

# BOARD OF EDUCATION OF FREDERICK COUNTY

191 South East Street  
Frederick, Maryland 21701

Susan Johnson  
President

Telephone 301-696-6850  
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June 29, 2023

The Honorable Jessica Fitzwater, County Executive  
The Honorable Brad Young, Council President  
Frederick County Government  
12 East Church Street  
Frederick, MD 21701

Dear Ms. Fitzwater and Mr. Young:

On Wednesday, June 28, 2023, the Board of Education (Board) approved the Fiscal Year 2024 Operating Budget for Frederick County Public Schools, as well as the Capital, Self-Insurance, Food and Nutrition Services, and Artificial Turf budgets.

Operating Budget revenues total \$910,180,476. The county appropriation totals \$418,983,870, including in-kinds totaling \$18,539,409. State funds total \$413,929,652, federal funds are \$53,840,713, and other sources comprise the remaining \$23,426,241.

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

We respectfully submit these Board approved budgets, and we thank you for your support of our students and staff.

Sincerely,



Sue Johnson  
President



Dr. Cheryl L. Dyson  
Superintendent

Attachments (7)

Cc: Board of Education Members  
Frederick County Council Members  
Leslie Pellegrino, FCPS Chief Financial Officer  
Heather Jo Clabaugh, FCPS Director of Budget  
John Peterson, Frederick County Chief Administrative Officer  
Dan Lewis, Frederick County Chief Financial Officer  
Kelly Weaver, Frederick County Government Budget Director

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

DESCRIPTION	BOE APPROVED FY2023	BOE APPROVED FY2024
<b>REVENUE FROM LOCAL SOURCES:</b>		
Frederick County Unrestricted Appropriation	\$ 349,748,012	\$ 400,444,461
Frederick County Restricted Revenue:		
County - In-kind - School Health Program	\$ 9,165,291	\$ 11,047,712
County - In-kind - Frederick Co. Devel. Cntr	3,413,310	4,125,778
County - In-kind - School Resource Officers	2,519,875	2,905,860
County - In-kind - Appraisal	32,136	-
County - In-kind - Internal Audit Services	90,542	90,542
County - In-kind - Crossing Guards	369,517	369,517
Subtotal Frederick County Restricted **	<u>\$ 15,590,671</u>	<u>\$ 18,539,409</u>
<b>TOTAL COUNTY FUNDS</b>	<b>\$ 365,338,683</b>	<b>\$ 418,983,870</b>
<b>REVENUE FROM STATE SOURCES:</b>		
State Unrestricted Funds:		
Foundation Program	\$ 209,240,441	\$ 225,415,405
Compensatory Education	39,718,893	58,439,179
Regional Cost Differences/Comparable Wage Index	7,829,066	5,189,474
Transportation	15,237,215	16,968,709
Transportation - Special Education	1,053,000	1,152,000
Special Education	18,870,217	22,743,094
English Learners	15,105,720	16,706,844
Career Ladder	254,826	388,489
College & Career Readiness	1,705,077	1,873,620
Pre-Kindergarten	6,833,704	4,520,563
Non-Public Placements	5,320,161	5,320,161
Out of County Living	15,000	15,000
Subtotal State Unrestricted Revenue	<u>\$ 321,183,320</u>	<u>\$ 358,732,538</u>
State Restricted Funds:		
Various State Restricted Grants	\$ 7,235,220	\$ 11,461,828
Concentration of Poverty	1,771,112	2,151,250
Transitional Supplemental Instruction	2,056,559	2,249,338
Work Force Development (Blueprint)	-	2,803,594
Special Education - Intergovernmental Transfer	1,300,000	1,300,000
State Retirement Contribution	32,140,059	35,231,104
Subtotal State Restricted Revenue **	<u>\$ 44,502,950</u>	<u>\$ 55,197,114</u>
<b>TOTAL STATE FUNDS</b>	<b>\$ 365,686,270</b>	<b>\$ 413,929,652</b>
<b>REVENUE FROM FEDERAL SOURCES:</b>		
Federal Unrestricted Funds	\$ 150,000	\$ 150,000
Various Federal Restricted Grants **	71,093,748	53,690,713
<b>TOTAL FEDERAL FUNDS</b>	<b>\$ 71,243,748</b>	<b>\$ 53,840,713</b>
<b>REVENUE FROM OTHER SOURCES:</b>		
Regular Day Tuition	\$ 65,000	\$ 65,000
Nonresident Pupils	20,000	20,000
Professional Development Fees	90,000	90,000
Sports Fees	661,360	661,360
Earnings from Investments	650,000	1,650,000
Facility Rentals	908,500	908,500
Pool Rentals	50,000	50,000
P-card Rebates	200,000	200,000
Other Miscellaneous	236,000	236,000
Unanticipated Revenue	500,000	500,000
Subtotal Other Unrestricted Revenue	<u>\$ 3,380,860</u>	<u>\$ 4,380,860</u>
Restricted Projects - Other **	\$ 1,891,898	\$ 1,969,504
<b>TOTAL OTHER REVENUE</b>	<b>\$ 5,272,758</b>	<b>\$ 6,350,364</b>
<b>USE OF FUND BALANCE:</b>		
Audited Surplus Available	\$ 4,544,792	\$ 3,336,973
Estimated Charter School Use of Fund Balance	750,000	1,738,904
Estimated Unaudited Surplus Available	10,000,000	12,000,000
<b>TOTAL USE OF FUND BALANCE</b>	<b>\$ 15,294,792</b>	<b>\$ 17,075,877</b>
<b>TOTAL UNRESTRICTED REVENUES</b>	<b>\$ 689,756,984</b>	<b>\$ 780,783,736</b>
<b>TOTAL RESTRICTED REVENUES **</b>	<b>\$ 133,079,267</b>	<b>\$ 129,396,740</b>
<b>TOTAL ALL SOURCES</b>	<b>\$ 822,836,251</b>	<b>\$ 910,180,476</b>

## FREDERICK COUNTY BOARD OF EDUCATION FY2024 APPROVED OPERATING BUDGET

<b>APPROPRIATIONS</b>	<b>UNRESTRICTED OPERATING BUDGET</b>	<b>RESTRICTED OPERATING BUDGET</b>	<b>TOTAL OPERATING BUDGET</b>
01 Administration	\$ 15,408,042	\$ 2,536,463	\$ 17,944,505
02 Mid-Level Management	48,278,087	3,061,153	51,339,240
03 Instructional Salaries	303,029,922	19,910,178	322,940,100
04 Instructional Supplies	21,410,708	4,950,378	26,361,086
05 Instruction - Other	5,988,359	3,140,449	9,128,808
06 Special Education	89,929,868	19,959,552	109,889,420
07 Pupil Personnel	3,855,038	85,497	3,940,535
08 Health Services	546,710	12,026,160	12,572,870
09 Transportation	31,453,908	1,797,443	33,251,351
10 Operations	51,940,376	4,119,867	56,060,243
11 Maintenance	16,929,093	5,223,184	22,152,277
12 Fixed Charges	188,996,842	49,201,891	238,198,733
13 Food Service	-	841,962	841,962
14 Community Service	630,764	2,530,660	3,161,424
15 Capital Outlay	2,386,019	11,903	2,397,922
Total Appropriations	<u>\$ 780,783,736</u>	<u>\$ 129,396,740</u>	<u>\$ 910,180,476</u>

**FREDERICK COUNTY BOARD OF EDUCATION**  
**FY2024 Summary of Working Budget Adjustments**  
**BOARD APPROVED BUDGET**

Description	One-time/ Recurring	FTE Positions	BOE Approved Budget
<b>1 FY2023 Operating Budget Expenditures</b>			<b>\$ 822,836,251</b>
<b>2 Expenditures</b>			
<b>3 Reversals &amp; Adjustments</b>			
4 Materials of Instruction - Brunswick ES (Reversal)	One-time		(250,000)
5 Indirect Costs - COVID-19 Grants (Reversal)	One-time		300,000
6 Reduction in Extended Learning Opportunity Funds (Reversal)	One-time		855,000
7 Reversal of One-Time Costs Associated with New FY2023 Positions	One-time		(255,182)
8 Reversal of Climate Survey Funding	One-time		(50,000)
9			
<b>Subtotal Reversals &amp; Adjustments</b>		<b>0.00</b>	<b>\$ 599,818</b>
<b>10 Enrollment/Growth</b>			
11 Enrollment Growth Projection			
12 Enrollment Growth (Elementary Teachers)	One-Time/ Recurring	57.80	\$ 4,917,451
13 Enrollment Growth (Middle Teachers)	One-Time/ Recurring	10.30	897,693
14 Enrollment Growth (High Teachers)	One-Time/ Recurring	39.50	3,385,966
15 Enrollment Growth (School Administration & Support)	One-Time/ Recurring	91.40	8,272,255
16 Elementary Tier 3 Phase-In - Continue in FY2025	One-Time/ Recurring	(11.00)	(1,564,906)
17 Remote Virtual Program - Reduce from Grades 1 - 8 to Grades 3 - 8	One-Time/ Recurring	(11.40)	(903,427)
18 Enrollment Growth (Special Education Teachers)	One-Time/ Recurring	17.50	1,488,848
19 Enrollment Growth (English Learner Teachers)	One-Time/ Recurring	15.00	1,276,155
20 Enrollment Growth (School-Based Foundation)	Recurring		313,298
21 Sabillasville Environmental PCS - Add 7th Grade	Recurring		230,720
22 Monocacy Valley Montessori PCS - Add 9th Grade	Recurring		692,160
23 Custodial Staff (Brunswick ES)	One-Time/ Recurring	1.00	53,590
24 Grounds Crew	One-Time/ Recurring	1.00	59,956
25 Bus Drivers	One-Time/ Recurring	4.00	196,040
26 Materials of Instruction - Brunswick ES Start-Up	One-Time		20,000
27 Materials of Instruction - Crestwood MS Addition Start-Up	One-Time		50,000
28			
<b>Subtotal Enrollment/Growth</b>		<b>215.10</b>	<b>\$ 19,385,799</b>
<b>29 Inflationary &amp; Mandatory Increases</b>			
30 Health Insurance - 9.5% Increase (Subject to Negotiation)	Recurring		\$ 8,404,387
31 New Retiree Health Insurance	Recurring		650,748
32 Life Insurance	Recurring		283,569
33 Pension (Employee, Teacher, & Administrative Fees)	Recurring		3,128,952

	Description	One-time/ Recurring	FTE Positions	BOE Approved Budget
34	Lease Payments - Central Office Building & Energy Performance Contract	Recurring		116,119
35	Other Post Employment Benefits (OPEB) Transfer	Recurring		(1,500,000)
36	Utility Increases	Recurring		1,700,000
37	Property & Liability Insurance	Recurring		341,111
38	KEV School Cash Online	Recurring		35,000
39	Operations & Maintenance Inflationary/Growth Increases	Recurring		1,593,750
40	Warehouse Inflationary Increases	Recurring		5,000
41	Transportation Bus Inflation, Contracted Services & Supplies	Recurring		719,903
42	Human Resources - Fingerprinting	Recurring		50,000
43	Custodial Services Inflationary/Growth Increases	Recurring		300,000
44	Software Increases (Google Workspace, MEEC, Adobe, FormStack)	Recurring		282,500
45	Public Affairs Inflationary Increases	Recurring		55,535
46	Athletics Inflationary Increases (Trainers and Game Officials)	Recurring		91,200
47	SAT Fees	Recurring		10,000
48	Digital Learning Tools	Recurring		40,000
49	PeopleSoft Software License	Recurring		100,000
50	Increase in Fuel Expense (School Buses)	Recurring		859,365
51	<b>Subtotal Inflationary &amp; Mandatory Costs</b>		<b>0.00</b>	<b>\$ 17,267,139</b>
52	<b>Additional Resources to Special Education &amp; Student Services</b>			
53	Coordinator, Specialized Programs	One-Time/ Recurring	4.00	540,760
54	Speech Language Pathologist, Specialized Programs	One-Time/ Recurring	4.00	375,516
55	SEIAs, Specialized Programs and General Special Education	One-Time/ Recurring	46.00	2,291,494
56	Board Certified Behavioral Analysts	One-Time/ Recurring	6.00	731,340
57	Additional Teachers for Specialized Programs	One-Time/ Recurring	8.00	751,032
58	Speech Language Pathologists, Child Find	One-Time/ Recurring	2.00	169,846
59	Speech Language Pathologists, Child Find - Calendar Change (11M to 12M)	One-Time/ Recurring		24,155
60	Teacher Specialist, Child Find (12-month)	One-Time/ Recurring	2.00	215,574
61	School Therapists, Itinerant (Special Education)	One-Time/ Recurring	4.00	325,320
62	Grant Coordinator	One-Time/ Recurring	1.00	135,190
63	Teachers, Learning For Life - Calendar Change (10M to 11M)	Recurring		229,000
64	SEIAs, Learning For Life - Calendar Change (10M to 11M)	Recurring		255,000
65	Teachers, Rock Creek School - Calendar Change (10M to 11M)	Recurring		222,650
66	SEIAs, Rock Creek School - Calendar Change (10M to 11M)	Recurring		190,150
67	Teachers, SUCCESS - Calendar Change (10M to 11M)	Recurring		46,960
68	SEIAs, SUCCESS - Calendar Change (10M to 11M)	Recurring		123,929
69	Materials of Instruction - Specialized Programs	Recurring		85,000
70	Coordinator, Partners for Success	One-Time/ Recurring	1.00	135,169
71	Read Write Extension - Equation	Recurring		100,000
72	Professional Learning for Augmentative Communication Team (ACTT)	Recurring		3,250
73	Equipment for Augmentative Communication Team (ACTT)	Recurring		50,000

Description		One-time/ Recurring	FTE Positions	BOE Approved Budget
74	School Psychologist (12M)	One-Time/ Recurring	1.00	120,231
75	Pupil Personnel Workers	One-Time/ Recurring	1.00	120,231
76	Trauma Therapists, Itinerant (Student Services)	One-Time/ Recurring	1.00	93,789
77	McKinney-Vento Service Navigator (Move from Grant)	Recurring	1.00	50,257
78	<b>Subtotal Additional Resources to Special Education &amp; Student Services</b>		<b>82.00</b>	<b>\$ 7,385,843</b>
<b>79 Additional Resources to Students</b>				
80	English Learners (EL) Teachers & MOI - Decentralization	One-Time/ Recurring	11.00	\$ 925,911
81	EL Teachers, Itinerant	One-Time/ Recurring	5.00	384,505
82	EL Counselors - Decentralization	One-Time/ Recurring	3.00	254,769
83	Software to Support EL Services (Talking Points & PowerUp)	Recurring		40,000
84	Coordinator, Student Supports Enhancements (Move Partial Position from Grant)	Recurring		25,000
85	Teacher, Academy of Fine Arts	One-Time/ Recurring	1.00	76,901
86	Teacher, Dental Assistant Program (CTC)	One-Time/ Recurring	1.00	76,901
87	<b>Subtotal Additional Resources to Students</b>		<b>21.00</b>	<b>\$ 1,783,987</b>
<b>88 Additional Resources to Staff</b>				
89	Reclassification Pool	Recurring		\$ 582,001
90	Teacher, Induction & Professional Learning - Special Education	One-Time/ Recurring	1.00	142,266
91	<b>Subtotal Additional Resources to Staff</b>		<b>1.00</b>	<b>\$ 724,267</b>
<b>92 Continuation/Expansion of Programs</b>				
93	Special Education Attorney & Junior Executive Secretary (Move from Grant)	Recurring	2.00	\$ 184,005
94	Coordinator, Athletics & Facilities	One-Time/ Recurring	1.00	108,642
95	<b>Subtotal Continuation/Expansion of Programs</b>		<b>3.00</b>	<b>\$ 292,647</b>
<b>96 Strategic Replacement Cycles</b>				
97	Chromebook Replacement	Recurring		\$ 700,000
98	Textbook Replacement	One-Time/ Recurring		1,900,000
99	<b>Subtotal Strategic Replacement Cycles</b>		<b>0.00</b>	<b>\$ 2,600,000</b>
<b>100 Operational Needs</b>				
101	Special Projects Coordinator	One-Time/ Recurring	1.00	\$ 127,141
102	Security Technician	One-Time/ Recurring	1.00	74,600
103	Classification Specialist	One-Time/ Recurring	1.00	95,832
104	Recruitment Specialist	One-Time/ Recurring	1.00	110,414
105	Human Resources - Operations Costs	Recurring		67,000

Description		One-time/ Recurring	FTE Positions	BOE Approved Budget
106	Fiscal Compliance Officer	One-Time/ Recurring	1.00	127,141
107	Fiscal Services Operations Costs	Recurring		16,360
108	Vans To Support Operations/Maintenance Position Growth	One-Time		202,000
109	Building Automation Systems Technician	One-Time/ Recurring	1.00	120,191
110	Leased Warehouse Space (Phased-In Funding - 2 of 2)	Recurring		250,000
111	Risk & Safety Management - Operations Costs	One-Time/ Recurring		10,000
112	Software, Workers Comp	Recurring		62,500
113	Transportation Manager	One-Time/ Recurring	1.00	127,141
114	Audio Visual Access Control (AVAC) Supplies	Recurring		25,000
115	Network Security & Operation Monitoring	Recurring		30,000
116	User Support Specialists	One-Time/ Recurring	5.00	306,895
117	Client Service Technician	One-Time/ Recurring	1.00	83,121
118	System Engineer	One-Time/ Recurring	1.00	131,993
119	Media Artist, Public Affairs	One-Time/ Recurring	1.00	67,668
120	Public Affairs - Software & Communications Support	One-Time/ Recurring		39,640
121	Organizational Development - Operations Costs	Recurring		21,000
122	Student Services - Operations Cost	Recurring		7,850
123	Reduction in Fringe Expenses	Recurring		(2,610,789)
124	Self-Insurance Fund Transfer	One-Time		5,000,000
125	Restricted Fund - County In-Kinds	Recurring		2,948,738
126	Restricted Fund - Federal	Recurring		(17,403,035)
127	Restricted Fund - State	Recurring		10,121,247
128	Restricted Fund - Miscellaneous	Recurring		77,606
129	Charter Schools Fund Balance	One-Time		988,904
130	Charter Schools In-Kinds	Recurring		(40,000)
131	Supplemental Salary Savings	Recurring		(170,000)
132	<b>Subtotal Operational Needs</b>		<b>15.00</b>	<b>\$ 1,016,158</b>
133	<b>Blueprint for Maryland's Future</b>			
134	Expansion of the Full-Day Pre-Kindergarten (4 Additional Classrooms)	One-Time/ Recurring	8.00	\$ 570,076
135	Early Childhood Education Registrar	One-Time/ Recurring	1.00	54,146
136	Work Force Development Transfer	Recurring		2,803,594
137	College & Career Readiness - Dual Enrollment	Recurring		1,748,000
138	College & Career Readiness - Career & Technical Education (CTE) Fees	Recurring		120,000
139	College & Career Readiness - Advanced Placement (AP) Fees	Recurring		545,000
140	College & Career Readiness - International Baccalaureate (IB) Fees	Recurring		50,000
141	College & Career Readiness Fees	Recurring		(300,000)
142	National Board Certification (NBC) Salary Enhancement & Fees	Recurring		840,000
143	Concentration of Poverty (Restricted)	Recurring		380,138
144	Transitional Supplemental Instruction (Restricted)	Recurring		192,779
145	<b>Subtotal Blueprint for Maryland's Future</b>		<b>9.00</b>	<b>\$ 7,003,733</b>

Description	One-time/ Recurring	FTE Positions	BOE Approved Budget
146 <b>Salary Resource Pool (subject to negotiation)</b>			
147 Salary/Staffing Resource Pool (subject to negotiation)	Recurring		\$ 29,284,834
148		<b>Subtotal Salary Resource Pool</b>	<b>0.00 \$ 29,284,834</b>
149 <b>TOTAL OPERATING EXPENDITURE INCREASE/(DECREASE)</b>		<b>346.10</b>	<b>\$ 87,344,225</b>
150 <b>Revenues</b>			
151 Frederick County Revenue - Increase in County Appropriation	Recurring		\$ 50,696,449
152 State Revenue - Estimated Increase in State Aid	Recurring		37,469,218
153 State Revenue - Concentration of Poverty (Restricted)	Recurring		380,138
154 State Revenue - Transitional Supplemental Instruction (Restricted)	Recurring		192,779
155 State Revenue - Blueprint Implementation Coordinator (HB200)	Recurring		80,000
156 Miscellaneous Revenues	Recurring		1,000,000
157 Restricted Fund - County In-Kinds Revenue	Recurring		2,948,738
158 Restricted Fund - Federal Revenue	Recurring		(17,403,035)
159 Restricted Fund - State Revenue	Recurring		10,121,247
160 Restricted Fund - Miscellaneous Revenue	Recurring		77,606
161 Charter Schools Fund Balance	One-Time		988,904
162 Reversal of Estimated Surplus (Used in FY2023)	One-time		(14,544,792)
163 Audited FY2022 Additional Surplus/(Deficit)	One-time		3,336,973
164 Estimated Surplus from FY2023 (to be used in FY2024)	One-time		12,000,000
165 <b>TOTAL ESTIMATED REVENUE INCREASE/(DECREASE)</b>			<b>\$ 87,344,225</b>
166 <b>Budget Variance</b>			<b>\$ -</b>
167 <b>FY2024 Totals</b>			<b>\$ 910,180,476</b>



**Frederick County Public Schools  
School Construction Fund Capital Budget  
Approved Fiscal Year 2024 Funding**

	County	State	Total FY2024
<b>New Construction/Additions</b>			
Urbana ES: Replacement	\$ (662,913)	\$ 662,913	\$ -
Middletown Co-located ES/MS: Replacement Design	3,287,215	7,163,540	10,450,755
Brunswick ES: Replacement	2,020,000	-	2,020,000
Crestwood MS: Addition	11,121,191	-	11,121,191
Northern Frederick City area ES: Replacement Design (Yellow Springs ES)	5,624,026	11,562,000	17,186,026
Green Valley ES: Replacement*	16,571,129	22,445,244	39,016,373
Valley ES: Replacement*	20,437,161	22,794,688	43,231,849
FCPS Bus Facility (formerly Hayward Road Bus Facility)	2,200,000	-	2,200,000
<b>New Construction/Additions Subtotal</b>	<b>\$ 60,597,809</b>	<b>\$ 64,628,385</b>	<b>\$ 125,226,194</b>
<b>Building and Site Improvements</b>			
<u>Roof Replacements</u>			
Brunswick MS: Roof Replacement	\$ 228,000	\$ 532,000	\$ 760,000
<u>Other</u>			
Monocacy ES: Limited Renovations	1,311,000	2,435,000	3,746,000
Spring Ridge ES: Limited Renovations	5,251,320	7,462,049	12,713,369
Ballenger Creek ES: Limited Renovations	-	11,622,000	11,622,000
Monocacy ES: Playground Replacement	70,000	-	70,000
New Market ES: Playground Replacement	70,000	-	70,000
Systemic Contingency	500,000	-	500,000
FY2024 Buses	184,000	-	184,000
FY2024 Portable Classrooms	2,000,000	-	2,000,000
<b>Building and Site Improvements Subtotal</b>	<b>\$ 9,614,320</b>	<b>\$ 22,051,049</b>	<b>\$ 31,665,369</b>
<b>Grand Total</b>	<b>\$ 70,212,129</b>	<b>\$ 86,679,434</b>	<b>\$ 156,891,563</b>

\* State funds received through the Built To Learn Program

**Frederick County Public Schools  
Self-Insurance Fund  
Approved Fiscal Year 2024 Budget**

	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
<b>Operating Revenue</b>			
Contribution from Board of Education	\$ 84,544,824	\$ 98,816,958	\$ 108,665,100
Contribution from Employees	16,374,009	18,260,361	20,546,200
Contribution from Retirees	9,578,929	10,681,972	11,636,200
Medicare Part D Subsidy	4,394,288	4,850,000	4,850,000
<b>Subtotal</b>	<b>\$ 114,892,050</b>	<b>\$ 132,609,291</b>	<b>\$ 145,697,500</b>
<b>Nonoperating Revenue</b>			
General Fund Transfer In	-	-	5,000,000
Interest Income	2,811	10,000	10,000
<b>Total Revenues</b>	<b>\$ 114,894,861</b>	<b>\$ 132,619,291</b>	<b>\$ 150,707,500</b>
<b>Operating Expenses</b>			
Salary and Wages	\$ 367,860	\$ 391,392	\$ 404,800
Health Claims Paid	111,535,972	125,247,630	142,162,800
Administrative Contracts	4,812,636	4,847,100	5,510,300
Stop Loss Insurance	1,291,779	1,741,314	2,222,600
Wellness	112,114	200,000	200,000
Fixed Charges	112,270	154,255	169,100
Affordable Health Care Act Fees	24,102	37,600	37,900
<b>Total Operating Expenses</b>	<b>\$ 118,256,733</b>	<b>\$ 132,619,291</b>	<b>\$ 150,707,500</b>
<b>Excess (Deficit) of Revenues Over Expenses Before Transfers</b>	<b>\$ (3,361,872)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers Out</b>			
OPEB Contribution	\$ -	\$ -	\$ -
<b>Change in Fund Balance</b>	<b>\$ (3,361,872)</b>	<b>\$ -</b>	<b>\$ -</b>

# Frederick County Public Schools Food & Nutrition Services Fund Approved Fiscal Year 2024 Budget

	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
<b>Revenues</b>			
Federal	\$ 24,567,474	\$ 9,053,069	\$ 11,774,645
State	363,927	568,317	485,180
Charges for Services	1,617,395	6,215,797	6,623,127
Other	85,064	91,065	311,830
<b>Subtotal</b>	<b>\$ 26,633,860</b>	<b>\$ 15,928,248</b>	<b>\$ 19,194,782</b>
<b>Nonoperating Revenue</b>			
Use of Fund Balance	-	400,000	750,000
<b>Total Revenues</b>	<b>\$ 26,633,860</b>	<b>\$ 16,328,248</b>	<b>\$ 19,944,782</b>
<b>Operating Expenses</b>			
<b>Salaries</b>			
Administrative	\$ 843,236	\$ 993,557	\$ 1,155,924
Schools	4,034,505	5,084,161	5,753,718
<b>Subtotal</b>	<b>\$ 4,877,741</b>	<b>\$ 6,077,718</b>	<b>\$ 6,909,642</b>
<b>Contracted Services</b>	<b>\$ 120,559</b>	<b>\$ 140,000</b>	<b>\$ 20,000</b>
<b>Supplies and Materials</b>			
Purchased Food	5,649,592	4,232,884	5,332,813
USDA Commodities & Processing	2,605,132	1,744,509	1,838,487
Other Supplies	693,491	420,000	552,366
<b>Subtotal</b>	<b>\$ 8,948,215</b>	<b>\$ 6,397,393</b>	<b>\$ 7,723,666</b>
<b>Other</b>			
Employee Insurance and Benefits	2,549,059	3,081,177	3,693,094
Other	222,833	231,960	448,380
<b>Subtotal</b>	<b>\$ 2,771,892</b>	<b>\$ 3,313,137</b>	<b>\$ 4,141,474</b>
<b>Equipment</b>	<b>\$ 3,372,581</b>	<b>\$ 400,000</b>	<b>\$ 1,150,000</b>
<b>Total Operating Expenses</b>	<b>\$ 20,090,988</b>	<b>\$ 16,328,248</b>	<b>\$ 19,944,782</b>
<b>Excess of Revenues over Expenses</b>	<b>\$ 6,542,872</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Meal Prices</b>	
Elementary Breakfast	\$ 1.60
Secondary Breakfast	\$ 1.85
Elementary Lunch	\$ 2.65
Secondary Lunch	\$ 2.90
**Meal Prices have not increased since FY2019	

**Frederick County Public Schools  
Artificial Turf Fund  
Approved Fiscal Year 2024 Budget**

	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget
<b>Revenues</b>			
Community User Group Facility/Turf Rental	\$ 65,203	\$ 60,000	\$ 60,000
Interest Earnings	565	1,000	13,000
Cell Tower	<u>224,021</u>	<u>215,000</u>	<u>225,000</u>
<b>Subtotal</b>	<b>\$ 289,789</b>	<b>\$ 261,000</b>	<b>\$ 298,000</b>
<b>Nonoperating Revenue</b>			
Transfer from General Fund	<u>150,000</u>	<u>200,000</u>	<u>200,000</u>
<b>Total Revenues</b>	<b><u>\$ 439,789</u></b>	<b><u>\$ 461,000</u></b>	<b><u>\$ 498,000</u></b>
<b>Operating Expenses</b>			
Upkeep of Grounds (Turf Repair/Replacement)	<u>\$ -</u>	<u>\$ 600,000</u>	<u>\$ -</u>
<b>Total Operating Expenses</b>	<b><u>\$ -</u></b>	<b><u>\$ 600,000</u></b>	<b><u>\$ -</u></b>
<b>Excess (Deficit) of Revenues over Expenses</b>	<b><u>\$ 439,789</u></b>	<b><u>\$ (139,000)</u></b>	<b><u>\$ 498,000</u></b>
<b>Prior Year Ending Fund Balance</b>	<b><u>\$ (149,888)</u></b>	<b><u>\$ 289,901</u></b>	<b><u>\$ 150,901</u></b>
<b>Ending Fund Balance</b>	<b><u>\$ 289,901</u></b>	<b><u>\$ 150,901</u></b>	<b><u>\$ 648,901</u></b>