,823	\$446,523	\$473,874

SCHOOL ADMINISTRATION & INSTRUCTIONAL LEADERSHIP

Currently, Frederick County is home to 38 elementary schools, 13 middle schools, 10 high schools, 4 public charter schools, an alternative school, a special education school, Frederick County Virtual School (FCVS), and a Career and Technology Center (CTC). FCPS is also home to a Remote Virtual Program at each level serving students in grades 3-12 and numerous specialized programs serving students with disabilities. School Administration and Instructional Leadership (SAIL) provides direct oversight to all school leaders with the schools and programs they serve. 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. Extensive support of school improvement and accountability is included in this work, along with oversight of Title I funding and Community Schools.

School Administration & Instructional Leadership					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	11.00	27.00	11.00	15.00	11.00
Budget by Object Classes					
Salaries & Wages	\$1,560,425	\$1,628,147	\$1,928,492	\$1,682,133	\$2,641,876
Contracted Services	323,454	406,096	508,970	618,035	671,985
Supplies & Materials	112,761	62,532	72,926	38,933	34,665
Other Charges	28,645	61,854	33,365	84,655	79,352
Equipment	0	0	6,680	0	0
Total	\$2,025,285	\$2,158,629	\$2,550,433	\$2,423,756	\$3,427,878

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 over half of the 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					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	1,510.27	1,565.82	1,590.78	1,713.75	1,846.81
Budget by Object Classes					
Salaries & Wages	\$104,140,336	\$106,074,625	\$110,692,085	\$123,400,200	\$140,547,076
Contracted Services	50,078	47,305	65,879	75,824	77,835
Supplies & Materials	1,782,606	1,885,966	2,612,725	2,077,006	2,160,481
Other Charges	27,132	40,506	48,477	75,653	76,353
Equipment	0	0	0	0	0
Total	\$106,000,152	\$108,048,402	\$113,419,166	\$125,628,683	\$142,861,745

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 home school. The setting provides students access to the FCPS curriculum and prepares them for graduation, post-secondary education, and careers.

Middle Schools					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	784.80	787.00	807.00	841.00	865.40

Budget by Object Classes

Salaries & Wages	\$54,655,762	\$54,386,731	\$56,281,541	\$62,633,229	\$67,210,359
Contracted Services	23,491	27,615	41,400	45,062	45,723
Supplies & Materials	900,638	900,832	990,136	1,062,035	1,205,013
Other Charges	14,437	16,704	28,695	45,221	47,492
Equipment	0	0	0	0	0
Total	\$55,594,328	\$55,331,882	\$57,341,772	\$63,785,547	\$68,508,587

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 <https://edu.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					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	982.60	1,021.30	1,054.00	1,123.00	1,181.75
Budget by Object Classes					
Salaries & Wages	\$71,846,391	\$74,542,726	\$78,712,570	\$87,097,080	\$96,193,371
Contracted Services	53,955	67,525	58,708	111,419	121,068
Supplies & Materials	1,714,984	2,039,711	2,321,400	2,187,625	2,334,859
Other Charges	61,445	62,658	117,143	106,691	836,405
Equipment	4,372	16,929	8,434	0	0
Total	\$73,681,147	\$76,729,549	\$81,218,255	\$89,502,815	\$99,485,703

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.

In FY2024, MVMPCS begins expanding to grades 9-12 with the first class of 9th graders. Over the next few years, Monocacy Valley Montessori will continue to add grades until all high school grades are enrolled. Also, in FY2024, SEPCS adds grade 7. In FY2025, Sabillasville will complete their expansion with the addition of grade 8.

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.

Charter Schools					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	92.20	90.20	86.19	84.65	104.12

Budget by Object Classes					
Salaries & Wages	\$5,404,225	\$5,174,869	\$5,439,245	\$5,829,555	\$7,376,923
Contracted Services	1,518,371	1,513,852	1,550,300	1,449,170	1,449,170
Supplies & Materials	178,040	127,218	105,199	187,610	187,610
Other Charges	2,303,364	2,470,781	2,395,055	5,001,729	6,913,513
Equipment	0	0	0	320,091	320,091
Total	\$9,404,000	\$9,286,720	\$9,489,799	\$12,788,155	\$16,247,307

ASSESSMENT, DATA REPORTING, & STRATEGIC IMPROVEMENT

The Assessment, Data Reporting, and Strategic Improvement team 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 and 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), data reporting (state and local), program evaluation and research, and the FCPS Student Information System (SIS).

Assessment, Data Reporting, & Strategic Improvement					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	20.00	25.00	25.00	26.00	28.00

Budget by Object Classes

Salaries & Wages	\$1,973,678	\$2,428,682	\$2,555,848	\$2,961,151	\$3,140,308
Contracted Services	443,817	435,145	486,146	346,555	170,705
Supplies & Materials	700,989	791,432	938,559	1,302,308	1,281,804
Other Charges	18,900	4,822	15,753	24,807	211,160
Equipment	14,930	0	0	0	0
Total	\$3,152,314	\$3,660,081	\$3,996,306	\$4,634,821	\$4,803,977

CURRICULUM, INSTRUCTION, & INNOVATION

The Curriculum, Instruction, and Innovation (CII) Prekindergarten through Grade 12 Department 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 Advanced Academics, Multilingual Education, 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					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	2.00	2.00	2.00	2.00	2.00
Budget by Object Classes					
Salaries & Wages	\$442,394	\$512,964	\$480,980	\$457,753	\$454,666
Contracted Services	100,185	87,051	69,531	160,000	167,500
Supplies & Materials	1,894,714	1,656,232	1,520,919	3,322,929	5,085,326
Other Charges	25,679	7,791	30,916	63,557	63,807
Equipment	72,945	4,269	0	20,000	20,000
Total	\$2,535,917	\$2,268,307	\$2,102,346	\$4,024,239	\$5,791,299

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					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	59.10	60.10	62.10	81.40	139.00
Budget by Object Classes					
Salaries & Wages	\$7,259,904	\$7,370,794	\$7,938,565	\$8,821,461	\$14,211,768
Contracted Services	144,626	100,875	156,168	226,753	533,710
Supplies & Materials	939,019	1,494,797	1,964,421	1,658,159	2,107,330
Other Charges	183,285	161,675	229,768	260,060	2,071,024
Equipment	263,025	13,000	70,611	0	0
Total	\$8,789,859	\$9,141,141	\$10,359,533	\$10,966,433	\$18,923,832

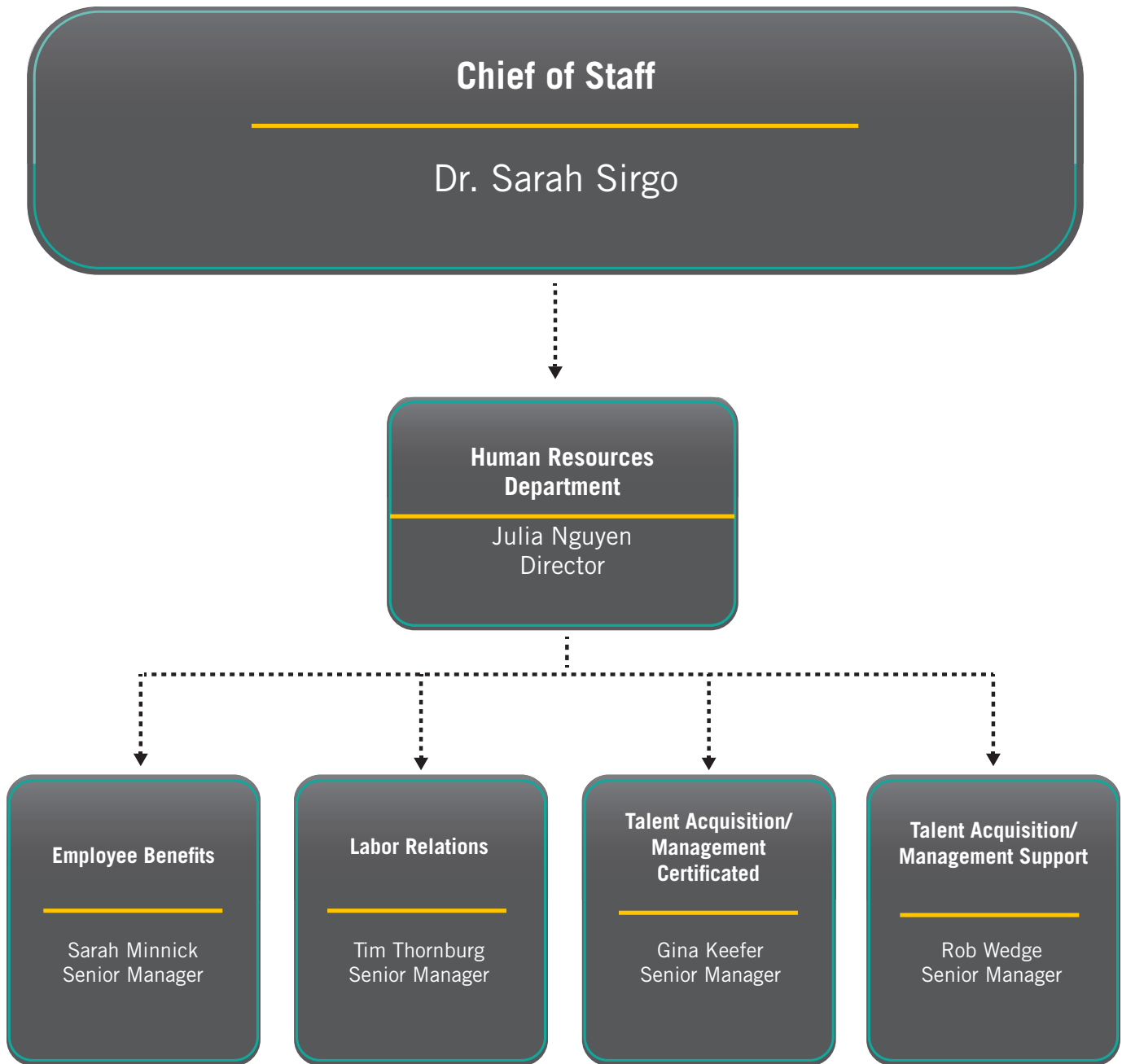




OFFICE OF THE CHIEF LEGAL COUNSEL

The Chief Legal Counsel Office and the Division of Legal Services provide legal advice and counsel to school system staff to ensure compliance with relevant Maryland and federal laws, oversight over administrative and judicial litigation involving the Board of Education and the school system, and policy and regulation development/updates. The Chief Legal Counsel is the school system's chief legal advisor, serves on the Superintendent's Cabinet, is the Superintendent's designee to the Board of Education's Policy Committee, acts as liaison to outside attorneys, and represents the Superintendent in legal proceedings before the Board of Education.

Office of the Chief Legal Counsel					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	3.00	3.00	3.00	4.00	5.00
Budget by Object Classes					
Salaries & Wages	\$339,056	\$349,599	\$427,720	\$413,179	\$627,479
Contracted Services	27,853	42,005	39,335	42,700	49,200
Supplies & Materials	3,717	4,063	7,557	5,063	5,063
Other Charges	4,777	2,474	5,055	8,000	11,000
Equipment	0	0	0	0	0
Total	\$375,403	\$398,141	\$479,667	\$468,942	\$692,742



OFFICE OF THE CHIEF OF STAFF

The Chief of Staff oversees the Human Resources Department and supports the Superintendent with the facilitation and coordination of systemwide initiatives and projects in order to ensure organizational excellence in alignment with the Superintendent's goals. This includes overseeing the implementation of the Blueprint for Maryland's Future, being a member of the Superintendent's Cabinet, serving as the Superintendent's designee when necessary, and acting as a liaison to the Board of Education, elected officials, staff members, and outside agencies and stakeholders.

Office of the Chief of Staff					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	0.00	0.00	0.00	2.00	3.00

Budget by Object Classes

Salaries & Wages	\$0	\$0	\$0	\$272,119	\$397,328
Contracted Services	0	0	0	0	0
Supplies & Materials	0	0	0	0	22,000
Other Charges	0	0	0	0	0
Equipment	0	0	0	0	0
Total	\$0	\$0	\$0	\$272,119	\$419,328

HUMAN RESOURCES

The Human Resources department's objectives are to recruit and hire a highly-qualified, diverse workforce, offer meaningful opportunities for professional growth and learning, and to retain a first-class workforce that is committed to operational excellence. The department's 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					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	28.50	30.50	34.00	33.00	36.00

Budget by Object Classes

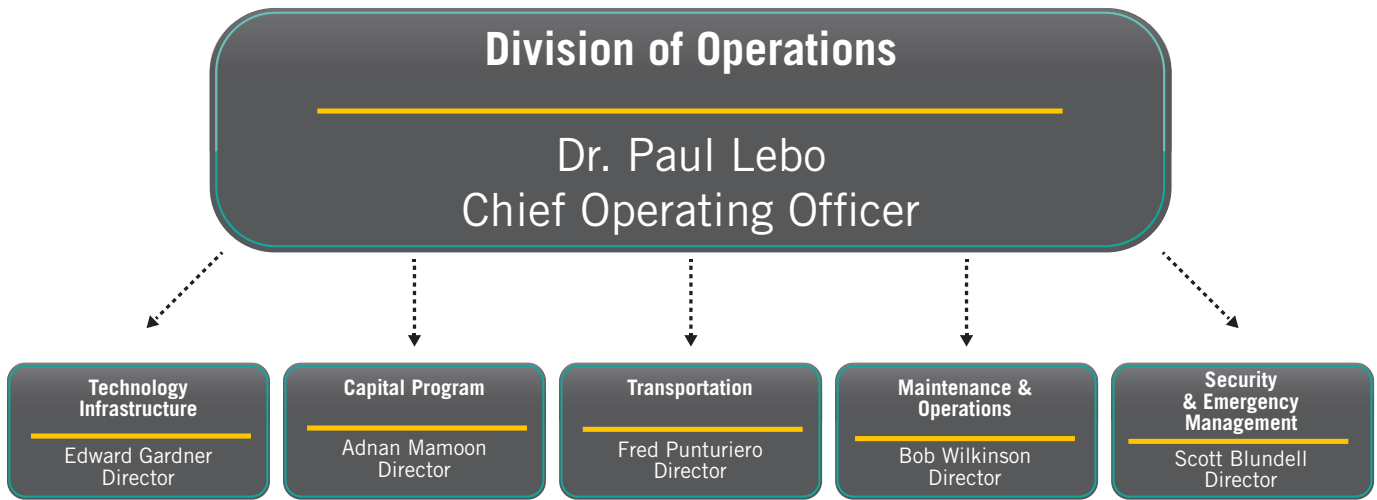
Salaries & Wages	\$2,091,186	\$2,102,230	\$2,172,836	\$2,460,452	\$2,776,076
Contracted Services	129,351	174,404	184,260	254,801	355,601
Supplies & Materials	24,080	44,790	39,587	39,700	47,850
Other Charges	176,308	141,382	26,613	94,490	94,640
Equipment	0	0	0	0	0
Total	\$2,420,925	\$2,462,806	\$2,423,296	\$2,849,443	\$3,274,167

TUITION REIMBURSEMENT/WORKSHOPS/STIPENDS

The Tuition Reimbursement/Workshops/Stipends program supports pre-service training for newly hired teachers. 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.

Tuition Reimbursement/Workshops/Stipends					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	2.50	2.50	5.00	5.00	6.00
Budget by Object Classes					
Salaries & Wages	\$830,895	\$1,065,593	\$1,339,765	\$1,851,843	\$1,862,994
Contracted Services	22,770	45,414	69,943	99,000	99,000
Supplies & Materials	0	0	0	0	0
Other Charges	1,517,249	1,350,167	2,077,690	2,000,000	2,059,500
Equipment	0	0	0	0	0
Total	\$2,370,914	\$2,461,174	\$3,487,398	\$3,950,843	\$4,021,494



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, safety, and emergency 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					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	6.00	6.00	6.00	7.00	7.00
Budget by Object Classes					
Salaries & Wages	\$538,318	\$555,454	\$628,111	\$649,066	\$740,283
Contracted Services	13,106	1,747	869	13,200	1,048,522
Supplies & Materials	3,627	5,578	8,776	4,100	66,600
Other Charges	2,189	1,524	1,949	7,750	11,500
Equipment	0	0	0	0	0
Total	\$557,240	\$564,303	\$639,705	\$674,116	\$1,866,905

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) 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					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	11.00	11.00	11.00	10.80	11.00

Budget by Object Classes					
Salaries & Wages	\$1,065,739	\$1,079,026	\$1,103,777	\$1,199,008	\$1,292,879
Contracted Services	483,547	233,538	662,637	732,139	732,139
Supplies & Materials	45,863	152,242	28,840	9,900	9,900
Other Charges	24,145	18,183	15,349	28,410	28,410
Equipment	(201)	12,965	11,271	0	0
Transfers	0	400,000	0	0	0
Total	\$1,619,093	\$1,895,954	\$1,821,874	\$1,969,457	\$2,063,328

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					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	148.00	149.50	148.50	151.50	153.50
Budget by Object Classes					
Salaries & Wages	\$9,127,620	\$9,088,219	\$8,980,522	\$10,345,633	\$10,835,002
Contracted Services	3,138,410	2,723,564	3,054,392	3,667,300	4,886,050
Supplies & Materials	1,991,147	2,124,485	2,506,011	2,017,554	2,393,746
Other Charges	160,858	126,011	131,817	206,063	207,349
Equipment	300,629	123,953	7,758	170,000	405,000
Total	\$14,718,664	\$14,186,232	\$14,680,500	\$16,406,550	\$18,727,147

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					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	370.00	374.50	386.00	394.50	394.50

Budget by Object Classes

Salaries & Wages	\$14,087,962	\$14,073,655	\$14,629,750	\$16,431,624	\$17,103,192
Contracted Services	359,871	1,175,603	801,502	853,076	853,076
Supplies & Materials	1,244,342	648,191	1,160,140	1,031,928	1,328,946
Other Charges	4,099	155,368	36,575	12,300	12,300
Equipment	84,903	60,060	58,413	70,000	70,000
Total	\$15,781,177	\$16,112,877	\$16,686,380	\$18,398,928	\$19,367,514

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					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	1.00	1.00	1.00	1.00	1.00

Budget by Object Classes

Salaries & Wages	\$100,334	\$77,891	\$79,597	\$86,794	\$91,286
Contracted Services	753,604	812,813	1,017,888	1,419,786	890,714
Supplies & Materials	940	2,734	1,018	13,686	13,686
Other Charges	8,411,155	7,993,876	10,265,875	11,220,017	12,870,017
Equipment	0	0	0	0	0
Total	\$9,266,033	\$8,887,314	\$11,364,378	\$12,740,283	\$13,865,703

SECURITY & EMERGENCY MANAGEMENT

Under the Division of Operations, the Safety and Emergency Management Department (SEMD) 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 supervises the coordination, implementation, and management of safety technologies to include video surveillance, facility emergency notification, and building access systems. SEMD staff also manage the systemic risk management program, which includes workers compensation.

The Safety and Emergency Management Team represents FCPS on a number of Frederick County Government preparedness committees and works with county, state, and federal agencies to ensure compliance with all safety-related requirements and regulations. SEMD staff works collaboratively with school-based and central office leadership to design, evaluate, and monitor safety protocols for FCPS personnel and property. The director 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 director provides consulting and investigative support to other FCPS supervisors.

Security & Emergency Management					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	5.00	5.00	5.00	5.00	6.00
Budget by Object Classes					
Salaries & Wages	\$521,690	\$465,144	\$590,342	\$768,946	\$855,021
Contracted Services	95,580	143,522	113,833	209,300	209,300
Supplies & Materials	222,003	247,387	144,523	144,000	146,000
Other Charges	1,947	1,436	2,087	8,600	8,600
Equipment	0	15,410	14,580	0	0
Total	\$841,220	\$872,899	\$865,365	\$1,130,846	\$1,218,921

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					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	442.04	462.21	455.96	456.26	491.11
Budget by Object Classes					
Salaries & Wages	\$16,036,201	\$11,830,999	\$16,405,572	\$18,794,234	\$21,380,216
Contracted Services	655,770	595,389	438,016	842,481	932,327
Supplies & Materials	2,497,691	1,622,106	3,661,502	4,601,806	5,607,271
Other Charges	62,362	27,760	58,457	41,928	51,928
Equipment	3,256,451	3,963,546	2,756,794	3,869,110	4,340,227
Total	\$22,508,475	\$18,039,800	\$23,320,341	\$28,149,559	\$32,311,969

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, administrators, students, central office staff, and all users of FCPS technology. DTI also manages work order requests for support services and maintains telephone billing, telephone budgets, and the E-rate reimbursement program.

Technology Infrastructure					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	37.00	49.00	49.00	68.00	76.00
Budget by Object Classes					
Salaries & Wages	\$2,435,347	\$3,109,240	\$3,417,651	\$5,267,207	\$6,013,639
Contracted Services	1,134,519	981,770	1,342,130	2,387	36,887
Supplies & Materials	2,230,129	4,903,973	4,327,330	8,461,198	9,183,498
Other Charges	1,412,167	3,046,257	1,716,551	2,792,338	2,791,838
Equipment	268,708	670,875	164,879	359,000	359,000
Total	\$7,480,870	\$12,712,115	\$10,968,541	\$16,882,130	\$18,384,862



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					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	2.00	2.00	2.00	2.00	2.00
Budget by Object Classes					
Salaries & Wages	\$265,352	\$273,535	\$286,941	\$307,136	\$325,074
Contracted Services	35,829	2,813	6,165	5,100	5,100
Supplies & Materials	1,169	1,097	210	5,200	5,200
Other Charges	2,497	2,242	3,807	8,710	8,710
Equipment	0	0	0	0	0
Total	\$304,847	\$279,687	\$297,123	\$326,146	\$344,084

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					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	54.85	55.85	56.45	60.45	59.45

Budget by Object Classes

Salaries & Wages	\$3,852,972	\$3,925,687	\$3,942,214	\$4,699,058	\$4,994,547
Contracted Services	1,063,535	1,101,715	996,077	85,403	105,763
Supplies & Materials	94,091	61,983	110,597	1,607,789	1,742,189
Other Charges	(181,545)	(180,960)	(118,412)	(136,170)	(136,170)
Equipment	37,250	210	24970	0	0
Transfers	0	0	0	0	0
Total	\$4,866,303	\$4,908,635	\$4,955,446	\$6,256,080	\$6,706,329

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Accounting, Budget, Financial Reporting, Purchasing	\$3,015,070	\$3,010,700	\$3,090,973	\$3,626,986	\$3,941,850
Business Services Technology	1,420,543	1,506,791	1,389,663	2,236,000	2,367,803
Warehouse	430,690	391,144	474,810	393,094	396,676
Total	\$4,866,303	\$4,908,635	\$4,955,446	\$6,256,080	\$6,706,329

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					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	0.00	0.00	0.00	0.00	0.00

Budget by Object Classes					
Salaries & Wages	\$850,147	\$4,458,871	\$7,351,151	\$3,802,932	\$4,387,415
Contracted Services	3,673,205	2,144,921	1,248,760	2,680,739	2,896,858
Supplies & Materials	1,756	242,776	(2,577)	923,000	523,000
Other Charges	125,440,821	132,321,870	135,438,572	158,692,335	175,670,991
Equipment	0	29,173	0	0	0
Transfers	1,344,524	1,483,761	1,283,764	2,541,155	6,341,155
Total	\$131,310,453	\$140,681,372	\$145,319,670	\$168,640,161	\$189,819,419

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Community Services	\$314,351	\$84,168	\$338,389	\$628,364	\$628,364
Finance and Transfers	5,323,572	2,855,104	2,696,887	7,313,792	10,929,911
Fixed Charges	123,601,461	132,386,063	133,155,562	155,482,501	172,120,046
Property and Liability Insurance	1,572,852	1,785,820	2,009,539	2,183,416	2,524,527
Substitutes and Salary Control	498,217	3,570,217	7,119,293	3,032,088	3,616,571
Total	\$131,310,453	\$140,681,372	\$145,319,670	\$168,640,161	\$189,819,419

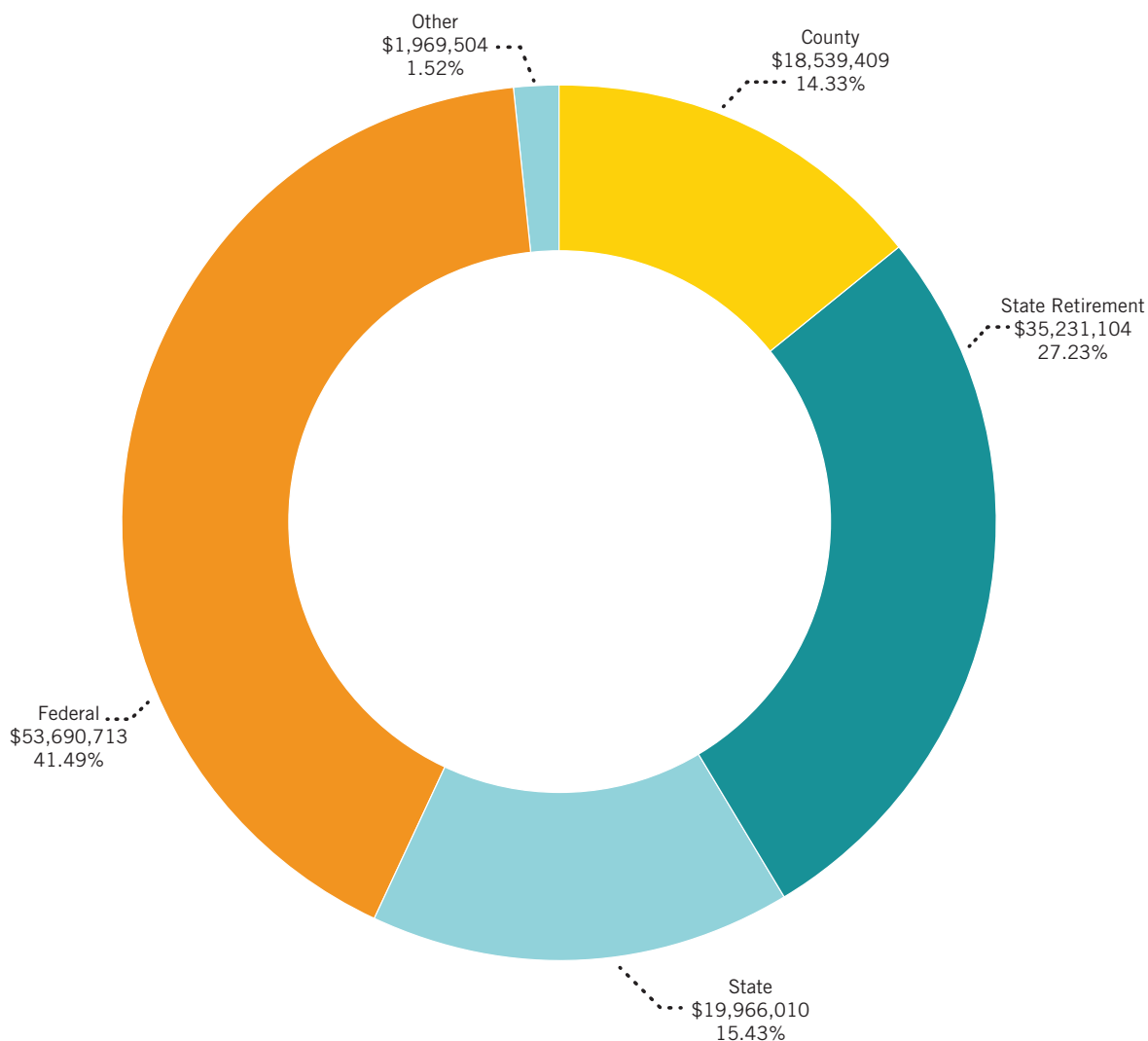
RESTRICTED FUND

The FCPS Restricted Fund consists of 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 25 state-funded projects, along with projects funded by the county and other sources. The majority of FCPS's grants are based on formula with a continuation of funding from year to year. FCPS is also the recipient of competitive grant awards. In most cases, these projects are designated to serve specific populations or educational initiatives. Instructional restricted projects are administered by a curriculum specialist who is responsible for the targeted curricular area, a project coordinator, or the staff member 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. County in-kind services consists of school health, development center, school resource officer, and crossing guard programs.

FY2024 Restricted Projects Funding Sources \$129,396,740



RESTRICTED FUND

Within the 15 state-mandated categories, the operating budget expenditures are further divided into six objects that 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 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.

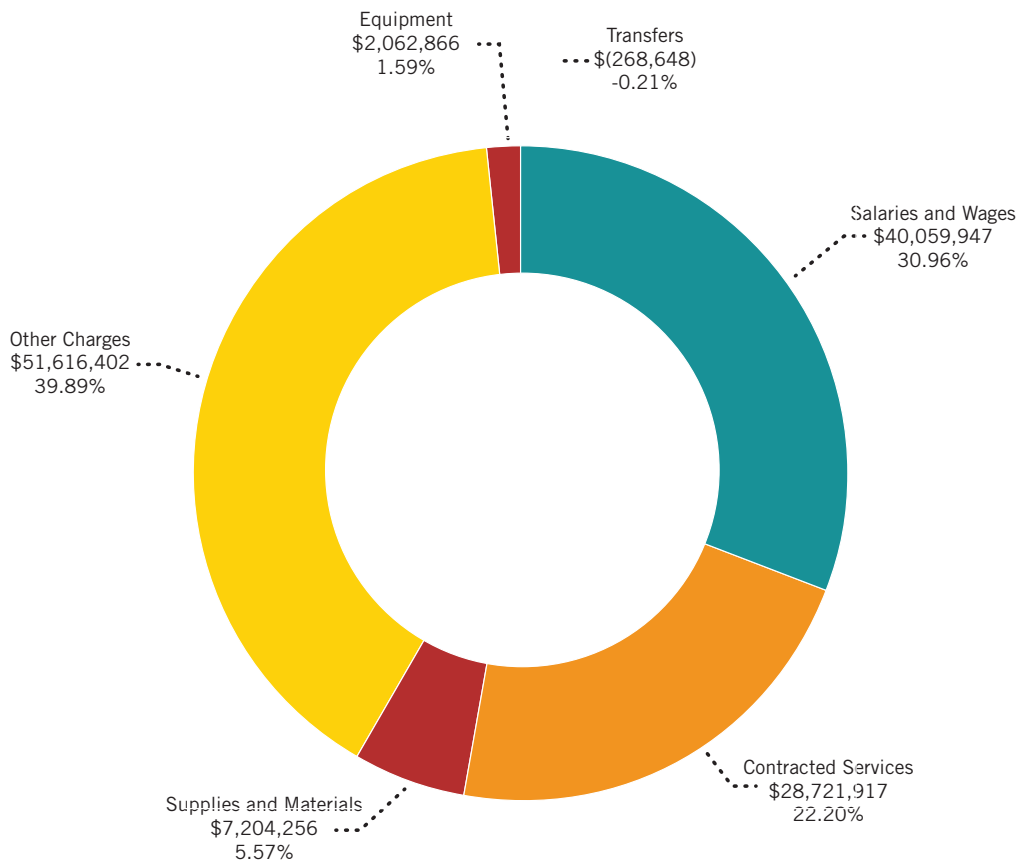
Supplies and Materials are items that are consumable, are better to replace than repair, or have a per-unit cost of less than \$5,000 (e.g., textbooks, instructional supplies, tools, office and technology equipment, and postage).

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.

FY2024 Expenditures by Objects \$129,396,740



RESTRICTED FUND

Restricted Fund Overview					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE)	351.28	350.10	433.43	500.43	421.59
Revenue by Source					
Federal	\$18,214,019	\$33,848,114	\$64,968,567	\$71,093,748	\$53,690,713
State	39,896,291	41,231,680	44,445,877	44,502,950	55,197,114
County	11,083,338	12,572,958	13,959,068	15,590,671	18,539,409
Other	2,616,383	1,879,072	1,041,138	1,891,898	1,969,504
Total	\$71,810,031	\$89,531,825	\$124,414,650	\$133,079,267	\$129,396,740
Expenditures					
Salaries and Wages	\$14,649,569	\$18,056,253	\$43,818,378	\$47,622,698	\$40,059,947
Contracted Services	14,041,465	12,644,289	18,054,932	31,567,758	28,721,917
Supplies and Materials	3,131,612	15,910,352	14,582,187	6,008,346	7,204,256
Other Charges	39,582,273	40,999,915	45,727,355	46,980,536	51,616,402
Land, Buildings, and Equipment	131,049	806,442	287,187	1,023,581	2,062,866
Transfers	274,063	17,949	769,587	(123,652)	(268,648)
Total	\$71,810,031	\$88,435,200	\$123,239,626	\$133,079,267	\$129,396,740

FEDERAL PROJECTS					
Project Title	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
21st Century Learning Centers (FAST)	\$404,092	\$393,705	\$430,870	\$400,000	\$400,000
21st Century Learning Centers - Hope Afterschool Grant	1,556	26,030	0	0	0
Charter Schools State Entities Program - SEPCS	0	0	0	0	240,000
IDEA Part B 611, CCEIS	0	1,196,873	1,265,883	1,378,376	1,525,967
IDEA Part B 611, Parentally Placed Private School Students	46,920	100,600	89,951	120,384	125,418
IDEA Part B 611, Passthrough	0	6,602,064	7,110,289	7,530,010	8,378,262
IDEA Part B 611, Passthrough + CCEIS	7,652,085	0	0	0	0
IDEA Part B 619, Preschool Passthrough	133,561	136,497	76,621	158,959	141,835
Local Implementation for Results - Access Equity & Progress	139,354	88,522	175,487	175,859	175,859
Local Implementation for Results - Early Childhood	89,585	134,115	46,956	98,987	98,987
Local Implementation for Results - Secondary Transition	78,971	135,467	87,179	116,580	116,580
High Quality Inclusion Birth-5	0	76,471	114,303	125,000	0
Infants & Toddlers	223,208	228,119	251,360	251,360	251,360
Medical Assistance Reimbursement	1,689,001	1,201,861	1,745,774	1,760,156	1,914,618
Food & Nutritional Services Commodity Storage	0	0	22,645	30,000	0
Food & Nutritional Services Equipment Grant	0	18,081	46,317	61,280	205,200
McKinney Vento Education for Homeless Children and Youth	76,877	63,420	169,889	150,000	119,097
Pathways to STEM Apprenticeship for CTE High School Students	0	7,505	11,282	25,000	0
Perkins CTE Reserve Fund	48,759	42,619	37,428	39,936	41,495
Perkins Formula	310,165	325,521	305,861	415,822	417,254
Title I - Part A	4,682,664	5,063,692	4,790,109	6,279,131	7,758,878
Title I - Supplemental Funds	415,825	0	0	0	0
Title II - Supporting Effective Instruction	660,947	623,149	840,521	868,195	870,000
Title III - English Language Acquisition	339,684	280,773	339,908	383,044	414,722
Title III - Immigrant Funds	63,128	32,536	7,786	0	0
Title IV - Part A	264,765	360,936	283,176	387,761	379,721
Judy Center	33,495	0	0	0	0
Local Early Childhood Advisory Council	27,130	32,462	17,940	25,000	0
Striving Readers	832,247	281,502	184,883	0	0
COVID-19 Relief	0	16,395,594	45,184,503	141,000	0
Maryland Leads (ARP-funded)	0	0	0	7,491,594	0
Maryland Works (ARP-funded)	0	0	0	0	699,752
Trauma-Informed Services in School	0	0	0	970,000	0
<\$24,999 Other Projects - Federal	0	0	156,622	41,710,314	29,415,708
Total Federal	\$18,214,019	\$33,848,114	\$63,793,543	\$71,093,748	\$53,690,713

STATE PROJECTS					
Project Title	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
On-Behalf Payment/State Retirement	\$32,893,354	\$32,855,984	\$34,387,294	\$32,140,059	\$35,231,104
Blueprint for Maryland's Future	4,056,924	4,516,866	0	0	0
Blueprint - Concentration of Poverty	0	0	1,123,052	1,771,112	2,151,250
Blueprint - Transitional Supplemental Instruction	0	0	855,705	2,056,559	2,249,338
College & Career Readiness-Workforce Services Career Coaches Partnership	0	0	0	0	2,803,594
CTE Innovation	83,158	118,260	12,777	17,000	0
Education Support Professionals (ESP) - Bonus and Report	0	0	0	0	1,375,000
Inter-Governmental Transfer (IGT)	1,069,946	1,129,622	1,268,785	1,300,000	1,300,000
Judy Center - Early Childhood Education (ECE)/Day Care	214,108	357,158	0	0	0
Judy Center, Butterfly Ridge Elementary	0	0	282,957	330,000	330,000
Judy Center, Hillcrest Elementary	0	0	131,933	330,000	330,000
Judy Center, Lincoln Elementary	0	0	177,618	330,000	330,000
Judy Center, Monocacy Elementary	0	0	0	330,000	330,000
Judy Center, Tuscarora Elementary	0	0	0	0	330,000
Judy Center, Waverley Elementary	0	0	189,146	452,000	330,000
Learning in Extended Academic Programs (LEAP)	287,447	477,536	0	0	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	23,419	30,000	0
Pre-K Enhancement	0	171,837	638,236	390,000	0
Pre-K Expansion	535,134	826,798	1,447,731	3,076,977	3,872,872
Quality Teacher Incentive Act of 1999 National Board Certification (NBC)	61,700	67,200	0	0	0
R4K Ready for Kindergarten	21,010	29,796	58,636	276,176	77,396
Maryland Center for School Safety	0	0	427,472	250,000	400,000
Safe Schools	344,247	369,010	24,762	0	0
Teacher Collaborative Grant	0	0	0	213,430	0
< \$24,999 Other Projects - State	92,664	75,015	3,159,755	973,038	3,519,961
Total State	\$39,896,291	\$41,231,681	\$44,445,877	\$44,502,950	\$55,197,114

COUNTY & OTHER SOURCES PROJECTS					
Project Title	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
In-Kind Services - County	\$11,083,338	\$12,572,958	\$13,959,068	\$15,590,671	\$18,539,409
1:1 Device Repair/Replace	775,785	363,868	52,457	0	125,000
Athletic Reimbursement MD Public Secondary Schools Athletic Association (MPSSAA)	38,211	0	40,635	0	40,000
American Red Cross Swim Lessons	40,547	1,555	51,592	0	70,000
Battelle National Biodefense Institute (BNBI) STEM	0	0	0	0	40,000
Battelle National Biodefense Institute (BNBI)	50,887	34,973	52,157	50,000	50,000
Dream Big	8,834	0	0	0	0
Earth & Space Science Lab (ESSL) Program	12,645	319	13,417	0	31,600
Earth & Space Science Lab (ESSL) Summer Camp	10,097	0	0	0	0
E-Rate	875,669	0	337,922	1,058,510	483,188
E-Rate PeopleSoft	191,859	0	7,493	187,803	0
Field Trips (Reimbursable)	134,142	597	144,290	0	305,903
Frederick County Teachers Association	137,613	129,477	153,721	162,409	179,994
Greater Washington Committee Foundation (Kaiser) Learning 4 Life	15,013	0	0	0	0
MABE Grant	48,646	49,392	50,000	50,000	55,000
Ravens Flag Football	0	0	0	0	50,000
Share Our Strength Summer Meal Program	0	25,000	0	0	50,000
< \$24,999 Other Projects - Other	276,435	1,273,891	137,456	383,176	538,819
Total County & Other Sources	\$13,699,721	\$14,452,030	\$15,000,206	\$17,482,569	\$20,558,913

RESTRICTED PROJECTS

Title I - Part A, Accept & Challenge

Title I, Part A is part of the Elementary and Secondary Education Act, currently authorized as Every Student Succeeds Act (ESSA). This federal program provides supplemental funds to schools with high percentages of 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 2023-2024 school year, the Title I program will support approximately 4,000 FCPS students in elementary schools where the free or reduced meal participation rate is 50% or higher and approximately 1,800 FCPS students in middle schools where the free or reduced meal participation rate is 60% 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-funded instruction and instructional resources. The School-Wide model supports the learning of all students at the identified schools. For FY2024, six elementary schools will be School-Wide Title I Program: Butterfly Ridge, Hillcrest, Lincoln, Monocacy, North Frederick, and Waverley and two middle schools will be Targeted Assistance Title I Program: Monocacy and West Frederick.

Title I, Part A					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	59.42	60.35	57.63	72.00	78.18
Revenues					
Federal	\$4,453,630	\$5,063,692	\$4,790,109	\$6,279,131	\$7,758,878
Total	\$4,453,630	\$5,063,692	\$4,790,109	\$6,279,131	\$7,758,878
Budget by Objects Class					
Salaries and Wages	\$3,069,868	\$3,304,551	3,259,577	\$4,196,638	\$5,205,001
Contracted Services	13,168	17,315	21,585	39,800	16,320
Supplies and Materials	125,987	336,098	174,030	385,800	141,330
Other Charges	1,278,150	1,389,998	1,273,387	1,587,840	2,322,684
Equipment	0	42,460	0	0	0
Transfer	(33,543)	15,730	61,530	69,053	73,543
Total	\$4,453,630	\$5,106,152	\$4,790,109	\$6,279,131	\$7,758,878

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 administrator content knowledge and effectiveness through high-quality professional learning.

During the 2022-2023 school year, Title II Part A funds were used to support:

- The Leaders Inspire and Facilitate Transformation (LIFT) Principal Coaching Program, which provides new school-based administrators with personalized professional learning through an assigned veteran principal serving as a coach.
- The Exceptional Leaders Innovating and Transforming Education (ELITE) Leadership Pipeline, which is a comprehensive professional development program that prepares visionary and transformational assistant principal (Academy) and principal (Aspire) leaders to serve students, staff and communities of Frederick County Public Schools.
- New Teacher Induction (Jump Start and RISE) programs that introduce new teachers to FCPS' systemic priorities and provide them the opportunity to explore curriculum, resources, and research-informed instructional strategies. New teachers are also introduced to mentor and master teachers who serve as a tool to support their success throughout their first year(s) of teaching.
- Mind, Brain, and Education (MBE) Science, which unifies research from psychology, neuroscience, and educational pedagogy to enhance the teaching and learning process using transdisciplinary research.
- An Equity-Based Professional Development teacher specialist who assists with providing systemic, equity-based professional learning modules as well as support systemic equity awareness by designing, implementing, and facilitating the learning processes and intervention models to ensure equitable instruction.
- Unified Talent, a professional learning platform that compiles resources for FCPS to customize training sessions for teachers and administrators and collects accurate data about professional learning offered and completed.

The federal Every Student Succeeds Act (ESSA) requires local education agencies to provide Title II, Part A funds for professional learning to private school teachers and other educational personnel. During the 2022-2023 school year, five Frederick County private schools participated: The Banner School, Frederick Christian School, The Lucy School, Saint John's Catholic Prep, and St. John Regional Catholic School.

Title II, Part A					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	3.00	3.00	3.00	3.00	4.00
Revenues					
Federal	\$660,947	\$623,149	\$840,521	\$868,195	\$870,000
Total	\$660,947	\$623,149	\$840,521	\$868,195	\$870,000
Budget by Objects Class					
Salaries and Wages	\$413,999	\$302,459	\$462,181	\$468,283	\$454,998
Contracted Services	46,347	139,125	105,720	126,950	20,000
Supplies and Materials	52,527	32,129	84,742	38,179	231,270
Other Charges	124,073	128,076	169,609	206,783	129,118
Equipment	0	0	0	0	0
Transfer	24,001	21,360	18,269	28,000	34,614
Total	\$660,947	\$623,149	\$840,521	\$868,195	\$870,000

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 (ELs), or Multilingual Learners (MLs), 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 Achievement Specialist, a Language Assessment Specialist, and a supplementary summer school for secondary students. These additional resources help FCPS provide supplementary academic support, guidance, and mentoring to MLs. The Achievement Specialist coordinates professional learning for instructional and assessment practices that support achievement of MLs. The Language Assessment Specialist provides bilingual language screening to support systemic teams in their process for identifying ML students with potential disabilities that may impact their academic progress. In addition, a supplementary summer program for secondary ML students provides English language development while students acquire content knowledge critical to further success in high school, with a focus on immigrant students with interrupted education and those who would benefit from accelerated academic pathways towards graduation.

Title III, Part A					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	3.00	3.00	3.00	3.00	3.00
Revenues					
Federal	\$402,812	\$313,309	\$347,694	\$383,044	\$414,722
Total	\$402,812	\$313,309	\$347,694	\$383,044	\$414,722
Budget by Objects Class					
Salaries and Wages	\$318,741	\$241,359	\$259,996	\$254,119	\$292,362
Contracted Services	0	0	0	0	0
Supplies and Materials	3,005	1,653	10,209	22,000	11,181
Other Charges	76,418	64,243	70,620	99,414	104,006
Equipment	0	0	0	0	0
Transfer	4,649	6,054	6,869	7,511	7,173
Total	\$402,812	\$313,309	\$347,694	\$383,044	\$414,722

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 2022-2023 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, expand the Young Scholars summer program to additional schools and provide after-school hours to Advanced Academic Specialists to engage in data analysis and training specific to gifted learners. Professional learning was provided to staff throughout FCPS on Life Space Crisis Intervention as well as CPR training. Title IV funds were also used to provide professional learning to special educators on Ukera and Mandt. To meet Title IV's technology requirement, FCPS used grant funds to support Schoology Ambassadors at each of our schools. Ambassadors work 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 for 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 2022-2023 school year, five private schools participated in the Title IV program: Banner School, Frederick Christian Academy, Lucy School, St. John's Catholic Prep and St. John Regional Catholic School.

Title IV, Part A					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	0.91	0.00	0.00	0.00	0.00
Revenues					
Federal	\$264,765	\$360,936	\$283,176	\$387,761	\$379,721
Total	\$264,765	\$360,936	\$283,176	\$387,761	\$379,721
Budget by Objects Class					
Salaries and Wages	\$150,577	\$100,784	\$182,078	\$238,800	\$200,832
Contracted Services	349	111,759	11,575	30,200	3,575
Supplies and Materials	63,509	125,891	62,055	71,961	91,057
Other Charges	37,807	9,162	15,364	30,000	67,377
Equipment	0	0	0	0	0
Transfer	12,523	13,340	12,104	16,800	16,880
Total	\$264,765	\$360,936	\$283,176	\$387,761	\$379,721

RESTRICTED PROJECTS

Individuals With Disabilities Education Act (IDEA) Part B

Individuals With Disabilities Education Act Formula Grant Funding (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, 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; and 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 projects 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 that FCPS was significantly disproportionate, based on race and ethnicity, requiring reservation of 2023-2024 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)

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	210.00	203.50	201.50	274.00	223.50

Revenues

Federal	\$7,870,303	\$8,477,849	\$9,046,642	\$9,726,098	\$10,585,042
Total	\$7,870,303	\$8,477,849	\$9,046,642	\$9,726,098	\$10,585,042

Budget by Objects Class

Salaries and Wages	\$5,812,349	\$6,321,195	\$6,960,285	\$7,452,901	\$8,104,367
Contracted Services	1,000	143,789	125,456	274,807	146,611
Supplies and Materials	0	45,299	79,507	80,804	34,865
Other Charges	2,163,824	1,917,566	1,831,394	1,917,586	2,249,199
Equipment	0	0	0	0	0
Transfer	(106,870)	50,000	50,000	0	50,000
Total	\$7,870,303	\$8,477,849	\$9,046,642	\$9,726,098	\$10,585,042

This schedule provides a summary of Part B formula grant sections.

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Part B, Section 611	\$7,743,675	\$8,264,880	\$8,970,021	\$9,440,696	\$10,441,573
Part B, Section 619	126,628	212,969	76,621	285,402	143,469
Total	\$7,870,303	\$8,477,849	\$9,046,642	\$9,726,098	\$10,585,042



RESTRICTED PROJECTS

Coronavirus Federal Aid

In response to the global Novel Coronavirus Disease 2019 (COVID-19) pandemic, the federal government has provided 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 – Expired 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 FY2024, FCPS will use its remaining funds to address unfinished learning, support tutoring services for students, provide technology for students and staff, and complete HVAC improvements to several schools.

COVID-19 Relief Funds					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	0.00	76.00	76.00	0.00	0.00
Revenues					
Federal	\$0	\$16,464,623	\$45,184,503	\$141,000	\$0
Total	\$0	\$16,464,623	\$45,184,503	\$141,000	\$0
Budget by Objects Class					
Salaries and Wages	\$0	\$2,829,204	\$26,381,380	\$0	\$0
Contracted Services	0	660,997	2,943,565	0	0
Supplies and Materials	0	11,786,867	12,074,082	0	0
Other Charges	0	242,810	3,046,912	0	0
Equipment	0	651,975	185,613	141,000	0
Transfer	0	292,770	552,951	0	0
Total	\$0	\$16,464,623	\$45,184,503	\$141,000	\$0

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					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	14.50	14.00	14.00	14.00	14.00
Revenues					
Federal	\$1,689,001	\$2,298,485	\$2,920,798	\$1,760,156	\$1,914,618
Total	\$1,689,001	\$2,298,485	\$2,920,798	\$1,760,156	\$1,914,618
Budget by Objects Class					
Salaries and Wages	\$1,173,604	\$847,782	\$1,227,686	\$1,234,310	\$1,309,825
Contracted Services	45,000	45,000	45,000	45,000	45,000
Supplies and Materials	8,674	4,881	19,681	23,600	23,100
Other Charges	464,958	14,824	453,407	457,246	536,693
Equipment	0	289,374	0	0	0
Transfer	(3,235)	0	0	0	0
Total	\$1,689,001	\$1,201,861	\$1,745,774	\$1,760,156	\$1,914,618

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. FCPS bills 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, the Autism Waiver, case management, speech and language therapy, occupational and physical therapy, and psychological assessments.

Intergovernmental Transfers (Medicaid Reimbursements)					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	0.00	0.00	0.00	0.00	0.00
Revenues					
State	\$1,069,946	\$1,129,622	\$1,268,785	\$1,300,000	\$1,300,000
Total	\$1,069,946	\$1,129,622	\$1,268,785	\$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	1,069,946	1,129,622	1,268,785	1,300,000	1,300,000
Equipment	0	0	0	0	0
Transfer	0	0	0	0	0
Total	\$1,069,946	\$1,129,622	\$1,268,785	\$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 26 FCPS regular education teachers, instructional assistants and special education instructional assistants 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 support 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 2024 for teachers who were hired after the start of the school year.

Note: Subsequent to the printing for the Fiscal Year 2023 Frederick County Public Schools Adopted Operating Budget book, the Maryland State Department of Education revised how funding would be allocated. This revision resulted in a significant increase in funding received by FCPS. Therefore, the FY2023 Approved Operating Budget has been restated to reflect the final allocation which will be expensed through September 30, 2024.

Maryland Leads					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	0.00	0.00	0.00	4.00	0.00

Revenues					
Federal	\$0	\$0	\$0	\$7,491,594	\$0
Total	\$0	\$0	\$0	\$7,491,594	\$0

Budget by Objects Class					
Salaries and Wages	\$0	\$0	\$0	\$1,839,307	\$0
Contracted Services	0	0	0	425,294	0
Supplies and Materials	0	0	0	3,598,605	0
Other Charges	0	0	0	1,578,388	0
Equipment	0	0	0	0	0
Transfer	0	0	0	50,000	0
Total	\$0	\$0	\$0	\$7,491,594	\$0

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 Early Learning Hub is school readiness, and thus services are available for children birth through five and their families. The Frederick Judy Centers provide services to all who touch the lives of young children in the Butterfly Ridge, Hillcrest, Lincoln, Monocacy, Tuscarora, 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 engagement nights, adult education, and parenting education. The Judy Center Learning Hubs offer 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					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	3.50	6.00	9.50	13.65	12.50

Revenues					
State	\$289,109	\$357,158	\$781,654	\$1,772,000	\$1,980,000
Total	\$289,109	\$357,158	\$781,654	\$1,772,000	\$1,980,000

Budget by Objects Class					
Salaries and Wages	\$179,224	\$151,178	\$291,121	\$767,439	\$833,751
Contracted Services	43,850	77,618	153,142	289,469	307,170
Supplies and Materials	3,657	21,006	110,389	78,539	105,947
Other Charges	62,378	103,207	214,400	602,833	695,070
Equipment	0	0	0	0	0
Transfer	0	4,149	12,602	33,720	38,062
Total	\$289,109	\$357,158	\$781,654	\$1,772,000	\$1,980,000

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; rather, the services are carried out by Frederick County Government for the benefit of FCPS. For FY2024, the in-kind services include 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					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	0.00	0.00	0.00	0.00	0.00

Revenues					
County	\$11,083,338	\$12,572,958	\$13,959,068	\$15,590,671	\$15,590,671
Total	\$11,083,338	\$12,572,958	\$13,959,068	\$15,590,671	\$15,590,671

Budget by Objects Class					
Salaries and Wages	\$0	\$0	\$0	\$0	\$0
Contracted Services	11,083,338	10,652,564	13,959,068	15,590,671	15,590,671
Supplies and Materials	0	1,920,394	0	0	0
Other Charges	0	0	0	0	0
Equipment	0	0	0	0	0
Transfer	0	0	0	0	0
Total	\$11,083,338	\$12,572,958	\$13,959,068	\$15,590,671	\$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), a single, multiple-employer cost-sharing plan. FCPS employees are members of either the Teachers Pension System of the State of Maryland or the Employees Retirement System of the State of Maryland. 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 certificated employees and is a required contribution 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 a percentage of their covered salary to their MSRPS pension plan.

Retirement & Pension System of Maryland (On-Behalf Contributions)					
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Positions (FTE):	0.00	0.00	0.00	0.00	0.00
Revenues					
State	\$32,893,353	\$32,855,984	\$34,387,294	\$32,140,059	\$35,231,104
Total	\$32,893,353	\$32,855,984	\$34,387,294	\$32,140,059	\$35,231,104
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	32,893,353	32,855,984	34,387,294	32,140,059	35,231,104
Equipment	0	0	0	0	0
Transfer	0	0	0	0	0
Total	\$32,893,353	\$32,855,984	\$34,387,294	\$32,140,059	\$35,231,104

School Construction Fund

Fund Overview

The FCPS Capital Improvement Program (CIP) funds major and systemic construction projects. In FY2024, the CIP includes six major construction projects including the Northern Frederick City area Elementary replacement design (Yellow Springs Elementary), Middletown Co-located Elementary/Middle replacement design, Brunswick Elementary replacement, Green Valley Elementary replacement, Valley Elementary replacement, and the Crestwood Middle addition. Our systemic improvements include limited renovations, roof replacement, and playground equipment replacements. These projects are completed throughout the system based upon facility needs. Funding for two 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 70% 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. Frederick County received funding through other state programs as well. 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 FY2024, Frederick County was awarded \$41,439,502 in capital improvement funds and \$45,239,932 in Built to Learn funds. In FY2023, Frederick County was awarded \$10,000,000 in Pass Through Grant funds with no funds to be awarded in FY2024 or in future years.



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 FY2024 capital budget totals \$156,891,563.

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 design of the Middletown Co-located Elementary/Middle replacement school, scheduled to open for the 2027-2028 school year.
- FCPS received state and local funding for the design of the Northern Frederick City area Elementary (Yellow Springs Elementary) replacement school, scheduled to open for the 2026-2027 school year.
- FCPS received state and local funding for the construction of Green Valley Elementary replacement school, scheduled to open for the 2025-2026 school year.
- FCPS received state and local funding for the construction of Valley Elementary replacement school, scheduled to open for the 2025-2026 school year.
- FCPS received local funding for the construction of Crestwood Middle school addition, scheduled to open for the 2024-2025 school year.
- FCPS received state and local funding for the limited renovation of the Monocacy Elementary school.
- FCPS received state and local funding for the limited renovation of the Spring Ridge Elementary school.
- FCPS received state funding for the limited renovation of the Ballenger Creek Elementary school.

Frederick County Historical Funding Summary		
Approved Budget	Frederick County	State of Maryland
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
FY2024	\$70,212,129	\$86,679,434

School Construction Fund - Frederick County Portion

School/Project Title	FY2020 Approved Budget	FY2021 Approved Budget	FY2022 Approved Budget	FY2023 Approved Budget	FY2024 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	\$2,020,000
Butterfly Ridge Elementary - new	(4,811,000)	(974,000)			
Crestwood Middle - addition				727,000	11,121,191
Eastern Frederick Area Elementary - new				3,000,000	
Elementary Placeholder: Feasibility Study		200,000			
Frederick High		(1,948,409)			
FCPS Bus Facility (formerly Hayward Road Bus Facility)					2,200,000
Green Valley Elementary - replacement				2,718,834	16,571,129
Middletown Campus - feasibility study				400,000	
Middletown Co-Located ES/MS					3,287,215
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)	
Urbana Elementary - replacement	24,428,665	(5,265,877)	(1,999,635)		(662,913)
Valley Elementary - replacement					20,437,161
Waverley Elementary - replacement		17,956,940	20,469,000	(13,753,062)	
Yellow Spring Elementary - replacement				200,000	5,624,026
Roof Replacements					
Ballenger Creek Middle		259,650	576,000	525,000	
Brunswick Middle					228,000
Governor Thomas Johnson High	457,000				
Heather Ridge School		459,050			
Lincoln A		375,010			
Middletown High		133,830			
Walkersville Middle	116,000				
Mechanical					
Catoctin High - HVAC replacement	1,906,000				
Parkway Elementary - HVAC replacement	215,000				
Other					
Buses		184,000	92,000	460,000	184,000
Carroll Manor Elementary - sewage pump replacement					
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				
Limited Renovations		800,000			
Kempton Elementary - playground renovation			110,000		
Monocacy Elementary - limited renovation				5,106,610	1,311,000
Myersville Elementary - underground fuel tank replacement		169,650			
Orchard Grove Elementary - playground renovation				210,000	
Playground Replacements - Monocacy & New Market Elementary					140,000
Playground Replacements - Spring Ridge & Twin Ridge Elementary		265,000			
Portable Classrooms	600,000	1,200,000	1,200,000	1,200,000	2,000,000
Security Access Control Upgrades	100,000				
Spring Ridge Elementary - limited renovation					5,251,320
Systemic Contingency	500,000	263,650	500,000	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		
Wolfsville Elementary - playground renovation			80,000		
Yellow Springs Elementary - playground renovation			240,000		
Total	\$65,660,805	\$56,214,084	\$29,769,833	(\$4,168,386)	\$70,212,129

School Construction Fund - State of Maryland Portion

School/Project Title	FY2020 Approved Budget	FY2021 Approved Budget	FY2022 Approved Budget	FY2023 Approved Budget	FY2024 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	\$4,811,000	974,000			
Frederick High - replacement					
Green Valley Elementary - replacement				4,058,756	\$22,445,244
Middletown Co-Located ES/MS					7,163,540
Sugarloaf Elementary - new					
Rock Creek School - replacement	1,702,976	5,000,000	4,000,000	8,188,024	
Urbana Elementary - replacement	7,200,000	5,265,877	1,999,635		662,913
Valley Elementary - replacement				4,214,312	22,794,688
Waverly Elementary - replacement		4,799,060	4,500,000	13,753,062	
Yellow Spring Elementary - replacement					11,562,000
Aging Schools Program	145,000			182,622	
Qualified Zone Academy Bond (QZAB)					
Roof Replacements					
Ballenger Creek Middle		361,600		2,275,000	
Brunswick Middle					532,000
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					
Valley Elementary					
Walkersville Middle	124,000				
Mechanical					
Carroll Manor Elementary - chiller replacement					
Catoctin High - HVAC replacement	1,944,000				
Governor Thomas Johnson Middle - boiler replacement/fuel tank removal					
Middletown Elementary - HVAC replacement/gymnasium A/C					
Monocacy Middle - HVAC terminal units					
New Midway Elementary - boiler replacement					
Walkersville Middle - chiller replacement					
Woodsboro Elementary - boiler replacement					
Other					
Ballenger Creek Elementary - limited renovation					11,622,000
Carroll Manor Elementary - sewage pump replacement					
Carroll Manor Elementary - window replacement	558,000				
Monocacy Elementary - limited renovation				5,309,750	2,435,000
Security Access Control Upgrades	149,000				
Spring Ridge Elementary - limited renovation					7,462,049
Thurmont Elementary - limited renovation			2,893,688	1,439,312	
Total	\$16,633,976	\$22,147,097	\$20,893,323	\$67,870,519	\$86,679,434

FY2025 - 2029 Capital Improvement Program

	FY2025	FY2026	FY2027	FY2028	FY2029
New Construction					
Eastern Frederick Elementary - new	\$1,500,000	\$16,226,330	\$29,889,917	\$2,000,000	
FCPS Bus Facility	1,500,000	1,500,000	1,500,000		
Liberty Elementary - replacement	16,422,469	30,615,921	2,000,000		
Middletown Co-located ES/MS - replacement	13,229,694	61,569,971	13,150,212		
Middletown High - replacement					\$8,058,000
Southern Frederick Area Elementary - new				16,776,330	29,339,887
Walkersville Middle - modernization study			200,000		
Yellow Springs Elementary - replacement	29,693,191	2,000,000			
Subtotal - New Construction	\$62,345,354	\$111,912,222	\$46,740,129	\$18,776,330	\$37,397,887
Additional Projects					
Portable Classrooms	\$723,000	\$723,000	\$723,000	\$723,000	\$723,000
Limited Renovations	7,691,588	6,455,246	6,500,000	6,750,000	6,750,000
Systemic - Generic	2,500,000	2,500,000	2,500,000	3,000,000	3,000,000
Subtotal - Additional Projects	\$10,914,588	\$9,678,246	\$9,723,000	\$10,473,000	\$10,473,000
Total	\$73,259,942	\$121,590,468	\$56,463,129	\$29,249,330	\$47,870,887

*The FY2025 - 2029 Capital Improvement Plan reflects the CIP approved by Frederick County Government.

Food & Nutrition Services Fund

The FCPS Food and Nutrition Services (FNS) Department served approximately 4 million meals in FY2023 to approximately 46,000 students.

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.

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Operating Revenues					
Federal	\$6,226,909	\$10,069,845	\$24,567,474	\$9,053,069	\$11,774,645
State	378,016	347,361	363,927	568,317	485,180
Charges for Services	3,824,571	32,700	1,617,395	6,215,797	6,623,127
Other	189,301	29,331	85,064	91,065	311,830
Subtotal	\$10,618,797	\$10,479,237	\$26,633,860	\$15,928,248	\$19,194,782
Nonoperating Revenue					
Transfer from General Fund	\$0	\$17,434	\$0	\$0	\$0
Transfer from Self-Insurance Fund	0	0	0	400,000	750,000
Total Operating Revenues	\$10,618,797	\$10,496,671	\$26,633,860	\$16,328,248	\$19,944,782
Operating Expenses					
Salaries					
Administrative	\$808,722	\$712,794	\$843,236	\$993,557	\$1,155,924
Schools	3,387,888	2,607,827	4,034,505	5,084,161	5,753,718
Subtotal	\$4,196,610	\$3,320,621	\$4,877,741	\$6,077,718	\$6,909,642
Contracted Services	\$147,479	\$117,324	\$120,559	\$140,000	\$20,000
Supplies and Materials					
Purchased Food	\$3,166,130	\$1,581,615	\$5,649,592	\$4,232,884	\$5,332,813
U.S. Department of Agriculture Commodities	925,691	1,637,043	2,605,132	1,744,509	1,838,487
Other Supplies	218,804	206,449	693,491	420,000	552,366
Subtotal	\$4,310,625	\$3,425,107	\$8,948,215	\$6,397,393	\$7,723,666
Other					
Employee Insurance and Benefits	\$2,650,866	\$2,266,983	\$2,549,059	\$3,081,177	\$3,693,094
Other	123,493	132,487	222,833	231,960	448,380
Subtotal	\$2,774,359	\$2,399,470	\$2,771,892	\$3,313,137	\$4,141,474
Equipment	\$289,707	\$75,285	\$3,372,581	\$400,000	\$1,150,000
Total Operating Expenses	\$11,718,780	\$9,337,807	\$20,090,988	\$16,328,248	\$19,944,782
Excess of Revenues over Expenses	(\$1,099,983)	\$1,158,864	\$6,542,872	\$0	\$0

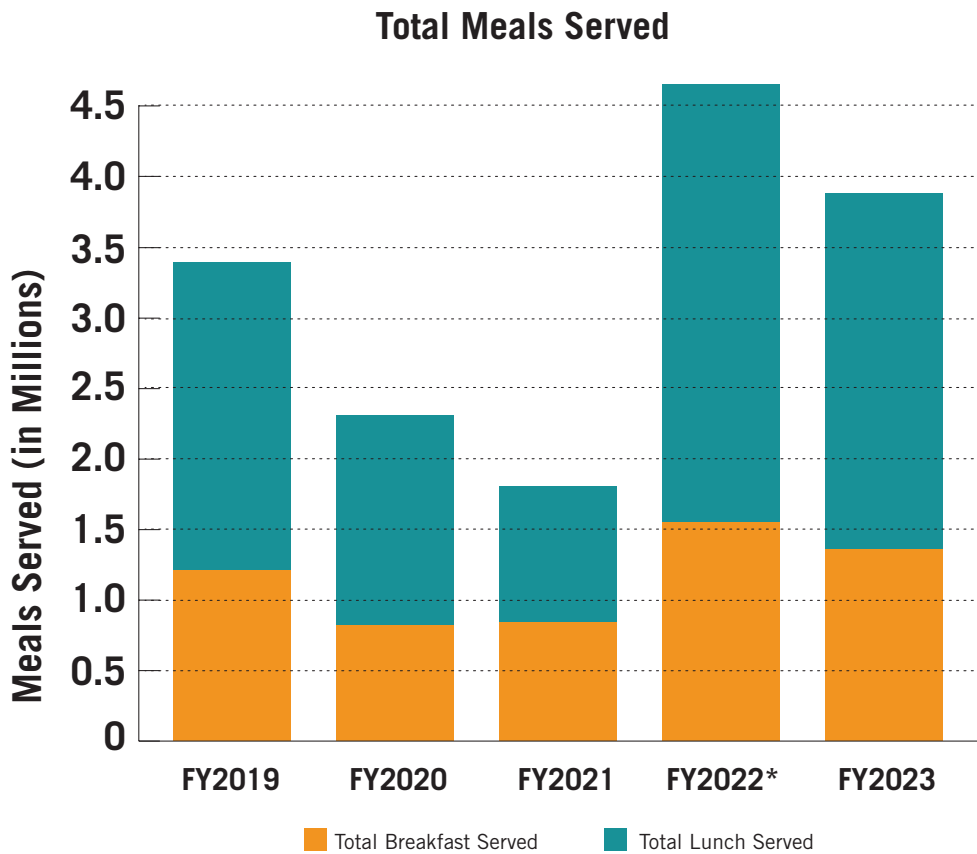
Food & Nutrition Services Fund

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 in 69 schools. Approximately 4 million meals were served in FY2023, to include 1.4 million breakfast and 2.6 million lunch meals. These meals were available to all students of Frederick County.

Twenty 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.

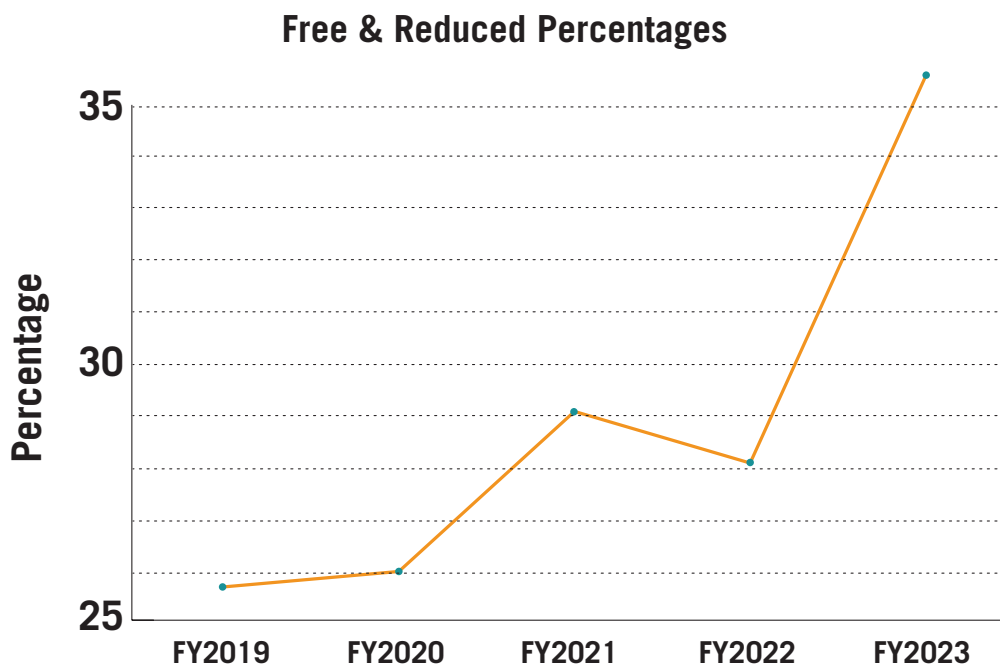


*In FY2022, all students received free meals due to COVID-19 federal regulations.

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 35.5% 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 goal five of the Board's strategic plan 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, their dependents, 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.

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. Processing of claims and other administrative services are performed by third party administrators for a fee. To reduce the risk of very high insurance claims, FCPS purchases stop loss insurance to pay eligible medical and pharmacy claims that exceed a specified deductible level. FCPS strives to maintain a target reserve balance equal to one-tenth of the total self-insurance budget to lessen the burden of unforeseen high claims. In FY2024, the operating budget will make a one-time transfer of \$5.0 million to assist with mitigating the premium increase required for employees.

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Operating Revenue					
Contribution for the Board of Education	\$78,865,198	\$81,652,479	\$84,544,824	\$98,816,958	\$108,665,100
Other Funds Contribution	0	0		0	0
Contribution from Employees	15,526,761	15,815,916	16,374,009	18,260,361	20,546,200
Contribution from Retirees	8,493,994	9,180,125	9,578,929	10,681,972	11,636,200
Medicare Part D Subsidy	4,015,979	4,464,386	4,394,288	4,850,000	4,850,000
Subtotal	\$106,901,932	\$111,112,906	\$114,892,050	\$132,609,291	\$145,697,500
Nonoperating Revenue					
Interest Income	\$68,552	\$3,622	\$2,811	\$10,000	\$10,000
Transfer from General Fund	0	0	0	0	5,000,000
Use of Fund Balance	2,847,747	0	0	0	0
Subtotal	\$2,916,299	\$3,622	\$2,811	\$10,000	\$5,010,000
Total Operating Revenues	\$109,818,231	\$111,116,528	\$114,894,861	\$132,619,291	\$150,707,500
Operating Expenses					
Salary and Wages	\$323,042	\$374,669	\$367,860	\$391,392	\$404,800
Medical Claims Paid	93,556,296	105,492,617	111,535,972	125,247,630	142,162,800
Administrative Contracts	3,997,198	4,289,207	4,812,636	4,847,100	5,510,300
Stop-Loss Insurance	1,152,482	1,050,250	1,291,779	1,741,314	2,222,600
OPEB Contribution	2,847,747	6,045,286	0	0	0
Wellness	134,270	131,194	112,114	200,000	200,000
Fixed Charges	135,328	154,365	112,270	154,255	169,100
Affordable Health Care Act Fees	40,096	40,462	24,102	37,600	37,900
Total Expenditures	\$102,186,459	\$117,578,050	\$118,256,733	\$132,619,291	\$150,707,500
Excess of Revenues Over Expenses	\$7,631,772	(\$6,461,522)	(\$3,361,872)	\$0	\$0

Artificial Turf Fund

Artificial Turf Fund

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 also receives 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. During FY2023, FCPS received \$7,800,000 in passthrough grant funds to construct artificial turf fields at the remaining four high schools: Tuscarora, Brunswick, Catoclin and Walkersville. The fields will be completed during the summer of 2023. The revenues generated from the use of these fields are designated to the Artificial Turf Fund to repair or replace the existing fields.

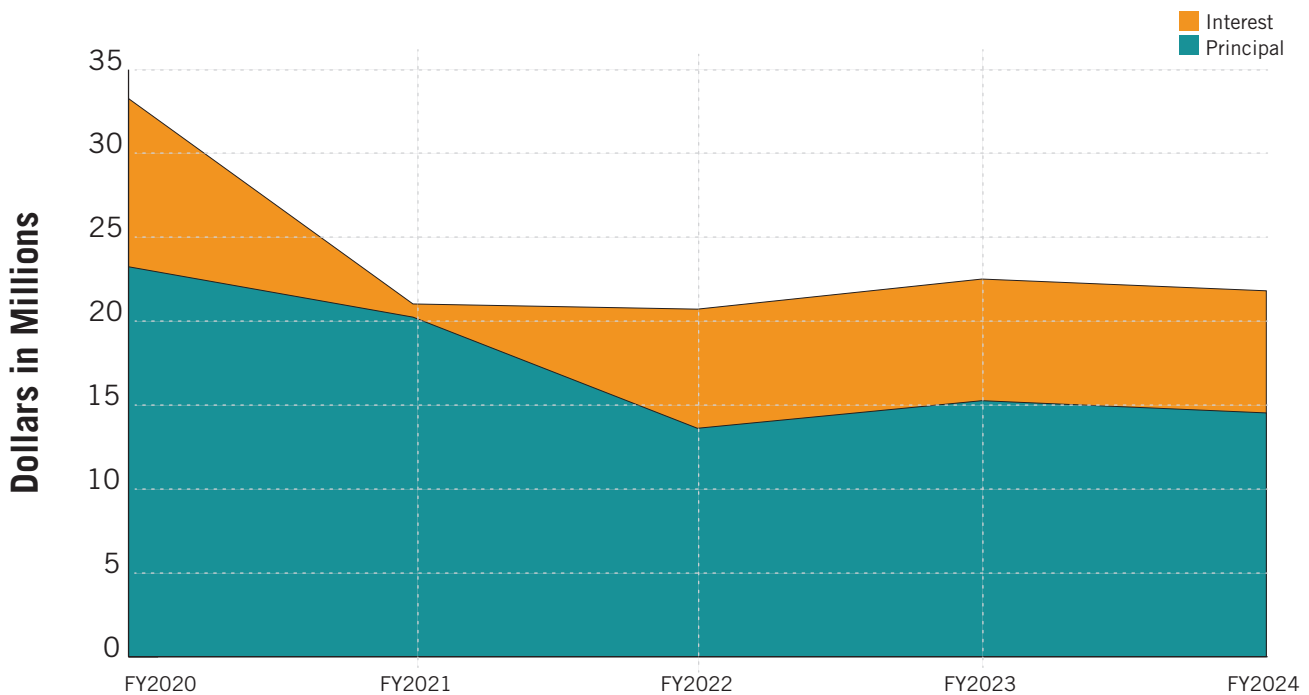
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Operating Revenue					
Community User Group Rentals	\$46,150	\$25,998	\$65,203	\$60,000	\$60,000
Interest Income	11,178	0	565	1,000	13,000
Cell Tower Rentals	0	213,016	224,021	215,000	225,000
Subtotal	\$57,328	\$239,014	\$289,789	\$276,000	\$298,000
Non-Operating Revenue					
Transfer from the General Fund	\$0	\$200,000	\$150,000	\$200,000	\$200,000
Total Revenues	\$57,328	\$439,014	\$439,789	\$476,000	\$498,000
Operating Expenses					
Upkeep of Grounds	\$0	\$1,312,198	\$0	\$600,000	\$0
Total Operating Expenses	\$0	\$1,312,198	\$0	\$600,000	\$0
Excess (Deficit) of Revenue Over Expenses	\$57,328	(\$873,184)	\$439,789	(\$124,000)	\$498,000
Prior Year Ending Fund Balance	\$665,968	\$723,296	(\$149,888)	\$289,901	\$165,901
Ending Fund Balance	\$723,296	(\$149,888)	\$289,901	\$165,901	\$663,901

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



	FY2020 Approved Budget	FY2021 Approved Budget	FY2022 Approved Budget	FY2023 Approved Budget	FY2024 Approved Budget
Revenue					
Local Sources	\$33,358,315	\$28,173,709	\$20,772,556	\$22,571,462	\$21,868,950
Total Revenue	\$33,358,315	\$28,173,709	\$20,772,556	\$22,571,462	\$21,868,950
Expenditures					
Principal	\$23,305,790	\$20,295,380	\$13,651,625	\$15,300,668	\$14,569,543
Interest	10,052,525	7,878,329	7,120,931	7,270,794	7,299,407
Total Expenditures	\$33,358,315	\$28,173,709	\$20,772,556	\$22,571,462	\$21,868,950



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 scales
- School-based foundation allocations
- Glossary of terms.

Frederick County Government Tax, Revenue, & Appropriations

FCPS receives over 46% 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 FY2024 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 FY2024, Frederick County's tax rate was changed to introduce variable rates from 2.25% to 3.20%, starting for calendar year 2024. This change will affect income taxes collected for the second half of FY2024. The tax is assessed as a percentage of the taxpayer's Maryland taxable income.
 - Taxpayers filing as joint, head of household, or qualified widow:
 - 2.25% - \$25,000 or less
 - 2.75% - \$25,001 - \$100,000
 - 2.96% - \$100,001 - \$250,000
 - 3.20% - \$250,001 or more
 - Taxpayers filing as single, married filing separate, or dependent:
 - 2.25% - \$25,000 or less
 - 2.75% - \$25,001 - \$50,000
 - 2.96% - \$50,001 - \$250,000
 - 3.20% - \$150,001 or more
- **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 FY2024 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.

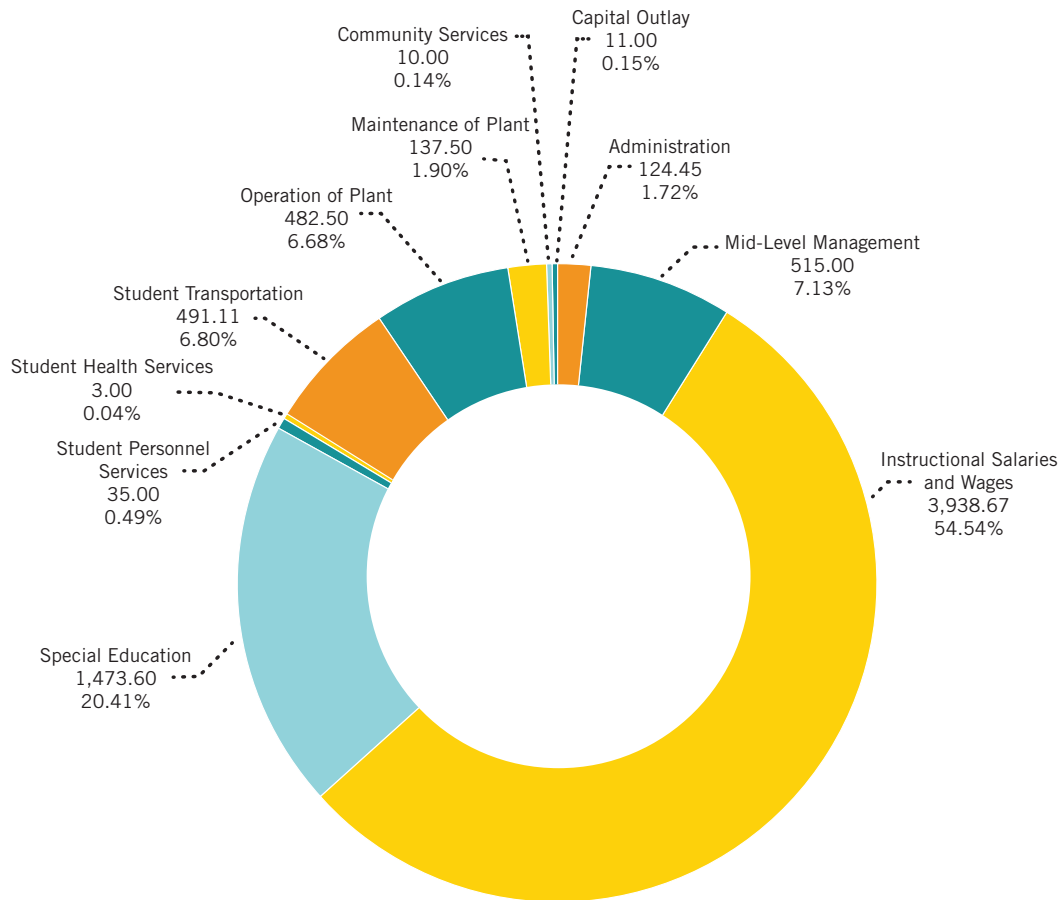
Frederick County Government Tax, Revenue, & Appropriations

Revenues	FY2024 Budget	FY2025 Projection	FY2026 Projection	FY2027 Projection
Local Property Taxes	\$425,028,290	\$454,780,270	\$482,976,647	\$510,506,316
Local Income Taxes	350,539,128	384,510,409	407,581,034	432,035,896
Other Local Taxes	38,819,350	41,004,924	41,734,019	42,941,977
License and Permits	6,903,200	7,103,393	7,309,391	7,521,364
Federal Grants	207,369	207,369	207,369	207,369
State Grants	5,110,000	5,258,190	5,410,678	5,567,587
Charges for Services	8,457,390	8,702,654	8,955,031	9,214,727
Fines and Forfeitures	30,000	30,000	30,000	30,000
Investment Earnings	2,750,011	2,887,512	3,031,887	3,183,481
Miscellaneous	4,802,433	4,941,704	5,085,013	5,232,478
Operating Revenue	\$842,647,171	\$909,426,425	\$962,321,069	\$1,016,441,195
Use of Fund Balance	49,411,000	24,381,644	23,650,195	22,940,689
Total Revenues	\$892,058,171	\$933,808,069	\$985,971,264	\$1,039,381,884

Appropriations	FY2024 Budget	FY2025 Projection	FY2026 Projection	FY2027 Projection
County Departments	\$311,312,780	\$336,545,115	\$344,710,808	\$353,105,423
Board of Education	404,907,809	439,762,543	455,945,743	476,912,172
Frederick Community College	24,735,845	25,877,855	27,020,165	28,162,783
Frederick County Library	17,046,964	17,308,935	17,916,651	18,410,984
Other	24,201,088	21,604,671	22,647,606	23,761,638
Transfer to Debt Service	52,327,730	52,470,000	61,110,000	66,060,000
Transfer to Capital Projects	20,977,647	22,735,661	24,058,027	25,411,030
Transfer to Other Funds	16,548,308	17,044,757	17,726,548	18,258,344
Total Appropriations	\$872,058,171	\$933,349,537	\$971,135,548	\$1,010,082,374

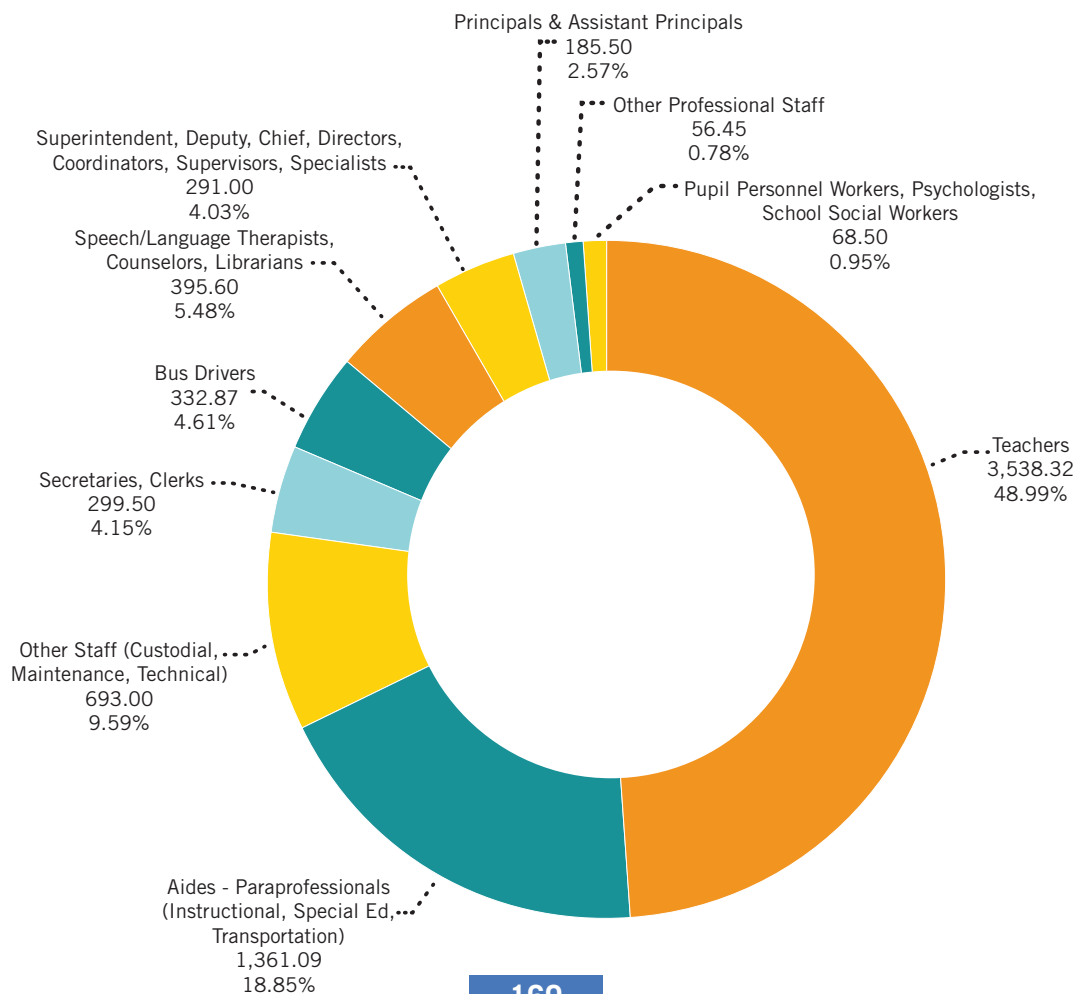
Operating Budget Full-Time Equivalent (FTE) Positions by Maryland State Department of Education (MSDE) Category

	FY2020	FY2021	FY2022	FY2023	FY2024
Administration	96.85	100.85	103.45	115.45	124.45
Mid-Level Management	455.50	461.50	468.00	489.00	515.00
Instructional Salaries and Wages	3,199.85	3,323.61	3,444.59	3,684.05	3,938.67
Special Education	1,142.10	1,169.40	1,213.30	1,335.60	1,473.60
Student Personnel Services	21.86	27.01	28.00	43.10	35.00
Student Health Services	1.50	1.50	2.50	5.00	3.00
Student Transportation	442.04	462.21	455.96	456.26	491.11
Operation of Plant	440.00	451.50	462.00	480.50	482.50
Maintenance of Plant	133.50	133.50	133.50	136.50	137.50
Community Services	3.50	3.50	6.00	9.00	10.00
Capital Outlay	11.00	11.00	11.00	10.80	11.00
Total Full-Time Equivalent Positions	5,947.70	6,145.58	6,328.30	6,765.26	7,221.83



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

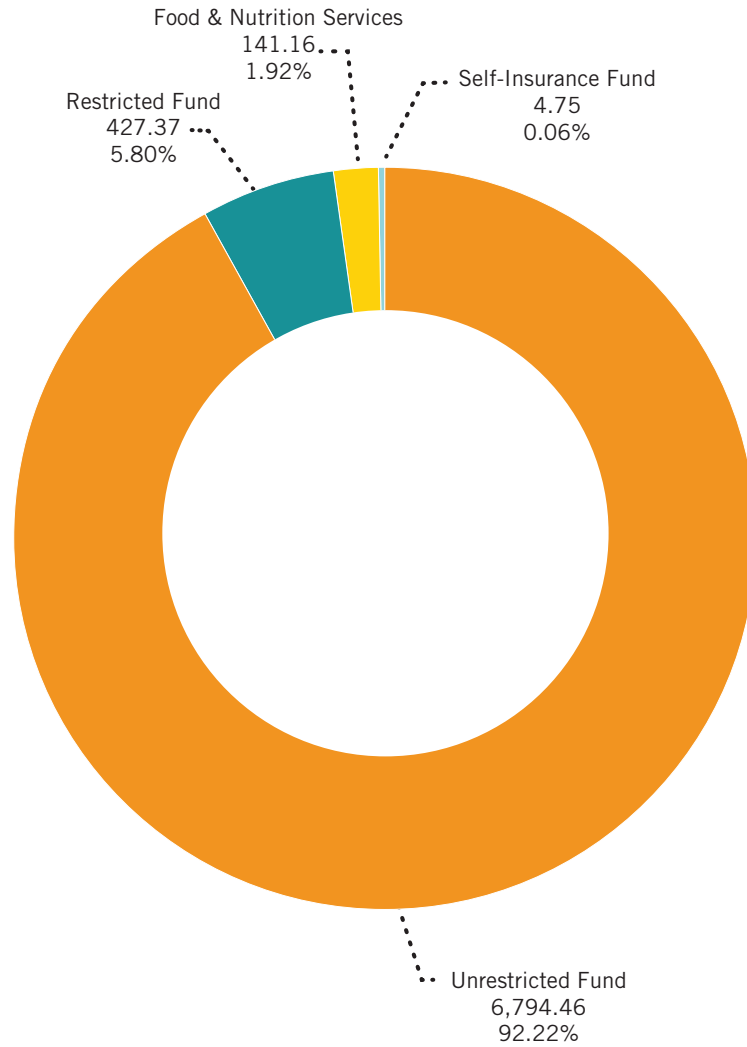
	FY2020	FY2021	FY2022	FY2023	FY2024
Teachers	2,974.99	3,101.95	3,210.39	3,285.08	3,538.32
Aides - Paraprofessionals (Instructional, Special Education, Transportation)	981.32	1,001.76	1,017.36	1,238.74	1,361.09
Other Staff (Custodial, Maintenance, Technical)	640.50	655.00	667.50	691.80	693.00
Secretaries, Clerks	287.50	291.50	295.50	305.00	299.50
Bus Drivers	311.48	326.72	319.80	315.57	332.87
Speech/Language Therapists, Counselors, Librarians	278.20	291.30	319.80	342.10	395.60
Superintendent, Deputy, Chief, Directors, Coordinators, Supervisors, Specialists	222.36	216.00	227.00	262.91	291.00
Principals & Assistant Principals	163.00	167.00	171.00	170.00	185.50
Other Professional Staff	42.85	40.85	43.45	58.45	56.45
Pupil Personnel Workers, Psychologists, School Social Workers	45.50	53.50	56.50	95.60	68.50
Total Full-Time Equivalent Positions	5,947.70	6,145.58	6,328.30	6,765.25	7,221.83



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

Divisions/Departments	FY2020 Approved	FY2021 Approved	FY2022 Approved	FY2023 Approved	FY2024 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	2.00
Academics, Curriculum, Transformation & Student Achievement	4,487.18	4,620.83	4,744.29	5,148.32	5,527.90
Office of the Deputy Superintendent	2.00	3.00	3.00	3.00	3.00
Office of Special Education & Student Services	983.06	986.41	1,052.22	1,196.52	1,316.82
Office of Special Education & Student Services	0.00	0.00	0.00	0.00	2.00
Special Education	918.20	917.40	984.30	1,109.10	1,221.60
Student Services	64.86	69.01	67.92	87.42	93.22
Office of Equity & Organizational Development	38.15	50.00	48.00	59.00	26.00
Office of Equity & Organizational Development	0.00	0.00	0.00	0.00	2.00
Equity	22.15	34.00	32.00	40.00	4.00
Organizational Development	16.00	16.00	16.00	19.00	20.00
System Accountability & School Administration	3,402.87	3,519.32	3,576.97	3,806.40	4,041.08
System Accountability & School Administration Supervision	2.00	3.00	3.00	3.00	4.00
School Administration	11.00	27.00	11.00	15.00	11.00
Elementary Schools	1,510.27	1,565.82	1,590.78	1,713.75	1,846.81
Middle Schools	784.80	787.00	807.00	841.00	865.40
High Schools	982.60	1,021.30	1,054.00	1,123.00	1,181.75
Charter Schools	92.20	90.20	86.19	84.65	104.12
Assessment, Data Reporting, & Strategic Improvement	20.00	25.00	25.00	26.00	28.00
Curriculum, Instruction & Innovation	61.10	62.10	64.10	83.40	141.00
Curriculum, Instruction & Innovation	2.00	2.00	2.00	2.00	2.00
Curriculum Supervision	59.10	60.10	62.10	81.40	139.00
Public Affairs	13.00	14.00	14.00	16.00	17.00
Office of Legal Counsel	3.00	3.00	3.00	4.00	5.00
Office of the Chief of Staff	28.50	30.50	34.00	35.00	39.00
Office of the Chief of Staff	0.00	0.00	0.00	2.00	3.00
Human Resources	28.50	30.50	34.00	33.00	36.00
Operations Division	1,021.04	1,058.21	1,062.46	1,094.06	1,140.11
Office of the Chief Operating Officer	6.00	6.00	6.00	7.00	7.00
Capital Program	11.00	11.00	11.00	10.80	11.00
Facilities Services	148.00	149.50	148.50	151.50	153.50
Custodial Services	371.00	374.50	386.00	394.50	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	6.00
Transportation	442.04	462.21	455.96	456.26	491.11
Technology Infrastructure	37.00	49.00	49.00	68.00	76.00
Fiscal Services Division	56.85	57.85	58.45	62.45	61.45
Office of the Chief Financial Officer	2.00	2.00	2.00	2.00	2.00
Fiscal Services	54.85	55.85	56.45	60.45	59.45
Total Unrestricted Operating Fund	5,613.57	5,788.39	5,920.20	6,363.83	6,794.46
Restricted Fund	334.13	357.19	408.10	401.43	427.37
Food and Nutrition Services Fund	135.13	134.38	136.54	140.61	141.16
Self-Insurance Fund	4.35	4.35	4.75	4.75	4.75
Total FCPS Full-Time Equivalent Positions	6,087.18	6,284.31	6,469.59	6,910.62	7,367.74

Full-Time Equivalent (FTE) Position Summary by Fund



Full-Time Equivalent (FTE) Positions by Fund

	FY2020	FY2021	FY2022	FY2023	FY2024
GOVERNMENTAL FUNDS					
General Funds					
Unrestricted Fund	5,518.37	5,698.18	5,834.01	6,363.82	6,794.46
Restricted Fund	334.13	357.19	408.1	401.43	427.37
Special Revenue Funds					
Food & Nutrition Services	135.13	134.38	136.54	140.61	141.16
PROPRIETARY FUNDS					
Internal Service Funds					
Self-Insurance Fund	4.35	4.35	4.75	4.75	4.75
Total FTE Positions	6,087.18	6,284.30	6,469.59	6,910.61	7,367.74

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	<25%	25 - 40%	>40%
Reduced Meals	<6%	6 - 9%	>9%
Multilingual Learners	<12%	12 - 18%	>18%
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 I)	5 - 8 (Tier II)	9+ (Tier III)

*Free meals is weighted twice in the complexity formulas

In FY2024, FCPS continue the implementation of the 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 FY2025.

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

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 Positions

FCPS has approximately 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 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		
Teacher Specialist for Administration	0.0	1.0		1.0			0.0			0.0			0.0		
Secretary -12	1.0			1.0			1.0			1.0			1.0		
Secretary - 10*	1.0			1.0			1.0			1.0			2.0		
Administrative	3.0	4.0		4.0			4.0			4.0	5.0		6.0		
School Counselor	1.0			1.0			2.0			3.0			4.0		
Behavior Support**	0.0	1.0		0.0	1.0		0.0	2.0		1.0		2.0	2.0	3.0	
Media Specialist***	1.0			1.0			1.0			1.4			1.6		
Literacy Specialist^	1.0			1.0			1.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Math Specialist ^	1.0			1.0			1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Academic Support	0.0	1.0		0.0	1.0	2.0	1.0	2.0	2.0	2.0	3.0	4.0	3.0	4.0	5.0
IA	1.0			1.0			2.0	3.0		2.0	4.0		4.0	5.0	
Resident Substitute	1.0			1.0			1.0	2.0		1.0	2.0		1.0	2.0	
USS	1.0			1.0			1.0			1.0			1.0		
Support Total	7.0	9.0	9.0	7.0	9.0	10.0	10.0	15.0	16.0	14.4	18.4	20.4	19.6	23.6	24.6

FY25 Phase-In

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

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

***Media Specialists: School with fewer than 300 students receive a 0.8 FTE Media Specialist

^Literacy and Math Specialists are 11-month or 10-month + 9 days positions depending upon the tier and enrollment band.

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	3.0		2.0	3.0		3.0	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	3.0		2.0	3.0		3.0		
Behavior Support*	1.0			1.0			1.0			1.0		
Media Specialist	1.0			1.0			1.0			1.0		
Literacy Specialist -11	1.0			1.0			1.0			1.0		
Math Specialist - 11	1.0			1.0			1.0			1.0		
Academic Support - 10	1.5	2.5	4.0	1.5	3.5	4.5	2.0	3.5	5.0	2.0	3.5	5.0
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
Resident Substitute	1.0	2.0		1.0	2.0		1.0	2.0		1.0	2.0	
USS	1.0			1.0			1.0			1.0		
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, or social worker.

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	2.0		2.0	3.0		3.0	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		
Literacy Specialist -11	1.0			1.0			1.0			1.0		
Math Specialist - 11	1.0			1.0			1.0			1.0		
Academic Support - 10	0.0	1.0		0.0	1.0		0.0	1.0		0.0	2.0	
IA	5.0			6.0			8.0			9.0		
Resident Substitute	1.0			1.0	2.0		1.0	2.0		1.0	2.0	
DLL Mentor	1.0			1.0			1.0			1.0		
USS	1.0			1.0			1.0			1.0		
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, or social worker.

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	Sabillasville Environmental
Administrative Staff				
Principal	1.00	1.00	1.00	1.00
Assistant Principal/Coordinator	1.00	1.00	1.00	0.00
Secretary - 12-month	1.00	1.00	1.00	1.00
Administrative Total	3.00	3.00	3.00	2.00
Instructional Professional Staff				
School Counselor -10-month	1.70	1.00	2.00	1.00
Academic Support Specialist/Teacher Specialist	0.00	2.50	2.00	2.00
Classroom Teacher	15.40	24.75	16.77	10.70
Media Specialist	0.00	0.00	0.00	0.60
Total Instructional Professional	17.10	28.25	20.77	14.30
Student Support Staff				
Instructional Assistant/User Support Specialist	11.00	1.00	8.65	1.50
Resident Sub	0.00	1.00	0.00	0.00
Total Instructional & Support Staff	28.10	30.25	29.42	15.80

FY2024 staffing as reported on the July 2023 staffing report.

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)	Remote Virtual Program Grades 3 - 8
Administrative Staff					
Principal	1.00	1.00	1.00	1.00	1.00
Assistant Principal/Coordinator	1.00	2.00	1.00	1.00	0.00
Secretary (12-month)	2.00	1.00	1.00	1.00	1.00
Secretary (10-month)	1.00	0.00	1.00	0.00	0.00
Administrative Total	5.00	4.00	4.00	3.00	2.00
Student Support Staff Instructional Professional Staff					
School Counselor/Behavior Support Specialist	2.00	1.00	3.00	1.00	1.00
Media Specialist	0.00	0.00	1.00	0.50	0.00
Teacher Specialist (11 & 12-month)	0.00	1.00	1.00	1.00	0.00
Teacher	33.50	24.00	20.50	19.50	23.50
Speech Pathologist	0.00	0.00	0.00	1.00	0.00
School Therapist	0.00	0.00	3.00	1.00	0.00
Instructional Professional Subtotal	35.50	26.00	28.50	24.00	24.50
Student Support Staff					
Community Liaison	0.00	0.00	1.00	0.00	0.00
Instructional Assistant/User Support Specialist/SEIA	9.00	1.00	10.00	37.00	4.00
Interpreter	0.00	0.00	0.00	0.00	2.00
Resident Substitute	0.00	0.00	0.00	0.00	0.00
Student Support Subtotal	9.00	1.00	11.00	37.00	6.00
Total Instructional & Support Staff	44.50	27.00	39.50	61.00	30.50

FY2024 staffing as reported on the July 2023 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	FY2019	FY2020	FY2021	FY2022	FY2023
Number of Schools	67	67	67	68	69
Number of days lunch served	178	119	365	210	180
Number of lunches served to students annually					
Free	1,035,530	689,822	994,288	3,301,884	1,167,306
At reduced Price	186,617	140,883	0	0	261,320
At regular price	1,003,675	698,985	0	0	1,185,597
Total lunch served	2,225,822	1,529,690	994,288	3,301,884	2,614,223
Average number of lunches served to students daily					
Free	5,818	5,797	2,724	15,725	6,485
At reduced Price	1,048	1,184	0	0	1,452
At regular price	5,639	5,874	0	0	6,587
Total average number of lunches served	12,505	12,855	2,724	15,725	14,524
Charges per lunch to students					
Elementary	\$2.65	\$2.65	\$0.00	\$0.00	\$2.65
Secondary	\$2.90	\$2.90	\$0.00	\$0.00	\$2.90

**For FY2021 and 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 Early Talent Development (ETD) Program: Growing Elementary Advanced Academics Readiness in Students (GEAARS). 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.
- Grades 2 and 5 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 at no cost to students:

- 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
 - Certified Nursing Assistant
 - Dental
 - Medical Assistant
 - Physical Rehabilitation
- Agriculture and Commercial Metals Welding Technology
- Agri-Business
- Autobody Repair & Refinishing
- Automotive Technology
- Biomedical Science
- Carpentry
- CISCO
 - Cisco Networking Academy
 - Cisco Cyber Security
- Cisco Operating Systems
- Computer Aided Design Engineering and Architecture
- Cosmetology
- Culinary Arts
- Digital Design & Printing Methods
- Electricity
- Environmental Landscape Design & Management
- Homeland Security/Criminal Justice
- HVACR/Plumbing
- Integrated Media and Web Technology
- Teacher Academy of Maryland
- Television/Multimedia Production

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

Frederick County Virtual School & High School Remote Virtual Program

FCVS provides online courses for high school course credit through multiple supplemental programs and a remote learning option through the High School Remote Virtual Program. Students can take additional courses while enrolled at their home school or enroll fulltime. All instructors are highly-qualified FCPS teachers with special training in working with students in a virtual setting. More information is available from your school counselor or visit the FCVS website at <https://edu.fcps.org/fcvs/> to download and view: pre-registration forms, synchronous meeting schedules, any associated registration fees, and lists of potential course offerings:

Fulltime Enrollment:

High School Remote Virtual Program (RVP): The RVP is a remote learning option designed for students who desire regular live synchronous instruction and asynchronous opportunities. The program follows the same 180- day FCPS academic calendar year set forth by the Board of Education of Frederick County. Live virtual classes occur daily, Monday through Friday. Students enrolled in the virtual program will still have opportunities to participate in athletic and most extracurricular activities offered in their home school of attendance.

High School students will be expected to complete the required courses, sequences of courses, and credits in order to graduate as outlined in COMAR and the FCPS High School Course Planning Guide. Students must earn the required number of credits in order to be promoted to the next grade. The High School Remote Virtual Program has more limited course offerings than our comprehensive high schools. More information is available from your school counselor.

Fulltime enrollment using FCVS supplemental programs:

An option for upper classman to enroll fulltime and take blended online courses to meet their remaining graduation requirements through FCVS supplemental programs with virtual support sessions 2 nights/week from trained mentors and/or teachers.

Supplemental Enrollment:

School Year:

- **Virtual Outside of School (VOS):** The VOS program is 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 In School (VIS):** The VIS program is 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.
- **Virtual After School Credit Recovery (VAS):** The VAS program is 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, with support from a trained Mentor.
- **Virtual During School Credit Recovery (VDS):** The VDS program is 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.

Summer:

- **Virtual Summer Session (VSS):** VSS is a 5-week program designed for independent and self-motivated learners. VSS 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 week.
- **Support Based Summer Session Credit Recovery (SBSS):** SBSS is a 5-week program designed for students who need to recover credits, in core courses, required for graduation and benefit from a structured day with support of a Virtual Mentor. SBSS is by invitation only. Students are enrolled in comprehensive blended online courses and are required to:
 - attend synchronous video conferencing sessions with a Virtual Mentor daily.
 - attend synchronous video conferencing sessions with the Content Teacher once a week.

FCPS Remote Virtual Program

The FCPS Remote Virtual Program (RVP) offers a high-quality remote learning experience for grades 3-8 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 RVP follows the academic calendar approved by the Board of Education of Frederick County. Students enrolled in the RVP attend live classes daily and have opportunities to participate in most extracurricular activities offered at their home school.

Multilingual Education Program (Formerly English Learners)

The primary goal of the Multilingual Education (ME) Program is advancing the academic language development and academic achievement of FCPS students who are learning English as a new language, referred to as Multilingual Learners (MLs), formerly English Learners. Educating this student population requires a collaborative effort among administrators, ME teachers, classroom teachers, students, and all other FCPS stakeholders. The ME program and its teachers 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 reflect 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 FY2024, 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.

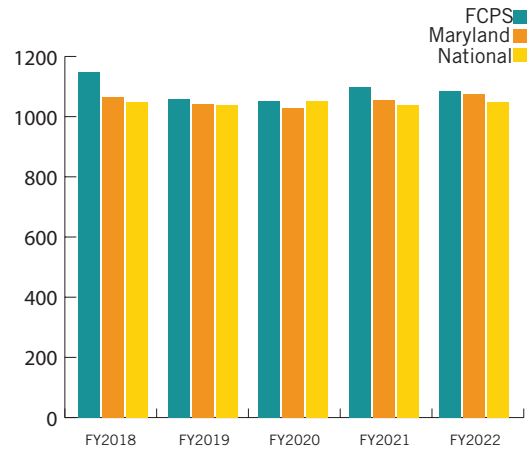
Pyramid Program: Pyramid provides integrated support to students with significant social, emotional, and behavioral needs identified with a variety of education disabilities. Intensive special education and therapeutic services are provided in a small, structured setting within a general education school. 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 through 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 FY2022, FCPS students had an average SAT score of 1086, while their counterparts in Maryland scored 1075 and in the United States scored 1050.



SAT Scores

	FY2018	FY2019	FY2020*	FY2021	FY2022*
FCPS	1149	1058	1051	1099	1086
Maryland	1066	1041	1029	1056	1075
National	1049	1039	1051	1038	1050

**For FY2020 & FY2022 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 2022 four-year graduation rate for FCPS students is 93.12%, compared to 86.29% for Maryland public school students. The 3.74% dropout rate for FCPS students is lower than the state dropout rate of 8.54%.

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		
	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022
All	92.42	93.73	93.12	2,999	3,018	3,088
Asian	96.84	97.91	98.62	153	187	214
Black	93.65	91.65	93.05	354	373	388
Hispanic	77.01	85.82	80.17	432	460	477
White	96.06	95.87	96.56	1,900	1,833	1,850
2+ Races	94.34	94.64	92.99	150	159	146
FARMS	81.42	83.83	79.94	561	539	518
EL	56.72	63.30	64.15	114	69	102
Special Education	73.53	73.42	77.74	175	221	241
State Graduation Rate	86.75	87.20	86.29			

FCPS Four-Year Adjusted Cohort Graduation Rates

Student Group	Dropout Rate			# of Student in Cohort		
	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022
All	3.98	2.61	3.74	129	84	124
Asian	-	-	-	-	-	-
Black	1.32	3.19	1.68	5	13	7
Hispanic	15.69	7.28	12.61	88	39	75
White	1.67	1.46	1.93	33	28	37
2+ Races	1.26	2.38	3.18	2	4	5
FARMS	9.29	7.00	12.04	64	45	78
EL	28.36	13.76	18.87	57	15	30
Special Education	1.26	3.65	6.13	3	11	19
State Dropout Rate	8.25	7.36	8.54			

Notes:

FY2020 = SY2019-2020

FY2021 = SY2020-2021

FY2022 = SY2021 - 2022

COLLEGES & UNIVERSITIES

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

Advanced Technology Institute	Chattahoochee Technical College	University	La Salle University
Agnes Scott College	Chestnut Hill College	Florida Atlantic University	Lake Erie College
Albright College	Chicago State University	Florida Gulf Coast University	Lake Erie College of Osteopathic Medicine
Alderson Broaddus University	Christopher Newport University	Florida Institute of Technology	Lake Forest College
Allegany College of Maryland	Citadel Military College of South Carolina	Florida International University	Lebanon Valley College
Alvernia University	Clafin University	Florida Southern College	Lee University
AMDA College of the Performing Arts - Los Angeles	Clark Atlanta University	Florida State University	Leeward Community College
American Academy of Dramatic Arts-New York	Clark University	Fordham University	Lehigh Carbon Community College
American International College	Clemson University	Fortis College - Baltimore	Lehigh University
American Musical and Dramatic Academy	Cleveland State University	Franklin and Marshall College	Lenoir-Rhyne University
American University	Coastal Carolina University	Franklin University Switzerland	Lesley University
Anderson University	Colby College	Franklin W Olin College of Engineering	Lewis & Clark College
Andrews University	Colby-Sawyer College	Frederick Community College	Lewis University
Anne Arundel Community College	Colgate University	Frostburg State University	Liberty University
Appalachian State University	College of Central Florida	Full Sail University	Life University
Arcadia University	College of Charleston	Furman University	Limestone University
Arizona State University	College of Mount Saint Vincent	Gallaudet University	Lincoln Memorial University
Arkansas State University	College of Southern Idaho	Gannon University	Lincoln University
Auburn University	Colorado State University-Fort Collins	George Mason University	Lipscomb University
Augusta University	Columbia College	Georgetown University	Long Island University
Austin Peay State University	Columbia College Chicago	Georgia College & State University	Longwood University
Ave Maria University	Columbia University in the City of New York	Georgia Institute of Technology	Los Angeles College of Music
Averett University	Columbus College of Art and Design	Georgia State University	Los Angeles Valley College
Baldwin Wallace University	Commonwealth University	Germanna Community College	Louisiana State University
Ball State University	Community College of Baltimore County	Gettysburg College	Loyola University Chicago
Bard College	Concord University	Glenville State College	Loyola University Maryland
Barry University	Concordia College at Moorhead	Goldey-Beacom College	Loyola University New Orleans
Barton College	Concordia University - Montreal	Gonzaga University	Lycoming College
Baylor University	Connecticut College	Goucher College	Lynn University
Bellarmine University	Coppin State University	Grambling State University	Macalester College
Belmont Abbey College	Cornell University	Grand Canyon University	Maine College of Art & Design
Belmont University	Culinary Institute of America	Greensboro College	Manhattan College
Benedict College	Curry College	Grinnell College	Manhattan School of Music
Bentley University	Davidson College	Grove City College	Marist College
Berkeley College - New York	Dean College	Gwynedd Mercy University	Marshall University
Berklee College of Music	Delaware College of Art and Design	Hagerstown Community College	Mary Baldwin University
Berry College	Delaware State University	Hamilton College	Maryland Institute College of Art
Bethany College - Bethany	Delaware Valley University	Hampden-Sydney College	Marymount Manhattan College
Binghamton University	DePaul University	Hampton University	Marymount University
Bloomfield College	DePauw University	Harrisburg Area Community College	Marywood University
Bluefield College	DeSales University	Harvard University	Massachusetts College
Boston College	Dickinson College	Hawaii Pacific University	Massachusetts Institute of Technology
Boston University	Dillard University	Hendrix College	Massachusetts Maritime Academy
Bowie State University	Divers Institute of Technology	High Point University	McDaniel College
Bowling Green State University-Main Campus	Drew University	Hilbert College	Mercer University
Brandeis University	Drexel University	Hofstra University	Meredith College
Bridgewater College	Duke University	Hollins University	Merrimack College
Bridgewater State University	Duquesne University	Hood College	Messiah University
Brigham Young University	Earlham College	Horry-Georgetown Technical College	Methodist University
Bryant University	East Carolina University	Howard Community College	Miami University, Oxford
Bryn Athyn College of the New Church	East Stroudsburg University of Pennsylvania	Howard University	Michigan State University
Bryn Mawr College	Eastern Kentucky University	Husson University	Michigan Technological University
Bucknell University	Eastern Mennonite University	Illinois Institute of Technology	Middle Tennessee State University
Cal Poly Humboldt	Eastern Michigan University	Immaculata University	Millersville University of Pennsylvania
Caldwell University	Eastern University	Indiana State University	Milwaukee School of Engineering
California State University	Eastern Washington University	Indiana University	Misericordia University
Campbell University	Eckerd College	Indiana University of Pennsylvania	Mississippi State University
Capitol Technology University	Elizabeth City State University	Indiana Wesleyan University	Missouri University of Science and Technology
Carleton College	Elizabethtown College	Iona University	Molloy University
Carnegie Mellon University	Elon University	Iowa State University	Monmouth University
Carroll Community College	Embry-Riddle Aeronautical University	Ithaca College	Montana State University
Case Western Reserve University	Emerson College	Jackson State University	Montana Technological University
Catawba College	Emmanuel College	Jacksonville University	Montclair State University
Cedar Crest College	Emory University	James Madison University	Montgomery College
Cedarville University	Endicott College	Joffrey Ballet School	Montgomery Community College
Centenary University	ESCP Europe Business School - London	Johns Hopkins University	Moore College of Art and Design
Central Connecticut State University	Fairfield University	Johnson & Wales University	Moravian University
Central Michigan University	Fairleigh Dickinson University-Metropolitan Campus	Juniata College	Morehead State University
Central Piedmont Community College	Fairmont State University	Kansas State University	Morehouse College
Centre College	Fayetteville State University	Kean University	Morgan State University
Champlain College	Fayetteville Technical Community College	Kendall College	Mount Aloysius College
Chapman University	Ferris State University - Grand Rapids	Kennesaw State University	Mount Saint Mary College
Charleston Southern University	Flagler College	Kent State University at Kent	Mount St. Mary's University
Chatham University	Florida Agricultural and Mechanical University	Kentucky Wesleyan College	Mount Vernon Nazarene University
		Kenyon College	Muhlenberg College
		King's College	Neumann University
		Kutztown University of Pennsylvania	

New Jersey Institute of Technology
 New York Film Academy
 New York Institute of Technology
 New York University
 Newberry College
 Norfolk State University
 North Carolina A & T State University
 North Carolina Central University
 North Carolina State University at Raleigh
 North Carolina Wesleyan College
 Northeastern Illinois University
 Northeastern University
 Northern Arizona University
 Northern Illinois University
 Northern Michigan University
 Northern Virginia Community College
 Northpoint Bible College
 Northwest College
 Notre Dame College
 Notre Dame of Maryland University
 Nova Southeastern University
 Oberlin College
 Ohio Dominican University
 Ohio Northern University
 Ohio State University
 Ohio University
 Oklahoma State University
 Old Dominion University
 Olivet Nazarene University
 Oregon State University
 Otis College of Art and Design
 Pace University
 Palm Beach Atlantic University
 Patrick Henry College
 Paul Mitchell the Temple Frederick
 Pennsylvania Academy of the Fine Arts
 Pennsylvania College of Art and Design
 Pennsylvania College of Technology
 Pennsylvania State University
 PennWest California University
 PennWest Clarion University
 Pepperdine University
 Pfeiffer University
 Pittsburgh Institute of Aeronautics
 Point Park University
 Point University
 Prairie View A & M University
 Pratt Institute-Main
 Presbyterian College
 Princeton University
 Providence College
 Purdue University
 Queen's University
 Queens University of Charlotte
 Quinnipiac University
 Radford University
 Randolph College
 Randolph-Macon College
 Regent University
 Rensselaer Polytechnic Institute
 Rhodes College
 Richmond, The American International
 University in London
 Rider University
 Ringling College of Art and Design
 Roanoke College
 Robert Morris University
 Rochester Institute of Technology
 Rollins College
 Rose-Hulman Institute of Technology
 Rowan University
 Rutgers University-New Brunswick
 Sacred Heart University
 Saint Augustine's University
 Saint Francis University
 Saint Johns River State College
 Saint Joseph's University
 Saint Leo University
 Saint Louis University
 Saint Mary's College of California
 Saint Peter's University
 Saint Vincent College
 Salem College
 Salem State University
 Salisbury University
 Salve Regina University
 San Antonio College
 San Diego State University
 San Francisco State University
 Santa Clara University
 Santa Fe College
 Santa Monica College
 Sarah Lawrence College
 Savannah College of Art & Design
 Savannah State University
 School of the Art Institute of Chicago
 School of Visual Arts
 Seattle University
 Seton Hall University
 Shaw University
 Shenandoah University
 Shepherd University
 Shepherds College
 Shippensburg University of Pennsylvania
 Siena College
 Simmons University
 Sinclair Community College
 Skidmore College
 Slippery Rock University of Pennsylvania
 Smith College
 South Carolina State University
 South Florida State College
 Southeastern University
 Southern Illinois University
 Southern Methodist University
 Southern Utah University
 Southern Virginia University
 Spalding University
 Spelman College
 Spring Hill College
 Springfield College
 St Bonaventure University
 St. Francis College
 St. John Fisher University
 St. John's College
 St. John's University-New York
 St. Lawrence University
 St. Mary's College of Maryland
 St. Mary's University
 St. Thomas University
 State University of New York
 Stetson University
 Stevens Institute of Technology
 Stevenson University
 Stockton University
 Stonehill College
 Stony Brook University
 Suffolk University
 Susquehanna University
 Swarthmore College
 Sweet Briar College
 Syracuse University
 Taylor University
 Temple University
 Tennessee State University
 Texas A & M University
 Texas Christian University
 Texas State University
 Texas Tech University
 The Catholic University of America
 The City University of New York
 The George Washington University
 The New School
 The University of Auckland
 The University of Baltimore
 The University of Montana
 The University of North Carolina at Chapel
 Hill
 The University of Tampa
 The University of Tennessee
 The University of Texas
 The University of the Arts
 The University of the South
 The University of Virginia's College at Wise
 The University of West Florida
 Thiel College
 Thomas Jefferson University
 Thomas More University
 Towson University
 Trevecca Nazarene University
 Trinity College
 Trinity Washington University
 Truman State University
 Tulane University of Louisiana
 Tuskegee University
 Union College (NY)
 United States Air Force Academy
 United States Military Academy
 United States Naval Academy
 Unity College
 Universidad de Granada
 Universidad de Navarra
 University at Albany
 University at Buffalo
 University of Aberdeen
 University of Alabama
 University of Arizona
 University of Arkansas
 University of Bridgeport
 University of California
 University of Central Florida
 University of Central Missouri
 University of Charleston
 University of Chicago
 University of Cincinnati
 University of Colorado
 University of Connecticut
 University of Dayton
 University of Delaware
 University of Denver
 University of Florida
 University of Georgia
 University of Hartford
 University of Hawaii at Manoa
 University of Houston
 University of Illinois
 University of Iowa
 University of Kansas
 University of Kentucky
 University of Louisville
 University of Lynchburg
 University of Maine
 University of Manchester
 University of Mary Washington
 University of Maryland
 University of Massachusetts
 University of Memphis
 University of Miami
 University of Michigan
 University of Minnesota
 University of Mississippi
 University of Missouri
 University of Mount Union
 University of Nebraska
 University of New England
 University of New Hampshire
 University of New Haven
 University of New Mexico
 University of New Orleans
 University of North Carolina
 University of North Dakota
 University of North Florida
 University of North Georgia
 University of North Texas
 University of Northern Colorado
 University of Northwestern Ohio
 University of Notre Dame
 University of Oklahoma
 University of Oregon
 University of Pennsylvania
 University of Pittsburgh
 University of Rhode Island
 University of Richmond
 University of Rochester
 University of Saint Mary
 University of San Diego
 University of San Francisco
 University of Scranton
 University of South Carolina
 University of South Dakota
 University of South Florida
 University of Southern California
 University of St Andrews
 University of the District of Columbia
 University of the Pacific
 University of Utah
 University of Valley Forge
 University of Vermont
 University of Virginia
 University of Waikato
 University of Washington
 University of Wisconsin
 University of Wyoming
 Ursinus College
 Utah State University
 Utah Valley University
 Valparaiso University
 Vanderbilt University
 Vanguard University of Southern California
 Vassar College
 Villanova University
 Virginia Commonwealth University
 Virginia Military Institute
 Virginia State University
 Virginia Tech
 Virginia Union University
 Virginia Wesleyan University
 Wagner College
 Wake Forest University
 Walnut Hill College
 Walsh University
 Washington & Jefferson College
 Washington Adventist University
 Washington and Lee University
 Washington College
 Waynesburg University
 Webber International University
 Wellesley College
 Wentworth Institute of Technology
 West Chester University of Pennsylvania
 West Virginia Junior College-Morgantown
 West Virginia State University
 West Virginia University
 West Virginia Wesleyan College
 Western Carolina University
 Western Colorado University
 Western Michigan University
 Western New England University
 Westminster College
 Westmont College
 Wheeling University
 Whitman College
 Whitworth University
 Widener University
 Wilkes University
 William & Mary
 Williams College
 Wilson College
 Wingate University
 Winthrop University
 Wittenberg University
 Wofford College
 Woodbury University
 Worcester Polytechnic Institute
 Worcester State University
 WyoTech
 Xavier University
 Xavier University of Louisiana
 Yale University
 Yonsei University-Underwood
 York College of Pennsylvania
 York Technical College

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.

The FY2022 financial data for FCPS is listed below.

FCPS 2021 – 2022 ESSA Data

Level	Per-pupil Expenditure Range	Average Per-pupil Expenditure
Elementary School*	\$11,787 - \$28,812	\$16,390
Middle School	\$11,642 - \$17,628	\$14,456
High School	\$12,566 - \$16,437	\$14,464

**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 FY2024 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 FY2024 were approved in January 2023.

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.
- 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	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
ELEMENTARY SCHOOLS								
Ballenger Creek Elementary	586	602	640	678	718	754	776	804
Blue Heron ES	0	0	615	680	762	820	886	916
Brunswick Elementary	762	694	740	752	726	727	723	733
Butterfly Ridge ES	675	649	682	625	627	637	647	646
Carroll Creek Montessori	228	228	230	227	245	231	228	228
Carroll Manor Elementary	577	538	516	545	552	518	511	510
Centerville Elementary	972	439	447	445	491	474	479	490
Deer Crossing Elementary	806	813	464	505	512	529	529	548
Emmitsburg Elementary	220	201	207	216	220	214	223	223
Frederick Classical	249	250	253	250	249	249	250	252
Glade Elementary	611	543	554	572	548	552	543	548
Green Valley Elementary	627	545	688	785	855	922	958	1036
Hillcrest Elementary	749	714	763	575	548	546	543	538
Kempton Elementary	403	356	374	401	416	414	414	423
Lewistown Elementary	195	161	168	172	189	191	191	193
Liberty Elementary	262	215	240	238	235	251	265	287
Lincoln Elementary	598	605	614	618	610	607	634	648
Middletown Elementary (See Note 1)	472	417	434	441	448	468	492	483
Middletown Primary (See Note 1)	477	428	448	486	501	502	503	516
Monocacy Elementary	611	551	539	568	552	542	554	549
Monocacy Valley Montessori	217	214	209	209	209	206	207	205
Myersville Elementary	418	379	387	409	406	408	429	425
New Market Elementary	684	632	574	582	590	605	622	621
New Midway/Woodsboro Elementary	292	287	297	276	275	270	259	262
North Frederick Elementary	669	599	612	625	604	624	637	651
Oakdale Elementary	792	926	923	1,028	1,102	1,185	1,190	1,264
Orchard Grove Elementary	635	603	613	616	612	586	578	565
Parkway Elementary	242	223	261	258	264	274	279	282
Sabillasville Elementary	82	70	69	0	0	0	0	0
Sabillasville Environmental PCS	0	0	0	131	128	130	129	124
Spring Ridge Elementary	482	437	614	628	618	628	643	649
Sugarloaf Elementary	0	620	732	828	889	974	1001	1046
Thurmont Elementary (See Note 1)	312	292	292	278	273	259	254	245
Thurmont Primary (See Note 1)	336	284	287	307	302	301	303	313
Tuscarora Elementary	713	701	744	781	796	802	800	807
Twin Ridge Elementary	473	577	653	678	702	718	729	744
Urbana Elementary	813	651	653	689	726	767	781	817
Valley Elementary	508	459	515	491	510	530	548	560
Walkersville Elementary	678	631	695	689	708	725	748	760
Waverley Elementary	548	511	542	844	865	851	874	896
Whittier Elementary	718	686	726	735	701	715	727	743
Wolfsville Elementary	149	123	140	157	159	158	158	159
Yellow Springs Elementary	470	498	560	588	581	595	604	620
TOTAL ELEMENTARY	20,311	19,352	20,714	21,606	22,024	22,459	22,849	23,329

ENROLLMENT BY SCHOOL & YEAR

SCHOOL NAME	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
MIDDLE SCHOOLS								
Ballenger Creek Middle	817	800	790	805	763	729	716	727
Brunswick Middle	573	610	618	656	646	623	630	651
Carroll Creek Montessori	90	90	88	87	85	87	89	91
Crestwood Middle	691	670	667	739	786	857	822	830
Frederick Classical	127	126	119	125	126	124	122	120
Gov. Thomas Johnson Middle	553	563	589	549	540	535	557	592
Middletown Middle	784	794	807	799	776	798	799	827
Monocacy Middle	969	978	951	926	926	849	839	878
Monocacy Valley Montessori	83	89	88	89	89	90	91	92
New Market Middle	563	647	661	684	709	700	715	721
Oakdale Middle	872	899	953	1,057	1,128	1,182	1,284	1,336
Sabillasville Environmental PCS	0	0	0	23	40	64	59	62
Thurmont Middle	545	573	565	546	511	476	449	442
Urbana Middle	1,021	967	1,034	1,128	1,128	1,124	1,173	1,220
Walkersville Middle	876	836	835	841	798	751	734	766
West Frederick Middle	947	925	889	776	733	719	720	726
Windsor Knolls Middle	764	709	719	744	758	829	920	964
TOTAL MIDDLE	10,275	10,276	10,373	10,574	10,542	10,537	10,719	11,045
HIGH SCHOOLS								
Brunswick High	788	791	844	857	880	879	887	898
Catoctin High	741	715	741	782	773	765	746	704
Frederick High	1,502	1,541	1,651	1,821	1,876	1,820	1,707	1,661
Gov. Thomas Johnson High	1,720	1,733	1,826	1,944	1,967	1,872	1,738	1,691
Linganore High	1,309	1,391	1,516	1,564	1,598	1,612	1,609	1,686
Middletown High	1,125	1,148	1,094	1,094	1,101	1,077	1,091	1,092
Monocacy Valley Montessori	0	0	0	0	60	120	180	240
Oakdale High	1,263	1,358	1,462	1,617	1,706	1,789	1,903	1,964
Tuscarora High	1,582	1,639	1,672	1,708	1,697	1,691	1,709	1,701
Urbana High	1,849	1,905	1,923	1,935	2,019	2,035	2,121	2,187
Walkersville High	1,180	1,217	1,241	1,207	1,226	1,215	1,189	1,163
TOTAL HIGH	13,059	13,438	13,970	14,529	14,903	14,875	14,880	14,987
OTHER SCHOOLS AND PROGRAMS								
Heather Ridge School	56	44	29	45	46	45	45	45
SUCCESS Program	31	29	37	17	50	45	45	45
FCVS(See Note 2)	22	11	27	52	16	20	20	20
Rock Creek School	74	71	70	76	78	82	82	82
TOTAL OTHER	183	155	163	190	190	192	192	192
TOTAL ELEMENTARY	20,311	19,352	20,714	21,606	22,024	22,459	22,849	23,329
TOTAL MIDDLE	10,275	10,276	10,373	10,574	10,542	10,537	10,719	11,045
TOTAL HIGH	13,059	13,438	13,970	14,529	14,903	14,875	14,880	14,987
TOTAL OTHER	183	155	163	190	190	192	192	192
GRAND TOTAL	43,828	43,221	45,220	46,899	47,659	48,063	48,640	49,553

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 almost 6.9 million square feet and occupy over 1,500 acres. For FY2024, FCPS opens the replacement of Brunswick Elementary School. In addition to 67 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	PreK-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	762	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	774	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	120	Same lot as Walkersville ES	79,500
Sabillasville Environmental PCS	16210-B Sabillasville Road, Sabillasville, MD 21780	K-6	180	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	368	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	1,019	18.17	54,178
West Frederick Middle	515 West Patrick Street, Frederick, MD 21701	6-8	1,094	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	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
County Sources	\$271,000,287	\$283,305,204	\$294,548,343	\$309,170,970	\$330,557,079	\$365,338,683	\$418,983,870
State Sources	271,677,066	279,550,675	300,658,312	311,175,432	315,412,628	365,686,270	413,929,652
Federal Sources	16,494,884	18,817,165	18,559,463	34,261,272	63,761,372	71,243,748	53,840,713
Other	3,761,032	6,219,659	7,605,186	4,047,133	5,142,947	5,272,758	6,350,364
Fund Balance	9,232,961	12,148,750	8,915,351	13,465,185	18,489,818	15,294,792	17,075,877
Total Revenue	\$572,166,230	\$600,041,453	\$630,286,655	\$672,119,992	\$733,363,844	\$822,836,251	\$910,180,476

Expenditures

Expenditures by Category	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Administration	\$10,603,132	\$11,190,550	\$11,820,211	\$12,784,779	\$12,659,547	\$17,971,575	\$17,944,505
Mid-Level Administration	33,931,189	35,481,595	37,021,126	40,363,909	42,657,489	47,029,943	51,339,240
Instructional Salaries and Wages	206,573,539	216,533,524	228,068,154	237,816,410	268,894,279	292,227,762	322,940,100
Textbooks and Instructional Supplies	9,297,490	11,556,861	12,526,113	22,554,400	26,264,952	21,952,464	26,361,086
Other Instructional Costs	2,534,135	2,458,530	2,869,398	3,640,329	3,422,262	7,029,237	9,128,808
Special Education	61,231,159	68,655,459	69,266,908	70,811,076	81,091,596	101,799,624	109,889,420
Student Personnel Services	3,207,508	1,909,894	2,129,103	2,721,382	3,361,742	3,221,023	3,940,535
Student Health Services	6,185,407	6,796,134	6,736,044	6,314,869	9,087,521	10,688,979	12,572,870
Student Transportation	21,900,790	22,941,227	22,759,180	18,906,718	25,257,256	29,960,882	33,251,351
Operation of Plant	34,689,059	35,825,631	38,314,425	41,518,968	43,218,713	49,518,038	56,060,243
Maintenance of Plant	12,071,880	12,814,873	13,232,258	14,409,086	15,138,174	24,078,712	22,152,277
Fixed Charges	155,950,838	160,457,472	168,351,112	174,779,622	183,608,474	211,900,470	238,198,733
Food Services	44,196	101,614	78,304	864,867	277,017	511,198	841,962
Community Services	781,329	836,651	695,486	473,322	1,061,001	2,654,196	3,161,424
Capital Outlay	1,696,249	1,894,995	2,136,631	2,254,815	1,838,785	2,292,148	2,397,922
Total Expenditures by Category	\$560,697,900	\$589,455,010	\$616,004,453	\$650,214,552	\$717,838,808	\$822,836,251	\$910,180,476

Expenditures by Objects

Salaries and Wages	\$336,952,128	\$354,653,478	\$369,844,208	\$381,834,303	\$430,720,817	\$488,014,699	\$536,533,704
Contracted Services	24,825,668	27,592,885	30,802,964	29,483,676	37,658,016	49,101,741	48,310,787
Supplies and Materials	16,823,324	19,781,115	20,412,578	34,740,355	37,646,697	37,967,122	44,169,352
Other Operating Costs	178,090,380	183,007,181	188,892,056	196,524,182	206,632,688	239,485,404	267,448,942
Equipment	3,536,705	3,593,112	4,434,061	5,730,327	3,448,878	5,849,782	7,645,184
Transfers	469,695	827,239	1,618,586	1,901,709	1,731,712	2,417,503	6,072,507
Total Expenditures by Object	\$560,697,900	\$589,455,010	\$616,004,453	\$650,214,552	\$717,838,808	\$822,836,251	\$910,180,476



SALARY PAY SCALES

Frederick County Public Schools 10-Month Teacher Pay Scales Effective July 1, 2023 through June 30, 2024

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	\$53,851	1	\$55,513	1	\$57,913	1	\$60,629	1		1	
2	\$55,420	2	\$57,082	2,3,4,5	\$59,409	2,3,4,5	\$62,125	2		2	
3,4,5,6	\$57,026	3,4,5,6	\$58,688	6	\$61,017	6	\$63,732	3		3	
7	\$58,856	7	\$60,518	7	\$62,846	7	\$65,561	4,5	\$64,452	4,5	\$66,780
8	\$60,684	8	\$62,734	8	\$65,062	8	\$67,777	6	\$66,060	6	\$68,387
9	\$62,512	9	\$64,951	9	\$67,280	9	\$69,994	7	\$67,888	7	\$70,216
10	\$64,342	10	\$67,167	10	\$69,496	10	\$72,210	8	\$70,105	8	\$72,433
11	\$64,342	11	\$69,828	11	\$72,156	11	\$74,871	9	\$72,322	9	\$74,649
12	\$64,342	12	\$72,488	12	\$74,817	12	\$77,531	10	\$74,539	10	\$76,866
13	\$64,342	13	\$75,148	13	\$77,476	13	\$80,191	11	\$77,199	11	\$79,526
14	\$64,342	14	\$77,809	14	\$80,136	14	\$82,852	12	\$79,860	12	\$82,186
15	\$64,342	15	\$80,468	15	\$82,796	15	\$85,511	13	\$82,519	13	\$84,846
16	\$64,342	16	\$81,798	16	\$84,127	16	\$86,841	14	\$85,179	14	\$87,507
17	\$64,342	17	\$83,128	17	\$85,457	17	\$88,171	15	\$87,839	15	\$90,167
18+	\$65,295	18	\$84,458	18	\$86,787	18	\$89,501	16	\$89,170	16	\$91,496
		19	\$85,789	19	\$88,117	19	\$90,832	17	\$90,500	17	\$92,826
		20+	\$87,119	20	\$89,447	20	\$92,162	18	\$91,830	18	\$94,156
				21	\$90,776	21	\$93,492	19	\$93,160	19	\$95,487
				22	\$92,107	22	\$94,822	20	\$94,489	20	\$96,817
				23+	\$93,437	23	\$96,152	21	\$95,819	21	\$98,147
						24	\$97,481	22	\$97,150	22	\$99,477
						25	\$98,811	23	\$98,480	23	\$100,807
						26+	\$101,693	24	\$99,810	24	\$102,137
								25	\$101,140	25	\$103,468
								26+	\$104,743	26	\$107,069
										27+	\$107,624
		*33+	\$101,242			*33+	\$109,571				

Newly hired teachers are compensated at their per diem rate for pre-service training days.
 For State approved National Board Certification (NBC), add a \$10,000 salary enhancement to the appropriate scale, grade, and step.
 For non-state approved NBC and all other approved national certifications, add \$5,000 salary enhancement to the appropriate scale, grade and step.
 For Doctroate Degrees, add \$2,000 salary enhancement to the appropriate scale, step and grade.

SALARY PAY SCALES

Frederick County Public Schools 11-Month Teacher Pay Scales Effective July 1, 2023 through June 30, 2024

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	\$58,952	1	\$60,772	1	\$63,399	1	\$66,373	1		1	
2	\$60,669	2	\$62,489	2,3,4,5	\$65,037	2,3,4,5	\$68,011	2		2	
3,4,5,6	\$62,428	3,4,5,6	\$64,249	6	\$66,798	6	\$69,770	3		3	
7	\$64,431	7	\$66,250	7	\$68,799	7	\$71,771	4,5	\$70,559	4,5	\$73,107
8	\$66,433	8	\$68,678	8	\$71,226	8	\$74,198	6	\$72,317	6	\$74,866
9	\$68,434	9	\$71,105	9	\$73,653	9	\$76,624	7	\$74,320	7	\$76,868
10	\$70,437	10	\$73,531	10	\$76,080	10	\$79,052	8	\$76,747	8	\$79,295
11	\$70,437	11	\$76,443	11	\$78,992	11	\$81,963	9	\$79,173	9	\$81,721
12	\$70,437	12	\$79,356	12	\$81,904	12	\$84,875	10	\$81,600	10	\$84,148
13	\$70,437	13	\$82,268	13	\$84,816	13	\$87,788	11	\$84,512	11	\$87,059
14	\$70,437	14	\$85,179	14	\$87,728	14	\$90,700	12	\$87,424	12	\$89,972
15	\$70,437	15	\$88,092	15	\$90,650	15	\$93,612	13	\$90,336	13	\$92,884
16	\$70,437	16	\$89,547	16	\$92,096	16	\$95,068	14	\$93,250	14	\$95,796
17	\$70,437	17	\$91,004	17	\$93,553	17	\$96,524	15	\$96,162	15	\$98,708
18+	\$71,481	18	\$92,460	18	\$95,008	18	\$97,980	16	\$97,618	16	\$100,164
		19	\$93,916	19	\$96,465	19	\$99,436	17	\$99,072	17	\$101,620
		20+	\$95,372	20	\$97,921	20	\$100,894	18	\$100,530	18	\$103,078
				21	\$99,376	21	\$102,348	19	\$101,986	19	\$104,532
				22	\$100,833	22	\$103,804	20	\$103,440	20	\$105,988
				23+	\$102,289	23	\$105,262	21	\$104,898	21	\$107,446
						24	\$106,716	22	\$106,354	22	\$108,900
						25	\$108,172	23	\$107,810	23	\$110,358
						26+	\$111,327	24	\$109,266	24	\$111,814
								25	\$110,722	25	\$113,268
								26+	\$114,665	26	\$117,213
										27+	\$117,821
		*33+	\$110,833			*33+	\$119,952				

Newly hired teachers are compensated at their per diem rate for pre-service training days.
 For State approved National Board Certification (NBC), add a \$10,000 salary enhancement to the appropriate scale, grade, and step.
 For non-state approved NBC and all other approved national certifications, add \$5,000 salary enhancement to the appropriate scale, grade and step.
 For Doctroate Degrees, add \$2,000 salary enhancement to the appropriate scale, step and grade.

SALARY PAY SCALES

Frederick County Public Schools 12-Month Teacher Pay Scales Effective July 1, 2023 through June 30, 2024

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	\$71,291	1	\$74,372	1	\$77,860	1		1	
2	\$73,305	2,3,4,5	\$76,294	2,3,4,5	\$79,782	2		2	
3,4,5,6	\$75,369	6	\$78,358	6	\$81,846	3		3	
7	\$77,717	7	\$80,707	7	\$84,193	4,5	\$82,769	4,5	\$85,760
8	\$80,564	8	\$83,554	8	\$87,040	6	\$84,834	6	\$87,824
9	\$83,412	9	\$86,400	9	\$89,887	7	\$87,184	7	\$90,171
10	\$86,258	10	\$89,248	10	\$92,734	8	\$90,030	8	\$93,020
11	\$89,673	11	\$92,663	11	\$96,149	9	\$92,876	9	\$95,865
12	\$93,090	12	\$96,080	12	\$99,565	10	\$95,724	10	\$98,712
13	\$96,506	13	\$99,496	13	\$102,983	11	\$99,140	11	\$102,128
14	\$99,922	14	\$102,913	14	\$106,398	12	\$102,556	12	\$105,544
15	\$103,338	15	\$106,329	15	\$109,816	13	\$105,972	13	\$108,961
16	\$105,046	16	\$108,036	16	\$111,521	14	\$109,388	14	\$112,376
17	\$106,755	17	\$109,744	17	\$113,230	15	\$112,805	15	\$115,793
18	\$108,463	18	\$111,452	18	\$114,939	16	\$114,512	16	\$117,500
19	\$110,170	19	\$113,160	19	\$116,647	17	\$116,221	17	\$119,209
20+	\$111,879	20	\$114,869	20	\$118,354	18	\$117,930	18	\$120,918
		21	\$116,577	21	\$120,063	19	\$119,635	19	\$122,625
		22	\$118,284	22	\$121,772	20	\$121,344	20	\$124,333
		23+	\$119,993	23	\$123,480	21	\$123,053	21	\$126,041
				24	\$125,187	22	\$124,762	22	\$127,748
				25	\$126,895	23	\$126,468	23	\$129,457
				26+	\$130,596	24	\$128,177	24	\$131,166
						25	\$129,886	25	\$132,874
						26+	\$134,512	26	\$137,499
								27+	\$138,212
*33+	\$130,016			*33+	\$140,714				
*33+	\$125,015			*34+	\$135,301				

Newly hired teachers are compensated at their per diem rate for pre-service training days.
 For State approved National Board Certification (NBC), add a \$10,000 salary enhancement to the appropriate scale, grade, and step.
 For non-state approved NBC and all other approved national certifications, add \$5,000 salary enhancement to the appropriate scale, grade and step.
 For Doctroate Degrees, add \$2,000 salary enhancement to the appropriate scale, step and grade.

SALARY PAY SCALES

Frederick County Public Schools Athletic Director Pay Scales Effective July 1, 2023 through June 30, 2024

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	\$68,808	1	\$71,627	1	\$75,487	1		1	
2	\$70,851	2,3,4,5	\$73,653	2,3,4,5	\$77,530	2		2	
3,4,5,6	\$72,894	6	\$75,695	6	\$79,572	3		3	
7	\$74,936	7	\$77,738	7	\$81,616	4,5	\$80,146	4,5	\$82,472
8	\$77,413	8	\$80,215	8	\$83,659	6	\$82,187	6	\$84,516
9	\$79,889	9	\$82,690	9	\$86,135	7	\$84,231	7	\$85,893
10	\$82,365	10	\$85,168	10	\$88,610	8	\$86,273	8	\$87,935
11	\$85,336	11	\$88,139	11	\$91,087	9	\$88,749	9	\$90,412
12	\$88,307	12	\$91,110	12	\$94,059	10	\$91,226	10	\$92,888
13	\$91,279	13	\$94,082	13	\$97,029	11	\$93,701	11	\$96,029
14	\$94,251	14	\$97,052	14	\$100,000	12	\$96,672	12	\$98,336
15	\$97,222	15	\$100,024	15	\$102,972	13	\$99,643	13	\$101,971
16	\$98,708	16	\$101,510	16	\$105,944	14	\$102,616	14	\$104,942
17	\$100,194	17	\$102,995	17	\$107,429	15	\$105,587	15	\$107,249
18	\$101,679	18	\$104,480	18	\$108,915	16	\$108,558	16	\$110,886
19-23	\$103,165	19-23	\$105,967	19-25	\$110,400	17	\$110,043	17	\$112,371
24+	\$104,650	24	\$107,452	26	\$111,885	18	\$111,530	18	\$113,857
		25	\$108,938	27	\$113,371	19-25	\$113,015	19-25	\$115,342
		26	\$110,423	28,29	\$114,857	26	\$114,501	26	\$116,827
		27+	\$111,908	30	\$116,344	27	\$115,987	27	\$118,314
				31	\$117,829	28,29	\$117,472	28,29	\$119,799
				32+	\$120,976	30	\$118,958	30	\$121,285
						31	\$120,443	31	\$122,770
						32+	\$123,592	32+	\$125,919
*36+	\$124,060			*36+	\$133,758				

Newly hired teachers are compensated at their per diem rate for pre-service training days.
 For State approved National Board Certification (NBC), add a \$10,000 salary enhancement to the appropriate scale, grade, and step.
 For non-state approved NBC and all other approved national certifications, add \$5,000 salary enhancement to the appropriate scale, grade and step.
 For Doctroate Degrees, add \$2,000 salary enhancement to the appropriate scale, step and grade.

SALARY PAY SCALES

Frederick County Public Schools 11-Month Administrative and Supervisory Pay Scales Effective July 1, 2023 through June 30, 2024

STEP	Grade AS-1	STEP	Grade AS-2	STEP	Grade AS-3
1	\$76,144	1	\$78,878	1	\$81,616
2	\$78,499	2	\$81,320	2	\$84,139
3	\$80,926	3	\$83,834	3	\$86,742
4	\$83,557	4	\$86,558	4	\$89,561
5	\$86,273	5	\$89,372	5	\$92,473
6	\$89,077	6	\$92,276	6	\$95,477
7	\$91,971	7	\$95,275	7	\$98,581
8	\$94,960	8	\$98,372	8	\$101,783
9	\$98,047	9	\$101,569	9	\$105,091
10	\$101,233	10	\$104,869	10	\$108,507
11	\$104,523	11	\$108,278	11	\$112,033
12	\$107,920	12	\$111,797	12	\$115,675
13	\$111,427	13	\$115,431	13	\$119,435
14	\$115,049	14	\$119,182	14	\$123,316
15	\$118,788	15	\$123,056	15	\$127,323
16	\$122,650	16	\$127,045	16	\$131,462
17	\$126,634	17	\$131,184	17	\$135,733
18	\$130,749	18	\$135,448	18	\$140,144

*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, 2023 through June 30, 2024

STEP	GRADE AS-1	STEP	GRADE AS-2	STEP	GRADE AS-3	STEP	GRADE AS-4	STEP	GRADE AS-5
1	\$89,324	1	\$92,533	1	\$95,743	1	\$102,161	1	\$108,578
2	\$92,086	2	\$95,393	2	\$98,702	2	\$105,319	2	\$111,936
3	\$94,934	3	\$98,345	3	\$101,755	3	\$108,577	3	\$115,398
4	\$98,019	4	\$101,539	4	\$105,063	4	\$112,104	4	\$119,149
5	\$101,205	5	\$104,841	5	\$108,477	5	\$115,749	5	\$123,021
6	\$104,493	6	\$108,247	6	\$112,003	6	\$119,510	6	\$127,018
7	\$107,890	7	\$111,765	7	\$115,643	7	\$123,394	7	\$131,147
8	\$111,396	8	\$115,398	8	\$119,399	8	\$127,404	8	\$135,409
9	\$115,016	9	\$119,149	9	\$123,280	9	\$131,546	9	\$139,810
10	\$118,754	10	\$123,021	10	\$127,288	10	\$135,820	10	\$144,354
11	\$122,614	11	\$127,018	11	\$131,424	11	\$140,236	11	\$149,046
12	\$126,599	12	\$131,147	12	\$135,696	12	\$144,792	12	\$153,890
13	\$130,714	13	\$135,409	13	\$140,106	13	\$149,497	13	\$158,891
14	\$134,961	14	\$139,810	14	\$144,659	14	\$154,356	14	\$164,054
15	\$139,347	15	\$144,354	15	\$149,359	15	\$159,373	15	\$169,387
16	\$143,877	16	\$149,033	16	\$154,214	16	\$164,552	16	\$174,893
17	\$148,551	17	\$153,890	17	\$159,226	17	\$169,901	17	\$180,575
18	\$153,380	18	\$158,891	18	\$164,402	18	\$175,422	18	\$186,445

*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, 2023 through June 30, 2024

STEP	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9
1	\$39,869	\$44,861	\$50,822	\$56,873	\$63,547	\$74,813	\$87,731	\$102,791	\$120,436
2	\$41,145	\$46,297	\$52,449	\$58,693	\$65,580	\$77,195	\$90,538	\$106,081	\$124,292
3	\$42,461	\$47,779	\$54,127	\$60,570	\$67,678	\$79,677	\$93,436	\$109,475	\$128,267
4	\$43,820	\$49,308	\$55,860	\$62,509	\$69,844	\$82,227	\$96,426	\$112,978	\$132,372
5	\$45,222	\$50,886	\$57,648	\$64,509	\$72,079	\$84,857	\$99,512	\$116,593	\$136,606
6	\$46,669	\$52,515	\$59,492	\$66,573	\$74,386	\$87,573	\$102,696	\$120,324	\$140,978
7	\$48,162	\$54,195	\$61,396	\$68,704	\$76,766	\$90,376	\$105,983	\$124,175	\$145,488
8	\$49,704	\$55,929	\$63,361	\$70,902	\$79,223	\$93,267	\$109,374	\$128,148	\$150,144
9	\$51,295	\$57,719	\$65,388	\$73,173	\$81,757	\$96,251	\$112,874	\$132,249	\$154,949
10	\$52,936	\$59,566	\$67,480	\$75,513	\$84,373	\$99,332	\$116,486	\$136,481	\$159,908
11	\$54,629	\$61,472	\$69,640	\$77,929	\$87,073	\$102,511	\$120,213	\$140,849	\$165,027
12	\$56,377	\$63,439	\$71,868	\$80,423	\$89,859	\$105,791	\$124,060	\$145,356	\$170,309
13	\$58,182	\$65,469	\$74,168	\$82,997	\$92,735	\$109,176	\$128,031	\$150,008	\$175,757
14	\$60,044	\$67,564	\$76,541	\$85,653	\$95,703	\$112,670	\$132,127	\$154,808	\$181,383
15	\$61,965	\$69,726	\$78,991	\$88,393	\$98,766	\$116,275	\$136,356	\$159,762	\$187,186
16	\$63,948	\$71,958	\$81,518	\$91,222	\$101,926	\$119,996	\$140,719	\$164,875	\$193,178
17	\$65,995	\$74,260	\$84,127	\$94,141	\$105,187	\$123,836	\$145,221	\$170,150	\$199,359
18	\$68,107	\$76,637	\$86,818	\$97,154	\$108,554	\$127,799	\$149,869	\$175,595	\$205,738
19	\$70,286	\$79,089	\$89,597	\$100,262	\$112,027	\$131,888	\$154,664	\$181,214	\$212,322
20	\$72,535	\$81,620	\$92,464	\$103,471	\$115,612	\$136,109	\$159,614	\$187,013	\$219,114

*\$4,000 stipend for doctorate

*\$2,000 stipend for CPA

*\$1,000 stipend for SPHR

*\$1,000 stipend for AICP

SALARY PAY SCALES

**Frederick County Public Schools
Administrative, Management, and Technical Pay Scales
260 Days/7 Hours -- AA2
Effective July 1, 2023 through June 30, 2024**

STEP	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9
1	\$42,474	\$47,795	\$54,154	\$60,602	\$67,713	\$79,719	\$93,485	\$109,533	\$128,335
2	\$43,832	\$49,324	\$55,888	\$62,541	\$69,881	\$82,269	\$96,476	\$113,037	\$132,440
3	\$45,235	\$50,902	\$57,676	\$64,543	\$72,117	\$84,901	\$99,564	\$116,655	\$136,680
4	\$46,682	\$52,531	\$59,521	\$66,608	\$74,425	\$87,620	\$102,749	\$120,387	\$141,052
5	\$48,177	\$54,212	\$61,426	\$68,739	\$76,806	\$90,421	\$106,038	\$124,240	\$145,568
6	\$49,718	\$55,947	\$63,391	\$70,939	\$79,264	\$93,315	\$109,431	\$128,215	\$150,222
7	\$51,309	\$57,737	\$65,420	\$73,209	\$81,801	\$96,302	\$112,932	\$132,318	\$155,031
8	\$52,951	\$59,584	\$67,514	\$75,551	\$84,418	\$99,384	\$116,546	\$136,552	\$159,992
9	\$54,646	\$61,492	\$69,674	\$77,969	\$87,119	\$102,563	\$120,275	\$140,922	\$165,113
10	\$56,395	\$63,459	\$71,904	\$80,463	\$89,908	\$105,846	\$124,124	\$145,431	\$170,396
11	\$58,199	\$65,490	\$74,205	\$83,038	\$92,784	\$109,233	\$128,096	\$150,085	\$175,848
12	\$60,061	\$67,586	\$76,579	\$85,695	\$95,752	\$112,729	\$132,194	\$154,888	\$181,477
13	\$61,983	\$69,749	\$79,029	\$88,437	\$98,817	\$116,335	\$136,426	\$159,844	\$187,283
14	\$63,966	\$71,980	\$81,558	\$91,267	\$101,979	\$120,058	\$140,791	\$164,960	\$193,277
15	\$66,012	\$74,284	\$84,168	\$94,188	\$105,242	\$123,900	\$145,296	\$170,238	\$199,461
16	\$68,125	\$76,661	\$86,862	\$97,202	\$108,611	\$127,865	\$149,946	\$175,686	\$205,844
17	\$70,305	\$79,115	\$89,642	\$100,313	\$112,086	\$131,957	\$154,744	\$181,308	\$212,431
18	\$72,555	\$81,647	\$92,509	\$103,524	\$115,673	\$136,179	\$159,696	\$187,107	\$219,228
19	\$74,878	\$84,259	\$95,470	\$106,837	\$119,373	\$140,537	\$164,806	\$193,097	\$226,244
20	\$77,274	\$86,955	\$98,524	\$110,256	\$123,195	\$145,034	\$170,079	\$199,275	\$233,482

*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, 2023 through June 30, 2024**

STEP	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9
1	\$48,525	\$54,604	\$61,890	\$69,259	\$77,387	\$91,107	\$106,840	\$125,179	\$146,666
2	\$50,078	\$56,351	\$63,872	\$71,476	\$79,864	\$94,022	\$110,259	\$129,185	\$151,360
3	\$51,680	\$58,154	\$65,915	\$73,764	\$82,419	\$97,030	\$113,786	\$133,319	\$156,205
4	\$53,333	\$60,015	\$68,024	\$76,123	\$85,056	\$100,136	\$117,428	\$137,585	\$161,202
5	\$55,040	\$61,935	\$70,201	\$78,559	\$87,779	\$103,340	\$121,186	\$141,988	\$166,361
6	\$56,801	\$63,917	\$72,448	\$81,073	\$90,558	\$106,646	\$125,063	\$146,531	\$171,685
7	\$58,619	\$65,963	\$74,765	\$83,668	\$93,486	\$110,059	\$129,065	\$151,221	\$177,179
8	\$60,494	\$68,074	\$77,159	\$86,346	\$96,477	\$113,580	\$133,196	\$156,060	\$182,849
9	\$62,430	\$70,252	\$79,626	\$89,109	\$99,565	\$117,216	\$137,458	\$161,053	\$188,699
10	\$64,429	\$72,500	\$82,175	\$91,960	\$102,750	\$120,967	\$141,856	\$166,207	\$194,737
11	\$66,490	\$74,820	\$84,806	\$94,903	\$106,039	\$124,838	\$146,396	\$171,525	\$200,968
12	\$68,618	\$77,215	\$87,518	\$97,939	\$109,432	\$128,832	\$151,081	\$177,014	\$207,398
13	\$70,814	\$79,685	\$90,320	\$101,074	\$112,934	\$132,954	\$155,915	\$182,680	\$214,039
14	\$73,079	\$82,235	\$93,209	\$104,308	\$116,548	\$137,210	\$160,904	\$188,524	\$220,886
15	\$75,418	\$84,867	\$96,193	\$107,646	\$120,277	\$141,600	\$166,053	\$194,558	\$227,957
16	\$77,831	\$87,583	\$99,271	\$111,091	\$124,125	\$146,131	\$171,367	\$200,784	\$235,250
17	\$80,323	\$90,385	\$102,447	\$114,645	\$128,098	\$150,807	\$176,850	\$207,209	\$242,778
18	\$82,892	\$93,277	\$105,725	\$118,313	\$132,197	\$155,633	\$185,510	\$213,839	\$250,545
19	\$85,545	\$96,263	\$109,108	\$122,100	\$136,428	\$160,614	\$188,351	\$220,682	\$258,563
20	\$88,283	\$99,343	\$112,600	\$126,007	\$140,793	\$165,754	\$194,378	\$227,743	\$266,836

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, 2023 through June 30, 2024**

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
S02	\$15.85	\$16.33	\$16.81	\$17.32	\$17.83	\$18.29	\$18.74	\$19.21	\$19.69	\$20.18
S03	\$16.80	\$17.31	\$17.82	\$18.36	\$18.91	\$19.38	\$19.87	\$20.36	\$20.87	\$21.39
S04	\$17.80	\$18.34	\$18.90	\$19.45	\$20.04	\$20.55	\$21.05	\$21.58	\$22.13	\$22.67
S05	\$18.88	\$19.44	\$20.02	\$20.63	\$21.25	\$21.78	\$22.32	\$22.88	\$23.45	\$24.04
S06	\$20.01	\$20.61	\$21.23	\$21.86	\$22.52	\$23.09	\$23.65	\$24.25	\$24.86	\$25.48
S07	\$21.21	\$21.85	\$22.50	\$23.18	\$23.87	\$24.47	\$25.08	\$25.71	\$26.35	\$27.01
S08	\$22.48	\$23.16	\$23.85	\$24.56	\$25.30	\$25.93	\$26.58	\$27.24	\$27.93	\$28.63
S09	\$23.83	\$24.54	\$25.28	\$26.04	\$26.82	\$27.49	\$28.17	\$28.89	\$29.61	\$30.34
S10	\$25.26	\$26.02	\$26.80	\$27.61	\$28.43	\$29.14	\$29.87	\$30.62	\$31.38	\$32.17
S11	\$26.77	\$27.58	\$28.40	\$29.26	\$30.13	\$30.89	\$31.66	\$32.46	\$33.26	\$34.10
S12	\$28.38	\$29.24	\$30.11	\$31.01	\$31.94	\$32.75	\$33.56	\$34.40	\$35.26	\$36.14
S13	\$30.08	\$30.99	\$31.92	\$32.87	\$33.86	\$34.71	\$35.57	\$36.46	\$37.38	\$38.31
S14	\$31.89	\$32.85	\$33.83	\$34.85	\$35.89	\$36.79	\$37.71	\$38.65	\$39.62	\$40.61
S15	\$33.80	\$34.82	\$35.86	\$36.94	\$38.04	\$39.00	\$39.97	\$40.97	\$41.99	\$43.04
S16	\$35.83	\$36.90	\$38.01	\$39.15	\$40.33	\$41.33	\$42.37	\$43.43	\$44.51	\$45.62
S17	\$37.98	\$39.12	\$40.29	\$41.50	\$42.75	\$43.82	\$44.91	\$46.04	\$47.18	\$48.36
S18	\$40.26	\$41.47	\$42.71	\$43.99	\$45.32	\$46.44	\$47.61	\$48.79	\$50.01	\$51.27
S19	\$42.67	\$43.95	\$45.27	\$46.64	\$48.03	\$49.23	\$50.46	\$51.72	\$53.01	\$54.35
S20	\$45.23	\$46.59	\$47.99	\$49.43	\$50.91	\$52.19	\$53.49	\$54.83	\$56.19	\$57.61

SALARY PAY SCALES

Frederick County Public Schools Support Employee Pay Scales Effective July 1, 2023 through June 30, 2024

Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	Step 21
\$20.59	\$20.99	\$21.41	\$21.85	\$22.28	\$23.07	\$23.87	\$24.71	\$25.57	\$26.46	\$27.42
\$21.82	\$22.26	\$22.70	\$23.16	\$23.62	\$24.45	\$25.30	\$26.18	\$27.10	\$28.05	\$29.06
\$23.13	\$23.59	\$24.07	\$24.54	\$25.04	\$25.91	\$26.82	\$27.76	\$28.73	\$29.73	\$30.81
\$24.52	\$25.01	\$25.51	\$26.02	\$26.53	\$27.46	\$28.43	\$29.42	\$30.45	\$31.52	\$32.65
\$25.99	\$26.50	\$27.04	\$27.58	\$28.13	\$29.11	\$30.13	\$31.19	\$32.28	\$33.41	\$34.61
\$27.54	\$28.10	\$28.66	\$29.24	\$29.81	\$30.86	\$31.94	\$33.05	\$34.21	\$35.42	\$36.69
\$29.20	\$29.78	\$30.38	\$30.99	\$31.61	\$32.71	\$33.86	\$35.05	\$36.26	\$37.53	\$38.89
\$30.95	\$31.57	\$32.20	\$32.85	\$33.50	\$34.68	\$35.89	\$37.14	\$38.44	\$39.79	\$41.22
\$32.81	\$33.47	\$34.14	\$34.82	\$35.51	\$36.76	\$38.04	\$39.37	\$40.75	\$42.18	\$43.69
\$34.78	\$35.47	\$36.18	\$36.90	\$37.65	\$38.96	\$40.32	\$41.73	\$43.20	\$44.71	\$46.32
\$36.86	\$37.60	\$38.35	\$39.12	\$39.90	\$41.30	\$42.75	\$44.24	\$45.79	\$47.39	\$49.09
\$39.07	\$39.86	\$40.65	\$41.47	\$42.29	\$43.78	\$45.30	\$46.89	\$48.53	\$50.24	\$52.04
\$41.42	\$42.25	\$43.10	\$43.95	\$44.83	\$46.40	\$48.03	\$49.71	\$51.45	\$53.25	\$55.17
\$43.90	\$44.78	\$45.68	\$46.59	\$47.52	\$49.19	\$50.91	\$52.69	\$54.53	\$56.44	\$58.47
\$46.54	\$47.47	\$48.42	\$49.39	\$50.37	\$52.14	\$53.96	\$55.85	\$57.80	\$59.83	\$61.98
\$49.33	\$50.32	\$51.32	\$52.35	\$53.40	\$55.26	\$57.20	\$59.21	\$61.28	\$63.42	\$65.71
\$52.29	\$53.33	\$54.41	\$55.49	\$56.61	\$58.59	\$60.63	\$62.76	\$64.95	\$67.22	\$69.65
\$55.43	\$56.53	\$57.67	\$58.82	\$60.00	\$62.10	\$64.27	\$66.52	\$68.84	\$71.26	\$73.82
\$58.75	\$59.93	\$61.13	\$62.35	\$63.60	\$65.82	\$68.13	\$70.52	\$72.98	\$75.53	\$78.26

SALARY PAY SCALES

**Frederick County Public Schools
Technology Positions Pay Scales
Effective July 1, 2023 through June 30, 2024**

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
T01	\$24.77	\$25.51	\$26.27	\$27.07	\$27.87	\$28.58	\$29.29	\$30.02	\$30.77	\$31.54
T02	\$25.51	\$26.27	\$27.07	\$27.87	\$28.71	\$29.43	\$30.17	\$30.92	\$31.69	\$32.49
T03	\$26.27	\$27.07	\$27.87	\$28.71	\$29.58	\$30.31	\$31.07	\$31.85	\$32.64	\$33.46
T04	\$27.07	\$27.87	\$28.71	\$29.58	\$30.46	\$31.22	\$32.00	\$32.81	\$33.62	\$34.47
T05	\$27.87	\$28.71	\$29.58	\$30.46	\$31.37	\$32.16	\$32.96	\$33.79	\$34.63	\$35.50
T06	\$28.71	\$29.58	\$30.46	\$31.37	\$32.31	\$33.13	\$33.95	\$34.80	\$35.68	\$36.56
T07	\$29.58	\$30.46	\$31.37	\$32.31	\$33.28	\$34.12	\$34.97	\$35.84	\$36.74	\$37.66
T08	\$30.46	\$31.37	\$32.31	\$33.28	\$34.28	\$35.14	\$36.02	\$36.92	\$37.84	\$38.79
T09	\$31.37	\$32.31	\$33.28	\$34.28	\$35.32	\$36.19	\$37.10	\$38.03	\$38.98	\$39.95
T10	\$32.31	\$33.28	\$34.28	\$35.32	\$36.37	\$37.29	\$38.21	\$39.16	\$40.14	\$41.16
T11	\$33.28	\$34.28	\$35.32	\$36.37	\$37.46	\$38.40	\$39.36	\$40.34	\$41.35	\$42.38
T12	\$34.28	\$35.32	\$36.37	\$37.46	\$38.59	\$39.56	\$40.54	\$41.56	\$42.59	\$43.65
T13	\$35.32	\$36.37	\$37.46	\$38.59	\$39.74	\$40.74	\$41.75	\$42.80	\$43.87	\$44.96
T14	\$36.37	\$37.46	\$38.59	\$39.74	\$40.94	\$41.96	\$43.01	\$44.09	\$45.19	\$46.32
T15	\$37.46	\$38.59	\$39.74	\$40.94	\$42.17	\$43.22	\$44.30	\$45.41	\$46.54	\$47.71
T16	\$38.59	\$39.74	\$40.94	\$42.17	\$43.43	\$44.52	\$45.62	\$46.77	\$47.94	\$49.13
T17	\$39.74	\$40.94	\$42.17	\$43.43	\$44.74	\$45.85	\$47.00	\$48.17	\$49.38	\$50.61
T18	\$40.94	\$42.17	\$43.43	\$44.74	\$46.08	\$47.22	\$48.41	\$49.62	\$50.86	\$52.13
T19	\$42.17	\$43.43	\$44.74	\$46.08	\$47.46	\$48.65	\$49.86	\$51.10	\$52.38	\$53.69
T20	\$43.43	\$44.74	\$46.08	\$47.46	\$48.89	\$50.10	\$51.35	\$52.64	\$53.95	\$55.30
T21	\$44.74	\$46.08	\$47.46	\$48.89	\$50.35	\$51.61	\$52.90	\$54.22	\$55.57	\$56.97
T22	\$46.08	\$47.46	\$48.89	\$50.35	\$51.86	\$53.16	\$54.48	\$55.84	\$57.25	\$58.67
T23	\$47.46	\$48.89	\$50.35	\$51.86	\$53.42	\$54.75	\$56.12	\$57.52	\$58.96	\$60.43
T24	\$48.89	\$50.35	\$51.86	\$53.42	\$55.02	\$56.39	\$57.80	\$59.25	\$60.73	\$62.25
T25	\$50.35	\$51.86	\$53.42	\$55.02	\$56.67	\$58.08	\$59.54	\$61.02	\$62.55	\$64.12
T26	\$51.86	\$53.42	\$55.02	\$56.67	\$58.37	\$59.83	\$61.32	\$62.86	\$64.43	\$66.04
T27	\$53.42	\$55.02	\$56.67	\$58.37	\$60.11	\$61.62	\$63.13	\$64.74	\$66.36	\$68.02
T28	\$55.02	\$56.67	\$58.37	\$60.11	\$61.92	\$63.47	\$65.06	\$66.69	\$68.35	\$70.06
T29	\$56.67	\$58.37	\$60.11	\$61.92	\$63.78	\$65.38	\$67.01	\$68.68	\$70.40	\$72.16
T30	\$58.37	\$60.11	\$61.92	\$63.78	\$65.70	\$67.34	\$69.02	\$70.74	\$72.51	\$74.32

SALARY PAY SCALES

Frederick County Public Schools Technology Positions Pay Scales Effective July 1, 2023 through June 30, 2024

Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	Step 21
\$32.17	\$32.82	\$33.47	\$34.14	\$34.82	\$36.04	\$37.31	\$38.61	\$39.96	\$41.36	\$42.85
\$33.14	\$33.80	\$34.48	\$35.16	\$35.87	\$37.12	\$38.42	\$39.76	\$41.16	\$42.60	\$44.13
\$34.13	\$34.81	\$35.51	\$36.22	\$36.95	\$38.24	\$39.58	\$40.96	\$42.39	\$43.88	\$45.46
\$35.15	\$35.85	\$36.57	\$37.31	\$38.05	\$39.38	\$40.76	\$42.19	\$43.66	\$45.19	\$46.82
\$36.21	\$36.94	\$37.67	\$38.42	\$39.20	\$40.57	\$41.98	\$43.46	\$44.97	\$46.55	\$48.23
\$37.30	\$38.04	\$38.80	\$39.58	\$40.37	\$41.79	\$43.24	\$44.76	\$46.33	\$47.95	\$49.67
\$38.41	\$39.19	\$39.97	\$40.76	\$41.58	\$43.03	\$44.54	\$46.10	\$47.71	\$49.38	\$51.17
\$39.57	\$40.36	\$41.17	\$41.99	\$42.83	\$44.32	\$45.88	\$47.48	\$49.14	\$50.87	\$52.69
\$40.75	\$41.57	\$42.39	\$43.25	\$44.11	\$45.66	\$47.26	\$48.91	\$50.62	\$52.39	\$54.27
\$41.97	\$42.82	\$43.67	\$44.54	\$45.44	\$47.03	\$48.67	\$50.37	\$52.14	\$53.96	\$55.90
\$43.23	\$44.10	\$44.98	\$45.88	\$46.80	\$48.43	\$50.13	\$51.89	\$53.71	\$55.58	\$57.59
\$44.53	\$45.42	\$46.33	\$47.26	\$48.20	\$49.89	\$51.63	\$53.45	\$55.32	\$57.25	\$59.31
\$45.87	\$46.78	\$47.72	\$48.68	\$49.65	\$51.38	\$53.19	\$55.05	\$56.98	\$58.97	\$61.09
\$47.24	\$48.18	\$49.15	\$50.13	\$51.14	\$52.93	\$54.78	\$56.70	\$58.68	\$60.73	\$62.92
\$48.66	\$49.64	\$50.63	\$51.64	\$52.67	\$54.52	\$56.42	\$58.40	\$60.44	\$62.56	\$64.81
\$50.12	\$51.13	\$52.15	\$53.19	\$54.25	\$56.15	\$58.11	\$60.16	\$62.26	\$64.44	\$66.75
\$51.62	\$52.65	\$53.71	\$54.79	\$55.88	\$57.83	\$59.86	\$61.95	\$64.13	\$66.37	\$68.76
\$53.17	\$54.23	\$55.33	\$56.43	\$57.55	\$59.57	\$61.65	\$63.81	\$66.05	\$68.36	\$70.82
\$54.77	\$55.86	\$56.98	\$58.12	\$59.28	\$61.36	\$63.51	\$65.73	\$68.03	\$70.41	\$72.94
\$56.41	\$57.54	\$58.69	\$59.87	\$61.06	\$63.20	\$65.41	\$67.70	\$70.07	\$72.52	\$75.13
\$58.10	\$59.27	\$60.45	\$61.66	\$62.89	\$65.10	\$67.37	\$69.73	\$72.17	\$74.70	\$77.39
\$59.85	\$61.04	\$62.26	\$63.51	\$64.78	\$67.05	\$69.39	\$71.83	\$74.33	\$76.94	\$79.71
\$61.64	\$62.88	\$64.13	\$65.42	\$66.72	\$69.06	\$71.48	\$73.97	\$76.56	\$79.25	\$82.10
\$63.49	\$64.76	\$66.06	\$67.38	\$68.72	\$71.14	\$73.62	\$76.19	\$78.87	\$81.62	\$84.56
\$65.40	\$66.71	\$68.04	\$69.40	\$70.78	\$73.26	\$75.83	\$78.48	\$81.23	\$84.08	\$87.10
\$67.36	\$68.70	\$70.08	\$71.48	\$72.91	\$75.46	\$78.10	\$80.84	\$83.66	\$86.60	\$89.71
\$69.38	\$70.76	\$72.18	\$73.62	\$75.10	\$77.73	\$80.44	\$83.26	\$86.17	\$89.20	\$92.41
\$71.46	\$72.89	\$74.35	\$75.83	\$77.35	\$80.06	\$82.86	\$85.76	\$88.76	\$91.87	\$95.17
\$73.60	\$75.08	\$76.57	\$78.11	\$79.67	\$82.46	\$85.35	\$88.33	\$91.42	\$94.62	\$98.03
\$75.81	\$77.33	\$78.88	\$80.45	\$82.06	\$84.93	\$87.91	\$90.98	\$94.17	\$97.46	\$100.97

**Frederick County Public Schools
Executive Leadership
Effective July 1, 2023 through June 30, 2024**

STEP	EL1	EL2	EL3	EL4	EL5
1	\$136,370	\$146,584	\$157,563	\$169,365	\$182,050
2	\$140,516	\$151,041	\$162,354	\$174,513	\$187,586
3	\$144,786	\$155,631	\$167,288	\$179,819	\$193,287
4	\$149,189	\$160,363	\$172,375	\$185,286	\$199,164
5	\$153,723	\$165,238	\$177,615	\$190,917	\$205,218
6	\$158,398	\$170,261	\$183,014	\$196,721	\$211,457
7	\$163,213	\$175,437	\$188,578	\$202,702	\$217,885
8	\$168,173	\$180,770	\$194,310	\$208,864	\$224,507
9	\$173,286	\$186,265	\$200,218	\$215,213	\$231,334
10	\$178,556	\$191,929	\$206,303	\$221,757	\$238,365
11	\$183,983	\$197,764	\$212,576	\$228,498	\$245,612
12	\$189,576	\$203,775	\$219,038	\$235,443	\$253,077
13	\$195,338	\$209,970	\$225,697	\$242,601	\$260,773
14	\$201,279	\$216,353	\$232,557	\$249,976	\$268,700
15	\$207,396	\$222,930	\$239,627	\$257,576	\$276,868

*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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Administration					
Salaries and Wages	\$8,052,552	\$8,777,590	\$8,787,839	\$10,802,546	\$12,005,766
Contracted Services	2,350,937	2,345,615	2,364,291	752,844	862,229
Supplies and Materials	310,487	254,928	303,692	2,469,588	2,063,671
Other Charges	497,173	508,395	290,423	476,101	492,501
Equipment	166,524	576,618	90,879	78,000	78,000
Transfers	(107,438)	(256,493)	(742,375)	(394,125)	(94,125)
Total Administration	\$11,270,235	\$12,206,653	\$11,094,749	\$14,184,954	\$15,408,042
Mid-Level Management					
Salaries and Wages	\$33,904,644	\$35,369,265	\$38,217,518	\$41,012,433	\$45,782,901
Contracted Services	604,741	516,885	687,128	491,725	616,876
Supplies and Materials	611,446	1,158,936	747,271	1,253,843	1,100,421
Other Charges	1,149,680	1,888,093	1,289,231	766,657	777,889
Equipment	14,930	0	0	0	0
Transfers	7,601	599	28	0	0
Total Mid-Level Management	\$36,293,042	\$38,933,778	\$40,941,176	\$43,524,658	\$48,278,087
Instructional Salaries					
Salaries and Wages	\$222,587,951	\$228,620,348	\$242,595,033	\$268,586,602	\$302,999,922
Transfers	836	216	1,604	50,000	30,000
Total Instructional Salaries	\$222,588,787	\$228,620,564	\$242,596,637	\$268,636,602	\$303,029,922
Instructional Supplies					
Supplies and Materials	\$9,654,161	\$12,797,709	\$13,977,151	\$18,597,879	\$21,409,708
Transfers	37,699	10,790	493	500	1,000
Total Instructional Supplies	\$9,691,860	\$12,808,499	\$13,977,644	\$18,598,379	\$21,410,708
Other Instructional Costs					
Contracted Services	\$1,207,593	\$1,223,616	\$1,415,191	\$2,177,633	\$2,166,469
Supplies and Materials	728	0	0	0	0
Other Charges	565,724	521,783	733,901	865,074	3,600,890
Equipment	442,526	165,597	181,651	195,000	195,000
Transfers	963	1,652	25,263	25,500	26,000
Total Other Instructional Costs	\$2,217,534	\$1,912,648	\$2,356,006	\$3,263,207	\$5,988,359
Special Education					
Salaries and Wages	\$44,158,282	\$47,424,815	\$48,602,396	\$63,025,137	\$74,267,068
Contracted Services	1,840,837	2,533,180	5,949,090	2,836,567	2,736,617
Supplies and Materials	351,551	297,394	313,777	709,823	954,706
Other Charges	9,518,995	7,681,422	8,030,290	11,661,477	11,661,477
Equipment	0	5,525	15,374	10,000	60,000
Transfers	61,356	49,603	70,091	150,000	250,000
Total Special Education	\$55,931,021	\$57,991,939	\$62,981,018	\$78,393,004	\$89,929,868
Student Personnel Services					
Salaries and Wages	\$1,914,963	\$2,002,084	\$2,068,291	\$3,000,295	\$3,772,441
Contracted Services	7,707	12,622	7,549	11,100	10,850
Supplies and Materials	18,237	17,949	14,412	29,372	31,222
Other Charges	12,402	9,317	5,877	40,525	40,525
Total Student Personnel Services	\$1,953,309	\$2,041,972	\$2,096,129	\$3,081,292	\$3,855,038

Unrestricted Operating Budget by Category/Object

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Student Health Services					
Salaries and Wages	\$136,484	\$166,374	\$251,040	\$399,843	\$281,007
Contracted Services	48,099	71,531	83,208	44,560	44,560
Supplies and Materials	138,804	93,584	54,188	217,307	215,863
Other Charges	2,159	(84)	3,054	5,280	5,280
Transfers	0	13	0	25,000	0
Total Student Health Services	\$325,546	\$331,418	\$391,490	\$691,990	\$546,710
Student Transportation					
Salaries and Wages	\$16,048,582	\$12,344,386	\$16,505,300	\$18,710,634	\$20,896,116
Contracted Services	653,870	592,838	434,459	827,481	917,327
Supplies and Materials	2,460,471	1,581,921	3,643,430	4,563,912	5,569,377
Other Charges	62,362	27,760	58,458	41,928	51,928
Equipment	3,170,611	3,803,414	2,756,794	3,548,043	4,019,160
Total Student Transportation	\$22,395,896	\$18,350,319	\$23,398,441	\$27,691,998	\$31,453,908
Operation of Plant					
Salaries and Wages	\$18,595,446	\$19,377,260	\$20,190,660	\$23,583,512	\$24,836,986
Contracted Services	6,070,663	5,101,029	4,784,880	5,452,892	7,060,154
Supplies and Materials	1,890,261	1,267,170	1,745,460	2,087,209	3,192,901
Other Charges	9,697,499	10,367,039	12,165,225	14,711,403	16,650,335
Equipment	146,903	95,705	97,963	200,000	200,000
Transfers	0	218	0	0	0
Total Operation of Plant	\$36,400,772	\$36,208,421	\$38,984,188	\$46,035,016	\$51,940,376
Maintenance of Plant					
Salaries and Wages	\$8,403,337	\$8,531,774	\$8,223,239	\$9,671,147	\$9,937,827
Contracted Services	2,500,732	2,653,927	2,636,143	3,153,200	3,903,200
Supplies and Materials	1,796,033	1,991,777	2,238,393	1,796,943	2,194,327
Other Charges	147,658	106,207	113,574	182,979	183,672
Equipment	361,719	264,061	7,758	475,067	710,067
Total Maintenance of Plant	\$13,209,479	\$13,547,746	\$13,219,107	\$15,279,336	\$16,929,093
Fixed Charges					
Salaries and Wages	\$357	\$0	\$0	\$0	\$0
Contracted Services	970,936	403,394	559,310	1,053,842	538,449
Other Charges	127,611,385	134,389,557	137,991,091	163,715,514	182,330,113
Transfers	1,268,506	1,584,461	1,868,861	2,684,280	6,128,280
Total Fixed Charges	\$129,851,184	\$136,377,412	\$140,419,262	\$167,453,636	\$188,996,842
Food Service					
Transfers	\$0	\$17,534	\$0	\$0	\$0
Total Food Service	\$0	\$17,534	\$0	\$0	\$0
Community Services					
Salaries and Wages	\$325,302	\$74,129	\$222,029	\$398,244	\$398,244
Contracted Services	21,924	19,532	19,083	0	0
Supplies and Materials	2,924	1,969	(2,576)	223,000	223,000
Other Charges	5,416	4,840	44,217	9,520	9,520
Transfers	75,000	75,165	59,798	0	0
Total Community Services	\$430,566	\$175,635	\$342,551	\$630,764	\$630,764

Unrestricted Operating Budget by Category/Object

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
Capital Outlay					
Salaries and Wages	\$1,066,740	\$1,090,026	\$1,107,686	\$1,201,608	\$1,295,479
Contracted Services	483,459	579,644	662,638	732,139	732,139
Supplies and Materials	45,862	152,242	28,840	9,900	9,900
Other Charges	39,331	19,938	15,350	28,410	28,410
Equipment	(201)	12,965	11,271	320,091	320,091
Transfers	0	400,000	0	0	0
Total Capital Outlay	\$1,635,191	\$2,254,815	\$1,825,785	\$2,292,148	\$2,386,019

SUMMARY OF OBJECTS					
Salaries and Wages	\$355,194,640	\$363,778,051	\$386,771,031.00	\$440,392,001	\$496,473,757
Contracted Services	16,761,498	16,053,813	\$19,602,970.00	17,533,983	19,588,870
Supplies and Materials	17,280,965	19,615,579	\$23,064,037.60	31,958,776	36,965,096
Other Charges	149,309,784	155,524,267	\$160,740,691.00	192,504,868	215,832,540
Equipment	4,303,012	4,923,885	\$3,161,690.00	4,826,201	5,582,318
Transfers	1,344,523	1,883,758	\$1,283,762.98	2,541,155	6,341,155
Total Expenditures	\$544,194,422	\$561,779,353	\$594,624,183	\$689,756,984	\$780,783,736

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
01 ADMINISTRATION					
FTE Positions	95.00	98.85	101.45	113.45	122.45
1 Salaries and Wages					
61 Regular Pay	\$7,950,365	\$8,577,717	\$8,466,237	\$10,544,711	\$11,792,931
66 Per Diem	52,516	37,533	192,784	74,835	74,835
67 Stipend/Annual Leave Payout	47,290	159,756	124,302	133,000	138,000
68 Overtime	2,381	2,584	4,516	0	0
69 Salary Reclassification Pool	0	0	0	50,000	0
Total Salaries and Wages	\$8,052,552	\$8,777,590	\$8,787,839	\$10,802,546	\$12,005,766
2 Contracted Services					
1 Auditing	\$50,323	\$51,394	\$40,119	\$48,900	\$48,900
2 Legal	85,660	54,022	67,182	55,000	81,500
3 Equipment Rent	0	0	0	1,500	1,500
7 Contracted Printing Services	12,660	7,018	9,044	39,650	60,900
9 Advertising	644	3,448	2,961	0	6800
13 Contracted Prof/Tech Service	1,237,293	376,356	242,524	377,889	285,389
15 Fingerprint/Background Check	49,777	51,163	87,477	55,000	105,000
17 Fees-Medical/Physical Exam	407	58	960	2,000	2,000
19 Contracted Service Calendar Handbook	32,676	31,380	34,714	34,000	65,835
21 Managed Print Services-Admin	18,424	15,451	23,101	15,900	23,400
24 Computer Tech Contract Services	894,500	1,781,620	1,857,849	110,505	169,645
80 Repair of Non-Instructional Equipment	0	0	0	1,000	1,000
90 Moving Expenses	0	1,398	1,500	1,500	0
98 Bank Service Charges	10,582	9,517	3,901	10,000	10,360
998 Expense Recovery-Contracted	(42,009)	(37,209)	(7,041)	0	0
Total Contracted Services	\$2,350,937	\$2,345,615	\$2,364,291	\$752,844	\$862,229
3 Supplies and Materials					
1 Office Supplies-Non-School	\$25,996	\$35,983	\$32,113	\$35,608	\$56,608
5 Postage (Stamps/Metered)	21,106	17,114	17,571	32,516	24,516
8 Audio Visual	10,100	2,739	35,722	40,021	40,021
9 Office Supplies (Schools Only)	4,928	0	0	0	0
12 Materials/Supplies In-Service Program	2,565	1,529	6,388	11,734	11,734
17 Professional Library Supplies	542	100	977	1,635	1,635
20 Office/Classroom Furnishings	17,154	8,427	32,782	17,300	16,500
24 Tech Materials/Supplies	225,264	186,974	177,705	207,300	250,299
26 Medical Supplies	440	340	342	3,900	4,900
27 ADA Supplies	1,375	1,722	92	3,000	8,000
30 Tools (Non-Classroom Use)	667	0	0	500	500
80 Repair of Non-Instruct Equip	360	0	0	0	0
98 Expense Recovery - Supls/Mat	(10)	0	0	0	0
124 Software & Licenses	0	0	0	2,116,074	1,648,958
Total Supplies and Materials	\$310,487	\$254,928	\$303,692	\$2,469,588	\$2,063,671
4 Other Charges					
1 Mileage Reimbursement	\$13,299	\$2,894	\$8,760	\$37,955	\$37,005
2 Subscriptions and Dues	74,614	81,887	80,843	86,973	94,573
4 Advertising/Promotions/Incentives	12,410	17,019	20,592	29,320	29,320
5 Staff Incentives	0	0	4,169	0	0
12 In-Service Training	0	0	711	3,000	3,000
16 Meetings/Conf/Travel/Competitions	40,982	19,874	53,573	157,921	169,571
34 Permit/Govt Registration Fees	0	0	0	1,000	0
50 Tele-Communications	2,846	3,528	4,113	3,900	3,000
92 Community Outreach/Family Asst	0	0	49	4,000	4,000
99 Other	353,022	383,192	117,613	152,032	152,032
Total Other Charges	\$497,173	\$508,395	\$290,423	\$476,101	\$492,501
5 Equipment					
24 Technology/Computer Equipment	\$166,524	\$576,618	\$90,879	\$78,000	\$78,000
Total Equipment	\$166,524	\$576,618	\$90,879	\$78,000	\$78,000
8 Transfers					
89 Indirect Cost Recovery	(\$107,438)	(\$256,493)	(\$742,375)	(\$394,125)	(\$94,125)
Total Transfers	(\$107,438)	(\$256,493)	(\$742,375)	(\$394,125)	(\$94,125)
TOTAL ADMINISTRATION	\$11,270,235	\$12,206,653	\$11,094,749	\$14,184,954	\$15,408,042

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT						
		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
02 MID-LEVEL MANAGEMENT						
FTE POSITIONS		428.36	451.50	457.50	478.00	496.22
1 Salaries and Wages						
61	Regular Pay	\$33,155,812	\$34,598,229	\$37,418,186	\$40,204,082	\$44,741,662
66	Per Diem	207,496	159,655	233,942	180,851	234,739
67	Stipend/Annual Leave Payout	541,205	611,381	552,327	552,500	556,500
68	Overtime	131	0	13,063	0	0
69	Salary Reclassification Pool	0	0	0	75,000	250,000
Total Salaries and Wages		\$33,904,644	\$35,369,265	\$38,217,518	\$41,012,433	\$45,782,901
2 Contracted Services						
1	Auditing	\$15,675	\$15,675	\$16,500	\$24,099	\$24,099
2	Legal	805	33,203	5,552	0	0
5	Facilities Rent	757	125	0	750	750
7	Contracted Printing Services	66,834	56,104	68,129	72,743	68,216
13	Contracted Prof/Tech Service	150,904	48,094	6,005	58,100	119,100
21	Managed Print Services-Admin	120,973	82,631	136,313	188,919	204,597
24	Computer Tech Contract Services	247,543	280,017	453,718	77	3077
75	Other Contracted-Budget Control	0	0	0	150,000	200,000
80	Repair of Non Instruct Equip	125	0	0	0	0
98	Bank Service Charges	1,125	1,036	911	0	0
124	Tech Service to Charter School	4,781	4,715	4,156	0	0
998	Expense Recovery-Contracted	(4,781)	(4,715)	(4,156)	(2,963)	(2,963)
Total Contracted Services		\$604,741	\$516,885	\$687,128	\$491,725	\$616,876
3 Supplies and Materials						
1	Office Supplies-Non-School	\$20,589	\$22,374	\$20,879	\$23,700	\$49,590
3	Textbooks	0	0	0	46	0
5	Postage (Stamps/Metered)	119,934	190,282	77,567	138,776	140,121
8	Audio Visuals	45	0	0	0	0
9	Office Supplies (Schools Only)	166,538	162,557	219,060	208,295	206,126
11	Testing Supplies	46,770	43,910	36,555	47,190	53,690
12	Materials/Supplies In-Service Program	1,962	418	1,584	2,000	2,000
13	Commencement	39,583	472,729	129,964	85,100	97,800
17	Professional Library Supplies	7,072	13,153	10,927	16,800	18,060
20	Office/Classroom Furnishings	65,369	68,637	71,485	82,242	51,944
24	Tech Materials/Supplies	141,186	184,876	179,250	66,853	74,070
30	Tools (Non-Classroom Use)	349	0	0	0	0
98	Principal Discretionary Fund	451	0	0	0	0
99	Other	1,598	0	0	0	0
124	Software & Licenses	0	0	0	582,841	407,020
Total Supplies and Materials		\$611,446	\$1,158,936	\$747,271	\$1,253,843	\$1,100,421
4 Other Charges						
1	Mileage Reimbursement	\$52,591	\$13,554	\$32,040	\$76,979	\$78,879
2	Subscriptions and Dues	34,838	25,781	26,521	15,005	15,481
4	Advertising/Promotions/Incentives	5,630	5,539	1,537	5,000	5,000
5	Staff Incentives	0	0	3,216	0	5,658
12	In-Service Training	0	0	274	0	0
16	Meetings/Conf/Travel/Competitions	57,437	12,792	58,505	127,608	137,806
18	Professional Licenses Employees	26,603	10,944	63,862	33,788	33,788
50	Tele-Communications	988,092	1,846,627	1,118,184	524,701	521,701
92	Community Outreach/Family Asst	96	0	0	0	0
997	Expense Recovery	(15,607)	(27,144)	(14,908)	(16,424)	(16,424)
Total Other Charges		\$1,149,680	\$1,888,093	\$1,289,231	\$766,657	\$777,889
5 Capital Outlay						
24	Tech/Computer	\$14,930	\$0	\$0	\$0	\$0
Total Capital Outlay		\$14,930	\$0	\$0	\$0	\$0
8 Transfers						
20	GF Transfers to RF	\$7,601	\$599	\$28	\$0	\$0
Total Transfers		\$7,601	\$599	\$28	\$0	\$0
TOTAL MID-LEVEL MANAGEMENT		\$36,293,042	\$38,933,778	\$40,941,176	\$43,524,658	\$48,278,087

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
03 INSTRUCTIONAL SALARIES					
FTE POSITIONS	3,107.00	3,229.83	3,286.07	3,539.30	3,783.08
1 Salaries and Wages					
61 Regular Pay	\$212,860,552	\$218,184,863	\$229,612,433	\$254,989,780	\$287,133,562
66 Per Diem	7,031,560	7,417,740	9,705,444	10,318,045	11,838,540
67 Stipend/Annual Leave Payout	2,709,387	3,037,720	3,269,345	3,354,656	4,151,699
68 Overtime	10,526	2,424	33,027	0	2,000
998 Expense Recovery - Salary	(24,074)	(22,399)	(25,216)	(125,879)	(125,879)
999 Salary Reclassification Pool	0	0	0	50,000	0
Total Salaries and Wages	\$222,587,951	\$228,620,348	\$242,595,033	\$268,586,602	\$302,999,922
8 Transfers					
20 GF Transfers to RF	\$836	\$216	\$1,604	\$50,000	\$30,000
Total Transfers	\$836	\$216	\$1,604	\$50,000	\$30,000
TOTAL INSTRUCTIONAL SALARIES	\$222,588,787	\$228,620,564	\$242,596,637	\$268,636,602	\$303,029,922

04 INSTRUCTIONAL SUPPLIES

3 Supplies and Materials					
3 Textbooks	\$2,198,291	\$2,812,312	\$3,750,876	\$3,297,328	\$5,113,642
4 Library Media Collection	1,251,374	1,395,376	1,378,064	716,427	735,281
5 Postage (Stamps/Metered)	11	138	0	118	126
7 MOI Printing Services	166,926	3,620	14,850	37,275	44,550
8 Audio Visual	9,900	18,755	11,961	8,000	8,100
10 Materials of Instruction	1,787,068	1,791,061	2,264,257	3,496,652	3,189,921
11 Testing Supplies	3,039	62	1,306	0	600
12 Materials/Supplies In-Service Program	12,839	414	4,947	5,500	6,500
17 Professional Library Supplies	74,336	99,247	32,820	48,938	44,649
20 Office/Classroom Furnishings	227,757	299,895	254,521	574,254	965,044
21 Managed Print Services-MOI	669,500	166,233	710,820	924,362	978,194
24 Tech Materials/Supplies	3,281,464	6,234,743	5,573,692	7,214,009	7,237,433
26 Medical Supplies	850	0	858	2,520	2,500
75 Other Supplies - Budget Control	0	0	0	200,000	100,000
80 Repair of Non-Instruct Equip	205	0	0	0	0
98 School Discretionary Fund	25	0	407	168,060	183,937
99 Other	0	0	410	0	0
124 Software & Licenses	0	0	0	1,904,436	2,799,231
998 Expense Recovery-Supplies/Materials	(29,424)	(24,147)	(22,639)	0	0
Total Textbooks and Instructional Supplies	\$9,654,161	\$12,797,709	\$13,977,151	\$18,597,879	\$21,409,708
8 Transfers					
20 GF Transfers to RF	\$37,699	\$10,790	\$493	\$500	\$1,000
Total Transfers	\$37,699	\$10,790	\$493	\$500	\$1,000
TOTAL INSTRUCTIONAL SUPPLIES	\$9,691,860	\$12,808,499	\$13,977,644	\$18,598,379	\$21,410,708

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
05 OTHER INSTRUCTIONAL COSTS						
2 Contracted Services						
5	Facilities Rent	\$1,850	\$0	\$13,770	\$29,725	\$29,725
7	Contracted Printing Services	4,907	(105)	1,007	1,000	1,000
9	Advertising	848	1,033	0	1,200	1,200
10	Fees-Official	172,078	154,647	264,234	310,000	340,000
13	Contracted Prof/Tech Service	914,036	945,186	1,010,924	1,683,790	1,588,625
14	Consultant-Reimbursement Expense	319	0	1,401	1,918	2,919
24	Computer Tech Contract Services	113,355	122,855	123,855	0	3000
60	Repair of Instructional Equip	200	0	0	0	0
75	Other Supplies - Budget Control	0	0	0	150,000	200,000
	Total Contracted Services	\$1,207,593	\$1,223,616	\$1,415,191	\$2,177,633	\$2,166,469
3 Supplies and Materials						
20	Office / CR Furnishings	\$728	\$0	\$0	\$0	\$0
	Total Supplies and Materials	\$728	\$0	\$0	\$0	\$0
4 Other Charges						
1	Mileage Reimbursement	\$97,861	\$35,725	\$89,824	\$121,887	\$105,617
2	Subscriptions and Dues	17,668	30,895	30,032	63,051	103,029
4	Advertising/Promotions/Incentives	41,289	25,092	42,043	67,968	79,246
5	Staff Incentives	0	60,939	73,034	84,599	89,268
11	Testing & Certification Fees	0	0	0	0	891,400
12	In-Service Training	0	0	427	0	0
16	Meetings/Conf/Travel/Competitions	44,150	35,641	86,304	158,653	211,934
18	Professional Licenses-Employees	26,110	27,263	16,244	10,760	10,580
50	Tele - Communications	3,755	53,755	5,571	500	4,160
60	Tuition-College Dual Enrollment	108,614	149,239	177,028	170,356	1,918,356
71	Uniforms	3,113	0	37,500	0	0
80	Tuition-Other School in MD	212,932	98,344	168,401	180,000	180,000
92	Community Outreach Family Assistance	10,232	4,890	7,493	7,300	7,300
	Total Other Charges	\$565,724	\$521,783	\$733,901	\$865,074	\$3,600,890
5 Equipment						
20	Equipment	\$340,342	\$55,725	\$79,045	\$20,000	\$20,000
24	Tech/Computer Equipment	102,184	109,872	102,606	175,000	175,000
	Total Equipment	\$442,526	\$165,597	\$181,651	\$195,000	\$195,000
8 Transfers						
20	GF Oper Transfer to Restr Fund	\$963	\$1,652	\$25,263	\$25,500	\$26,000
	Total Transfers	\$963	\$1,652	\$25,263	\$25,500	\$26,000
	TOTAL OTHER INSTRUCTIONAL COSTS	\$2,217,534	\$1,912,648	\$2,356,006	\$3,263,207	\$5,988,359

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
06 SPECIAL EDUCATION					
FTE POSITIONS	921.00	952.40	989.30	1,114.10	1,235.60
1 Salaries and Wages					
61 Regular Pay	\$42,592,725	\$45,351,127	\$46,728,349	\$60,076,874	\$71,046,557
66 Per Diem	1,165,017	1,020,076	1,127,535	2,186,363	2,238,230
67 Stipend/Annual Leave Payout	392,322	1,049,739	717,449	696,900	533,680
68 Overtime	8,218	3,873	29,063	15,000	15,000
99 Salary Reclassification Pool	0	0	0	50,000	433,601
Total Salaries and Wages	\$44,158,282	\$47,424,815	\$48,602,396	\$63,025,137	\$74,267,068
2 Contracted Services					
2 Legal	\$268,909	\$878,803	\$475,128	\$400,000	\$400,000
5 Facilities Rent	220	0	300	300	350
7 Contracted Printing Services	20,852	1,911	3,643	16,050	16,050
9 Advertising	0	0	350	0	0
10 Fees - Official	0	0	390	400	400
13 Contracted Prof/Tech Service	1,535,873	1,621,138	5,429,407	2,330,514	2,230,514
21 Managed Print Services-Admin	14,983	7,665	10,999	14,950	14,950
24 Computer/Tech Contract Services	0	23,469	28,273	74,353	74,353
60 Repair of Instructional Equip	0	194	600	0	0
Total Contracted Services	\$1,840,837	\$2,533,180	\$5,949,090	\$2,836,567	\$2,736,617
3 Supplies and Materials					
1 Office Supplies-Non-Schools	\$13,992	\$8,208	\$6,659	\$12,000	\$12,000
3 Textbooks	17,165	20,641	12,966	21,050	21,050
4 Library Media Collection	655	361	67	500	500
5 Postage (Stamps/Metered)	2,248	544	1,263	2,250	2,250
7 MOI Printing Services	(195)	24	234	150	150
8 Audio Visual	111	0	0	0	0
9 Office Supplies (Schools Only)	2,573	1,301	11,827	3,500	3,500
10 Materials of Instruction	114,924	18,599	127,134	182,552	268,035
11 Testing Supplies	17,056	22,454	11,990	11,000	11,000
12 Material/Supplies In-Service	9,873	0	0	5,000	5,000
13 Commencement	45	2,098	297	1,025	1,025
17 Professional Library Supplies	464	8,710	692	500	500
20 Office/Classroom Furnishings	12,309	19,261	12,885	54,218	113,618
21 Managed Print Services-MOI	4,826	2,419	3,797	4,950	4,950
24 Tech Materials/Supplies	137,372	191,489	109,307	388,728	388,728
26 Medical Services	18,133	1,285	14,659	21,750	21,750
68 Repair of Instructional Equip	0	0	0	650	650
124 Software & Licenses	0	0	0	0	100,000
Total Supplies and Materials	\$351,551	\$297,394	\$313,777	\$709,823	\$954,706
4 Other Charges					
1 Mileage Reimbursement	\$64,739	\$10,504	\$52,380	\$88,250	\$88,250
2 Subscriptions and Dues	17,669	17,088	18,595	28,675	28,675
4 Advertising/Promotions/Incentives	398	(500)	0	500	500
16 Meetings/Conf/Travel/Competitions	2,366	0	4,727	13,500	13,500
50 Tele-Communications	865	0	1,031	0	0
80 Tuition-Other School in MD	100,234	122,152	59,655	170,000	170,000
90 Private School Tuition-School Age	9,332,724	7,532,178	7,893,902	10,820,000	10,545,000
100 RISE/PPP Placements	0	0	0	540,552	815,552
Total Other Charges	\$9,518,995	\$7,681,422	\$8,030,290	\$11,661,477	\$11,661,477
5 Equipment					
20 Equipment	\$0	\$0	\$15,374	\$0	\$0
24 Tech/Computer Equipment	0	5,525	0	10,000	60,000
Total Equipment	\$0	\$5,525	\$15,374	\$10,000	\$60,000
8 Transfers					
20 GF Transfers to RF	\$61,356	\$49,603	\$70,091	\$150,000	\$250,000
Total Transfers	\$61,356	\$49,603	\$70,091	\$150,000	\$250,000
TOTAL SPECIAL EDUCATION	\$55,931,021	\$57,991,939	\$62,981,018	\$78,393,004	\$89,929,868

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
07 STUDENT PERSONNEL SERVICES					
FTE POSITIONS	22.00	21.01	20.92	29.92	32.00
1 Salaries and Wages					
61 Regular Pay	\$1,900,827	\$1,958,138	\$2,027,469	\$2,965,645	\$3,717,709
66 Per Diem	0	98	7,671	2,050	2,132
67 Stipend/Annual Leave Payout	14,136	43,848	33,151	32,600	52,600
Total Salaries and Wages	\$1,914,963	\$2,002,084	\$2,068,291	\$3,000,295	\$3,772,441
2 Contracted Services					
7 Contracted Printing Services	\$5,241	\$1,073	\$4,596	\$7,000	\$6,750
13 Contracted Prof/Tech Service	683	9,987	435	1,500	1,500
21 Managed Print Services-Admin	1,783	1,563	2,518	2,600	2,600
Total Contracted Services	\$7,707	\$12,622	\$7,549	\$11,100	\$10,850
3 Supplies and Materials					
1 Office Supplies-Non-Schools	\$1,692	\$3,015	\$2,310	\$5,050	\$5,300
5 Postage (Stamps/Metered)	2,176	2,666	2,201	4,500	4,500
17 Professional Library Supplies	0	286	242	800	800
20 Office/CR Furnishings	8,796	3,124	1,487	10,022	11,622
24 Tech Materials/Supplies	5,573	8,857	8,172	9,000	9,000
Total Supplies and Materials	\$18,237	\$17,949	\$14,412	\$29,372	\$31,222
4 Other Charges					
1 Mileage Reimbursement	\$9,872	\$5,152	\$5,617	\$34,225	\$34,225
2 Subscriptions and Dues	0	295	0	800	800
16 Meetings/Conf/Travel/Competitions	2,530	3,870	260	5,500	5,500
Total Other Charges	\$12,402	\$9,317	\$5,877	\$40,525	\$40,525
TOTAL STUDENT PERSONNEL SERVICES	\$1,953,309	\$2,041,972	\$2,096,129	\$3,081,292	\$3,855,038
08 STUDENT HEALTH SERVICES					
FTE POSITIONS	2.00	1.50	2.50	5.00	5.00
1 Salaries and Wages					
61 Regular Pay	\$136,484	\$164,374	\$246,237	\$399,643	\$280,807
66 Supplemental Pay	0	0	4,449	0	0
67 Stipend/Annual Leave Payout	0	2,000	354	200	200
Total Salaries and Wages	\$136,484	\$166,374	\$251,040	\$399,843	\$281,007
2 Contracted Services					
7 Contracted Printing Services	\$2,544	\$0	\$0	\$0	\$0
13 Contracted Prof/Tech Service	45,555	71,531	83,208	44,560	44,560
Total Contracted Services	\$48,099	\$71,531	\$83,208	\$44,560	\$44,560
3 Supplies and Materials					
1 Office Supplies-Non-Schools	\$0	\$232	\$666	\$300	\$400
5 Postage (Stamps/Metered)	108	0	50	150	150
20 Office/Classroom Furnishings	2,656	1,181	347	10,200	7,800
24 Tech Materials/Supplies	0	800	1,106	0	0
26 Medical Supplies	136,040	91,371	52,019	206,657	207,513
Total Supplies and Materials	\$138,804	\$93,584	\$54,188	\$217,307	\$215,863
4 Other Charges					
1 Mileage Reimbursement	\$1,036	\$26	\$287	\$2,500	\$2,500
2 Subscriptions and Dues	130	0	130	400	400
16 Meetings/Conf/Travel/Competitions	993	(110)	1,756	2,380	2,380
18 Professional Licenses-Employees	0	0	136	0	0
50 Telecommunications	0	0	745	0	0
Total Other Charges	\$2,159	(\$84)	\$3,054	\$5,280	\$5,280
8 Transfers					
20 GF Transfers to RF	\$0	\$13	\$0	\$25,000	\$0
Total Transfers	\$0	\$13	\$0	\$25,000	\$0
TOTAL STUDENT HEALTH SERVICES	\$325,546	\$331,418	\$391,490	\$691,990	\$546,710

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
09 STUDENT TRANSPORTATION						
FTE POSITIONS		442.00	462.20	455.96	456.26	491.11
1 Salaries and Wages						
61	Regular Pay	\$13,616,248	\$11,029,120	\$13,842,911	\$15,446,263	\$17,875,645
66	Per Diem	1,863,373	483,732	1,640,869	2,312,394	2,312,394
67	Stipend/Annual Leave Payout	376,155	764,760	597,184	594,172	425,272
68	Overtime	192,806	66,774	411,600	282,805	282,805
999	Salary Reclassification	0	0	12,736	75,000	0
Total Salaries and Wages		\$16,048,582	\$12,344,386	\$16,505,300	\$18,710,634	\$20,896,116
2 Contracted Services						
5	Facilities Rent	\$1,125	\$450	\$1,425	\$0	\$0
7	Contracted Printing Services	6,903	9,128	9,198	12,714	15,000
13	Contracted Prof/Tech Service	20,952	80,581	(59,835)	11,500	30,000
17	Fees-Medical/Physical Exam	29,921	28,350	36,957	36,000	41,060
21	Managed Print Services-Admin	7,027	5,526	8,682	6,000	9,000
24	Computer Tech Contract Services	42,058	220,000	67,780	80,000	91,000
28	Fees-Drug Testing	10,769	18,763	15,683	25,000	25,000
29	Non-Public Conveyance	40,679	5,385	42,869	70,000	70,000
31	Bus Operators-Curricular Activities	51,856	0	74,189	121,667	121,667
34	Bus Inspection	0	0	0	1,600	1,600
70	Repair of Equipment-Contract Bus	412,107	214,879	218,455	450,000	495,000
80	Repair of Non-Instructional Equipment	30,473	9,776	19,056	13,000	18,000
Total Contracted Services		\$653,870	\$592,838	\$434,459	\$827,481	\$917,327
3 Supplies and Materials						
1	Office Supplies-Non-Schools	\$15,369	94,776	\$14,450	\$17,000	\$17,000
2	Fuel and Lube	1,520,204	748,443	2,888,542	3,515,000	4,374,365
5	Postage (Stamps/Metered)	286	236	246	750	750
12	Materials/Supplies In-Service Program	0	0	0	3,717	3,717
18	Diesel Exhaust Fluid	19,739	11,826	50,956	36,000	66,000
20	Office/Classroom Furnishings	884	3,015	2,486	3,400	3,000
24	Tech Materials/Supplies	73,328	166,690	62,386	13,000	53,000
30	Tools (Non-Classroom Use)	4,775	16,418	1,744	10,500	17,000
35	Safety Supplies	0	0	1,863	0	0
70	Repair of Equipment-Buses	1,053,036	644,407	928,688	1,259,545	1,329,545
80	Repair of Non-Instructional Equipment	4,020	6,387	6,882	5,000	5,000
98	Expense Recovery - Supls / Mat	(231,170)	(110,277)	(314,813)	(300,000)	(300,000)
Total Supplies and Materials		\$2,460,471	\$1,581,921	\$3,643,430	\$4,563,912	\$5,569,377
4 Other Charges						
1	Mileage Reimbursement	\$1,123	\$0	\$535	\$2,950	\$2,950
2	Subscriptions and Dues	2,475	2,685	2,371	3,300	3,300
4	Advertising/Promotions/Incentives	2,854	6,959	16,256	3,500	13,500
12	In-Service Training	0	0	0	500	500
16	Meetings/Conf/Travel/Competitions	747	0	4,635	5,750	5,750
18	Professional Licenses-Employees	0	180	104	1,225	1,225
34	Permit/Govt Registration Fees	2,025	400	1,700	1,000	2,000
50	Telecommunications	0	0	1,772	0	2,000
61	Transportation	3,550	3,775	2,750	3,700	3,700
71	Uniforms	11,662	12,467	14,164	20,003	17,003
95	Inventory Adjustment	37,926	1,294	14,171	0	0
Total Other Charges		\$62,362	\$27,760	\$58,458	\$41,928	\$51,928
5 Equipment						
20	Equipment	\$3,170,611	3,803,414	\$2,756,794	\$3,548,043	\$4,019,160
Total Equipment		\$3,170,611	\$3,803,414	\$2,756,794	\$3,548,043	\$4,019,160
TOTAL STUDENT TRANSPORTATION		\$22,395,896	\$18,350,319	\$23,398,441	\$27,691,998	\$31,453,908

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
10 OPERATION OF PLANT					
FTE POSITIONS	440.00	448.50	460.00	480.50	482.50
1 Salaries and Wages					
61 Regular Pay	\$17,940,479	\$18,366,898	\$19,275,815	\$21,965,954	\$23,624,360
66 Per Diem	416,551	255,871	526,344	1,073,426	931,726
67 Stipend/Annual Leave Payout	204,277	653,613	177,711	247,100	158,300
68 Overtime	34,139	100,878	210,790	122,032	122,600
99 Salary Reclassification Pool	0	0	0	175,000	0
Total Salaries and Wages	\$18,595,446	\$19,377,260	\$20,190,660	\$23,583,512	\$24,836,986
2 Contracted Services					
3 Equipment Rent	\$17,509	\$21,191	\$22,102	\$535,340	\$537,840
5 Facilities Rent	4,235,128	2,434,198	2,373,909	2,177,023	3,261,035
7 Contracted Printing Services	880	17,992	11,869	2,000	1,500
13 Contracted Prof/Tech Service	549,652	555,128	417,278	730,714	730,714
16 Fees-Security Guards	11,083	7,442	23,902	0	0
17 Fees-Medical/Physical Exam	6,857	10,238	7,817	14,800	14,800
21 Managed Print Services-Admin	2,453	1,902	2,212	3,750	3,750
24 Computer Tech Contract Services	38,817	45,896	70,055	2,000	2,000
35 Refuse	369,810	362,813	521,269	510,000	562,500
36 Septic	22,916	24,569	58,895	0	0
37 Snow Removal	138,560	948,419	534,008	585,856	585,856
43 Exterminating Service	10,916	12,465	15,094	18,300	18,300
45 Upkeep of Grounds	431,439	473,260	525,355	536,944	1,005,694
55 Repair of Buildings	10,641	961	22,463	130,000	130,000
60 Repair of Instructional Equipment	54,631	49,577	68,853	113,000	113,000
69 Contracted Services - Other	34,110	3,460	11,000	0	0
80 Repair of Non-Instructional Equipment	126,674	120,763	89,980	89,165	89,165
90 Moving Expenses	0	1,932	188	4,000	4,000
124 Tech Service to Charter School	40,042	42,641	44,666	0	0
146 Warehouse Svc to Charter School	8,587	8,824	8,631	0	0
998 Expense Recovery-Contracted	(40,042)	(42,641)	(44,666)	0	0
Total Contracted Services	\$6,070,663	\$5,101,029	\$4,784,880	\$5,452,892	\$7,060,154
3 Supplies and Materials					
1 Office Supplies-Non-School	\$10,539	\$9,486	\$13,785	\$17,402	\$12,402
2 Fuel and Lube	20,432	25,132	34,714	25,600	25,600
5 Postage (Stamps/Metered)	100	47	453	650	650
11 Testing Supplies	17,176	13,234	21,428	17,000	17,000
20 Office/Classroom Furnishings	96,128	7,378	805	61,300	75,200
24 Tech Materials/Supplies	275,399	308,729	199,960	467,700	442,500
26 Medical Supplies	0	1,302	223	500	500
27 ADA Supplies	0	0	367	0	0
28 Custodial Supplies	771,921	529,445	1,010,162	891,699	1,191,699
30 Tools (Non-Classroom Use)	426,352	85,966	74,710	77,120	79,428
35 Safety Supplies	0	5,347	58,875	0	0
40 Electrical Supplies	23,284	11,412	18,089	20,000	20,000
45 Upkeep of Grounds	111,791	106,647	124,776	130,000	130,000
46 Warehouse Supplies	11,766	8,348	11,291	9,113	9,113
55 Maintenance Supplies	32,213	51,560	54,029	42,000	42,000
68 Repair of Instructional Equipment	2,083	717	0	3,000	3,000
80 Repair of Non-Instructional Equipment	86,872	103,946	124,313	110,000	110,000
99 Other	5,500	0	0	25,939	24,157
124 Software & Licenses	0	0	0	190,186	1,011,652
998 Expense Recovery-Supplies/Materials	(1,295)	(1,525)	(2,520)	(2,000)	(2,000)
Total Supplies and Materials	\$1,890,261	\$1,267,170	\$1,745,460	\$2,087,209	\$3,192,901

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
4 Other Charges					
1 Mileage Reimbursement	\$4,351	\$3,143	\$2,212	\$28,800	\$25,300
2 Subscriptions and Dues	1,304	7,312	4,306	4,040	4,040
4 Advertising/Promotions/Incentives	0	0	0	250	250
5 Staff Incentives	0	0	0	1,000	2,000
12 In-Service Training	1,972	31,841	4,752	11,000	11,000
16 Meetings/Conf/Travel/Competitions	11,573	9,075	14,179	28,900	33,900
18 Professional Licenses-Employees	0	386	3344	3,500	3,500
31 Insurance-Vehicles	108,719	96,361	176,528	241,311	241,311
32 Insurance-School Bldg & Contents	814,433	971,713	1,088,360	1,041,889	1,367,728
50 Tele-Communications	449,374	1,257,103	611,972	2,275,818	2,275,818
51 Fuel Oil-Heat	522,914	471,949	894,690	1,050,000	1,250,000
52 Water/Sewage	1,163,074	931,621	1,330,663	1,382,479	1,482,479
54 Electricity	5,596,160	5,375,824	6,694,344	7,183,712	8,233,712
55 Natural Gas/Propane	1,200,436	1,271,767	1,437,055	1,600,126	1,900,126
71 Uniforms	13,331	139,503	44,707	13,050	13,643
93 Insur Claim	1,585	0	9,968	0	0
94 Insurance Claim: Deductible	22,006	24,000	44,472	50,000	50,000
95 Inventory Adjustment	179	3,966	1,000	1,500	1,500
97 Insurance Recovery-Autos	1,751	47	0	0	0
98 Insurance Recovery-Bldg Contents	1,184	(6,396)	0	0	0
99 Other	0	0	0	0	0
996 Expense Recovery-Charter School	(18,988)	(26,205)	(18,565)	(28,534)	(68,534)
997 Expense Recovery-Other	(197,859)	(195,970)	(178,762)	(177,438)	(177,438)
Total Other Charges	\$9,697,499	\$10,367,039	\$12,165,225	\$14,711,403	\$16,650,335
5 Equipment					
20 Equipment	\$109,653	\$80,084	\$83,383	\$135,000	\$135,000
24 Tech/Computer Equip>\$5000	0	15,410	14,580	0	0
86 Vehicle-Replacement	37,250	210	0	65,000	65,000
Total Equipment	\$146,903	\$95,705	\$97,963	\$200,000	\$200,000
8 Transfers					
20 GF Transfers to RF	\$0	\$218	\$0	\$0	\$0
Total Transfers	\$0	\$218	\$0	\$0	\$0
TOTAL OPERATION OF PLANT	\$36,400,772	\$36,208,421	\$38,984,188	\$46,035,016	\$51,940,376

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT						
		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
11 MAINTENANCE OF PLANT						
FTE POSITIONS		134.00	136.50	133.50	136.50	137.50
1 Salaries and Wages						
61	Regular Pay	\$8,338,214	\$8,331,564	\$8,145,477	\$9,344,737	\$9,824,527
66	Per Diem	293	548	6,025	1,500	1,500
67	Stipend/Annual Leave Payout	48,859	175,127	39,793	124,700	80,800
68	Overtime	15,971	24,535	31,944	31,000	31,000
99	Salary Reclassification Pool	0	0	0	169,210	0
	Total Salaries and Wages	\$8,403,337	\$8,531,774	\$8,223,239	\$9,671,147	\$9,937,827
2 Contracted Services						
3	Equipment Rent	\$12,381	\$12,272	\$18,144	\$11,500	\$11,500
7	Contracted Printing Services	808	1,015	950	300	300
13	Contracted Prof/Tech Service	307,829	531,532	413,326	416,831	416,831
17	Fees-Medical/Physical Exam	1,296	1,513	1,576	1,800	1,800
21	Managed Print Services-Admin	2,690	2,228	2,062	2,500	2,500
36	Septic	0	0	0	15,000	15,000
45	Upkeep of Grounds	761,371	617,506	599,219	682,296	1,057,296
55	Contracted Maintenance Repairs	1,373,991	1,388,277	1,452,982	1,880,473	2,255,473
66	ADA/Safety	15,516	67,250	430	100,000	100,000
80	Repair of Non-Instructional Equipment	24,850	32,336	32,554	40,000.00	40,000.00
88	Contracted Repair Audio Visual	0	0	114,900	2,500	2,500
	Total Contracted Services	\$2,500,732	\$2,653,927	\$2,636,143	\$3,153,200	\$3,903,200
3 Supplies and Materials						
1	Office Supplies-Non-Schools	\$10,055	\$8,974	\$11,442	\$17,500	\$17,500
2	Fuel and Lube	153,439	158,081	233,711	196,158	196,158
5	Postage (Stamps/Metered)	482	12	60	200	200
8	Audio Visual	0	0	0	22,500	47,500
9	Office Supplies (Schools Only)	0	0	188	0	0
12	Material/Supplies In-Service Program	0	0	0	0	0
18	Diesel Exhaust Fluid	34	59	85	0	0
20	Office/Classroom Furnishings	707	0	0	500	500
24	Tech Materials/Supplies	69,069	19,408	5,793	6,500	6,500
26	Medical Supplies	2,027	2,447	750	500	500
27	ADA Supplies	7,088	0	0	0	0
30	Tools (Non-Classroom Use)	56,697	76,551	66,952	48,524	45,908
45	Upkeep of Grounds	0	335	1,274	2,500	2,500
55	Maintenance Supplies	1,440,025	1,682,247	1,863,778	1,435,061	1,810,061
68	Repair of Instructional Equipment	0	0	0	0	0
80	Repair of Non-Instructional Equipment	56,410	43,664	54,360	67,000	67,000
	Total Supplies and Materials	\$1,796,033	\$1,991,777	\$2,238,393	\$1,796,943	\$2,194,327
4 Other Charges						
1	Mileage Reimbursement	\$1,252	\$768	\$740	\$4,100	\$4,100
2	Subscriptions and Dues	693	479	1,429	200	200
4	Advertising/Promotions/Incentives	0	0	0	1,500	1,500
12	In-Service Training	42,305	563	9,726	56,500	56,500
16	Meetings/Conf/Travel/Competitions	6,250	454	5,656	7,500	7,500
18	Professional Licenses-Employees	627	390	652	1,400	1,400
34	Permit/Govt Registration Fees	3,893	6,514	6,340	6,000	6,000
50	Tele-Communications	35,677	38,535	36,351	35,000	35,000
71	Uniforms	56,961	58,504	52,680	70,779	71,472
	Total Other Charges	\$147,658	\$106,207	\$113,574	\$182,979	\$183,672
5 Equipment						
8	Audio Visual Equipment	\$0	\$0	\$0	\$114,000	\$114,000
20	Equipment	0	17,572	7,758	15,000	15,000
86	Vehicles-Replacement	361,719	246,489	0	346,067	581,067
	Total Equipment	\$361,719	\$264,061	\$7,758	\$475,067	\$710,067
TOTAL MAINTENANCE OF PLANT		\$13,209,479	\$13,547,746	\$13,219,107	\$15,279,336	\$16,929,093

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
12 FIXED CHARGES					
1 Salaries & Wages					
67 Families First COVID Response Act	\$357	\$0	\$0	\$0	\$0
Total Salaries and Wages	\$357	\$0	\$0	\$0	\$0
2 Contracted Services					
5 Facilities Rent	\$900,868	\$309,387	\$440,728	\$904,842	\$386,949
13 Contracted Prof/Tech Service	47,298	48,593	48,639	50,000	52,500
18 Fees-Medical Admin	22,770	45,414	69,943	99,000	99,000
Total Contracted Services	\$970,936	\$403,394	\$559,310	\$1,053,842	\$538,449
4 Other Charges					
15 Tuition Reimbursement	\$1,664,584	\$1,453,452	\$2,058,116	\$2,016,569	\$2,066,569
33 Insurance-Liability	638,366	707,386	734,969	1,497,668	1,512,940
35 Workers Compensation	3,832,441	4,262,905	3,711,381	5,605,537	5,897,399
36 Life Insurance	1,850,050	1,928,747	2,015,654	2,228,914	2,597,603
37 Health Insurance	72,130,019	75,115,604	77,171,314	88,467,233	98,735,638
38 Employee Pension/Retirement Expense	(142,964)	(244,876)	(110,904)	18,000	18,000
40 FICA-Employer's	26,244,655	26,959,330	28,744,320	33,496,971	35,898,018
41 Teachers Pension/Retirement Expense	(232,250)	(34,317)	(242,071)	(500,000)	(500,000)
42 Unemployment Compensation	171,937	768,723	(39,823)	196,890	255,727
43 Dental Insurance	1,808,883	1,839,548	1,845,771	2,328,432	2,448,183
45 Disability Insurance	7,150	7,150	3,575	6,000	0
58 Leave Buy-back	846,462	1,345,217	1,110,307	779,000	800,000
59 Terminal Leave Pay	2,527,019	2,940,577	3,334,465	3,000,000	3,000,000
99 Other	0	0	50,000	3,297,241	5,209,025
135 Defined Contribution Plan	40,000	40,000	40,000	40,000	25,000
136 Teacher's Quarterly Retirement - Board Share	12,431,648	12,928,768	13,144,900	15,699,897	17,428,872
137 MSRPS Recovery	(1,670,772)	(1,718,267)	(1,903,625)	(1,654,185)	(1,654,185)
138 Empl Retire Invoiced Expense	4,429,238	5,002,218	5,258,841	5,722,394	6,859,870
139 St Tchrs Ret System Admin Fees	858,843	764,461	728,954	752,055	1,014,556
198 Charter School PPA Reserve	178,076	322,931	334,947	716,898	716,898
Total Other Charges	\$127,611,385	\$134,389,557	\$137,991,091	\$163,715,514	\$182,330,113
8 Transfers					
20 GF Transfers to Other Funds	\$172,193	\$288,148	\$164,361	\$929,780	\$873,780
50 GF OPER TRANSFER TO SELF-INS	0	0	0	0	5,000,000
60 GF OPER TRANSFER TO TURF FUND	0	200,000	150,000	200,000	200,000
70 Transfer to OPEB - Contribution	1,041,813	1,041,813	1,500,000	1,500,000	0
71 Transfer to OPEB - Admin	54,500	54,500	54,500	54,500	54,500
Total Transfers	\$1,268,506	\$1,584,461	\$1,868,861	\$2,684,280	\$6,128,280
TOTAL FIXED CHARGES	\$129,851,184	\$136,377,412	\$140,419,262	\$167,453,636	\$188,996,842

13 FOOD SERVICE

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

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT

		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
14 COMMUNITY SERVICES						
1 Salaries and Wages						
61	Regular Pay	\$0	\$3,404	\$0	\$0	\$0
66	Per Diem	75,671	39,426	57,974	140,844	140,844
67	Stipend/Annual Leave Payout	300	6,846	3,771	2,400	2,400
68	Overtime	249,331	24,453	160,284	255,000	255,000
Total Salaries and Wages		\$325,302	\$74,129	\$222,029	\$398,244	\$398,244
2 Contracted Services						
7	Contracted Printing Services	\$0	\$0	\$19,083	\$0	\$0
13	Contracted Prof/Tech Service	21,924	19,532	0	0	0
Total Contracted Services		\$21,924	\$19,532	\$19,083	\$0	\$0
3 Supplies and Materials						
3	Textbooks	\$0	\$0	\$0	\$83,000	\$83,000
4	Library Media Collection	0	0	0	40,000	40,000
5	Postage (Stamps/Metered)	3	2	4	0	0
9	Office Supplies (Schools Only)	0	0	0	20,000	20,000
10	Materials of Instruction	624	1,866	755	40,000	40,000
13	Commencement	0	0	0	0	0
24	Tech Materials/Supplies	544	664	53	40,000	40,000
28	Custodial Supplies	166,708	96,923	181,513	0	0
998	Expense Recovery-Supplies/Materials	(164,955)	(97,486)	(184,901)	0	0
Total Supplies and Materials		\$2,924	\$1,969	(\$2,576)	\$223,000	\$223,000
4 Other Charges						
4	Advertising/Promotions/Incentives	\$1,805	\$1,829	\$2,891	\$0	\$0
16	Meetings/Conf/Travel/Competitions	30	0	0	0	0
50	Tele - Communications	0	0	621	0	0
95	Expense Recovery - SAF	3,581	3,011	40,705	0	0
99	Other	0	0	0	9,520	9,520
Total Other Charges		\$5,416	\$4,840	\$44,217	\$9,520	\$9,520
8 Transfers						
20	GF Transfers to Other Funds	\$75,000	\$75,165	\$59,798	\$0	\$0
Total Transfers		\$75,000	\$75,165	\$59,798	\$0	\$0
TOTAL COMMUNITY SERVICES		\$430,566	\$175,635	\$342,551	\$630,764	\$630,764

UNRESTRICTED BUDGET BY CATEGORY/OBJECT/ACCOUNT						
		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
15 CAPITAL OUTLAY						
FTE POSITIONS		11.00	11.00	11.00	10.80	11.00
1 Salaries and Wages						
61	Regular Pay	\$1,053,012	\$1,079,026	\$1,090,231	\$1,183,317	\$1,277,188
66	Per Diem	12,728	0	13,544	13,538	13,538
67	Stipend/Annual Leave Payout	1,000	11,000	3,911	2,600	2,600
68	Overtime	0	0	0	2,153	2,153
	Total Salaries and Wages	\$1,066,740	\$1,090,026	\$1,107,686	\$1,201,608	\$1,295,479
2 Contracted Services						
2	Legal	\$34,904	\$10,719	\$15,368	\$40,000	\$40,000
3	Equipment Rent	0	0	0	0	0
5	Facilities Rent	0	0	5,070	0	0
7	Contracted Printing Services	1,052	0	0	3,000	3,000
9	Advertising	0	0	1,375	0	0
13	Contracted Prof/Tech Service	57,491	164,248	91,543	365,000	365,000
21	Managed Print Services-Admin	2,727	1,373	2,185	2,145	2,145
55	Contracted Maintenance Repairs	318,734	340,575	127,081	100,000	100,000
65	Site Improvements	68,551	29,021	345,919	50,000	50,000
66	ADA/Safety	0	0	0	0	0
99	Other	0	33,708	74,097	171,994	171,994
	Total Contracted Services	\$483,459	\$579,644	\$662,638	\$732,139	\$732,139
3 Supplies and Materials						
1	Office Supplies-Non-Schools	\$2,539	\$1,794	\$2,203	\$6,400	\$6,400
5	Postage (Stamps/Metered)	375	111	142	500	500
7	MOI Printing Services	0	0	0	0	0
20	Office/Classroom Furnishings	30,100	141,521	19,302	0	0
24	Tech Materials/Supplies	12,848	8,816	7,193	3,000	3,000
	Total Supplies and Materials	\$45,862	\$152,242	\$28,840	\$9,900	\$9,900
4 Other Charges						
1	Mileage Reimbursement	\$14,462	\$10,181	\$9,021	\$14,000	\$14,000
2	Subscriptions & Dues	3,472	3,035	1,759	3,410	3,410
16	Meetings/Conf/Travel/Competitions	1,030	0	53	2,500	2,500
18	Prof Licenses - Employees	15,186	0	0	0	0
34	Permit Govt Registration Fees	530	2,355	0	500	500
50	Tele-Communications	4,651	4,367	4,517	8,000	8,000
	Total Other Charges	\$39,331	\$19,938	\$15,350	\$28,410	\$28,410
5 Land, Buildings & Equipment						
12	Alterations to Buildings	\$0	\$0	\$0	\$320,091	\$320,091
20	Equipment	0	12,965	11,271	0	0
24	Tech/Computer Equip>\$1000	(201)	0	0	0	0
	Total Equipment	(\$201)	\$12,965	\$11,271	\$320,091	\$320,091
8 Transfers						
80	GF Operating Transfer to Const	\$0	\$400,000	\$0	\$0	\$0
	Total Transfers	\$0	\$400,000	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY		\$1,635,191	\$2,254,815	\$1,825,785	\$2,292,148	\$2,386,019
GRAND TOTALS		\$544,194,422	\$561,779,353	\$594,624,183	\$689,756,984	\$780,783,736



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	FY2020 Allocation	FY2021 Allocation	FY2022 Allocation	FY2023 Allocation	FY2024 Allocation
Ballenger Creek	\$57,432	\$55,048	\$62,954	\$62,750	\$68,896
Blue Heron	N/A	N/A	47,875	60,796	67,128
Brunswick	73,404	73,799	74,654	65,060	65,565
Butterfly Ridge	57,382	70,766	69,985	62,608	62,777
Carroll Manor	56,763	54,564	50,871	45,644	50,998
Centerville	81,891	45,691	39,403	36,950	43,142
Deer Crossing	72,038	71,798	46,434	40,622	46,200
Emmitsburg	25,707	23,135	23,991	26,052	27,208
Glade	57,048	55,652	52,582	45,655	49,215
Green Valley	52,310	53,066	56,396	67,336	73,614
Hillcrest	68,951	78,802	79,779	61,603	56,165
Kemptown	39,501	34,966	33,961	31,592	36,864
Lewistown	23,463	23,657	25,285	23,206	24,611
Liberty	30,411	28,595	26,149	24,214	24,463
Lincoln	54,921	60,220	65,717	60,289	61,353
Middletown	46,198	41,422	43,373	38,194	40,844
Middletown Primary	43,804	45,698	41,829	41,458	45,280
Monocacy	60,830	59,670	58,349	54,932	56,498
Myersville	37,324	38,416	37,830	36,436	37,327
New Market	63,543	57,317	48,946	52,508	51,431
New Midway/Woodsboro	31,866	29,033	28,539	29,065	29,062
North Frederick	61,702	64,860	62,117	61,042	59,353
Oakdale	63,476	78,095	76,821	86,255	96,539
Orchard Grove	57,817	65,324	63,874	59,284	60,021
Parkway	26,895	26,485	27,005	29,244	29,641
Spring Ridge	45,881	50,675	70,655	57,309	59,275
Sugarloaf	N/A	57,167	55,809	68,508	77,758
Thurmont	33,124	32,697	32,697	29,266	30,394
Thurmont Primary	35,116	35,710	32,279	29,495	32,821
Tuscarora	60,563	69,027	68,981	70,199	74,173
Twin Ridge	43,687	57,912	53,800	57,123	60,805
Urbana	68,481	64,702	57,317	53,858	64,115
Valley	47,637	45,607	47,012	48,821	47,482
Walkersville	63,879	65,196	65,382	64,904	68,057
Waverley	52,762	57,158	55,862	85,858	83,093
Whittier	62,037	70,637	70,990	68,442	66,222
Wolfsville	17,336	16,559	15,061	15,760	16,650
Yellow Springs	42,481	43,354	46,351	53,429	51,977
TOTAL	\$1,831,949	\$1,914,398	\$1,928,332	\$1,905,767	\$1,997,017

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	FY2020 Allocation	FY2021 Allocation	FY2022 Allocation	FY2023 Allocation	FY2023 Allocation
Ballenger Creek	\$85,409	\$86,048	\$82,926	\$77,135	\$79,552
Brunswick	60,682	62,882	62,331	62,321	62,380
Crestwood	74,578	71,988	73,553	77,487	85,432
Gov. Thomas Johnson	57,004	61,785	63,627	60,545	62,820
Middletown	76,088	78,137	78,060	74,649	73,530
Monocacy	100,076	103,517	103,243	92,103	98,301
New Market	59,670	64,534	61,699	64,354	67,371
Oakdale	79,931	88,708	89,734	92,298	105,686
Thurmont	58,769	59,481	62,428	58,023	58,271
Urbana	97,030	92,385	92,951	98,100	105,686
Walkersville	91,141	84,113	85,954	86,202	84,652
West Frederick	89,452	95,796	94,878	82,792	80,560
Windsor Knolls	73,883	70,233	70,431	67,674	71,462
TOTAL	\$1,003,713	\$1,019,607	\$1,021,815	\$993,683	\$1,035,703

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	FY2020 Allocation	FY2021 Allocation	FY2022 Allocation	FY2023 Allocation	FY2023 Allocation
Brunswick	\$108,830	\$104,937	\$115,855	\$106,648	\$110,258
Catoctin	109,361	103,911	98,134	103,275	111,637
Frederick	178,473	198,827	221,085	234,601	253,541
Gov. Thomas Johnson	228,848	230,252	239,174	243,657	264,093
Linganore	158,940	174,938	173,223	191,543	193,166
Middletown	142,801	138,879	133,333	128,936	131,603
Oakdale	151,982	169,140	172,876	178,567	201,759
Tuscarora	206,142	206,652	223,771	214,353	220,371
Urbana	224,504	222,366	225,985	219,617	238,054
Walkersville	155,165	157,699	161,100	147,246	153,960
TOTAL	\$1,665,046	\$1,707,601	\$1,764,538	\$1,768,443	\$1,878,442

GLOSSARY OF TERMS

Accountability and Implementation Board (AIB) – The AIB is an independent unit of the Maryland State government created by the Blueprint for Maryland’s Future law to ensure the successful implementation of the Blueprint over the multi-year implementation period and achievement of the Blueprint’s intended goals. It is governed by a seven-member Board supported by an executive director and staff. It was established in November 2021, with the formal appointment of the initial Board members, and it is scheduled to sunset June 30, 2032.

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 the 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’ 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. Under the legislation, each LEA is required to submit a Blueprint Implementation Plan for review and approval. FCPS’ plan can be found at <https://www.fcps.org/blueprint/plan>.

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

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 referred to as 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.

GLOSSARY OF TERMS

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 (IAC).

Career and Technology Center (CTC) – An FCPS high school that provides intensive career-specific training to both college-bound and employment-oriented students in grades 10-12.

Category/Class – Budgetary and reporting classification set forth in the State law by which all LEAs (local educational agencies) 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.

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.

Current Expense 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.

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 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

GLOSSARY OF TERMS

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 interest portion of 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 referred to as 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 reduced 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.

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. (Also referred to as Current Expense, Fund 10 or Unrestricted Fund)

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 approved by 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.

GLOSSARY OF TERMS

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 ESSA Consolidated Strategic Plan – The Every Student Succeeds Act (ESSA), in conjunction with the Bridge to Excellence in Public Schools Act and in accordance with the Annotated Code of Maryland §5-401 and §7-203.3, requires local education agencies (LEA) to develop and submit to the Maryland State Department of Education an annual Local ESSA Consolidated Strategic Plan. The purpose of the consolidated plan is to provide families and stakeholders with quality, transparent information about how the LEA is implementing ESSA requirements.

Local Sources – Revenue received out of funds from the appropriating body for school purposes. For FCPS, the local appropriating body is Frederick County Government.

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.

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 – Placement of 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.

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.

GLOSSARY OF TERMS

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 available to retirees. FCPS funds an OPEB Trust through a budgeted 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 – Prekindergarten students, typically 3 and 4-year-old students

Primary Grades – Elementary grades PreK-2

Regulations – The FCPS Superintendent authorizes regulations to specify school-system procedures for designed for execution of Board 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 referred to as 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 worked 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.

Student Activity Fund (SAF) – Each individual school maintains a student 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. (Also referred to as Fund 80 or Capital Projects)

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

GLOSSARY OF TERMS

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. (Also referred to as Fund 50)

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.

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, technology, 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

ACFR – Annual Comprehensive Financial Report

ACT – A national college admissions examination that consists of English, mathematics, reading, and science subjects.

ACTS – Division of Academics, Curriculum, Transformation & Student Achievement

AIB – Accountability and Implementation 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

CACFP – Child and Adult Care Food Program

CASS – Community Agency School Services

CCMPCS – Carroll Creek Montessori Public Charter School

CII – Curriculum, Instruction, and Innovation

CIP – Capital Improvement Plan

COMAR – Code of Maryland Regulations

COOP – Continuity of Operation Plans

COP – Concentration of Poverty

CPI – Consumer Price Index

CSI – Continuous Strategic Improvement

CTC – Career and Technology Center

CTE – Career and Technology Education

CWI – Comparable Wage Index

DTI - Department of Technology Infrastructure

EAG – Eliminating the Achievement Gap

ECE – Early Childhood Education

EEA – Educator Effectiveness Academy

EFMP – Educational Facilities Master Plan

EL – English Learners (also ML)

GLOSSARY OF ACRONYMS

- 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
- FCCS** – Frederick Classical Charter School
- FCG** – Frederick County Government
- 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
- FRM** – Financial Reporting Manual (published by MSDE)
- GEER** – Governor’s Emergency Education Relief Fund
- GIS** – Geographic Information Systems
- GPA** – Grade point average
- IAC** – Interagency Committee on School Construction (State of Maryland)
- IB** – International Baccalaureate
- 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

GLOSSARY OF ACRONYMS

- MABE** – Maryland Association of Boards of Education
- MCAP** – Maryland Comprehensive Assessment Program
- MCCRS** – Maryland College and Career-Readiness Standards
- MEP** – Multilingual Education Program (formerly English Learners)
- ML** – Multilingual Learners (also EL)
- MLGIP** – Maryland Local Government Investment Plan
- MMSR** – Maryland Model of School Readiness
- MOI** – Materials of Instruction
- MOU** – Memorandum of Understanding
- MPSSAA** – Maryland Public Secondary Schools Athletic Association
- MSA** – Maryland School Assessment
- MSEA** – Maryland State Education Association
- MSRPS** – Maryland State Retirement and Pension System
- MSDE** – Maryland State Department of Education
- MVMPCS** – Monocacy Valley Montessori Public Charter School
- NEA** – National Education Association
- NBCT** – National Board Certified Teacher
- NBPTS** – National Board for Professional Teaching Standards
- 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
- 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

GLOSSARY OF ACRONYMS

- QZAB** – Qualified Zone Academy Board
- RADAR** – Resource for Accountability Data Analysis and Reporting
- RISE** – Responsive Interventions for Student Excellence
- RTI** – Response to Intervention
- RVP** – Remote Virtual Program
- SAIL** – School Administration & Instructional Leadership
- SASA** – System Accountability and School Administration
- SEPCS** – Sabillasville Environmental Public Charter School
- SEIA** - Special Education Instructional Assistant
- SHIP** – Student Homelessness Initiative Partnership
- SIP** – School Improvement Process
- SLP** - Speech Language Pathologist
- 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





ACKNOWLEDGEMENTS

This book was prepared by the Frederick County Public Schools Budget Department for the benefit of our community. We extend our thanks to Cabinet members and the Public Relations staff who assisted with this document.

CONTACTING THE BUDGET STAFF

Frederick County Public Schools
Budget Office
191 South East Street
Frederick, MD 21701
Phone: 301-644-5203
Email: fcps.budget@fcps.org
Fax: 301-644-5010

Leslie Pellegrino, CPA; Chief Financial Officer
Heather Jo Clabaugh, MBA; Director of Budget
Cathy Menzel; Budget Analyst
Kathy Whitcomb, MBA; Budget Analyst
Doreen Bass; Grant Management Specialist
Sue Weeks; Executive Secretary

The Frederick County Public School system does not discriminate in admissions, access, treatment or employment in its programs and activities on the basis of race, color, gender, age, national origin, religion, sexual orientation or disability. For more information, contact the Chief Legal Counsel at 301-696-6851.



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

