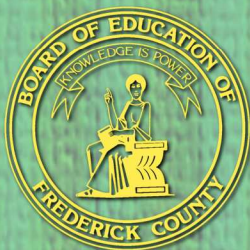


FREDERICK COUNTY PUBLIC SCHOOLS

FISCAL YEAR 2014

ADOPTED OPERATING BUDGET



Frederick County Public Schools
Reach. Challenge. Prepare.

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Frederick County Public Schools *Fiscal Year 2014 Adopted Budgets*

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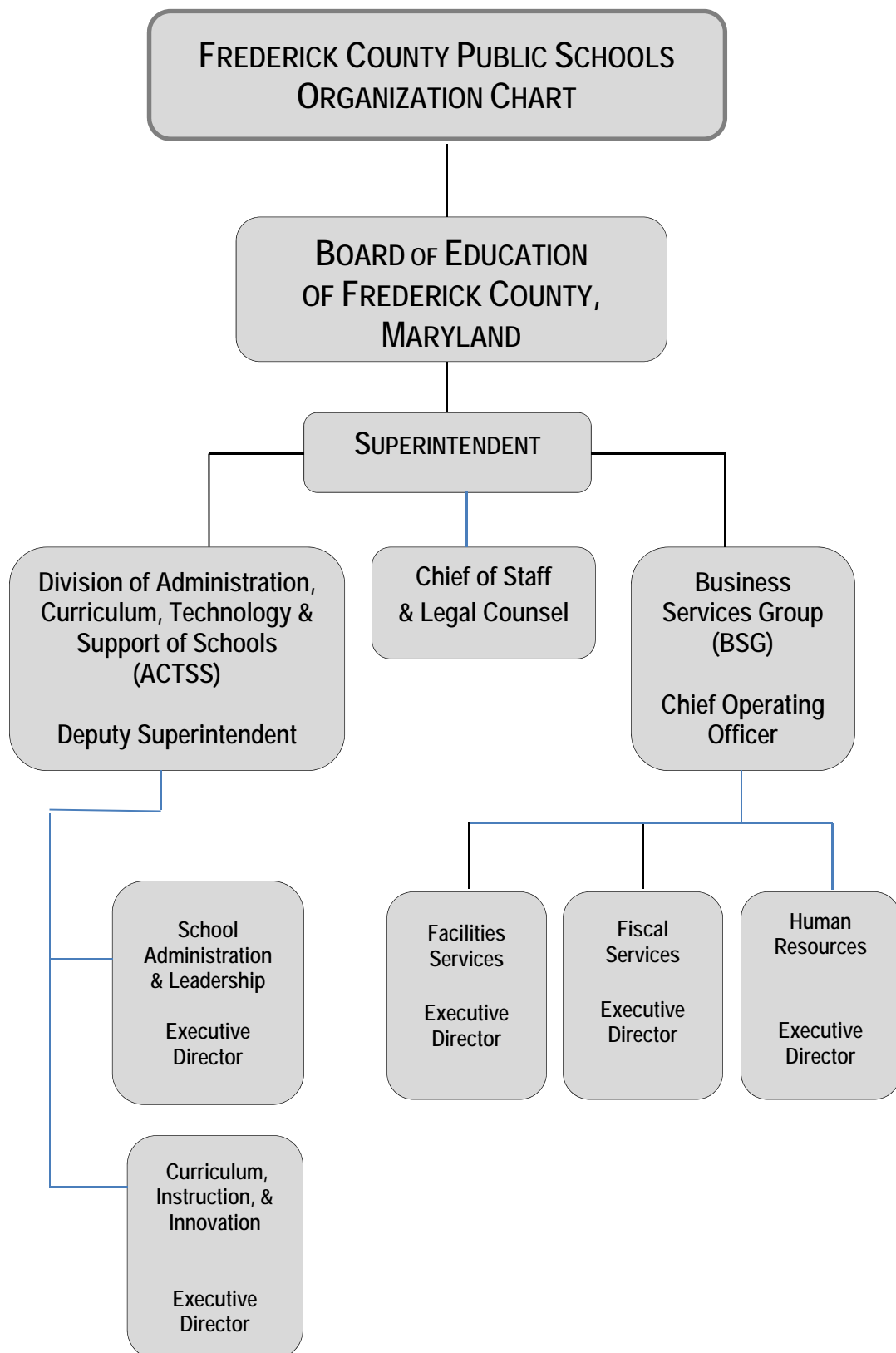
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Executive Director of Facilities Services

Leslie Pellegrino, CPA
Executive Director of Fiscal Services

Paula Lawton
Executive Director of Human Resources



FISCAL SERVICES DIVISION
191 South East Street
Frederick, MD 21701
301-644-5008 phone
301-644-5010 fax
www.fcps.org



Leslie R. Pellegrino, CPA
Executive Director of Fiscal Services
leslie.pellegrino@fcps.org

Lynne M. McKay
Senior Executive Secretary
Lynne.mckay@fcps.org

In compliance with the Public Laws of the State of Maryland, the Adopted Budgets for the fiscal year beginning July 1, 2013, and ending June 30, 2014 (FY14) follow. Operating budgets are presented for the following funds: General, Restricted, Self-Insurance, Food and Nutrition Services and Capital Projects.

The Reporting Entity and Its Services

For the 2013-14 school year, Frederick County Public Schools (FCPS) will operate 66 schools and serve approximately 40,668 students. We have 36 elementary schools (prekindergarten-grade 5), 13 middle schools (grades 6-8), 10 high schools (grades 9-12), 4 special schools and 3 charter schools. Additionally, we provide programs and alternative learning environments in the areas of gifted and talented, English for speakers of other languages and extensive intervention and special education opportunities and services. Nurses, counselors, psychologists, pupil personnel workers, speech pathologists, therapists and other professional staff enhance our academic program, as do clerical, maintenance, custodial and many other support employees. We are a people-rich organization, and our success depends heavily on our human resources.

With over 5,500 employees, FCPS is the largest single employer in Frederick County. Our buses travel approximately seven million miles of city, suburban and rural roadways annually. We operate and maintain approximately 6.6 million square feet under roof and more than 1,400 acres of property.

Our community has reason to be proud of its public education system and its proven success providing a first-class education for every child. For the amount spent per student, FCPS ranks in the bottom tier of Maryland's 24 school districts; however, on the most recent School Progress Index as determined by the Maryland State Department of Education (MSDE), FCPS was ranked first. FCPS SAT scores consistently outpace both the state and nation, and our dropout and graduation rates are among the most commendable in the state. For several consecutive years, we have spent approximately 2% of our operating budget on administrative costs. At 664 square miles, our county is Maryland's largest geographically, and our per-pupil cost for bus transportation is among Maryland's lowest. An independent audit of FCPS' 2013 financial oversight and control resulted in a clean report.

Funding and the Budget Process

Maryland boards of education have no taxing authority, so our public school systems depend on state and local governments for revenue. Annually in Frederick County, the state provides about 50% of the school system's annual operating budget funds and the county about 46%. State funding is established primarily during the annual January-April legislative session of the General Assembly, and funds are administered through the MSDE. The remaining 4% comes from the federal government, out-of-district tuition, user fees and interest income.

On the local level, in January the Superintendent recommends to the Board of Education an operating budget for the coming fiscal year that is aligned with our five-year Master Plan. Additionally for FY14, the Superintendent based her recommended budget around three strategic priorities for FCPS:

- Retaining and attracting quality staff
- Technology
- School safety and security

The Board reviews the proposal, may make changes if they desire, takes it to public hearing in February, and then reevaluates and modifies it accordingly before forwarding it to the County Commissioners by March 1. The Commissioners subsequently hold a second public hearing, hear appeals from the Board of Education and by early June determine their allocation to public education for the fiscal year beginning July 1.

Bridge to Excellence

In 2002, the Maryland General Assembly enacted the *Bridge to Excellence in Public Schools Act*. This legislation provides a powerful framework for all 24 school systems to increase student achievement for all students and to close the achievement gap. The *Bridge to Excellence* legislation significantly increased state aid to public education and required each local educational agency to develop a comprehensive Master Plan, to be updated annually, that links school finance directly and centrally to decisions about improving student learning. By design, the legislation requires school systems to integrate state, federal and local funding and initiatives into the Master Plan. Under *Bridge to Excellence*, academic programming and fiscal alignment are carefully monitored by the Master Plan review process.

In August 2010, Maryland was awarded one of the Race to the Top (RTTT) education grants. The grant provided an additional \$250 million in funds over four years and will be used to implement Maryland's Third Wave of Reform, moving the state from national leader to "world class." Local RTTT Scopes of Work have been developed by Maryland school systems and are closely aligned with the overall state plan to guide the implementation of educational reforms. In 2012, local Scopes of Work were integrated and reviewed as part of the Bridge to Excellence Master Plan.

In May 2012, the U.S. Department of Education approved Maryland's application for flexibility from some of the long-standing requirements of the No Child Left Behind Act. The flexibility waiver is intended to support the education reform already underway through programs like Race to the Top. The Master Plan has been adjusted to address the demands of Maryland's new accountability structure.

Common Core Standard Implementation

FCPS is in the process of transitioning from Maryland's State Voluntary Curriculum to the Maryland State Common Core Standards (MSCCS), with full implementation taking place in the 2013-2014 school year. Completion of this transition will result in students being exposed to a more challenging learning environment. Teachers and students at multiple grade levels will work toward mastery of many new concepts historically not seen until later grade levels and courses. The objective of these new concepts is to make certain each and every child leaves FCPS college and career ready.

2013-2014 Allocation of Funds

The FY14 operating budget outlined in the following pages reflects our commitment to allocate our resources to meet the targets defined in our Master Plan. It covers the cost of providing and supporting day-to-day activities in our schools: instructional materials and supplies; program and services; salaries for teachers, administrators and other staff; transportation; facility maintenance and technology.

Operating Budgets

The Unrestricted Fund and Restricted Fund combined are commonly referred to as the Operating Budget. In addition, there are the Self-Insurance Fund and the Food and Nutrition Services Fund. Budgets are adopted for all three funds in accordance with requirements of the Maryland State Department of Education.

The difficult economic climate over the past several years has had a significant influence on this budget. While this budget included an increment increase for FCPS' employees, it also contained many cuts.

Unrestricted Fund

The Unrestricted Fund is the main operating fund of the school system and is largely funded by local and state revenues. The FY14 Unrestricted Fund totals \$457.2 million.

The FY14 unrestricted revenue estimate reflects the challenging times facing both Frederick County and the State of Maryland. The county's appropriation of \$221,884,100, an increase of \$229,737 from fiscal 2013, is at the minimum Maintenance of Effort level. The State of Maryland funding is \$225,931,017, which includes \$6,450,455 in Geographic Cost of Education funds. Other funding sources total \$9,428,000, which includes anticipated prior years surplus of \$5,829,000.

For FY14, the Unrestricted Operating Budget increased by \$7,093,934. This included an increase of \$2.8 million for prior year reversals and adjustments. Two of the main adjustments included a \$4,052,157 increase for the remainder of the FY13 delayed increment, and a \$1.2 million decrease

from moving the Intergovernmental Transfer budget to the restricted fund. The budget also included \$7.4 million decrease in the continuation of program and services, \$4.6 million attributable to health and dental insurance cost increases and an \$11.3 million reduction in the contribution to Other Post-Employment Benefits (OPEB). The largest portion of the increase was from the \$10,472,321 increase in the salary and staffing resource pool.

Restricted Fund

The Restricted Fund accounts for grant agreements and other restricted agreements under special local, state and federal programs. This fund totals \$75.4 million, an increase of \$2.5 million from FY13. The fund accounts for grants awarded to the school system to support specific educational programs and initiatives. This fund also accounts for in-kind services, totaling \$10.9 million received from the county government.

The Restricted Fund recognizes the contribution the state makes on behalf of FCPS to the Maryland State Retirement and Pension System. This contribution decreased by \$5,893,461 from FY13 to FY14 due to the below-noted shift of pension costs to the school system.

During a special session of the State Legislative Session in 2012, legislation was passed to shift a portion of the increase cost to the Retirement and Pension System to the individual Maryland school systems. This shift was offset by increased revenues to the county governments, who in turn will fund the prescribed increases to the school system. For FY14, in Frederick County, this shift is \$7.5 million and is recognized in the restricted fund as a revenue from the county government and an offsetting expense to the Maryland State Retirement and Pension System.

In addition, there is one-time local funding in the restricted fund of \$4 million resulting from the anticipated sale of surplus properties. These proceeds from the sale of the surplus properties are restricted to be used to pay down the principal balance of the central office lease.

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

Self-Insurance Fund

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

Food and Nutrition Services Fund

This Special Revenue Fund accounts for the operation of the Department of Food and Nutrition Services, including all activities involved in providing food to schools, students, staff or the community.

Capital Projects Fund

FCPS operates 63 separate school buildings, 37 of which are 25 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, as well as for the construction of new schools to relieve overcrowding and growing enrollment. The FY14 capital budget of \$44.5 million represents combined state and county funding that encompasses appropriations for the replacement of North Frederick Elementary School, initial site work for the replacement of Frederick High School, systemic renovations, as well as appropriations approved through the Aging School Program and Qualified Zone Academy Bond Program.

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 one long-term lease that has an appropriation clause.

Financial Policies

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 five main accounts with PNC Bank for normal operating needs. All FCPS' balances are insured or registered (collateralized). FCPS also maintains two zero balance accounts (ZBA) with PNC. The payroll and restricted fund accounts are zero balance with the General Fund Account as the concentration account.

Excess funds over the immediate operating needs for the General Fund and the Self-Insurance Fund are kept in Money Market accounts with our main bank. In FY13, the average interest rate earned on the Money Market accounts was .10%. Excess funds for the Food and Nutrition Services Fund and the Construction Fund are kept in the Maryland Local Government Investment Plan (MLGIP). In FY13, the average rate earned on investments in MLGIP was .08%.

Budgeting and Accounting Controls

FCPS maintains a system of budgeting and accounting controls designed to assist management in reporting reliable financial information. The system provides reasonable assurance that assets are safeguarded and transactions are executed and recorded with management's authorization, and those errors or irregularities that could be material to the financial statements are prevented or would be detected within a timely period. Internal control systems are subject to inherent limitations with regard to the necessity of balancing costs against the benefits produced. During the year, interim financial reports are prepared and distributed to the Board. Division and department managers are responsible for assuring that planned expenditures are within appropriation balances delineated by MSDE.

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. The Board has a program of self-insuring group health and dental benefits provided to its employees and retirees. The Board has joined with 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. The Board 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 30,000 students to and from school utilizing a fleet of over 350 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.

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:


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

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

Acknowledgements

Preparation of the FY14 budget is a major effort that requires careful analysis by the Board of Education, public feedback and the assistance and cooperation of every division, department, office and school. Appreciation goes to the employees of the Budget and Finance Office for their dedication and attention to detail throughout the process. The budget articulates our vision and strategic goals as we work to equip learners with the 21st century skills and knowledge to achieve their full potential upon graduation.

Sincerely,

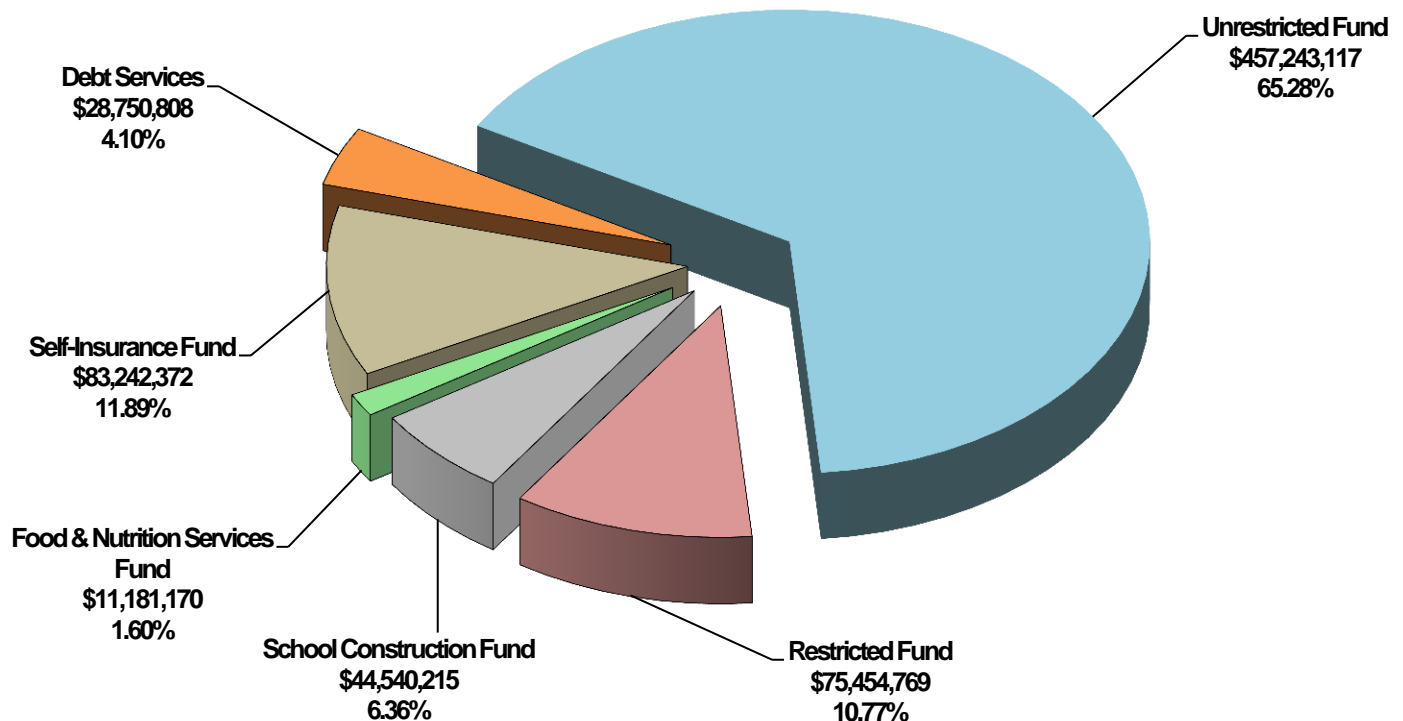

Robert G. Reilly, CPA
Director of Budget and Finance
Leslie R. Pellegrino, CPA
Executive Director of Fiscal Services

Executive Summary – All Funds

The FCPS Budgets are shown in five funds: Unrestricted, Restricted, School Construction, Food Service, and the Self-Insurance Fund. Debt Services is not a separate fund of FCPS, 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 FY 2013 Adopted Budget.

<i>Fund</i>	<i>FY12 Actual</i>	<i>FY13 Adopted</i>	<i>FY14 Adopted</i>	<i>Difference</i>	<i>% Change</i>
Unrestricted Fund	\$447,721,544	\$450,149,183	\$457,243,117	\$7,093,934	1.58 %
Restricted Fund	<u>62,912,110</u>	<u>72,938,457</u>	<u>75,454,769</u>	<u>2,516,312</u>	3.45 %
Subtotal – Operating Budget	\$510,633,654	\$523,087,640	\$532,697,886	\$9,610,246	1.84 %
School Construction Fund	\$33,293,564	\$12,165,506	\$44,540,215	\$32,374,709	266.12 %
Food & Nutrition Services Fund	10,299,898	11,250,747	11,181,170	(69,577)	(0.62)%
Self-Insurance Fund	72,486,605	77,545,327	83,242,372	5,697,045	7.35 %
Debt Services	<u>30,429,970</u>	<u>28,981,406</u>	<u>28,750,808</u>	<u>(230,598)</u>	(0.80)%
TOTAL	\$657,143,691	\$653,030,626	\$700,412,451	\$47,381,825	7.26 %

FY 2014 SUMMARY OF ALL FUNDS \$ 700,412,451



Revenue Summary

DESCRIPTION	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
<i>Frederick County Government</i>				
Unrestricted Fund	\$ 219,866,059	\$ 220,790,370	\$ 221,654,363	\$ 221,884,100
Restricted Fund	8,499,375	8,799,898	16,186,858	22,341,631
School Construction Fund	12,287,933	14,779,460	(8,821,041)	23,772,074
Debt Services	29,280,336	30,429,970	28,981,406	28,750,808
Total Frederick County Government	\$ 269,933,703	\$ 274,799,698	\$ 258,001,586	\$ 296,748,613
<i>State of Maryland</i>				
Unrestricted Fund				
Current Expenses	\$ 163,076,107	\$ 178,592,367	\$ 183,607,054	\$ 186,922,752
Geographic Cost of Education Index	1,877,600	6,291,771	6,379,612	6,450,455
Transportation	9,633,467	10,668,310	10,816,865	10,828,151
Transportation - Special Education	872,000	903,000	869,000	897,000
Handicapped Children	11,390,508	11,837,903	11,654,466	10,318,026
Non-Public Placement	2,602,288	3,015,360	2,600,000	3,500,000
Limited English Proficiency	5,019,597	6,028,897	6,460,598	6,530,079
Net Taxable Income	0	0	0	469,554
Miscellaneous Revenue	11,167	19,195	0	15,000
Restricted Fund				
State Retirement Contribution	37,199,847	36,705,953	36,705,953	30,812,492
Intergovernmental Transfer	0	0	0	1,180,000
Restricted Grants	1,545,679	841,037	1,441,108	1,441,108
School Construction Fund	13,754,797	18,514,104	20,986,547	20,768,141
Food & Nutrition Services Fund	279,476	195,398	198,432	241,440
Total State of Maryland	\$ 247,262,533	\$ 273,613,295	\$ 281,719,635	\$ 280,374,198
<i>Federal Government</i>				
Unrestricted Impact Aid	\$ 184,602	\$ 184,043	\$ 175,000	\$ 175,000
Restricted Grants	34,238,384	15,304,303	17,517,273	18,417,273
Food & Nutrition Services Fund	5,081,293	5,116,458	5,160,833	5,596,080
Total Federal Government	\$ 39,504,279	\$ 20,604,804	\$ 22,853,106	\$ 24,188,353
<i>Other Sources</i>				
Unrestricted Fund				
Tuition	\$ 148,861	\$ 208,866	\$ 161,000	\$ 210,000
Sports Fees	663,000	674,390	663,000	688,000
Investment Earnings	88,431	46,680	100,000	100,000
Other Revenue	1,605,179	2,138,121	2,140,000	2,426,000
Use of Prior Year Fund Balance	3,635,932	10,004,345	2,868,225	5,829,000
Restricted Fund	861,398	1,260,919	1,087,265	1,262,265
School Construction Fund	1,166	(46,050)	0	0
Food & Nutrition Services Fund				
Sales and Services	6,096,907	5,813,647	5,917,438	5,222,849
Miscellaneous	179,988	120,434	80,338	120,801
Self-Insurance Fund				
Interest Income	25,933	16,383	16,500	10,000
Medicare Part D Subsidy/ERRP Rebate	680,179	1,341,394	635,000	700,000
Use of Prior Year Fund Balance	5,768,253	2,452,892	5,061,896	2,491,593
Contributions	12,854,032	13,683,644	14,857,883	17,427,695
Total Other Sources	\$ 32,609,259	\$ 37,715,665	\$ 33,588,545	\$ 36,488,203
<i>Interfund Transfer</i>				
Print Fund *	\$ 845,878	\$ 0	\$ 0	\$ 0
Self-Insurance Fund	50,927,951	54,992,292	56,974,048	62,613,084
Total Interfund Transfer	\$ 51,773,829	\$ 54,992,292	\$ 56,974,048	\$ 62,613,084
TOTAL ALL FUNDS	\$ 641,083,603	\$ 661,725,754	\$ 653,136,920	\$ 700,412,451

* The FCPS Print Shop ceased operation at the end of FY 2011

Expenditure Summary

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
<u>Unrestricted Fund</u>				
Administration	\$ 8,508,151	\$ 7,892,186	\$ 8,519,294	\$ 8,455,000
Mid-Level Management	31,282,478	29,363,297	29,118,053	31,185,024
Instructional Salaries and Wages	179,525,200	186,281,113	187,606,636	194,309,500
Instructional Textbooks/Supplies	8,583,067	7,900,034	7,345,315	6,924,979
Other Instructional Cost	1,673,678	1,586,652	1,226,164	1,667,579
Special Education	39,806,475	42,186,297	42,669,676	44,248,512
Student Personnel Services	2,519,813	2,602,823	2,599,949	2,731,159
Student Health Services	169,422	170,104	172,402	221,578
Student Transportation	14,214,881	21,083,461	20,238,443	19,742,312
Operation of Plant	34,465,636	33,133,498	34,648,192	35,220,301
Maintenance of Plant	11,062,084	10,645,744	10,824,362	11,129,801
Fixed Charges	75,898,066	101,372,577	102,271,920	98,552,209
Food Services	0	0	0	0
Community Service	829,531	959,933	1,130,632	1,040,720
Capital Outlay	2,644,962	2,543,825	1,778,145	1,814,443
Total Unrestricted Fund	<u>\$ 411,183,444</u>	<u>\$ 447,721,544</u>	<u>\$ 450,149,183</u>	<u>\$ 457,243,117</u>
<u>Restricted Fund</u>				
Restricted Grants	\$ 36,645,461	\$ 17,406,259	\$ 20,045,646	\$ 26,300,646
County In-Kind Services	8,499,375	8,799,898	10,293,397	10,871,503
MSDE Pension Contribution	37,199,847	36,705,953	42,599,414	38,282,620
Total Restricted Fund	<u>\$ 82,344,683</u>	<u>\$ 62,912,110</u>	<u>\$ 72,938,457</u>	<u>\$ 75,454,769</u>
<u>School Construction Fund</u>				
Capital Budget	\$ 26,283,093	\$ 33,293,564	\$ 12,165,506	\$ 44,540,215
Total School Construction Fund	<u>\$ 26,283,093</u>	<u>\$ 33,293,564</u>	<u>\$ 12,165,506</u>	<u>\$ 44,540,215</u>
<u>Food & Nutrition Services Fund</u>				
Operating Expenses	\$ 10,635,123	\$ 10,299,898	\$ 11,250,747	\$ 11,181,170
Total Food & Nutrition Services	<u>\$ 10,635,123</u>	<u>\$ 10,299,898</u>	<u>\$ 11,250,747</u>	<u>\$ 11,181,170</u>
<u>Print Fund *</u>				
Operating Expenses	\$ 803,573	\$ 0	\$ 0	\$ 0
Total Print Fund	<u>\$ 803,573</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Self-Insurance Fund</u>				
Operating Expenses	\$ 70,118,706	\$ 72,486,605	\$ 77,545,327	\$ 83,242,372
Total Self-Insurance Fund	<u>\$ 70,118,706</u>	<u>\$ 72,486,605</u>	<u>\$ 77,545,327</u>	<u>\$ 83,242,372</u>
<u>Debt Services</u>				
Principal	\$ 17,083,976	\$ 18,814,012	\$ 18,403,233	\$ 19,292,215
Interest	12,196,360	11,615,958	10,578,173	9,458,593
Total Debt Services	<u>\$ 29,280,336</u>	<u>\$ 30,429,970</u>	<u>\$ 28,981,406</u>	<u>\$ 28,750,808</u>
TOTAL ALL FUNDS	<u>\$ 630,648,958</u>	<u>\$ 657,143,691</u>	<u>\$ 653,030,626</u>	<u>\$ 700,412,451</u>

* The FCPS Print Shop ceased operation at the end of FY 2011.

Profiles: Frederick County and Its Public Schools

Frederick County is located in central Maryland, at the southern border of Pennsylvania and the northeastern border of Virginia. It is geographically Maryland's largest county (664 square miles).

Frederick County's estimated population, according to the U.S. Census Bureau was 239,582 in calendar year 2012; the household median age is 34.6, and the median household income is \$82,668 per year.

Frederick County contributes 129,880 workers to the region's labor force. Overall, the county enjoys a favorable economic outlook. The county has a diverse economic base, with service-providing companies accounting for the largest percentage of employment. Additionally, the unemployment rate in first half of 2013 was 6%, which was lower than the national average of 7.6%.

Frederick County Public Schools receives approximately 46% of its operating revenues from the Frederick County government.

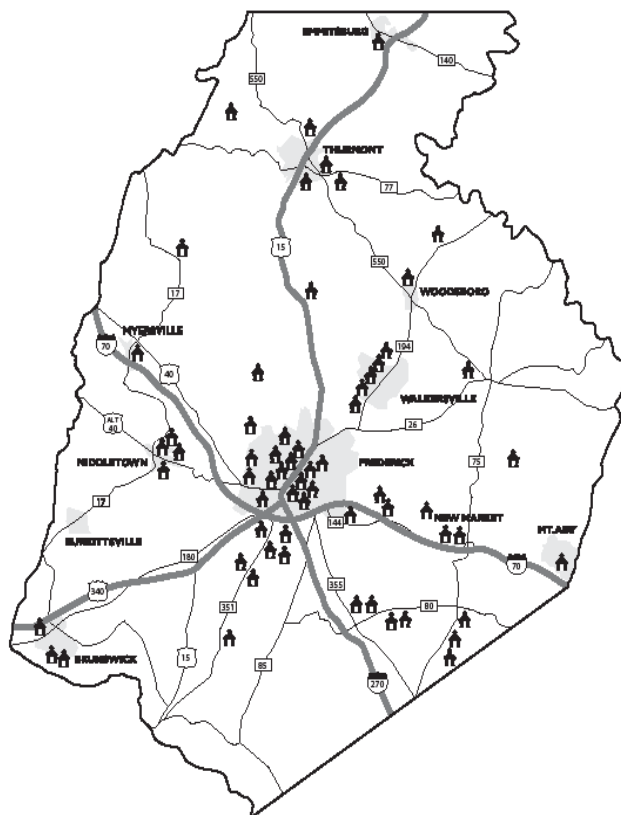
Frederick County Public Schools (FCPS)

Our schools are located in a diverse array of cities, suburban and rural communities and serve students in pre-kindergarten through grade 12. FCPS is the largest single employer in the county with over 5,500 employees, including approximately 3,000 teachers.

The school system supports 36 elementary schools, 13 middle schools, 10 high schools, 4 special schools/programs and 3 charter schools. FCPS staff maintains 6.8 million square feet of building space and over 1,400 acres of property. When not in use for the education of children, school facilities are used for a variety of county recreational programs and by civic and community groups.

FCPS works to provide an environment that capitalizes on all children's natural curiosity, nurtures their desire to learn and respects their individual learning styles.

To meet the goals of the organization, the Board of Education of Frederick County, superintendent, deputy superintendent, chief of staff, chief operating officer, executive directors and directors provide leadership and support to the schools, with the ultimate goal of improving achievement for all students.



FCPS offers a variety of services and programs. Counselors are available at every school. Psychologists, pupil personnel workers, nurses and other professionals also serve student needs. An extensive special education program places students with special needs in the least restrictive environment. A middle/high school combination program provides a supportive environment for students whose behavior interferes with their ability to succeed in a regular school setting. Technology Education, Advanced Academics and English Language Learners programs are also available.

Profiles: Frederick County and Its Public Schools

Free, reduced-price and regular price breakfasts and lunches can be purchased daily. Frederick County Public Schools will serve approximately 2.9 million nutritious meals in school cafeterias this year.

FCPS transports over 29,800 students daily on a fleet of 352 route buses, traveling nearly 6.73 million miles a year.

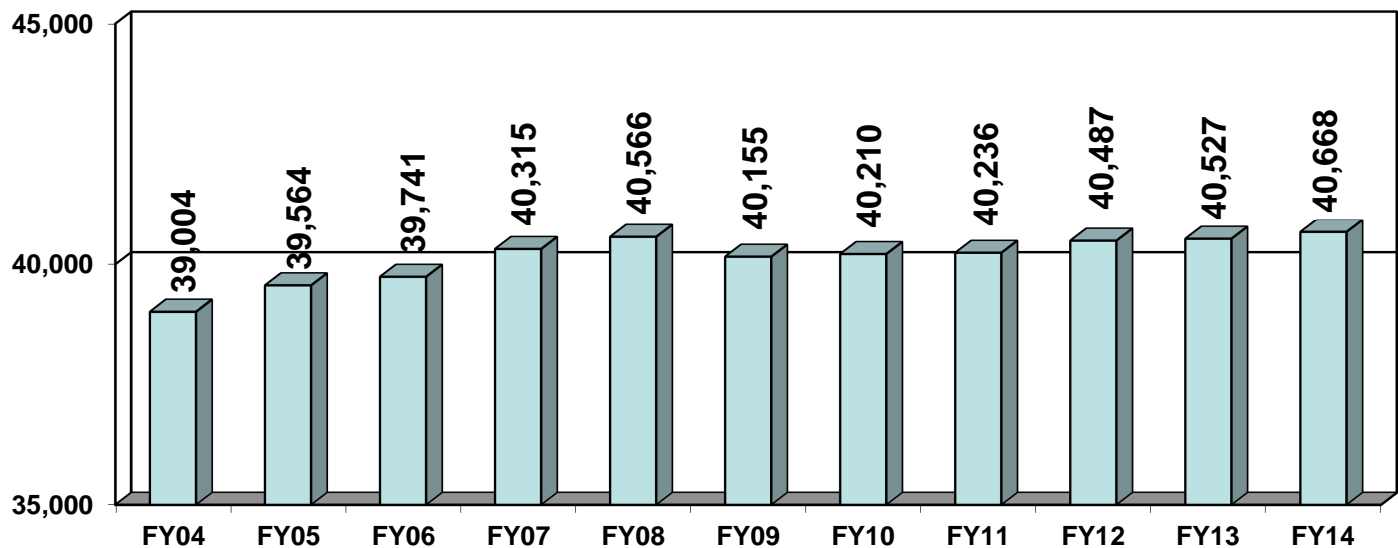
The actual expenditure per pupil for FY 2012, school year 2011 through 2012 was \$12,612, allocated as follows:

- \$9,677 – Teachers and Other School Staff
- \$1,432 – Building Operation and Maintenance
- \$ 679 – Bus Transportation
- \$ 297 – Textbooks and Instructional Materials
- \$ 294 – Technology, Personnel, Payroll and Other Administration
- \$ 233 – Health and Student Support

Frederick County Public Schools at a Glance

FY 2014 Projected Enrollment	40,668
FY 2014 Unrestricted & Restricted Operating Budget	\$ 532,697,886
FY 2014 Capital Budget	\$ 44,540,215
FY 2013 AP Exams Taken	5,634
FY 2013 Average AP Exam Score	3.12
FY 2013 Percent Scoring 3+	71.3%
Employees – Full Time Equivalent (fte) positions as of 6/30/2013	5,613
Teacher Positions (fte)	2,887
ELL Students (K-12) - 10/31/2012	1,779
Students receiving special education services – 10/2012 enrollment	4,291
Students receiving free and reduced-price meals – 10/31/2012	10,209
Schools (inclgd charter schools)	66
Total Buildings (exclgd charter schls)	73
Square Footage (inclgd portables)	6.8 million
Route Buses	352
School Meals Served/Year	2.9 million

Students Enrolled FY 2004 – 2014
FY 2014 is projected as of September 30, 2013



Source: FCPS Facilities Services enrollment report at September 30 of each fiscal year.

Understanding the Budget Process

The Frederick County Public Schools' (FCPS) budget book presents the funding to efficiently and effectively implement programs in the school system for FY 2014. The budget year begins July 1 and continues until June 30 of the next year. In fund accounting, this is typically referred to as a fiscal year, as opposed to calendar year format which extends from January 1 to December 31. All public school systems or Local Educational Agencies (LEAs) in Maryland operate on a fiscal year basis.

The Annual Process

The budget process for the upcoming year begins in the fall of the current year. The budget begins with the current fiscal year budget. Budget increase and decreases are generated by specific requests and formulas during the fall months with the budget taking shape in early winter. The Superintendent's recommended budget is released in mid- to late-January. By mid-February, the Board of Education (BOE) holds a public hearing on the recommended operating budget to receive public input. By the end of February, the BOE must adopt their operating budget, which is forwarded to the Board of County Commissioners (BOCC) by March 1. The BOCC holds a public hearing on the school system's operating budget near the beginning of May and adopts the final County budget which includes the school system's allocation in June. The BOE must then adopt the system's operating budget by state-legislated category and present it to the BOCC. The school system's budget becomes effective July 1.

Fund Accounting

FCPS follows the state mandated requirements for preparing the annual budget. The structure of accounts is based upon the Maryland State Department of Education's (MSDE) *Financial Reporting Manual for Maryland Schools*. The school system may only spend funds that are appropriated and approved by county government. The Frederick County Government must approve any change to the appropriation, or legal limit, of the level of spending by category.

The operating budget for FCPS is first approved by the seven-member BOE, which is then submitted to the Frederick County BOCC. The budget covers the cost of providing and supporting day-to-day activities in the schools – instructional materials and supplies, programs and services, salaries, transportation and technology. Funding, referred to as revenue, originates from the county, the state and the federal governments. New school construction, major building renovation and additions, land purchases and related costs are covered by the capital budget, which is separate and apart from the operating budget.

Budget Amendments and Supplements

The school system is not permitted to spend in excess of the amount appropriated by category and project. It is the responsibility of the school's administration or central office to spend within the approved allocation and to notify the executive director of Fiscal Services of any significant deviation from the budget plan.

Occasional budget transfers within an approved MSDE category are permitted without the approval by the BOCC. Budget transfers between categories, as well as any transfers between projects within the Capital Fund, must have the approval of the BOE and the BOCC. If actual revenue is anticipated to be greater than the original amount appropriated, or if additional county funds are needed, the BOCC must approve a supplemental appropriation or authorization before those additional funds can be spent.

Where does the revenue come from?

Maryland school systems, referred to as LEAs receive revenue from many sources. The Frederick County Board of County Commissioners develops a Base Budget for county agencies, including FCPS. The school system receives about 46% of its operating revenue from the county. The Base Budget is intended to anticipate the cost of providing facilities and services to meet the needs of the school system. Frederick County Public Schools also receives about 49% of their operating revenue from the State of Maryland via designated educational formula allocations and grants. The school system also receives approximately 5% of its revenue from federal or other sources identified later in this document. Additional requirements are generally imposed by the funding authority and expenditures are monitored by the granting agency via grant reporting. Some local revenue is also defined as restricted for non-recurring purposes or in-kind county appropriations for specific programs.

Revenue may be defined as restricted or unrestricted. If restricted, the revenue is designated for a specific program and the expenditures are limited to specific areas of the budget. Unrestricted revenue is received from state or local sources without restriction to designation or purpose. The Frederick County Public School System makes the determination for use based upon programing and need. Most local and state revenue is considered unrestricted.

Understanding the Budget Process

How are the dollars spent?

Expenditures are designations of how funds are proposed to be spent by the school system. The Maryland State Department of Education (MSDE) has directed, for uniform purposes, that expenses be categorized into specific areas of the budget for ease of comparison and contrast. These expenditure categories are defined as:

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

How are expenditures classified?

All expenditures fall within the designated categories of the budget. These categories have sub-levels of expenditures that are consistent with state (MSDE) reporting requirements. Categories may be sub-divided into objects of expenditures in the following detail:

Salaries and Wages – those expenditures incurred for personnel on the FCPS payroll. Salaries include regular, overtime and supplemental payments as well as payments made for substitutes and special education instructional assistants. These expenditures are not found within the categories of Instructional Textbook/Supplies, Other Instructional Costs or Fixed Charges.

Contracted Services – those expenditures for services performed by persons or companies not on the FCPS payroll. These expenditures may include equipment repairs or rentals, outside audit services, purchased professional or technical services, facilities rentals and general repairs.

Supplies – articles or materials which meet any one or more of the following conditions: (1) items which last for less than one year, (2) items which are better to replace than repair, (3) items which are not an independent unit, (4) items which lose their identity through incorporation into a different or more complex unit, (5) those which do not exceed a minimum dollar value, (6) are consumed in use, (7) are expandable and/or (8) are inexpensive. These include textbooks, library media, vehicle fuel and other supplies and materials.

Other Charges – those expenditures for employee benefits and other miscellaneous expenditures that are not easily classified elsewhere. They may include travel, insurance, communications, employee retirement, social security, other employee benefits, energy services, dues, fees and judgments.

Land, Building and Equipment – those expenditures for the acquisition of new or replacement equipment, including vehicles, buses, buildings, machinery, furniture, etc.

Transfers – 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.

Operating Budget Schedule

FY14

Date	Event
October 2012 – January 2013	<ul style="list-style-type: none"> • Superintendent & FCPS staff evaluated FY14 funding needs to meet school system priorities • Preliminary Maintenance of Effort (MOE) forwarded to County Commissioners
January 2013	<ul style="list-style-type: none"> • Superintendent presented staff-proposed budget to BOE
February 2013	<ul style="list-style-type: none"> • BOE held Public Hearing on the FY14 operating budget
February 2013	<ul style="list-style-type: none"> • BOE adopted the FY14 Proposed Operating Budget request
March 1, 2013	<ul style="list-style-type: none"> • BOE forwarded Proposed Operating Budget request to the County Commissioners
May 2013	<ul style="list-style-type: none"> • County Commissioners held Public Hearing on the operating budget
June 2013	<ul style="list-style-type: none"> • Commissioners adopted the final County budget and set the allocation to the BOE • BOE approved FY14 budgets • Commissioners received final FY14 budgets
July 1, 2013	<ul style="list-style-type: none"> • Budget became effective for the 2013-14 school year

Capital Budget Schedule

Date	Event
April 2012	<ul style="list-style-type: none"> • System wide 10-year enrollment projections were updated and submitted to State Office of Planning for approval
May/June 2012	<ul style="list-style-type: none"> • Staff compiled and prioritized systemic renovations (projects addressing particular building system repairs and improvements, such as roofs, boilers, chillers, parking lots, improvements, etc.)
July/August 2012	<ul style="list-style-type: none"> • Facilities Services Division staff drafted annual update to the Educational Facilities Master Plan (EFMP), including 10-year enrollment projections for individual schools and proposed 6-year Capital Improvements Program (CIP) • Capital project budget estimates were completed and included in EFMP
August 2012	<ul style="list-style-type: none"> • Superintendent released recommended EFMP • Superintendent submitted recommended EFMP to State Office of Planning for review • EFMP was presented to County Planning Commission for review and finding of consistency with County Comprehensive Plan
September 2012	<ul style="list-style-type: none"> • Superintendent's recommended EFMP was presented to BOE and public hearing was held • Governor released proposed total statewide budget for school construction funding for the following fiscal year • BOE gave final approval to the EFMP and CIP including priority state funding requests for next fiscal year
October 2012	<ul style="list-style-type: none"> • BOCC approved priority state funding requests for next fiscal year • Capital project requests were submitted to Maryland State Public School Construction Program (PSCP) for state funds and project planning approval • State PSCP staff met with FCPS staff to review project requests

Capital Budget Schedule

November 2012

- Enrollment projections for next school year were updated based on actual September 30 enrollments
- Capital project funding applications were submitted to County staff for county funds
- Maryland PSCP staff preliminary recommendations released

December 2012

- Updated enrollment projections for next school year including schools closed to out of district transfer students were released
- PSCP staff recommendations were presented to State Inter-Agency Committee (IAC).
- IAC held public hearing on CIP requests
- IAC recommendations for 75% of preliminary fiscal year capital funding

January 2013

- State Board of Public Works (BPW) held public hearing on CIP requests
- BPW approval of 75% of preliminary fiscal year capital funding
- County and FCPS staff met to review project needs and funding availability

February/March 2013

- County staff recommended CIP was released
- BOE met with BOCC to review county staff CIP recommendations
- BOCC reviewed all county CIP funding requests and staff recommendations
- BOCC public hearing was held regarding staff CIP recommendations

April 2013

- Cycle began again for next fiscal year

May/June 2013

- Final BPW approval of fiscal year capital funding
- BOCC approved final Capital Budget and 6-year CIP

July 1, 2013

- Funds for county and state approved projects were made available

FCPS Master Plan for the 21st Century

All Maryland districts have been required since 2003 to develop comprehensive “Master Plans” that incorporate federal, state and local funds, goals and measurable performance standards into a comprehensive document. The original Frederick County Public Schools (FCPS) Master Plan was developed during the 2002-2003 school year, approved by the Frederick County Board of Education in June 2003, and subsequently approved by the Maryland State Board of Education in December 2003. Annual updates have been required in October of each year.

The FCPS Master Plan reflects a commitment to maintaining a high-performing school system, ensuring that students meet rigorous achievement standards and eliminating gaps in achievement for historically underperforming students. Actions are guided by six strategic goals, as follows:

Goal 1 - Every student will learn in an intellectually challenging environment, prepared as a life-long learner to excel in college, further study, and the workplace.

Goal 2 - Every student will learn in a safe, caring and engaging environment, prepared to participate as a productive citizen and contributing member of our global society.

Goal 3 - All employees will be highly qualified for their jobs, motivated and effective at work, and valued and respected by their students and the community.

Goal 4 - Every family will have access to the programs and services needed for their children to enter school ready to learn.

Goal 5 - All sectors of the community will be engaged in the education of our children.

Goal 6 - Every division and school will have sufficient resources, and manage those resources in a publicly accountable and cost-effective manner.

Special reminder concerning the 2013 Master Plan Update: Frederick County was one of two Maryland districts that did not sign on to Maryland’s ultimately successful *Race to the Top* (RTT) application. Therefore, RTT sections of the 2013 Update are not applicable to FCPS.

Progress Summary – Federal and State Indicators

Proficiency percentages for the Maryland School Assessments (MSA) in reading and mathematics increased consistently between 2005 and 2012 at elementary, middle and high school levels. For the 2013 school year, consistent with the performance of students within Maryland, proficiency percentages declined. Still, in reading, approximately nine out of ten elementary and middle school students scored “Proficient” or “Advanced.” Approximately eight out of ten students in the fifth and eighth grades scored proficient or better on the MSA science tests.

To address the needs of students struggling to meet state and local achievement standards, every Frederick County school offers tiered intervention programs. Classroom teachers, administrators and specialists monitor and evaluate the effectiveness of programs for individual students in relation to Individual Learning Plan (ILP) and/or Individual Education Program (IEP) goals and milestones. School staff monitor student group progress through a variety of team structures, including the Student Services Team, professional learning communities and content and grade-level teams. Overall program effectiveness is evaluated using multiple measures of student achievement, with an annual report provided to the Board of Education regarding the nature and effectiveness of the tiered intervention programs.

In terms of meeting Maryland’s High School Assessment (HSA) requirement for graduation, progress continues to be evident in terms of end-of-twelfth-grade cohort passage figures. June 2009 graduates were the first class for which HSA passage represented a graduation requirement; since then, no FCPS student has failed to graduate solely due to not meeting the HSA testing requirement. Ensuring that students are adequately prepared for state assessments, especially during the transition to a new assessment system, will continue to be a major focus of FCPS elementary, middle and high school staff and students.

FCPS Master Plan for the 21st Century

Central office and school staff continue to examine the adequacy of curricular and instructional programs and implement research-proven interventions to address the needs of underperforming students and subgroups. To that end, FCPS has undertaken a number of changes to its middle school program, including revised schedules and implementation of consistent programs to ensure appropriate interventions for students struggling to meet proficiency standards.

FCPS staff carefully tracks multi-year progress toward eliminating gaps in achievement for historically underperforming subgroups. Between 2006 and 2012, FCPS narrowed the achievement gap in elementary reading by more than 70% for children of poverty and by more than 60% for special education students. The gap in math was narrowed by 60% for children of poverty and by 30% for special education students. Based on the declines observed in the 2013 MSA results, FCPS will continue to focus efforts on eliminating achievement gaps by monitoring progress using formative assessment results.

Cohort graduation and dropout rates are reported with a one-year lag, to account for students who graduate or drop out during the summer months. FCPS' 4-Year Cohort Graduation rate for the Class of 2012, at 92.8%, ranks fourth highest in Maryland. Despite the overall increase in this rate, graduation rates for African Americans, Hispanic/Latinos, Free/Reduced Meal participants and special education students remain well below that of the overall county. These differences are even greater for males than for females within each of those student groups. Data for English Language Learners (ELL) was suppressed due to a membership count of less than 10 students.

The FCPS 4-Year Cohort Dropout Rate for the Class of 2012, at 3.6%, is the second lowest of all Maryland districts. However, challenges remain for African Americans (especially males), Hispanic/Latinos and Free/Reduced Meal participants whose dropout rates are higher than the overall county. To achieve the target of 1% established for all student groups in 2020, schools will need to implement additional interventions to further reduce the number of students who drop out.

The ongoing and rapid change in our student population's diversity will require FCPS to continually adjust programs and interventions to further improve achievement and school completion. The number of students in poverty (Free/Reduced Meal participants) has more than doubled since 2000 and the number of ELL students has increased by more than 700% during that same period.

The percentage of core academic classes taught by *highly qualified teachers* has increased from 86.4% in 2005 to 98.1% in 2013. Additionally, 97.8% of *paraprofessionals in Title I schools* continue to meet state qualification standards as of July 1, 2013.

Frederick County schools continue to provide a safe and inviting climate for teaching and learning. No Frederick County school has ever met Maryland's criteria for classification as "persistently dangerous."

The FCPS professional development plan has been completely revised to focus on the transition to implementation of the Common Core State Standards (CCSS) and accompanying assessments by 2014-2015. The plan builds upon and extends the activities of the state-wide Educator Effectiveness Academies.

Specific Student Groups

Every high school offers Career and Technology Education (CTE) Programs of Study, and a separate Career and Technology Center (CTC) offers more than 25 programs. The Course Offering Guide and Career Planning Tool provide eighth grade students with information about the CTE high school program and enable them to plan ahead for their high school programs. For students in high school, they work with their guidance counselor to update their four-year high school course plans and postsecondary plans.

FCPS works with families, private preschool programs and community agencies to increase the likelihood that children enter kindergarten fully ready to learn. Substantial progress is evident. In 2005, only 62% of our kindergarteners entered fully ready, based on the Maryland Model of School Readiness (MMSR). By 2013, 86% of incoming kindergarteners were fully ready.

FCPS Master Plan for the 21st Century

School staff use a variety of programs and strategies to ensure that highly able students are challenged appropriately. Those programs include accelerated curricular sequencing, the *Elementary Magnet Gifted and Talented Program*, the *Renzulli Schoolwide Enrichment Program*, the middle school *Highly Able Learner Program*, honors classes in all middle and high schools, Advanced Placement (AP) academies, the International Baccalaureate Program at Urbana High School and access to college courses for students from all FCPS high schools through local colleges and universities.

The Education that is Multicultural (ETM) Office provides diversity training through one of four locally-developed modules. Each module incorporates experiences that prepare classroom teachers to implement and evaluate multicultural education. This office also delivers professional development to the school system's enrichment specialists. The training's intent is to explore and expand participant's understanding of race, ethnicity and what it means to be culturally competent in the classroom.

Progress Summary – Local Indicators

Student Achievement

FCPS students continue to exceed both state and national averages on the *Critical Reading, Math, and Writing* subtests of the SAT. The number of AP tests taken by county students rose to a new high again in 2013. Almost half of FCPS students take one or more AP tests by graduation, and 71% of test takers scored 3 or better – the level commensurate with college credit at many institutions of higher learning.

The percentage of students scoring at the “Advanced” level on the MSA reading and math tests was added as a local indicator for 2007, to ensure appropriate attention to academic rigor and levels of achievement beyond “Proficiency” on these state tests. For the five years preceding the 2013 school year, advanced performance for FCPS elementary students showed an increase in reading and mathematics. However, for the 2013 school year, the percentage of students scoring at the “Advanced” level on the MSA in reading and mathematics tests declined to 42% and 34%, respectively. We believe these declines largely can be attributed to the migration to the Common Core State Standards.

The declines observed on the MSA reading and mathematics tests varied across student groups. As such, substantial gaps continue to be apparent for historically underperforming students on measures of rigorous program attainment, including MSA “Advanced” performance, college admissions testing programs and enrollment in college-level coursework.

High school administrators, guidance counselors and classroom teachers continue to communicate the importance of appropriate course selection, career planning and preparation for college admission. FCPS invests \$31,000 each year to administer the Preliminary Scholastic Aptitude Test (PSAT) to all tenth graders as an early predictor of SAT performance, a tool to guide further preparation efforts and to identify students with the potential for AP coursework.

School Climate

FCPS elects to report unduplicated percentages of middle and high school students receiving one or more out-of-school suspensions as a local indicator. Substantial differences continue to be apparent with respect to gender, ethnicity and special services. African American students, Free/Reduced Meal participants and special education students continue to be suspended at rates that are far higher than those of “All Students” at both the middle and high school levels. Male students are twice as likely to be suspended as their female counterparts at the high school level, and three times more likely to be suspended at the middle school level.

Established in the 2011-2012 school year, a Professional Learning Community (PLC) focused on middle and high school discipline was formed to explore and analyze data related to suspensions. In addition, the PLC reviews research regarding best practices and develops alternatives to suspension. The PLC is comprised of building level administrators, therapists, school psychologists, pupil personnel workers and central office staff. The PLC developed a goal to institute procedures and practices that support student achievement and a safe school environment while maintaining a suspension rate of less than ten percent in each subgroup. Specific objectives surrounding the topics of data and decision making, staff and student relationships, positive behavior support systems, pedagogical excellence, systems and structures and collaboration and communication were developed over the course of the school year. During the 2012-2013 school year, the PLC operationalized and initiated the above objectives.

FCPS Master Plan for the 21st Century

The *Positive Behavior Intervention System (PBIS)* program continues at a total of fifteen elementary schools, thirteen middle schools and the county's alternative education school (Heather Ridge). Student Services Teams at all schools continue to review county and school suspension data to identify causes and specific patterns of infractions and develop appropriate interventions.

In the spring of 2012, three FCPS high schools joined Maryland's Safe and Supportive Schools (MDS3) initiative. MDS3 is a collaborative effort of the Maryland State Department of Education, Sheppard Pratt Health System and Johns Hopkins University. The purposes of this initiative are to:

- Reduce rates of school violence and substance use, improve student engagement and the school environment to support student learning
- Implement evidence-based programs to meet student needs
- Develop a web-based survey system for assessing school climate, safety, school engagement and the school environment

Highly Effective Staff

FCPS continues to struggle with enhancing our status on the professional teacher salary scale. This is of particular concern with the lack of competitive compensation on the beginning steps of the scale. In 2013, FCPS fell from 22nd to 23rd in Maryland with regard to first year teacher salaries. A low ranking is also evident for our more tenured certificated staff; for teachers in their tenth year on the Master's/Advanced Professional Certificate scale, FCPS ranked 23rd in the state.

FCPS continues to be challenged in its ability to increase salaries due to budgetary constraints. However, in FY14, all eligible employees received a full incremental pay raise. This allows individuals to advance a step on their respective salary scales in recognition of a year of experience. Step increases do not impact overall salary rankings as no overall adjustment has been made to the salary structure.

FCPS continues to have difficulty retaining newly hired teachers during their critical first five years in the profession. The overall teacher retention rate for the 2008-2013 five year cohort is 73%, continuing a four year trend of annual increases. The annual certificated staff retention rate for those with more than five years' experience increased slightly. However, for the first time in five years, the retention rate among support staff decreased in 2013.

Resources

Through a combination of state monies and "forward funding" of new facilities by the Frederick County Board of County Commissioners (BOCC), the percentage of enrollment capacity continues to meet the FCPS goal of 90% or less at the middle school level and at the high school level. Elementary schools still lag behind system goals. Teachers, administrators and support staff in new or substantially renovated schools are asked to complete a survey following initial occupancy. Recent surveys show, in general, that new buildings and building additions are meeting the needs of school administrators, teachers and support staff.

The need to allocate already limited funds to renovate older facilities may delay achievement of our goal to build new capacity. This comes at a time when a growing number of schools built in the 1960s and 1970s are in desperate need of renovation and repair. Major renovations were completed recently at West Frederick Middle and Lincoln Elementary schools. Currently, a comprehensive renovation/addition to North Frederick Elementary School is under design. Construction funding is scheduled to be allocated in FY2014. Funding has been provided by the state to initiate a feasibility study for Frederick High. This is the next secondary school in line for a comprehensive renovation. Design funds for this project have been requested for FY2014.

The priorities placed on maintaining mechanical systems and roofs mean delays in the upgrade of other types of systems such as flooring, pavement, kitchen, masonry, alarm, etc. Adequate and timely responses by the maintenance department in the face of a rapidly growing physical plant presents a further challenge. Staffing levels will need to keep pace with school construction if levels of service are to be maintained.

FCPS Master Plan for the 21st Century

Adequately funding and staffing media centers remain a challenge. The cost of books continues to rise and allocated dollars do not go as far as they did the year before.

FCPS continues to demonstrate public accountability and cost-effective management of its fiscal resources. FCPS' central office staffing per 1,000 students continues to be ranked at the bottom of the state when compared to other Maryland school districts ([2012 Maryland Fact Book](#)). FCPS only spends approximately 2% of its total budget on central administration and, in fact, its central office staffing as a percentage of all employees remains the lowest of all Maryland school districts.

Strategic initiatives for FY2014 include:

- Expanding the Highly Able Learner Program to all sixth and seventh grades in FCPS middle schools
- Continuing implementation of the Global Scholar Performance and Achievement Series assessments in all FCPS elementary and middle schools and expanding the program at all FCPS high schools, in order to provide consistent access to, use and analysis of formative assessments of student and subgroup progress
- Continuing the curricular and instructional transition to the Common Core State Standards and preparation for the upcoming Partnership for Assessment of Readiness for College and Careers (PARCC) assessments

Operating Budget

INTRODUCTION

The Frederick County Public Schools' (FCPS) FY 2014 budget book outlines the system's plan to efficiently and effectively provide educational programs and services, administer business functions and operate school system facilities for the fiscal year extending from July 1, 2013, through June 30, 2014.

The operating budget covers 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 continues to address several school system priorities: attracting and retaining quality staff, technology replacements and improvements, and building and student security

Funding, referred to as revenue, originates from county, state and federal governments and other local sources.

FY 2014 Budget at a Glance

Frederick County Public School System maintains the highest standards of education and educational support despite the uneven local and national economic recovery. The school system's operating budget was increased by more than \$9.6 million for FY 2014.

The operating budget includes the county contribution at the Maintenance of Effort (MOE) amount. The state legislature passed legislation strengthening the MOE requirement during the 2012 session. The FY 2014 budget also includes the second year of phased-in pension-sharing costs for members of the state retirement system. The complete phase-in will occur in FY 2017.

The Board of Education made cuts that, in addition to the revenue increases, enabled the school system to fund the Approved FY 2014 Operating Budget. The budget includes an additional charter school, provide for the middle school schedule change, expansion of the special education pyramid program, a step increase for all eligible employees and medical insurance increases.

The operating budget, which includes restricted grants, totals \$532.7 million. The unrestricted portion of the budget increased 1.6% as a result of a \$3.6 million increase in state funding and an additional \$3.0 million increase in available fund balance. The restricted portion increased by 3.4%, largely attributable to Frederick County funding the pension cost sharing and the anticipated proceeds from the sale of vacant facilities.

FY 2013 & FY 2014 Operating Budget by MSDE Category

	FY13	FY14	Change	Percent
Administration	\$ 9,476,122	\$ 9,465,295	(\$ 10,827)	-0.11%
Mid-level Management	29,704,514	31,771,485	2,066,971	6.96%
Instructional Salaries and Wages	191,321,874	198,614,738	7,292,864	3.81%
Instructional Textbooks/Supplies	8,338,835	7,918,499	(420,336)	-5.04%
Other Instructional Costs	2,081,006	2,522,421	441,415	21.21%
Special Education	52,796,238	55,557,828	2,761,590	5.23%
Student Personnel Services	2,708,197	2,859,407	151,210	5.58%
Student Health Services	6,377,941	6,725,590	347,649	5.45%
Student Transportation	21,173,172	20,676,409	(496,763)	-2.35%
Operations of Plant	36,194,799	36,841,162	646,363	1.79%
Maintenance of Plant	10,884,362	11,175,794	291,432	2.68%
Fixed Charges	148,811,216	145,338,508	(3,472,708)	-2.33%
Food Service	0	10,000	10,000	N/A
Community Services	1,416,044	1,356,132	(59,912)	-4.23%
Capital Outlay	1,803,320	1,864,618	61,298	3.40%
Total	\$ 523,087,640	\$ 532,697,886	\$ 9,610,246	1.84%
Unrestricted	\$ 450,149,183	\$ 457,243,117	\$ 7,093,934	1.58%
Restricted	72,938,457	75,454,769	2,516,312	3.45%
Total	\$ 523,087,640	\$ 532,697,886	\$ 9,610,246	1.84%

Operating Budget

SUMMARY OF REVENUES

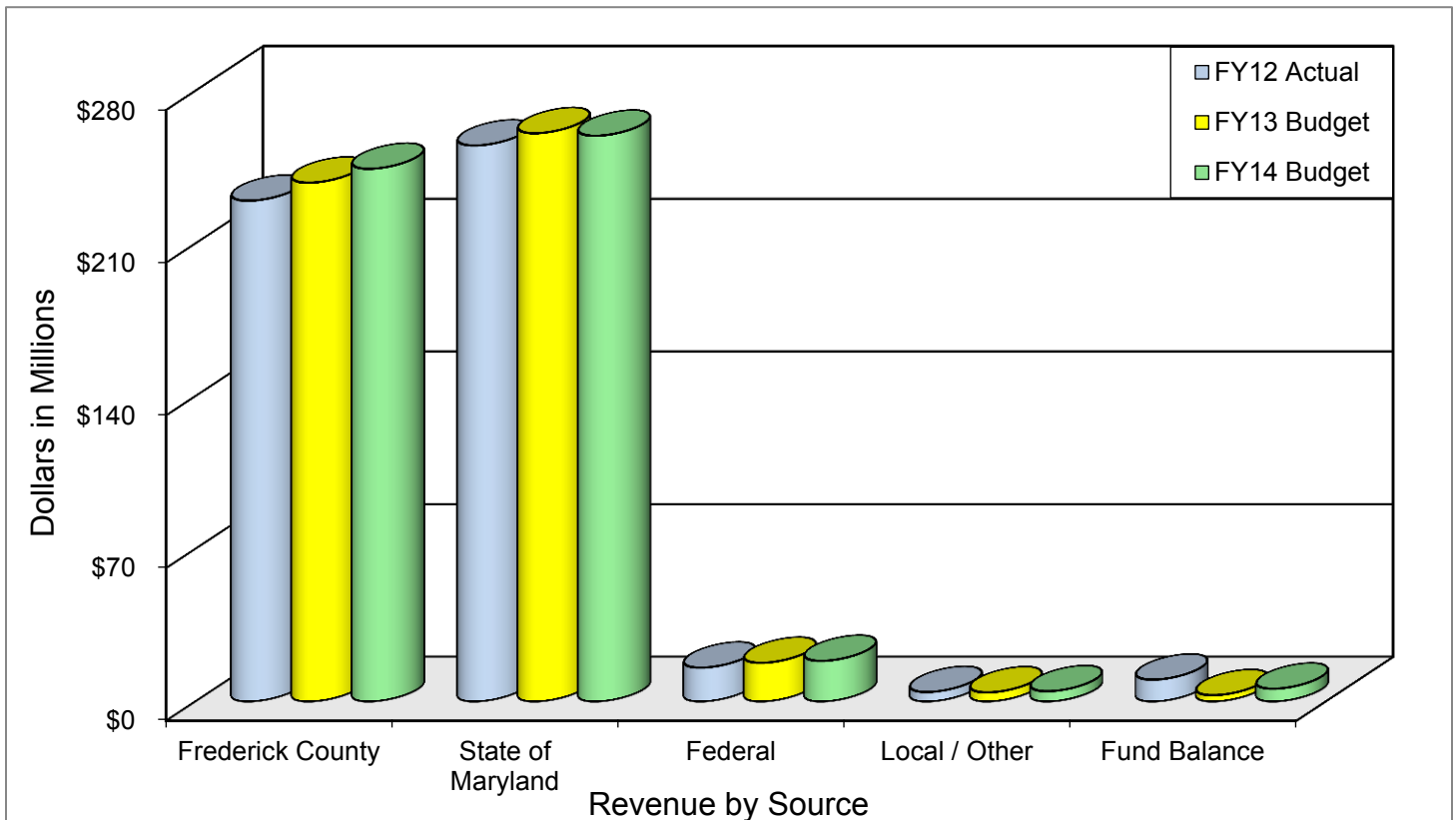
The FY 2014 adopted operating budget for FCPS totals \$532.7 million, supported by revenue from the county, state and federal governments, and other local sources. FCPS and the BOE have no authority to levy taxes or issue bonded debt. Accordingly, FCPS' financial condition is directly related to the financial condition of its major funding authorities, e.g., the state and county.

SOURCES OF REVENUE

The school system apportions budgeted operating revenue into two funds: restricted and unrestricted. The unrestricted fund contains most state, county and local revenues. These funds are received with minimal direction as to their use, permitting the school system to exercise broad authority over expenditures based on need. The restricted fund represents about 14.2% of the operating budget. These funds are designated, by the funding source, to a specific program and area of the budget. About 70.4% of restricted funds are allocated for nonrecurring purposes or in-kind services provided in support of FCPS by the State and County.

Revenue Summary by Source Restricted and Unrestricted Operating Funds

	Frederick County	State of Maryland	Federal	Local Sources	Other Receipts	Fund Balance	Total Revenue
FY12 Actual	\$229,590,268	\$254,903,793	\$15,488,346	\$3,076,385	\$1,252,591	\$10,004,345	\$514,315,728
FY13 Budget	\$237,841,221	\$260,534,656	\$17,692,273	\$3,311,265	\$ 840,000	\$ 2,868,225	\$523,087,640
FY14 Budget	\$244,225,731	\$259,364,617	\$18,592,273	\$3,576,265	\$1,110,000	\$ 5,829,000	\$532,697,886



Operating Budget

STATE Maryland's FY 2014 budgeted revenue appropriation to FCPS is \$259.4 million, about 48.7% of the school system's operating budget. This amount includes the \$30.8 million contribution for employees' pension costs.

In its 2002 session, the Maryland State Legislature made significant changes to the funding formula for education by passing the *Bridge to Excellence in Public Schools Act*. The act changed the calculation for basic state aid which is now termed the Foundation Program.

Under the act, additional unrestricted revenue is provided by formula for Compensatory Education, Limited English Proficiency, Special Education, and Student Transportation. Compensatory Education funding is based on the number of students enrolled in the free and reduced-price meals program. Limited English Proficiency and Special Education funding is based on the number of students requiring those services.

MSDE also provides a portion of the cost of placing some students in specialized educational facilities – Nonpublic Placement. The FY 2014 funding represents about 43.5% of the school system's estimated cost for these placements.

COUNTY Frederick County's FY 2014 revenue allocation for the FCPS operating budget is \$244.2 million, about 45.8% of the school system's operating budget. In order to be eligible for its share of state aid, the local government must provide a minimum funding level known as Maintenance of Effort (MOE). State law requires each county to appropriate at least as much

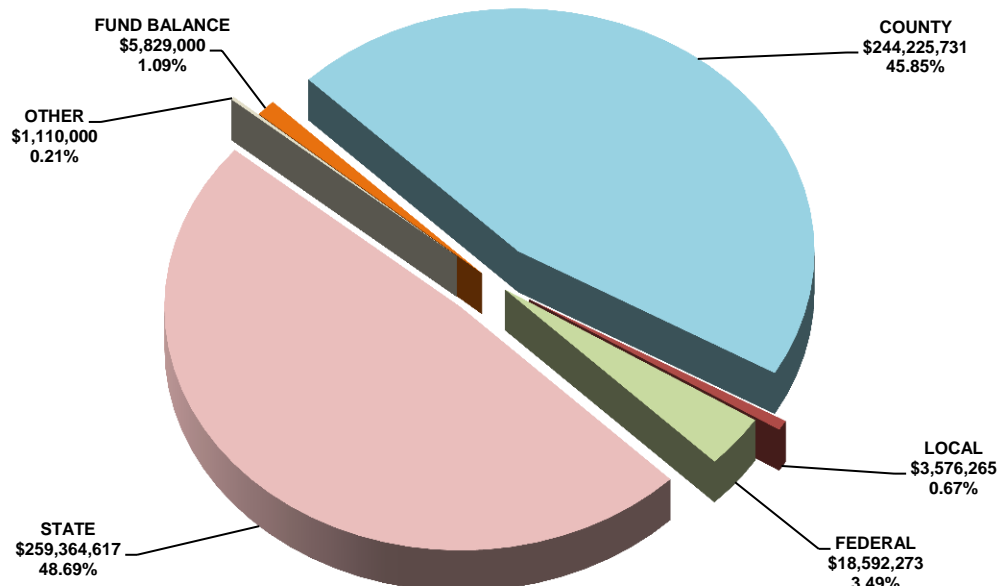
funding per pupil as it appropriated in the previous year to be eligible to receive an increase in their 'basic current expenses' (MSDE Foundation Program). If enrollment increases, the BOCC must increase funding to maintain the per pupil amount at the prior year's level. In addition, in FY 2014 Frederick County must appropriate \$7.5 million to meet the new pension obligation for FCPS employees who are members of the Maryland State Teachers' Retirement and Pension System.

MOE provides increased revenue due to enrollment growth. The law does not address the added cost for specialized educational programs such as students with disabilities, students of poverty or limited English. Nor does MOE consider the effects of inflation on instructional materials, fuel, energy, employee salaries and benefit expenses.

FEDERAL, OTHER AND LOCAL SOURCES Revenue provided by the federal government and other sources for FY 2014 totals \$23.3 million and represents about 4.3% of the Operating Budget. Included in this category of revenues are funds for federal grant programs, tuition and sports participation fees paid to FCPS, community contributions, rental of land and facilities and interest earned on investments.

FUND BALANCES If FCPS has more revenues than expenses in a prior year, the excess revenue will accumulate in the fund balance. In subsequent years it will be available for re-appropriation. For FY 2014, \$5.8 million from the fund balance is included in the operating budget.

**FY 2014 Revenue Sources Restricted and Unrestricted
\$532,697,886**



Operating Budget Revenue Summary

DESCRIPTION	FY12 Actual	FY13 Budget	FY14 Budget
REVENUE FROM COUNTY SOURCES:			
County Unrestricted Revenue	\$ 220,790,370	\$ 221,654,363	\$ 221,884,100
County Restricted Revenue:			
County - Support for Pension Cost Sharing	\$ 0	\$ 5,893,461	\$ 7,470,128
County - Sale of Surplus Properties	0	0	4,000,000
County - In-kind - I.I.T. Computer Services	503,659	505,000	505,000
County - In-kind - School Health Program	5,353,720	6,155,539	6,454,012
County - In-kind - Frederick Co. Developmental Center	1,563,879	1,865,996	2,032,047
County - In-kind - School Resource Officers	1,117,092	1,469,017	1,529,264
County - In-kind - Insurance Appraisals	900	2,500	3,000
County - In-kind - Internal Audit Services	63,610	92,310	145,777
County - In-kind - Crossing Guards	197,038	203,035	202,403
Subtotal County Restricted Revenue*	\$ 8,799,898	\$ 16,186,858	\$ 22,341,631
TOTAL COUNTY FUNDS	\$ 229,590,268	\$ 237,841,221	\$ 244,225,731
REVENUE FROM STATE SOURCES:			
State Unrestricted Funds:			
State Share of Current Expenses	\$ 178,592,367	\$ 183,607,054	\$ 186,922,752
Geographic Cost of Education Index	6,291,771	6,379,612	6,450,455
Transportation	10,668,310	10,816,865	10,828,151
Transportation - Special Education	903,000	869,000	897,000
Handicapped Children	11,837,903	11,654,466	10,318,026
Non-Public Placement	3,015,360	2,600,000	3,500,000
Limited English Proficiency	6,028,897	6,460,598	6,530,079
Net Taxable Income	0	0	469,554
Other Miscellaneous State Revenues	19,195	0	15,000
Subtotal State Unrestricted Revenue	\$ 217,356,803	\$ 222,387,595	\$ 225,931,017
State Restricted Funds:			
State Retirement Contribution	\$ 36,705,953	\$ 36,705,953	\$ 30,812,492
Special Education - Intergovernmental Transfer	0	0	1,180,000
Various State Restricted Projects	841,037	1,441,108	1,441,108
Subtotal State Restricted Revenue*	\$ 37,546,990	\$ 38,147,061	\$ 33,433,600
TOTAL STATE FUNDS	\$ 254,903,793	\$ 260,534,656	\$ 259,364,617
REVENUE FROM FEDERAL SOURCES:			
Title I-A - Local System Grants	\$ 3,251,631	\$ 3,680,130	\$ 3,601,672
Title II-A - Teacher Quality	1,046,412	737,162	866,961
Title III-A - Language Acquisition	229,442	254,338	255,764
Title IV-B - 21st Century Learning Centers	360,229	401,228	297,500
Homeless Children and Youth	55,912	5,499	41,431
IDEA - Special Education	7,187,740	7,358,173	7,465,065
Perkins Career and Technology Education	259,689	0	274,556
Federal Stabilization Funds	0	0	0
Federal Stimulus - IDEA	0	0	0
Federal Stimulus - Title I	0	0	0
Federal Stimulus - Other Projects	117,252	0	0
Federal Stimulus - Carryover	1,530,973	287,854	0
Other (Restricted Grants)	1,265,023	4,792,889	5,614,324
Subtotal Federal Restricted Funds*	\$ 15,304,303	\$ 17,517,273	\$ 18,417,273
Unrestricted Federal Revenues	\$ 184,043	\$ 175,000	\$ 175,000
TOTAL FEDERAL FUNDS	\$ 15,488,346	\$ 17,692,273	\$ 18,592,273

Operating Budget Revenue Summary (Continued)

DESCRIPTION	FY12 Actual	FY13 Budget	FY14 Budget
REVENUE FROM LOCAL SOURCES:			
Tuition from Patrons:			
Regular Day Tuition	\$ 70,402	\$ 0	\$ 65,000
Nonresident Pupils	93,484	115,000	115,000
Summer Programs	44,980	30,000	30,000
Subtotal Tuition	<u>\$ 208,866</u>	<u>\$ 145,000</u>	<u>\$ 210,000</u>
Other Revenue:			
Sports Fees	\$ 674,390	\$ 663,000	\$ 688,000
Professional Development Fees	28,113	16,000	16,000
Community Services	904,097	900,000	900,000
Subtotal Other Revenue	<u>\$ 1,606,600</u>	<u>\$ 1,579,000</u>	<u>\$ 1,604,000</u>
Local Restricted Projects*	<u>\$ 1,260,919</u>	<u>\$ 1,087,265</u>	<u>\$ 1,262,265</u>
TOTAL LOCAL FUNDS	<u>\$ 3,076,385</u>	<u>\$ 2,811,265</u>	<u>\$ 3,076,265</u>
OTHER SOURCES:			
Facility Rentals	\$ 491,158	\$ 500,000	\$ 500,000
Cell Tower Rentals	80,873	100,000	100,000
Pool Rentals	98,744	90,000	90,000
Unanticipated Revenue	0	500,000	500,000
Sale of Automobiles/Print Fund Liquidation	165,649	0	0
EnerNoc Energy Rebates	102,420	50,000	75,000
Pcard Rebates	75,642	0	165,000
Earnings from Investment	46,680	100,000	100,000
Other Miscellaneous	191,425	0	80,000
TOTAL OTHER FUNDS	<u>\$ 1,252,591</u>	<u>\$ 1,340,000</u>	<u>\$ 1,610,000</u>
PRIOR BALANCE AVAILABLE:	<u>\$ 10,004,345</u>	<u>\$ 2,868,225</u>	<u>\$ 5,829,000</u>
TOTAL	<u>\$ 514,315,728</u>	<u>\$ 523,087,640</u>	<u>\$ 532,697,886</u>
Non-Restricted Revenues	\$ 451,403,618	\$ 450,149,183	\$ 457,243,117
* Restricted Revenues	<u>\$ 62,912,110</u>	<u>\$ 72,938,457</u>	<u>\$ 75,454,769</u>
TOTAL	<u>\$ 514,315,728</u>	<u>\$ 523,087,640</u>	<u>\$ 532,697,886</u>

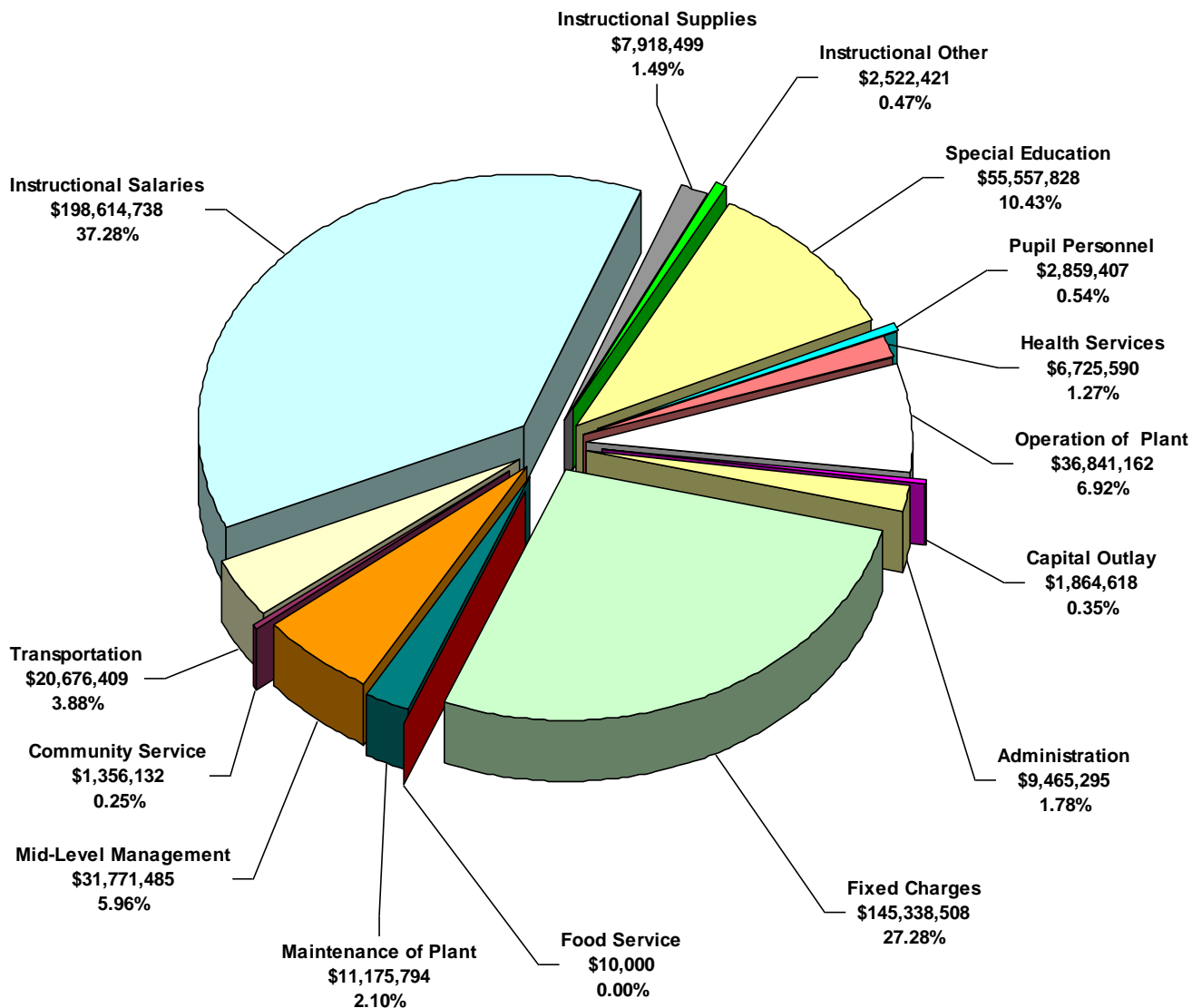
Operating Budget

SUMMARY OF EXPENDITURES

The school system budgets operating expenditures in two funds – restricted and unrestricted. The unrestricted fund represents 86% of the operating budget. The restricted fund, which consists of over 80 projects, represents the other 14% of the operating budget. Restricted fund projects are generally reviewed and approved by the funding source on a project basis.

MSDE requires that each LEA organize its operating budget expenditures into 15 categories. These categories are defined by the State Legislature and are described on the following pages:

FY 2014 Expenditures by Category Restricted & Unrestricted \$532,697,886



Operating Budget

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 divisions affect the school system as a whole and are not confined to a single school building. They include:

Board of Education

Activities of the elected body that is created according to state law and vested with the responsibility of directing, planning and making policy for the school system, including but not limited to directing and managing the general operation and attending school district meetings.

Office of the Superintendent

Activities of this office are associated with the overall administration of the school system, including instructional programs, transportation, administrative and support functions and facility operation and maintenance.

Communication Services

Activities designed to provide clear, accurate and timely information to the community. Establishes and maintains beneficial relations with various public and community organizations and facilitates effective communication within FCPS. Functions include:

- public and media relations
- television production and broadcasting
- media arts design and production
- printing services
- website management

Fiscal Services

Activities associated with the fiscal operation of the school system, including directing, managing and supervising:

- fiscal services
- budget and forecasts
- accounting
- payroll
- financial reporting
- property accounting
- other business support services

Procurement Services

Activities concerned with bidding, contracting and purchasing of supplies, furniture, equipment, materials and services used in schools, offices and school system operations.

Centralized Support Services

Activities that whether contracted out or performed within the system, support the other instructional and administrative programs.

Technology Development and Administration

Activities concerned with directing, managing and supervising centralized information technology (IT) services, such as systems analysis, programming, data entry and information processing operations. Included are costs associated with the IT staff, equipment and supplies as well as any IT processing services that are contracted out.

Human Resources

Activities concerned with providing and supporting system employees such as recruitment, administering employee benefits programs, recording and summarizing staff-related information and providing in-service training for non-instructional personnel.

02 MID-LEVEL MANAGEMENT

Administration and supervision of district-wide and school-level instructional programs and activities. The following areas are included:

Office of the Principal (School Administration)

Activities concerned with managing the operation of a particular school or schools, including duties performed by the principal, assistant principals, non-teaching school-based personnel assigned full-time to individual schools, school business managers and administrative support staff. Duties include the evaluation of the school staff, assignment of staff and volunteers, supervision and maintenance of school records and coordination of school instructional activities.

Planning, Research, Development and Evaluation Services

Activities of a system-wide nature associated with selecting or identifying the overall long-range goals and priorities of the organization or a program; researching, developing and improving education programs; and evaluating or appraising the success of a particular previously established goal or program.

Operating Budget

School Improvement and Instructional Administration

Activities that enhance instruction and assist instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Included are:

- curriculum development activities performed by central office personnel
- management and supervision of curriculum development
- supervision of school counseling and psychological services
- development of instructional techniques

Career & Technology Program

Activities associated with directing, managing, supervising and evaluating the career and technology instructional program. These activities include secondary school programs as well as programs at the FCPS Career & Technology Center.

Media Support Services

Activities associated with directing, managing and supervising educational media services. Services provided include professional libraries, the review and evaluation of instructional materials and services for schools.

03 INSTRUCTIONAL SALARIES AND WAGES

Instructional salaries include regular and supplemental pay for staff whose responsibilities include interaction with students in the delivery of instructional programs and related student instructional support services. Included are salaries for the following position types employed by FCPS, including those staff supported by federal funding if they are receiving wages and are considered as employees according to the Internal Revenue Service:

- Athletic Director
- Staff Development Specialist
- Teacher/Teacher Specialist
- English Language Learner Teacher & Assistant
- Learning/Language Support Teacher
- Military Science or ROTC Teacher & Assistant
- Instructional Assistant
- Community Liaison
- Reading Specialist
- Media Specialist
- Teaching School Department Chairperson
- School Counselor
- Psychologist
- Technology User Support Specialist
- Substitute

Also included are wages paid for individuals and staff who are employed as coaches, student activity advisors, school leadership and improvement team members, work study students, interpreters, workshop attendees and presenters, etc.

04 INSTRUCTIONAL TEXTBOOKS/SUPPLIES

All supplies and materials used in support of instruction reportable to various program areas. Included are:

- textbooks
- textbook replacement
- 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 & licenses
- professional library materials

05 OTHER INSTRUCTIONAL COSTS

All other expenditures for instruction including:

- officiating fees for athletic events
- instructional consulting fees
- professional subscriptions and dues
- professional meetings and conferences
- instructional equipment costing more than \$5,000

Operating Budget

06 SPECIAL EDUCATION

Activities designed for students 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 Bylaw. Only direct special education-related expenditures are charged to this category. Program expenditures include:

Public School Instruction Programs

Instructional activities for students with disabilities in the public schools of Frederick County.

Nonpublic School Programs

Special education day or residential programs provided to students placed in state-approved nonpublic schools.

Instructional Staff Development

Activities that contribute to the professional or occupational growth and competence of members of school-based instructional staff (teachers, instructional aides, psychological personnel) during the time of their service to Frederick County schools.

Office of the Principal (School Administration)

Activities concerned with managing the operation of the Rock Creek School, including duties performed by the principal, assistant principal, school administrative support staff and others in the general supervision of the school's services. Evaluation of the school staff, assignment of duties, supervision and maintenance of school records and coordination of school instructional activities are examples of school administration functions.

Instructional Administration and Supervision

Activities associated with directing, managing, supervising and evaluating instructional programs to improve instructional services:

- curriculum development activities performed by central office personnel, including management and supervision
- development of instructional techniques

07 STUDENT PERSONNEL SERVICES

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. Student Personnel functions include:

- serving as the Superintendent's designee in investigating and resolving extended suspensions and expulsions
- directing, managing and supervising attendance and social work services
- identifying non-attendance patterns, analyzing causes of non-attendance
- promoting improved attendance
- enforcing the compulsory attendance laws
- investigating and diagnosing student problems arising out of the home, school or community
- coordinating efforts to provide appropriate programs for children with special education needs, including home and hospital teaching
- casework and group work services for the child, parent or both
- interpreting the problems of students for other staff members
- promoting modification of the circumstances surrounding the individual student that are related to his or her problem
- acquiring and maintaining records of school attendance, home location, family characteristics and census data
- preparing pertinent statistical reports

08 STUDENT HEALTH SERVICES

Activities 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. Included are:

- direction and management of health services
- health appraisal
- physical and mental health screening
- periodic health examinations
- emergency injury and illness care
- nursing services
- dental services
- school liaison with the Frederick County Health Department

Operating Budget

09 STUDENT TRANSPORTATION SERVICES

Activities directed at providing transportation for students between home, school and school activities. Included are route surveying and monitoring, driver certification, training and supervision, vehicle maintenance and inspections, fuel and bus parts inventory and control and pupil transportation services

Regular Transportation Program

Transportation for students who do not require special equipment or personnel to be transported and/or do not require transportation to special schools. Activities in this program include the transportation of students between established school bus stops and the schools that they attend and transportation of students to the closest LEA-owned, leased or rented facility that provides necessary services.

Special Transportation Program

Transportation services for public and nonpublic students who have physical, mental and/or emotional disabilities and are transported in a "handicap vehicle," regular vehicle on a handicap run, private car or taxicab. A "handicap vehicle" is a contracted or publicly owned vehicle that exclusively transports students with disabilities. These vehicles require special equipment and/or bus aides.

School Activities Transportation

Transportation of students for field trips, athletic and interscholastic activities, cooperative education programs, Career and Technology purposes, other special programs and to outdoor school day camps.

10 OPERATIONS OF PLANT

Activities directed at keeping the physical plant open, comfortable and safe for use by students, staff and the community. Activities include:

Warehousing and Distribution Services

Activities concerned with receiving, storing and distributing supplies, furniture, equipment, materials and mail.

Operating Services

Activities concerned with keeping the physical plant clean and ready for daily use, including operating the heating, lighting and ventilating systems (utility costs), communication systems, and keeping the buildings, fields and grounds clean. The cost of facilities rental and property insurance (asset coverage) are posted here.

Operating services functions include:

Supervision of Operation of Plant

Directing, managing and supervising the operation of plant facilities.

Custodial/Technical

Activities involved in the daily upkeep of all facilities and swimming pools to ensure a clean, healthy and sanitary environment for both educational programs and community use. Included are:

- cleaning and general care of buildings and grounds
- extermination and pest control
- snow removal around schools
- recycling
- off-hour emergency building checks
- custodial equipment repair

Care and Upkeep of Grounds

Activities involved in maintaining the condition of the grounds to ensure a clean, healthy and sanitary environment for both educational programs and community use. Included are:

- snow removal
- landscaping and fence maintenance
- field and playground maintenance
- pavement and parking lot care

Voice and Data Communication

Activities associated with providing continuous voice, video and data communications throughout the system. Included are:

- installation, maintenance and repair of telephones, computers and servers
- voice, video, and data cabling in all schools and central office facilities
- voice and data equipment repair and inventory management
- administration of cellular communication contacts and equipment

Energy Management

Daily management and monitoring of utility contracts and energy usage including gas, oil, electricity and water/sewer.

Safety/Security Services

Supervision and monitoring of safety programs throughout the school system, compliance with the Environmental Protection Agency, the Occupational Safety and Health Administration (OSHA), the Maryland OSHA, and MSDE regulations and in-service programs as

Operating Budget

prescribed by regulatory agencies. Supervision of activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools. Included are police activities in the vicinity of schools, building alarm systems and hall monitoring systems.

11 MAINTENANCE OF PLANT

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.

Supervision of Maintenance of Plant

Directing, managing and supervising the maintenance of plant service and automated management systems.

Upkeep of Grounds, Buildings and Fixed Equipment

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. Included are:

- Painting, plumbing, electrical and lighting systems, chillers and boilers, roof systems, floors and gymnasiums, pavement and sidewalks, septic and water treatment systems
- Costs associated with bringing a building into compliance with code requirements relating to accessibility, safety, health, pollution and fire including:
 - asbestos removal,
 - water and air quality testing and modifications,
 - lead abatement

Vehicle Maintenance Services (other than Student Transportation Vehicles)

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.

12 FIXED CHARGES

Expenditures of a generally recurrent nature that are not readily allocable to other expenditure categories:

Social Security (FICA or Payroll Tax)

The school system's share of the Federal Insurance Contributions Act (FICA) tax or Social Security and Medicare contribution calculated at 7.65% of total salaries paid.

Workers' Compensation Insurance

Insurance coverage for injuries that may be suffered by employees during the course of employment. Beginning January 1, 1984, the BOE joined the Maryland Association of Boards of Education (MABE) Workers' Compensation Group Self-Insurance Fund.

Retirement Expenses

The employer's share of retirement expense for school personnel is a cost-sharing split between the State of Maryland, the local county government and the school system. Shown in the Restricted Fund budget are state and local government share.

Employee Benefits

Expenditures associated with group medical, dental and life insurance provided to employees that are assigned to permanent or waived positions budgeted as 0.50 or greater.

Other Types of Insurance

Cost of policies that cover losses from property damage, automobile liability, bus fleet accidents and general liability.

Personnel Tuition Reimbursements

The BOE provides this benefit to all staff as prescribed in the negotiated agreements with each of the bargaining units.

Other Post Employment Benefits (OPEB) Trust

Contributions to the post-employment healthcare benefit plan administered by the BOE.

Building Lease Payment

Cost of lease payment including principal and interest.

Operating Budget

13 FOOD SERVICE

Activities concerned with providing food to students and staff. The LEA may operate food services as a special revenue fund and the operating budget shown in a separate section of the budget book.

14 COMMUNITY SERVICES

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. The prorated portion of the normal salaries of regular employees and additional wages paid to regular employees for community services and personnel employed specifically for some community service activity.

Activities include programs for community recreation civic organizations, public libraries, child care and community welfare provided by FCPS for the community.

15 CAPITAL OUTLAY

Activities concerned with the cost of directing and managing the acquisition, construction and renovations of land, buildings and fixed equipment.

- preparation of the Educational Facilities Master Plan
- preparation of enrollment projections
- expenditures for land, buildings and improvement of grounds and buildings
- construction or remodeling of buildings and additions to existing buildings
- initial installation and extension of service systems and other built-in equipment
- site acquisition and improvement services
- architecture and engineering services
- educational specifications development

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.

Land and Land Improvements

Expenditures for the purchase of land and improvements to new and existing sites and adjacent areas. Activities include grading; land-scaping; seeding and planting; construction of new sidewalks, roadways, retaining walls, sewers and storm drains; surfacing and treating of athletic fields and tennis courts; furnishing and installing for the first time fixed playground apparatus, flagpoles, gateways, fences and underground storage tanks that are not part of building service systems; and demolition work.

Buildings and Additions

Construction costs for minor buildings and additions consisting of all expenditures for general construction; advertising for contracts; payments on contracts for construction; installation of plumbing, heating, lighting, ventilating and electrical systems; built-in lockers, elevators and other built-in equipment; architectural and engineering services; legal services; travel expenses incurred in connection with construction; paint and other interior and exterior decorating; and any other costs connected with planning and constructing buildings or building additions.

Remodeling

Cost of minor permanent structural alterations including the initial or additional installation of heating and ventilating systems, electrical systems and other projects. Remodeling or improvement of buildings usually takes place within the existing structure.

Operating Budget

OBJECTS OF EXPENDITURES

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

Salaries and Wages

Salaries and wages paid to staff in budgeted positions, wages paid to substitutes, assistants, 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

Services 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

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

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

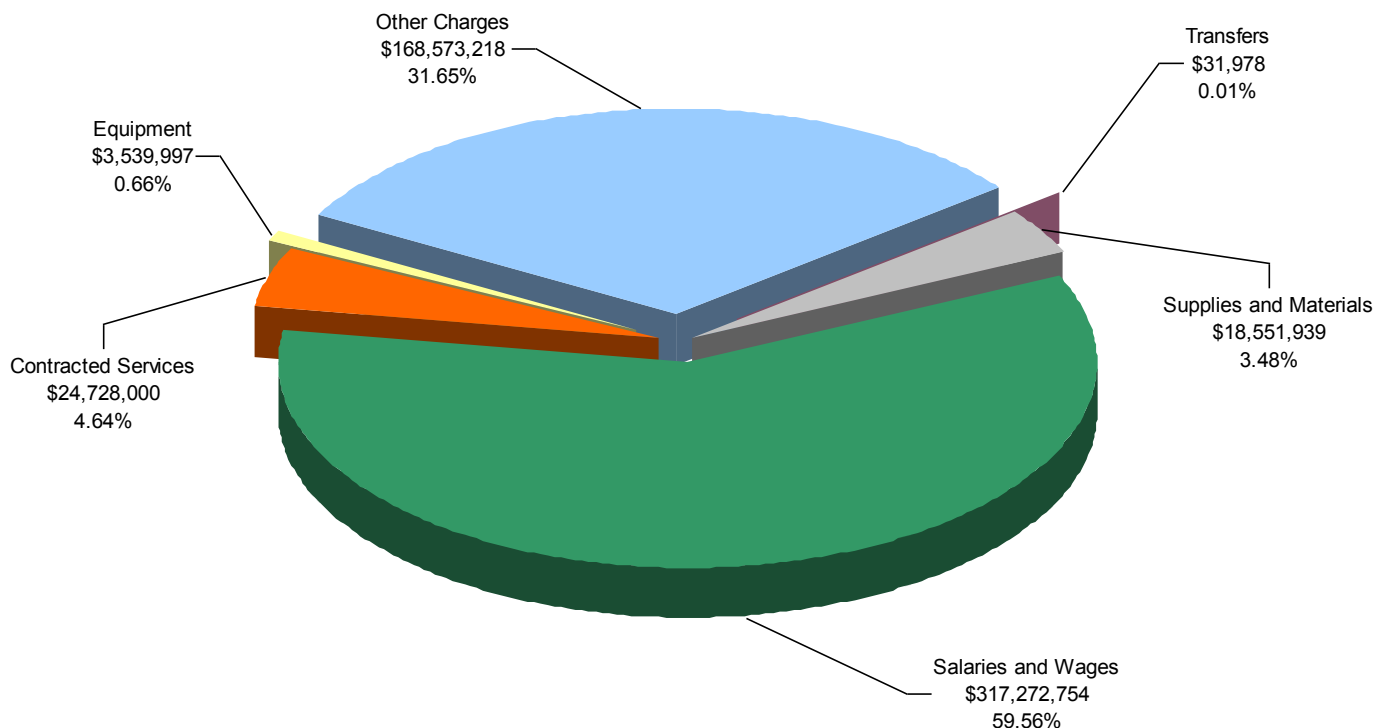
Equipment

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

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.

FY 2014 Budget by Object Categories Restricted and Unrestricted Funds \$532,697,886



Operating Budget Expenditure Summary

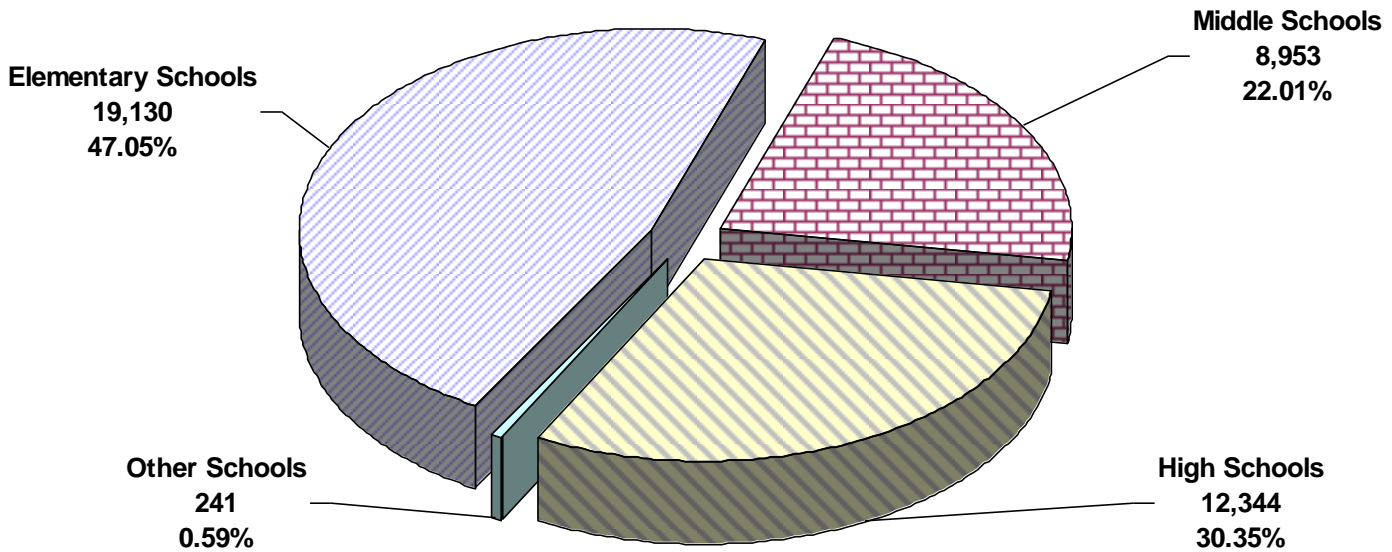
	FY12 Actual	FY13 Budget	FY14 Budget
UNRESTRICTED FUND			
SUMMARY BY CATEGORY			
Administration	\$ 7,892,186	\$ 8,519,294	\$ 8,455,000
Mid-Level Management	29,363,297	29,118,053	31,185,024
Instructional Salaries and Wages	186,281,113	187,606,636	194,309,500
Instructional Textbooks/Supplies	7,900,034	7,345,315	6,924,979
Other Instructional Costs	1,586,652	1,226,164	1,667,579
Special Education	42,186,297	42,669,676	44,248,512
Student Personnel Services	2,602,823	2,599,949	2,731,159
Student Health Services	170,104	172,402	221,578
Student Transportation Services	21,083,461	20,238,443	19,742,312
Operation of Plant	33,133,498	34,648,192	35,220,301
Maintenance of Plant	10,645,744	10,824,362	11,129,801
Fixed Charges	101,372,577	102,271,920	98,552,209
Food Service	0	0	0
Community Service	959,933	1,130,632	1,040,720
Capital Outlay	2,543,825	1,778,145	1,814,443
Total Unrestricted Fund	<u>\$ 447,721,544</u>	<u>\$ 450,149,183</u>	<u>\$ 457,243,117</u>
RESTRICTED FUND			
SUMMARY BY FUNDING SOURCE			
Restricted Grants	\$ 17,406,259	\$ 20,045,646	\$ 26,300,646
County In-Kind Services	8,799,898	10,293,397	10,871,503
MSDE Pension Contribution	36,705,953	42,599,414	38,282,620
Total Restricted Fund	<u>\$ 62,912,110</u>	<u>\$ 72,938,457</u>	<u>\$ 75,454,769</u>
TOTAL OPERATING BUDGET	<u>\$ 510,633,654</u>	<u>\$ 523,087,640</u>	<u>\$ 532,697,886</u>
UNRESTRICTED FUND			
SUMMARY BY OBJECT			
Salaries and Wages	\$ 290,749,599	\$ 292,813,934	\$ 303,903,839
Contracted Services	8,683,453	7,196,866	7,779,113
Supplies and Materials	17,534,984	17,412,722	17,068,084
Other Charges	105,177,375	110,665,002	118,308,753
Equipment	6,407,589	4,600,927	3,302,870
Transfers	19,168,544	17,459,732	6,880,458
	<u>\$ 447,721,544</u>	<u>\$ 450,149,183</u>	<u>\$ 457,243,117</u>
RESTRICTED FUND			
SUMMARY BY OBJECT			
Salaries and Wages	\$ 11,627,467	\$ 13,299,039	\$ 13,688,224
Contracted Services	9,673,624	11,304,273	16,629,578
Supplies and Materials	1,165,860	1,579,238	1,483,855
Other Charges	41,770,215	49,279,645	47,222,652
Equipment	305,046	494,613	237,127
Transfers	(1,630,102)	(3,018,351)	(3,806,667)
	<u>\$ 62,912,110</u>	<u>\$ 72,938,457</u>	<u>\$ 75,454,769</u>
TOTAL OPERATING BUDGET	<u>\$ 510,633,654</u>	<u>\$ 523,087,640</u>	<u>\$ 532,697,886</u>

Enrollment Distribution

Demographics of the School Population

Enrollment represents the number of students in grades Pre-kindergarten through 12, and includes special education students. In 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.

Student Distribution by Level Projected for September 30, 2013



	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>Projected 9/30/2013 FY14</u>	<u>Enrollment Change</u>	<u>Percent Change</u>
Elementary Schools	18,537	18,765	18,912	19,130	218	1.15%
Middle Schools	8,866	8,928	8,883	8,953	70	0.08%
High Schools	12,592	12,572	12,487	12,344	(143)	(1.15)%
Other Schools	<u>241</u>	<u>222</u>	<u>245</u>	<u>241</u>	<u>(4)</u>	<u>(1.63)%</u>
Total	40,236	40,487	40,527	40,668	141	3.48%
Change From Prior Year		251	40	141		

Source: FCPS Facilities Services enrollment report at September 30 of each fiscal year.

Enrollment by School and Year

School		FY11	FY12	FY13	FY14
Number	<u>ELEMENTARY SCHOOLS</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
1028	Ballenger Creek Elementary	630	639	653	664
1067	Brunswick Elementary	548	559	611	633
4129	Carroll Creek Montessori	N/A	N/A	128	190
1070	Carroll Manor Elementary	572	572	552	555
1082	Centerville Elementary	954	991	926	930
1057	Deer Crossing Elementary	647	645	668	661
1040	Emmitsburg Elementary	311	296	292	299
4139	Frederick Classical	N/A	N/A	N/A	240
1059	Glade Elementary	724	647	645	626
1063	Green Valley Elementary	484	421	415	392
1022	Hillcrest Elementary	794	796	888	922
1065	Kemptown Elementary	433	403	394	389
1048	Lewistown Elementary	217	217	212	214
1060	Liberty Elementary	317	291	292	299
1004	Lincoln Elementary	417	450	511	518
1030	Middletown Elementary (See Note 1)	450	478	467	478
1034	Middletown Primary (See Note 1)	458	492	461	437
1029	Monocacy Elementary	646	601	612	610
4119	Monocacy Valley Montessori	221	223	229	231
1047	Myersville Elementary	416	378	364	350
1061	New Market Elementary	713	747	755	761
1074	New Midway/Woodsboro Elementary	329	336	328	332
1010	North Frederick Elementary	584	646	606	611
1080	Oakdale Elementary	524	539	627	620
1018	Orchard Grove Elementary	665	628	615	599
1002	Parkway Elementary	240	229	251	238
1049	Sabillasville Elementary	123	131	125	116
1007	Spring Ridge Elementary	480	495	483	476
1042	Thurmont Elementary (See Note 1)	375	367	336	320
1039	Thurmont Primary (See Note 1)	411	394	377	374
1081	Tuscarora Elementary	694	733	762	768
1058	Twin Ridge Elementary	541	554	531	516
1071	Urbana Elementary	681	742	737	710
1068	Valley Elementary	452	434	423	412
1051	Walkersville Elementary	552	695	684	680
1023	Waverley Elementary	514	561	543	543
1021	Whittier Elementary	782	812	772	770
1041	Wolfsville Elementary	201	187	174	169
1020	Yellow Springs Elementary	437	436	463	477
	TOTAL ELEMENTARY	18,537	18,765	18,912	19,130
	<u>MIDDLE SCHOOLS</u>				
2075	Ballenger Creek Middle	692	704	707	700
2069	Brunswick Middle	494	526	529	550
2104	Crestwood Middle	557	532	513	533
4129	Frederick Classical	N/A	N/A	N/A	40
2027	Gov. Thomas Johnson Middle	522	516	554	552
2031	Middletown Middle	838	837	812	783
2016	Monocacy Middle	755	764	729	728
4119	Monocacy Valley Montessori	78	77	72	81
2064	New Market Middle	470	475	506	489
2078	Oakdale Middle	629	626	622	609
2044	Thurmont Middle	680	646	616	625
2084	Urbana Middle	629	682	745	788
2050	Walkersville Middle	791	793	779	795
2011	West Frederick Middle	793	802	823	872
2076	Windsor Knolls Middle	938	948	876	808
	TOTAL MIDDLE	8,866	8,928	8,883	8,953

Enrollment by School and Year

		<i>FY11</i>	<i>FY12</i>	<i>FY13</i>	<i>FY14</i>
	<u>HIGH SCHOOLS</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
3066	Brunswick High	769	761	717	659
3043	Catoctin High	963	956	974	957
3009	Frederick High	1,386	1,401	1,340	1,358
3013	Gov. Thomas Johnson High	1,621	1,537	1,470	1,452
3062	Linganore High	1,647	1,569	1,496	1,502
3033	Middletown High	1,267	1,221	1,215	1,143
3083	Oakdale High (See Note 2)	572	873	1,154	1,195
3077	Tuscarora High	1,524	1,485	1,494	1,482
3072	Urbana High	1,655	1,588	1,486	1,484
3054	Walkersville High	1,188	1,181	1,141	1,112
	TOTAL HIGH	12,592	12,572	12,487	12,344
	<u>OTHER SCHOOLS</u>				
2008	Heather Ridge School	72	58	65	72
3052	Flexible Evening High (See Note 3)	74	71	83	74
8024	Rock Creek Special Education School	95	93	97	95
	TOTAL OTHER	241	222	245	241
	 TOTAL ELEMENTARY	 18,537	 18,765	 18,912	 19,130
	TOTAL MIDDLE	8,866	8,928	8,883	8,953
	TOTAL HIGH	12,592	12,572	12,487	12,344
	TOTAL OTHER	241	222	245	241
	GRAND TOTAL	40,236	40,487	40,527	40,668

Note 1: Middletown ES and Thurmont ES area grades 3, 4 and 5 only.

Middletown Primary and Thurmont Primary are Pre-K, K, 1 and 2 only.

Note 2: Oakdale HS had a phased opening beginning in September of 2010 (FY 2011) with only 9th and 10th grades.

In FY 20112 an 11th grade was added followed by a 12th grade in FY 2013.

Note 3: The evening high students use various schools for testing and programs.

Allocation – Elementary Schools

School-Based Foundation

FCPS also provides school-based funding that is calculated by formula. This funding formula considers “Equity” factors, such as student mobility, at-risk student population and age and condition of school buildings. Also included is a “Base Amount” and that funding is the same for all elementary schools. The “Per Student Allocation” is the factor that accounts for the varying student enrollments at each school.

Equity Total available for distribution	\$191,964.00
Base Amount for each school	\$6,200.00
School Counseling	\$291.00
Per Student Allocation	
Textbook/Materials	\$57.18
Library Books/Supplies	\$14.43
School Office	\$6.51
Medical Supplies	\$0.64

- * All factors except the "Base Amount" are adjusted annually based on CPI for Education Books & Supplies annual percent change (June). However, for fiscal years 2011 through 2014 Operating Budgets no CPI inflationary changes to the rates were applied.

In FY 2014 the above rates were applied and the total allocation per school was reduced by 15%. The calculated allocation for elementary schools of \$1,880,233 was reduced by \$282,050 to \$1,598,183.

Allocation – Elementary Schools

ELEMENTARY SCHOOL – SITE BASED ALLOCATIONS				
	FY11	FY12	FY13	FY14
	Formula	Formula	Formula	Formula
	Allocation	Allocation	Allocation	Allocation
<u>Elementary Schools</u>				
Ballenger Creek	\$ 60,714	\$ 62,243	\$ 57,368	\$ 55,854
Brunswick	57,577	57,776	54,673	54,313
Carroll Manor	54,673	57,455	50,069	46,951
Centerville	79,096	86,435	71,264	69,380
Deer Crossing	62,750	61,726	54,324	51,372
Emmitsburg	36,885	38,893	32,911	31,417
Glade	57,215	59,246	59,210	50,634
Green Valley	50,520	46,665	38,088	35,505
Hillcrest	74,173	80,478	70,266	74,194
Kemptown	44,521	41,306	37,169	33,698
Lewistown	29,617	31,154	28,020	26,263
Liberty	37,166	36,625	31,845	31,415
Lincoln (South Frederick)	49,048	48,422	44,892	45,544
Middletown	46,582	47,018	43,830	41,262
Middletown Primary	46,648	46,446	43,549	36,912
Monocacy	63,934	65,808	54,955	52,237
Myersville	46,345	40,681	35,749	32,693
New Market	66,170	67,537	64,246	59,671
New Midway/Woodsboro	38,640	39,424	36,171	33,626
North Frederick	60,074	60,553	59,564	52,841
Oakdale	50,013	50,857	54,891	49,164
Orchard Grove	64,179	66,555	57,509	50,966
Parkway	33,048	30,796	26,747	26,265
Sabillasville	24,449	24,430	21,506	18,638
Spring Ridge	51,240	50,902	45,388	42,733
Thurmont	42,262	41,530	36,953	31,755
Thurmont Primary	44,670	43,852	38,833	34,833
Tuscarora	64,618	67,537	65,733	60,676
Twin Ridge	49,697	53,397	49,785	42,735
Urbana	66,643	66,239	66,159	56,257
Valley	47,584	45,031	40,639	37,913
Walkersville	64,001	66,418	62,612	56,389
Waverley	55,092	55,454	56,019	48,823
Whittier	71,426	74,883	70,056	61,880
Wolfsville	27,320	27,252	24,477	21,645
Yellow Springs	<u>45,650</u>	<u>47,081</u>	<u>41,418</u>	<u>41,729</u>
TOTAL	\$ 1,864,240	\$ 1,888,105	\$ 1,726,888	\$ 1,598,183

Allocation – Middle Schools

School-Based Foundation

FCPS also provides school-based funding that is calculated by formula. This funding formula considers "Equity" factors, such as student mobility, at-risk student population and age and condition of school buildings. Also included is a "Base Amount" and that funding is the same for all middle schools. The "Per Student Allocation" is the factor that accounts for the varying student enrollments at each school.

Equity Total available for schools	\$90,941.00
Career and Technology available for schools	\$49,742.00
Base Line Amount	\$9,200.00
Per Student Allocation	
Textbook/Materials	\$58.78
School Counseling	\$1.63
Library Books/Supplies	\$14.91
School Office	\$7.57
Medical Supplies	\$0.64

* All factors except "Base Amount" are adjusted annually based on CPI for Education Books & Supplies annual percentage change (June). However, for the fiscal years 2011 through 2014 Operating Budgets no CPI inflationary changes to the rates were applied.

In FY 2014 the above rates were applied and the total allocation per school was reduced by 15%. The calculated allocation for middle schools of \$998,012 was reduced by \$149,708 to \$848,304.

MIDDLE SCHOOL – SITE BASED ALLOCATIONS				
	FY11 Formula Allocation	FY12 Formula Allocation	FY13 Formula Allocation	FY14 Formula Allocation
<u>Middle Schools</u>				
Ballenger Creek	\$ 76,355	\$ 81,598	\$ 72,319	\$ 66,932
Brunswick	62,728	64,805	57,732	55,831
Crestwood	68,398	64,711	55,769	55,509
Gov. Thomas Johnson	67,209	65,118	63,495	58,510
Middletown	83,932	89,565	78,396	70,113
Monocacy	83,666	85,839	77,535	70,867
New Market	62,848	62,496	55,053	52,471
Oakdale	72,198	69,986	62,217	57,667
Thurmont	78,367	75,190	65,868	63,201
Urbana	71,362	75,090	70,480	70,376
Walkersville	87,989	89,566	78,437	74,675
West Frederick	87,474	84,956	81,959	79,633
Windsor Knolls	<u>91,902</u>	<u>94,685</u>	<u>80,748</u>	<u>72,519</u>
TOTAL	\$ 994,428	\$ 1,003,605	\$ 900,008	\$ 848,304

Allocation – High Schools

School-Based Foundation

FCPS also provides school-based funding that is calculated by formula. This funding formula considers “Equity” factors, such as student mobility, at-risk student population and age and condition of school buildings. Also included is a “Base Amount” and that funding is the same for all high schools. The “Per Student Allocation” is the factor that accounts for the varying student enrollments at each school.

Equity Total available for schools	\$142,961.00
Career and Technology available for schools	\$260,074.00
Base Line Amount	\$18,800.00
Per Student Allocation	
Textbook/Materials	\$81.00
School Counseling	\$2.49
Library Books/Supplies	\$15.53
School Office	\$10.26
Medical Supplies	\$0.64

* All factors except "Base Amount" are adjusted annually based on CPI for Education Books & Supplies annual percent change (June). However, for the fiscal years 2011 through 2014 Operating Budgets no CPI inflationary changes to the rates were applied.

In FY 2014 the above rates were applied and the total allocation per school was reduced by 20%. The calculated allocation for high schools of \$1,947,867 was reduced by \$389,578 to \$1,558,289.

HIGH SCHOOL – SITE BASED ALLOCATIONS				
	FY11 Formula Allocation	FY12 Formula Allocation	FY13 Formula Allocation	FY14 Formula Allocation
<u>High Schools</u>				
Brunswick	\$ 140,472	\$ 136,746	\$ 116,045	\$ 97,773
Catoctin	165,868	165,314	140,085	127,755
Frederick	221,285	231,028	187,043	175,975
Gov. Thomas Johnson	260,071	245,294	206,065	182,108
Linganore	239,808	236,669	191,776	177,409
Middletown	192,308	192,608	158,400	144,765
Oakdale	95,275	116,197	130,376	145,239
Tuscarora	242,851	228,122	199,012	184,016
Urbana	229,214	231,703	192,537	178,005
Walkersville	<u>192,933</u>	<u>183,973</u>	<u>157,515</u>	<u>145,244</u>
TOTAL	\$ 1,980,085	\$ 1,967,654	\$ 1,678,854	\$ 1,558,289

Teacher Staffing Model

FCPS allocates professional and support 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:	23.8 full-time equivalent students per teacher (plus art/music/phys ed below)
KINDERGARTEN TEACHER:	22.0 full-time equivalent students per teacher
ART/MUSIC/PE:	3.0 specials teachers for every 15 classroom teachers in grades K through 5
INSTRUMENTAL MUSIC:	For each school opening after FY 2004*, a 0.2 teacher position is added
ENGLISH LANGUAGE LEARNER TEACHER:	1.0 teacher position per 30 identified students
SPECIAL EDUCATION:	1.0 Special Education Teacher for every 200 elementary school students

MIDDLE SCHOOLS

CLASSROOM TEACHER:	Calculation formula uses a value of 24.8 full-time equivalent students adjusted by a factor of 0.746 to allow for teacher planning time. This results in an overall student : teacher ratio of 18.5 full-time equivalent students per teacher.
ENGLISH LANGUAGE LEARNER TEACHER:	1.0 teacher position per 30 identified students
SPECIAL EDUCATION:	1.0 Special Education Teacher for every 200 middle school students

HIGH SCHOOLS

CLASSROOM TEACHER:	Calculation formula uses a value of 22.51 full-time equivalent students adjusted by a factor of 0.90 to allow for teacher planning time. This results in an overall student : teacher ratio of 20.25 full-time equivalent students per teacher.
ENGLISH LANGUAGE LEARNER TEACHER:	1.0 teacher position per 30 identified students
SPECIAL EDUCATION:	1.0 Special Education Teacher for every 250 high school students

PROFESSIONAL AND SUPPORT STAFFING MODEL ELEMENTARY SCHOOLS

Staffing is allocated based on school enrollment. A school's building configuration also impacts the model FCPS uses for staffing schools.

	Enrollment of Less Than 350 Students	Enrollment of 350-449 Students	Enrollment of 450-699 Students	Enrollment of 700 or More Students
Professional Staff				
Principal	1.0	1.0	1.0	1.0
Assistant Principal *	*	*	1.0	1.0
School Support **				
School Counselor -10 month	1.0	1.0	1.0	1.0
Media Specialist	1.0	1.0	1.0	1.0
Reading/Literacy Specialist	1.0	1.0	1.0	1.0
Enrichment Specialist	0.5	0.5	1.0	2.0
Language/Learning Support Program Teacher	0.5	0.5	0.5	0.5
School Support Subtotal	4.0	4.0	4.5	5.5
Support Staff				
Secretary - 12 month	1.0	1.0	1.0	1.0
Secretary - 10 month	0.0	1.0	1.0	1.0
Instructional Assistant	2.0	2.0	3.0	3.0
Media Assistant ***	***	***	***	***

* 1.0 assistant principal for schools that operate out of two buildings.

** These positions may vary from school to school.

***Funding for media assistant was eliminated in FY 2013 Approved Budget.

PROFESSIONAL AND SUPPORT STAFFING MODEL MIDDLE SCHOOLS

All calculations are based on school enrollment for the budget year.

	Enrollment of 500 - 700 Students	Enrollment of 700 - 900 Students	Enrollment of 900 - 1200 Students	Enrollment of 1200 - 1500 Students
Professional Staff				
Principal	1.0	1.0	1.0	1.0
Assistant Principal	1.0	2.0	2.0	3.0
School Support *				
School Counselor - 11 month	1.0	1.0	1.0	1.0
School Counselor - 10 month	0.0	1.0	1.0	2.0
School Support	1.0	1.0	1.0	1.0
Media Specialist	1.0	1.0	1.0	1.0
Reading/Literacy Specialist	1.0	1.0	1.0	1.0
Enrichment Specialist	1.0	1.0	1.0	1.0
Language/Learning Support Program Teacher	0.5	0.5	0.5	0.5
School Support Subtotal	5.5	6.5	6.5	7.5
Support Staff				
Secretary - 12 month	1.0	1.0	1.0	1.0
Secretary - 10 month	0.0	0.0	1.0	2.0
Registrar - 10 month	1.0	1.0	1.0	1.0
Instructional Assistant	2.0	3.0	4.0	5.0
Media Assistant **	**	**	**	**

* These positions may vary from school to school.

** Funding for media assistant was eliminated in FY 2013 Approved Budget.

PROFESSIONAL AND SUPPORT STAFFING MODEL HIGH SCHOOLS

All calculations are based on school enrollment for the budget year.

	Enrollment of 900 - 1200 Students	Enrollment of 1200 - 1500 Students	Enrollment of 1500 - 1800 Students	Enrollment of 1800 - 2100 Students
Professional Staff				
Principal	1.0	1.0	1.0	1.0
Assistant Principal	2.0	3.0	4.0	5.0
School Support *				
School Counselor - 11 month	2.0	2.0	2.0	2.0
School Counselor - 10 month	0.0	1.0	2.0	3.0
School Support	1.0	1.0	1.0	1.0
Media Specialist	1.0	1.0	1.0	1.0
Reading/Literacy Specialist	1.0	1.0	1.0	1.0
HSA Teacher	1.0	1.0	1.0	1.0
School Support Subtotal	6.0	7.0	8.0	9.0
Support Staff				
Secretary - 12 month	1.0	2.0	2.0	2.0
Secretary - 10 month	2.0	2.0	3.0	4.0
Registrar - 12 month	1.0	1.0	1.0	1.0
Instructional Assistant	6.0	7.0	9.0	10.0
Media Assistant **	**	**	**	**

* These positions may vary from school to school.

** Funding for media assistant was eliminated in FY 2013 Approved Budget.

FY 2014 UNRESTRICTED FUND DIVISIONAL

	BOARD OF EDUCATION	OFFICE OF THE SUPERINTENDENT	CHIEF OF STAFF & LEGAL SERVICES	ADMINISTRATION, CURRICULUM, TECHNOLOGY & SCHOOL			
				Deputy Supt. Research, Development & Accountability	Curriculum, Instruction & Innovation	Special Education & Psychological Services	Technology Infrastructure
Superintendent		1.00					
Deputy Superintendent				1.00			
Chief Operating Officer							
Director				1.00	3.00	1.00	1.00
Chief of Staff			1.00				
Officer							
Manager							
Supervisor				2.00	18.00	3.00	2.00
Asst Purchasing Officer							
Principal						1.50	
Senior Project Manager							
Telecom Support Spec							2.00
Community Liaison					2.50		
Assistant Manager							
Assistant Principal						1.50	
Athletic Director							
Pupil Personnel Worker							
Admin Director	1.00	1.00					
Budget Analyst							
Accountant							
Buyer Specialist							
Software Applic Admin				5.00			
CASS Worker							
Speech/Language						65.80	
Psychologist						20.50	
Coordinator				4.00	5.60	8.00	
Teacher Specialist				3.00	24.00	12.00	
Teacher					27.32	269.76	
School Counselor							
Library Media Specialist							
Other Professional			1.00				
Instructional Assistant				0.60	9.25		
Building Inspector							
Bus Assistant							
Bus Driver							
Warehouse Specialist							
Grounds Specialist							
Energy Specialist							
Painter							
HVAC Technician							
Carpenter							
Electrician							
Maint Mechanic (Cluster)							
Plumber							
Equip Repair Technician							
Custodian							
Other Technician							
Interpreter/Facilitator						16.81	
Secretary	1.00		1.00	4.00	16.50	12.80	2.00
Project Manager							
Tech Svcs Help Desk							2.00
Lead Maint Mechanic							
Tech Svcs Support Spec				1.00			26.00
Webmaster							
Data Analyst/Researcher				1.00			
Special Ed Asst (SEIA)						392.99	
Pool Operator							
Driver Trainer							
TOTAL	2.00	2.00	3.00	22.60	106.17	805.66	35.00

FULL TIME EQUIVALENT POSITIONS

SUPPORT (ACTSS)				BUSINESS SERVICES GROUP (BSG)						TOTAL
	SCHOOL ADMINISTRATION & LEADERSHIP			Chief Operating Officer Coordinator of Security	Communication Services	Human Resources	Fiscal Svc	Facility Svc	Transportation	
	Student Services, Extracurricular Activities & Athletics	Elementary & Charter Schools	Secondary Schls, Heather Ridge, Career Tech Center & Virtual School				Accounting Budget & Finance Warehouse Purchasing	Planning Operations Maintenance Construction	Services Bus Routing Field Trips Vehicle Maint.	
Superintendent										1.00
Deputy Superintendent										1.00
Chief Operating Officer				1.00						1.00
Director	2.00	3.00	2.00		1.00	1.00	2.00	3.00	1.00	21.00
Chief of Staff										1.00
Officer						7.00	2.00			9.00
Manager							3.00	1.00	1.00	5.00
Supervisor	3.00							6.00		34.00
Asst Purchasing Officer							1.00			1.00
Principal		39.00	25.50							66.00
Senior Project Manager								2.00		2.00
Telecom Support Spec										2.00
Community Liaison		8.01	9.70							20.21
Assistant Manager								1.00	5.00	6.00
Assistant Principal		27.50	50.00							79.00
Athletic Director			10.00							10.00
Pupil Personnel Worker	9.00									9.00
Admin Director										2.00
Budget Analyst							2.00			2.00
Accountant							7.85			7.85
Buyer Specialist							3.00			3.00
Software Applic Admin						1.00	2.00		1.00	9.00
CASS Worker	4.00									4.00
Speech/Language										65.80
Psychologist										20.50
Coordinator	1.00			1.00		1.00				20.60
Teacher Specialist	5.00	36.00	26.00			8.00				114.00
Teacher	18.60	1,132.02	1,229.85							2,677.55
School Counselor		36.40	62.50							98.90
Library Media Specialist		35.00	24.00							59.00
Other Professional	10.00		1.00							12.00
Instructional Assistant		146.32	81.75							237.92
Building Inspector								1.00		1.00
Bus Assistant									63.50	63.50
Bus Driver									272.07	272.07
Warehouse Specialist							10.00		2.00	12.00
Grounds Specialist								10.00		10.00
Energy Specialist								2.00		2.00
Painter								5.00		5.00
HVAC Technician								35.00		35.00
Carpenter								8.00		8.00
Electrician								16.00		16.00
Maint Mechanic (Cluster)								27.00		27.00
Plumber								16.00		16.00
Equip Repair Technician				1.00				7.00	11.00	19.00
Custodian		2.00						353.69		355.69
Other Technician					8.00				6.00	14.00
Interpreter/Facilitator										16.81
Secretary	11.00	71.00	112.41	2.00	4.40	11.50	20.00	10.00	7.00	286.61
Project Manager								6.00		6.00
Tech Svcs Help Desk										2.00
Lead Maint Mechanic								10.00		10.00
Tech Svcs Support Spec				1.00		1.00				29.00
Webmaster					2.00					2.00
Data Analyst/Researcher										1.00
Special Ed Asst (SEIA)										392.99
Pool Operator								2.00		2.00
Driver Trainer									2.00	2.00
TOTAL	63.60	1,536.25	1,634.71	6.00	15.40	30.50	52.85	521.69	371.57	5,209.00

**FISCAL YEAR 2014 POSITION CHANGES
UNRESTRICTED POSITION INCREASE/(DECREASE)**

MAJOR CATEGORY & POSITION	INCREASE / (DECREASE)			<u>TOTAL</u>
	POSITION	SALARY	FRINGES	
Administration	(4.30)	\$0	\$0	\$0
Mid-Level Management	1.20	(\$88,100)	(\$15,900)	(\$104,000)
Instructional Salaries	(18.37)	(\$1,993,916)	(\$370,712)	(\$2,364,628)
Special Education	14.44	\$515,164	\$ 92,958	\$608,122
Student Personnel Services	0.00	\$48,100	\$8,658	\$56,758
Student Transportation	1.00	\$0	\$0	\$0
Operation Of Plant	0.5	(\$41,179)	(\$14,461)	(55,640)
TOTAL OF ALL POSITIONS	(5.53)	(\$1,559,931)	(\$299,457)	(\$1,859,388)

**FISCAL YEAR 2014 POSITION CHANGES
UNRESTRICTED POSITION INCREASE/(DECREASE)**

MAJOR CATEGORY & POSITION	INCREASE / (DECREASE)			TOTAL
	POSITION	SALARY	FRINGES	
<u>ADMINISTRATION</u>				
REORGANIZATION & ADJUSTMENTS	(4.30)	N/A	N/A	N/A
ADMINISTRATION TOTAL	(4.30)	\$ 0	\$ 0	\$ 0
<u>MID-LEVEL MANAGEMENT</u>				
REORGANIZATION & ADJUSTMENTS	0.20	N/A	N/A	N/A
FORMULA A&S POSITIONS				
Assistant Principal - High Formula	(1.00)	\$ (88,100)	\$ (15,900)	\$ (104,000)
Secretary - 10 month - Elementary Formu	(1.00)	\$ (25,800)	\$ (7,700)	\$ (33,500)
Secretary - 10 month - High Formula	1.00	\$ 25,800	\$ 7,700	\$ 33,500
CHARTER SCHOOL POSITIONS				
Principal - FCPCS	1.00	PPA*	PPA*	PPA*
Secretary - FCPCS	1.00	PPA*	PPA*	PPA*
MID-LEVEL MANAGEMENT TOTAL	1.20	\$ (88,100)	\$ (15,900)	\$ (104,000)
<u>INSTRUCTIONAL SALARIES</u>				
FORMULA TEACHER POSITIONS				
ENGLISH LANGUAGE LEARNERS				
Elementary ELL Teacher - 10 month	(1.14)	\$ (54,834)	\$ (9,918)	\$ (64,752)
Secondary ELL Teacher - 10 month	0.54	\$ 25,974	\$ 4,698	\$ 30,672
ELEMENTARY - Classroom Teacher	(9.10)	\$ (437,710)	\$ (79,170)	\$ (516,880)
Art/Music/PE Teacher	(4.50)	\$ (216,450)	\$ (39,150)	\$ (255,600)
Kindergarten Teacher	(11.00)	\$ (529,100)	\$ (95,700)	\$ (624,800)
Targeted Teacher - 10 month	(1.00)	\$ (48,100)	\$ (8,700)	\$ (56,800)
Teacher - Lang/Lrng Support - 10 month	(0.60)	\$ (28,860)	\$ (5,220)	\$ (34,080)
MIDDLE SCHOOL - Classroom Teacher	(1.50)	\$ (72,150)	\$ (13,050)	\$ (85,200)
HIGH SCHOOL - Classroom Teacher	(12.40)	\$ (596,440)	\$ (107,880)	\$ (704,320)
School Counselor - 10 month	(1.00)	\$ (58,300)	\$ (10,550)	\$ (68,850)
Instructional Assistant - 10 month	(2.00)	\$ (86,966)	\$ (25,696)	\$ (112,662)
NON-FORMULA POSITIONS				
Teachers - Middle School Schedule Char	2.30	\$ 109,020	\$ 19,624	\$ 128,644
REORGANIZATION & ADJUSTMENTS	1.00	N/A	N/A	N/A
CHARTER SCHOOL POSITIONS				
Teachers - 10 month - MVMPCS	0.03	PPA*	PPA*	PPA*
Teachers - 10 month - CCMPCS	3.75	PPA*	PPA*	PPA*
Teachers - 10 month - FCPCS	17.35	PPA*	PPA*	PPA*
School Counselor - CCMPCS	0.15	PPA*	PPA*	PPA*
School Counselor - FCPCS	0.25	PPA*	PPA*	PPA*
Instructional Asst - 10 month - MVMPCS	(1.50)	PPA*	PPA*	PPA*
Instructional Asst - 10 month - CCMPCS	2.00	PPA*	PPA*	PPA*
INSTRUCTIONAL SALARIES TOTAL	(18.37)	\$ (1,993,916)	\$ (370,712)	\$ (2,364,628)

FISCAL YEAR 2014 POSITION CHANGES UNRESTRICTED POSITION INCREASE/(DECREASE)
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	INCREASE / (DECREASE)				
MAJOR CATEGORY & POSITION	POSITION	SALARY	FRINGES	TOTAL	
<u>SPECIAL EDUCATION</u>					
Teacher - Classroom - 10 month Formula	5.44	\$ 261,664	\$ 47,328	\$ 308,992	
Teacher - 10 month - Pyramid Program	3.00	\$ 144,300	\$ 25,974	\$ 170,274	
Instructional Assistant - Pyramid Program	6.00	\$ 109,200	\$ 19,656	\$ 128,856	
REORGANIZATION & ADJUSTMENTS	0.50	N/A	N/A	N/A	
CHARTER SCHOOL POSITIONS					
Teachers - Special Ed - MVMPCS	(0.50)	PPA*	PPA*	PPA*	
SPECIAL EDUCATION TOTAL	14.44	\$ 515,164	\$ 92,958	\$ 608,122	
<u>STUDENT PERSONNEL SERVICES</u>					
School Therapist - Pyramid Program	1.00	\$ 48,100	\$ 8,658	\$ 56,758	
REORG & ADJUST - CASS Worker	(1.00)	N/A	N/A	N/A	
STUDENT PERSONNEL TOTAL	0.00	\$ 48,100	\$ 8,658	\$ 56,758	
<u>STUDENT TRANSPORTATION</u>					
REORGANIZATION & ADJUSTMENTS	1.00	N/A	N/A	N/A	
STUDENT TRANSPORTATION TOTAL	1.00	\$ 0	\$ 0	\$ 0	
<u>OPERATION OF PLANT</u>					
Energy Specialist	(1.00)	\$ (61,000)	\$ (18,300)	\$ (79,300)	
Equipment Repair Tech - School Security	0.50	\$ 19,821	\$ 3,839	\$ 23,660	
CHARTER SCHOOL POSITIONS					
Custodian - 12 month - FCPCS	1.00	PPA*	PPA*	PPA*	
OPERATION OF PLANT TOTAL	0.50	\$ (41,179)	\$ (14,461)	\$ (55,640)	
TOTAL OF ALL POSITIONS	(5.53)	\$ (1,559,931)	\$ (299,457)	\$ (1,859,388)	

*Per Pupil Allocation

Unrestricted Operating Budget

	FY12 Actual	FY13 Budget	FY14 Budget
<u>Board of Education</u>	<u>\$ 203,442</u>	<u>\$ 186,061</u>	<u>\$ 210,625</u>
<u>Superintendent</u>	<u>\$ 18,647</u>	<u>\$ 31,918</u>	<u>\$ 19,140</u>
<u>Chief of Staff & Legal Counsel</u>	<u>\$ 14,568</u>	<u>\$ 16,763</u>	<u>\$ 16,063</u>
<u>Administration, Curriculum, Technology and Support of Schools (ACTSS)</u>			
<u>Office of the Deputy Superintendent</u>	<u>\$ 0</u>	<u>\$ 20,650</u>	<u>\$ 20,650</u>
<u>Special Education & Psychological Services</u>	<u>\$ 10,313,210</u>	<u>\$ 10,007,991</u>	<u>\$ 9,580,150</u>
<u>Research, Development & Accountability</u>	<u>\$ 163,373</u>	<u>\$ 253,356</u>	<u>\$ 318,811</u>
<u>Technology Infrastructure</u>	<u>\$ 4,029,479</u>	<u>\$ 4,215,679</u>	<u>\$ 3,484,756</u>
<u>School Administration & Leadership</u>			
Office of the Executive Director	\$ 336,411	\$ 1,211,274	\$ 1,023,445
Elementary Schools	3,950,600	2,209,320	2,071,668
Secondary Schools	4,540,268	3,547,201	3,421,187
Charter Schools	2,337,373	3,095,009	5,904,662
Student Services	913,034	819,408	869,301
Athletics & Extracurricular Activities	2,616,112	2,440,662	2,525,662
Family Involvement	17,407	33,625	11,000
Other Schools & Programs	1,455,941	1,385,536	1,340,280
	<u>\$ 14,711,205</u>	<u>\$ 13,356,499</u>	<u>\$ 15,826,925</u>
<u>Curriculum, Instruction and Innovation (CII)</u>			
Office of the Executive Director	\$ 569,297	\$ 1,327,769	\$ 2,239,640
Curriculum Supervision	1,891,377	2,359,735	2,186,636
Professional Development	505,219	427,668	433,204
	<u>\$ 2,965,893</u>	<u>\$ 4,115,172</u>	<u>\$ 4,859,480</u>
<u>Administration, Curriculum, Technology and Support of Schools Total</u>	<u>\$ 32,183,160</u>	<u>\$ 31,969,347</u>	<u>\$ 34,090,772</u>

Unrestricted Operating Budget

	<u>FY12 Actual</u>	<u>FY13 Budget</u>	<u>FY14 Budget</u>
<u>Business Services Group</u>			
<u>Office of the Chief Operating Officer</u>	\$ 3,130	\$ 11,950	\$ 21,050
<u>School Security</u>	\$ 260,517	\$ 298,629	\$ 323,630
<u>Facilities Services</u>			
Facilities Services & Planning	\$ 28,049	\$ 22,895	\$ 22,895
Custodial Services	1,340,163	1,811,596	1,811,596
Environmental Health & Safety	204,111	152,191	152,191
Maintenance of Plant	4,860,788	4,307,293	4,207,293
Energy & Recycling	13,885,673	15,187,410	14,613,012
Construction Management	1,664,716	768,245	768,245
	\$ 21,983,500	\$ 22,249,630	\$ 21,575,232
<u>Fiscal Services</u>			
Office of the Executive Director	\$ 7,127	\$ 22,910	\$ 22,910
Accounting, Budget/Finance & Purchasing	122,526	180,505	180,505
Warehouse Services	242,542	(52,509)	(101,102)
	\$ 372,195	\$ 150,906	\$ 102,313
<u>Human Resources</u>			
Administration/Talent Acquisition/Training	\$ 281,046	\$ 304,133	\$ 261,850
Tuition Reimbursement	1,124,176	1,761,000	1,561,000
New Teacher Workshops/Stipends/Incentives	530,729	323,192	323,192
	\$ 1,935,951	\$ 2,388,325	\$ 2,146,042
<u>Communication Services</u>	\$ 107,025	\$ 155,349	\$ 201,475
<u>Student Transportation</u>	\$ 9,574,492	\$ 8,396,744	\$ 7,356,744
<u>Community Services</u>	\$ 950,552	\$ 972,337	\$ 972,337
<u>Regular Salaries - Fixed Charges - Other</u>			
Regular Salaries	\$ 274,809,230	\$ 277,413,013	\$ 287,353,901
Substitutes	2,953,185	2,584,106	2,584,106
Fixed Charges, Insurance & Other	81,805,037	84,478,837	92,048,949
General Fund Support to Other Funds	19,090,972	17,459,732	6,880,458
	\$378,658,424	\$381,935,688	\$388,867,414
<u>Business Services Group Total</u>	<u>413,845,786</u>	<u>\$416,559,558</u>	<u>\$421,566,237</u>
<u>UNRESTRICTED OPERATING BUDGET TOTAL</u>	<u>446,265,603</u>	<u>\$448,763,647</u>	<u>\$455,902,837</u>

Board of Education of Frederick County

Description of the Office

The seven-member Board of Education serves as the governing body for Frederick County Public Schools and is responsible for setting policy not otherwise controlled by federal and state laws. It reviews and approves education budgets that are presented to the Board of County Commissioners for funding and oversees local education expenditures from county, state and federal sources.

The Board of Education also monitors implementation of the school system's master plan, reviews the work of the Superintendent of Schools and gives final approval to curriculum matters, grant applications, staff additions and replacements, equipment purchases, land acquisitions and school construction, repairs and alterations.

Board of Education - Program 016

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		1.00		1.00		1.00
Support Staff		<u>1.00</u>		<u>1.00</u>		<u>1.00</u>
Total		2.00		2.00		2.00

Budget by Object Classes

Salaries & Wages	\$ 71,000	\$ 71,000	\$ 71,000
Contracted Services	84,444	64,600	80,800
Supplies & Materials	6,554	5,768	6,825
Other Charges	41,444	44,693	52,000
Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$ 203,442	\$ 186,061	\$ 210,625

Office of the Superintendent

Description of the Office

The Superintendent of Schools is the chief executive officer of the Frederick County Public Schools and serves as the secretary and treasurer of the Board of Education (BOE). In this capacity, the Superintendent provides leadership and direction for all aspects of the school system including implementation of the FCPS Master Plan and compliance with Maryland Public Laws relating to the schools, 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 schools to ensure a quality educational program that results in continuous improvement in student achievement. The following executive positions report directly to the Superintendent:

- Deputy Superintendent of Administration, Curriculum, Technology & Support of Schools
- Chief Operating Officer
- Chief of Staff & Legal Counsel

In addition, the Superintendent serves as a liaison between the community and the school system and works actively and visibly to inform the public on school system operations and activities.

Office of the Superintendent - Program 001

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		1.00		1.00		1.00
Support Staff		<u>1.00</u>		<u>1.00</u>		<u>1.00</u>
Total		2.00		2.00		2.00

Budget by Object Classes

Salaries & Wages	\$	0	\$	0	\$	0
Contracted Services		260		1,000		0
Supplies & Materials		555		5,050		1,800
Other Charges		17,832		20,481		17,340
Equipment		<u>0</u>		<u>5,387</u>		<u>0</u>
Total	\$	18,647	\$	31,918	\$	19,140

Chief of Staff & Legal Counsel

Description of the Division

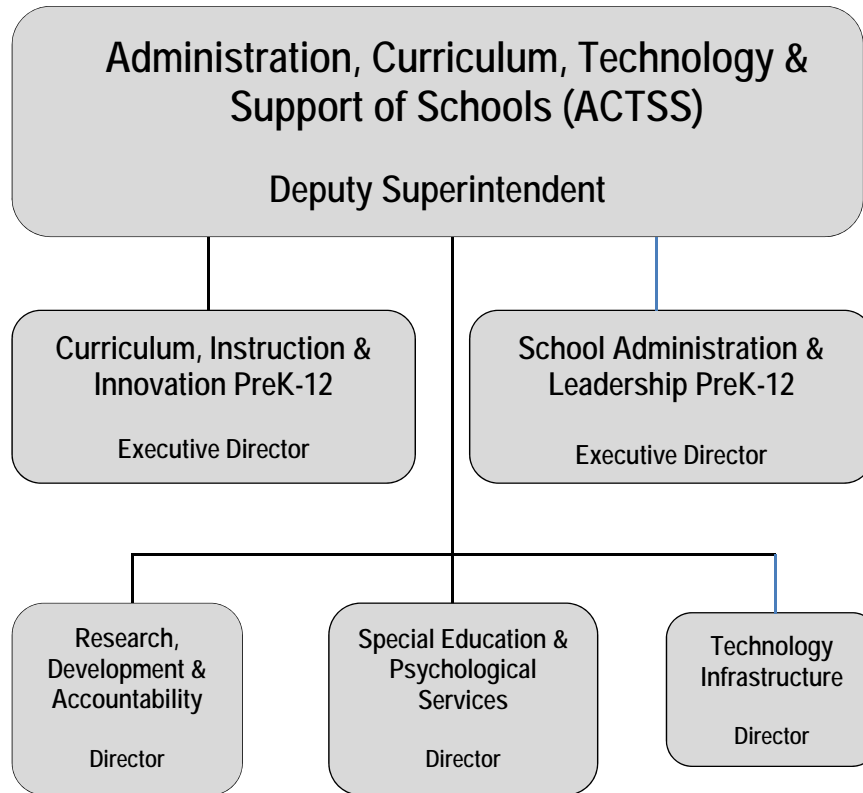
The Chief of Staff & Legal Counsel Division provides legal advice and counsel to school system staff to ensure compliance with relevant Maryland and federal laws and oversight of contract negotiations and administration. The Chief of Staff & Legal Counsel is the school system's chief legal advisor, chief negotiator and liaison to outside attorneys and also represents the Superintendent in legal proceedings before the Board of Education.

Chief of Staff & Legal Counsel - Program 004

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		1.00		1.00		1.00
Support Staff		<u>2.00</u>		<u>2.00</u>		<u>2.00</u>
Total		3.00		3.00		3.00

Budget by Object Classes

Salaries & Wages	\$	0	\$	0	\$	0
Contracted Services		2,350		4,700		2,500
Supplies & Materials		4,625		3,516		5,016
Other Charges		5,655		8,547		8,547
Equipment		<u>1,938</u>		<u>0</u>		<u>0</u>
Total	\$	14,568	\$	16,763	\$	16,063



Office of the Deputy Superintendent

Description of the Office

The Office of the Deputy Superintendent oversees the Divisions of School Administration & Leadership; Curriculum, Instruction & Innovation and Technology Infrastructure, as well as the Departments of Research Development & Accountability and Special Education & Psychological Services. The Deputy Superintendent plans and oversees the administration and leadership of these divisions and departments and advises the Superintendent on all related matters.

Office of the Deputy Superintendent - Program 010

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		0.00		1.00		1.00
Support Staff		<u>0.00</u>		<u>2.00</u>		<u>2.00</u>
Total		0.00		3.00		3.00

Budget by Object Classes

Salaries & Wages	\$	0	\$	0	\$	0
Contracted Services		0		500		500
Supplies & Materials		0		12,550		12,550
Other Charges		0		7,600		7,600
Equipment		<u>0</u>		<u>0</u>		<u>0</u>
Total	\$	0	\$	20,650	\$	20,650

Special Education & Psychological Services

Description of the Department

Special Education has primary responsibility for the implementation of the special education and psychological services programs according to state and federal regulations. Special Education serves as the contact between the State Department of Education and FCPS; manages federal, state and local budgets; oversees the dissemination of funds; and directs the provision of Section 504 services to students.

Special Education - Programs 019, 045, 051, 057, 086, 090 & 112

Department - 8024

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		381.02		375.62		383.06
Support Staff		<u>410.39</u>		<u>417.60</u>		<u>422.60</u>
Total		791.41		793.22		805.66

Budget by Object Classes

Salaries and Wages	\$	1,949,447	\$	1,431,974	\$	625,802
Contracted Services		414,333		595,502		269,588
Supplies and Materials		339,714		484,180		488,750
Other Charges		7,546,885		7,471,638		8,171,313
Equipment		<u>62,831</u>		<u>24,697</u>		<u>24,697</u>
Total	\$	10,313,210	\$	10,007,991	\$	9,580,150

Research, Development & Accountability

Description of the Department

The Research, Development & Accountability Department provides schools, central office staff, elected officials, and community members with the information required to assess progress of students, schools and programs. The office manages and coordinates the work of the specialists and coordinators for research, testing and accountability and grants. The office also manages the development and yearly updating of the *Bridge to Excellence* Master Plan and provides direct support to the BOE's Curriculum and Instruction Committee. Major functions include program evaluations, curricula audits, testing and accountability for state assessments, data analysis and interpretation, survey development and external grant activities.

Research, Development & Accountability - Programs 061 & 062

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		4.50		5.00		15.00
Support Staff		<u>2.60</u>		<u>2.60</u>		<u>4.60</u>
Total		7.10		7.60		19.60

Budget by Object Classes

Salaries and Wages	\$	25,401	\$	32,920	\$	43,127
Contracted Services		71,301		68,848		178,655
Supplies and Materials		58,603		148,288		94,729
Other Charges		8,068		3,300		2,300
Equipment		<u>0</u>		<u>0</u>		<u>0</u>
Total	\$	163,373	\$	253,356	\$	318,811

Technology Infrastructure

Description of the Department

The Technology Infrastructure (TI) Department is led by the director and reports directly to the Deputy Superintendent. The Department's mission is to ensure that every department, student and staff member has access to modern and appropriate technology services in support of their mission and education delivery objectives.

The Department manages telecommunication systems, user support helpdesk/staff, all computer systems, local/wide area networks, wireless infrastructure and all centralized applications. Groups within TI provide direction, training and support to teachers, principals, students, central office and all users of FCPS technology. TI also manages work orders, maintains telephone billing, phone budgets and E-Rate administration.

Technology Infrastructure - Programs 007, 037 & 101*

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		22.00		23.00		3.00
Support Staff		<u>35.00</u>		<u>33.00</u>		<u>32.00</u>
Total		57.00		56.00		35.00

Budget by Object Classes

Salaries and Wages	\$	63,237	\$	81,714	\$	3,000
Contracted Services		709,311		761,458		644,651
Supplies and Materials		1,288,172		1,362,670		827,268
Other Charges		1,650,308		1,635,360		1,635,360
Equipment		<u>318,451</u>		<u>374,477</u>		<u>374,477</u>
Total	\$	4,029,479	\$	4,215,679	\$	3,484,756

*In FY 2014 Program 101, Instructional Technology was eliminated and positions distributed to other departments.

School Administration & Leadership Executive Director & Instructional Directors

Description of the Department

The School Administration and Leadership Development Division works directly with elementary, middle and high schools to provide support in a Pre-K - 12 approach. Direct support to the schools includes: athletics, student support and Title I services.

School Administration & Leadership - Programs 145, 017, 117, 082 & 099

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		0.00		23.50		24.60
Support Staff		<u>0.00</u>		<u>5.00</u>		<u>5.00</u>
Total		0.00		28.50		29.60

Budget by Object Classes

Salaries & Wages	\$	175,653	\$	642,785	\$	579,009
Contracted Services		51,802		44,000		44,700
Supplies & Materials		39,473		418,961		333,936
Other Charges		24,776		71,528		65,800
Equipment		<u>44,707</u>		<u>34,000</u>		<u>0</u>
Total	\$	336,411	\$	1,211,274	\$	1,023,445

Elementary Schools

Description

These departments contain all of the staffing and expenditures related to the operations of the elementary schools within the system.

Elementary Schools

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		1273.56		1274.60		1263.69
Support Staff		<u>228.91</u>		<u>204.41</u>		<u>203.41</u>
Total		1502.47		1479.01		1467.10

Budget by Object Classes

Salaries & Wages	\$	1,004,328	\$	569,562	\$	563,865
Contracted Services		54,084		70,830		43,208
Supplies & Materials		2,790,887		1,530,437		1,437,030
Other Charges		55,083		19,284		27,565
Equipment		<u>46,218</u>		<u>19,207</u>		<u>0</u>
Total	\$	3,950,600	\$	2,209,320	\$	2,071,668

Secondary Schools

Description

These departments contain all of the staffing and expenditures related to the operations of the middle and high schools within the system.

Secondary Schools

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		1355.65		1376.46		1379.05
Support Staff		<u>212.91</u>		<u>186.36</u>		<u>186.86</u>
Total		1568.56		1562.82		1565.91

Budget by Object Classes

Salaries & Wages	\$	1,240,150	\$	795,083	\$	945,159
Contracted Services		84,101		68,230		39,921
Supplies & Materials		3,035,794		2,566,239		2,331,514
Other Charges		79,688		105,087		104,593
Equipment		<u>100,535</u>		<u>12,562</u>		<u>0</u>
Total	\$	4,540,268	\$	3,547,201	\$	3,421,187

Charter Schools

Description

FCPS has three charter schools: Monocacy Valley Montessori Public Charter School (MVMPCS), Carroll Creek Montessori Public Charter School (CCMPCS) and Frederick Classical Public Charter School (FCPCS). CCMPCS began operations in fiscal year 2013, and FCPCS begins operations this year. The charter schools are funded via a per pupil allocation calculated annually based on the approved operating budget. This allocation covers all expenditure classes noted below.

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

Carroll Creek Montessori Public Charter School - Dept 4129 - Opened FY 2013

Frederick Classical Public Charter School - Dept 4139 - Opening FY 2014

Monocacy Valley Montessori Public Charter School - Dept 4119

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		16.70		22.70		45.23
Support Staff		<u>15.42</u>		<u>21.42</u>		<u>23.92</u>
Total		32.12		44.12		69.15

Budget by Object Classes

Salaries & Wages	\$ 1,446,716	\$ 1,443,325	\$ 3,804,408
Contracted Services	364,064	447,120	1,077,836
Supplies & Materials	58,497	43,012	144,817
Other Charges	452,811	1,161,552	877,601
Equipment	<u>15,285</u>	<u>0</u>	<u>0</u>
Total	\$ 2,337,373	\$ 3,095,009	\$ 5,904,662

Student Services

Description of the Office

Student Services works collaboratively with school staffs, students, parents and community members to prevent, identify and address problems that adversely impact a student's educational success. Acting as an advocate for children, staff's goal is to ensure a successful school experience and productive future for all students.

Outreach and interventions are provided to students whose school life is negatively impacted by family or personal issues, such as illness, joblessness or divorce.

Student Services & Student Personnel Services- Programs 063, 064, 066 & 069

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		29.50		30.00		26.00
Support Staff		<u>4.50</u>		<u>5.00</u>		<u>5.00</u>
Total		34.00		35.00		31.00

Budget by Object Classes

Salaries & Wages	\$	429,288	\$	493,711	\$	307,846
Contracted Services		6,597		13,872		15,769
Supplies & Materials		61,241		91,404		110,265
Other Charges		415,908		220,421		435,421
Equipment		<u>0</u>		<u>0</u>		<u>0</u>
Total	\$	913,034	\$	819,408	\$	869,301

Athletics & Extracurricular Activities

Description of the Office

Extracurricular activities are school-sponsored activities other than regular class activities in which the student represents the school (for example, athletic teams, student clubs or organizations, class or club officers).

Athletics & Extracurricular Activities - Programs 023 & 092

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		1.00		1.00		1.00
Support Staff		<u>0.50</u>		<u>1.00</u>		<u>1.00</u>
Total		1.50		2.00		2.00

Budget by Object Classes

Salaries & Wages	\$	1,974,558	\$	2,037,393	\$	2,032,393
Contracted Services		429,858		288,651		393,651
Supplies & Materials		129,660		102,618		97,618
Other Charges		82,036		2,000		2,000
Equipment		<u>0</u>		<u>10,000</u>		<u>0</u>
Total	\$	2,616,112	\$	2,440,662	\$	2,525,662

Family Involvement

Description

This program assures that all schools consistently encourage and plan quality parent, family and community involvement programs. The partnership provides more family-like schools, school-like families and community opportunities, events and programs.

Family Involvement - Program 093

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		1.00		1.00		1.00
Support Staff		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>
Total		1.00		1.00		1.00

Budget by Object Classes

Salaries & Wages	\$	0	\$	1,000	\$	0
Contracted Services		911		13,525		6,000
Supplies & Materials		16,496		18,500		4,600
Other Charges		0		600		400
Equipment		<u>0</u>		<u>0</u>		<u>0</u>
Total	\$	17,407	\$	33,625	\$	11,000

Other Schools & Programs

Description

FCPS operates other schools and programs such as:

Heather Ridge - a transitional education setting for identified students in grades 6 - 12.

Career & Technology Center - a technical instructional setting for interested and qualified students in grades 10 - 12.

Frederick County Virtual School - 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 - 21.

Heather Ridge School - Dept 2008

Career & Technology Center - Dept 3017

Frederick County Virtual School - Dept 3052

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		51.80		50.80		51.80
Support Staff		<u>13.30</u>		<u>13.50</u>		<u>17.00</u>
Total		65.10		64.30		68.80

Budget by Object Classes

Salaries & Wages	\$	1,235,859	\$	1,069,160	\$	1,021,417
Contracted Services		18,443		11,990		15,408
Supplies & Materials		190,670		297,002		292,969
Other Charges		10,969		7,384		10,486
Equipment		<u>0</u>		<u>0</u>		<u>0</u>
Total	\$	1,455,941	\$	1,385,536	\$	1,340,280

Curriculum, Instruction, & Innovation Executive Director & Centralized Support

Description of the Office

Curriculum, Instruction & Innovation PreK-12 Department (CII) - is led by the executive director reporting directly to the Deputy Superintendent. The executive director evaluates and oversees directors, coordinators and curriculum specialists for all content areas, in addition to all aspects of curriculum including development, enrichment, interventions and implementation. This department encompasses many systemic functions, such as: assessment implementation, professional development, new hire induction, the Educator Effectiveness Academy, integration of technology resources to support curriculum implementation, Education that is Multicultural, English Language Learners, Early Childhood Education and Maryland State Department of Education course offerings. This department also manages the Staff Development Center; Judy Center and Earth, Space and Science Lab. In addition, the CII department collaborates with numerous other divisions/departments to ensure FCPS staff and students remain successful.

Office of the Executive Director - Program 002

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		1.00		1.00		1.00
Support Staff		<u>1.00</u>		<u>1.00</u>		<u>1.00</u>
Total		2.00		2.00		2.00

Budget by Object Classes

Salaries & Wages	\$	32,597	\$	133,000	\$	244,013
Contracted Services		20,669		392,525		460,525
Supplies & Materials		515,881		743,244		1,467,002
Other Charges		150		59,000		68,100
Equipment		<u>0</u>		<u>0</u>		<u>0</u>
Total	\$	569,297	\$	1,327,769	\$	2,239,640

Curriculum Supervision

Description

Curriculum Supervision encompasses the following: the Arts, Advanced Academics, Elementary & Secondary Math and the Sciences.

Curriculum Supervision

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		0.00		89.40		69.92
Support Staff		<u>0.00</u>		<u>23.75</u>		<u>28.25</u>
Total		0.00		113.15		98.17

Budget by Object Classes

Salaries & Wages	\$	530,781	\$	1,239,674	\$	1,018,817
Contracted Services		383,881		261,189		285,973
Supplies & Materials		891,556		736,840		779,939
Other Charges		82,460		120,182		101,907
Equipment		<u>2,699</u>		<u>1,850</u>		<u>0</u>
Total	\$	1,891,377	\$	2,359,735	\$	2,186,636

Professional Development

Description of the Office

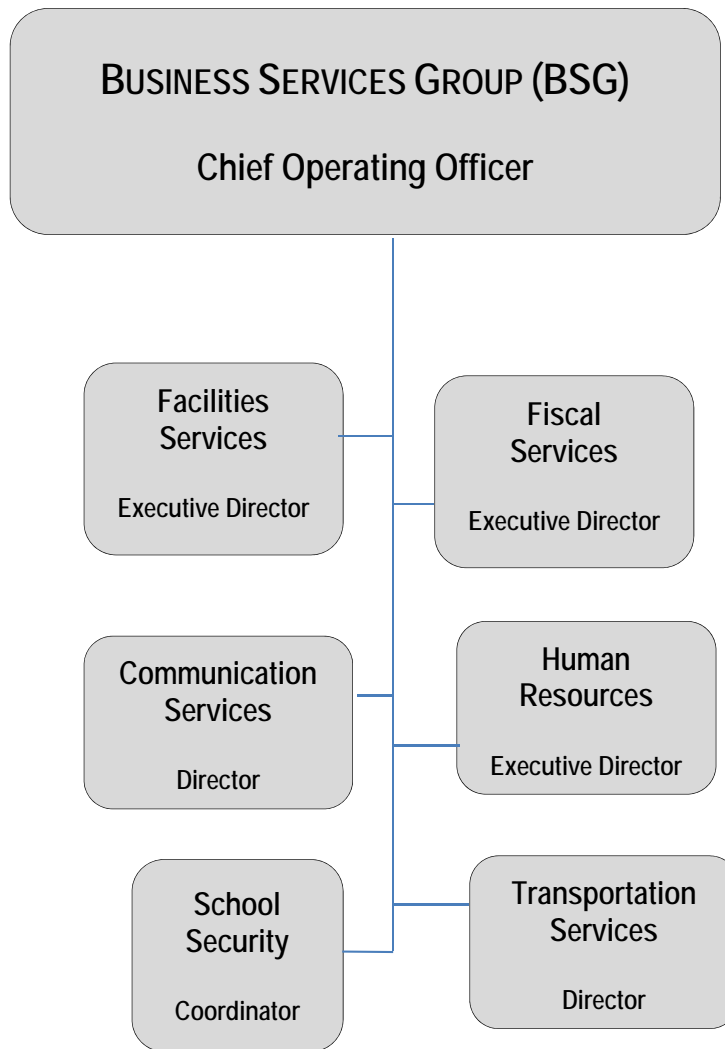
Professional Development builds school-based leaders to promote student achievement, assists in the planning and implementation of curricular initiatives and supports new teachers through a comprehensive induction program.

Professional Development - Programs 065, 067, 081, 087 & 095

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		39.50		15.00		4.00
Support Staff		<u>9.00</u>		<u>1.00</u>		<u>2.00</u>
Total		48.50		16.00		6.00

Budget by Object Classes

Salaries & Wages	\$	444,959	\$	406,668	\$	411,231
Contracted Services		1,370		0		800
Supplies & Materials		48,292		21,000		18,173
Other Charges		10,597		0		3,000
Equipment		<u>1</u>		<u>0</u>		<u>0</u>
Total	\$	505,219	\$	427,668	\$	433,204



Office of the Chief Operating Officer

Description of the Office

The office of the Chief Operating Officer, reporting directly to the Superintendent, oversees divisions and departments encompassed within the Business Services Group (BSG) for Frederick County Public Schools. Specifically, these areas are communication services, facilities services, fiscal services, human resources, transportation and school security. The Chief Operating Officer plans and oversees the leadership of each department; evaluates the protocols, resources and operational efficiencies within the BSG; and advises the Superintendent on service delivery models that support the organizational vision and FCPS schools. Additionally, the Chief Operating Officer bridges BSG leadership with the Deputy Superintendent and executive leaders in the Administration, Curriculum, Technology and Support of Schools (ACTSS) division to ensure a collaborative work environment among all FCPS divisions.

Office of the Chief Operating Officer - Program 012

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		0.00		1.00		1.00
Support Staff		<u>0.00</u>		<u>1.00</u>		<u>1.00</u>
Total		0.00		2.00		2.00

Budget by Object Classes

Salaries & Wages	\$	0	\$	0	\$	0
Contracted Services		0		200		12,700
Supplies & Materials		1,473		5,250		4,100
Other Charges		0		6,500		4,250
Equipment		<u>1,657</u>		<u>0</u>		<u>0</u>
Total	\$	3,130	\$	11,950	\$	21,050

School Security

Description of the Department

This department provides consultation and investigative support to FCPS in all matters related to school safety, including potential criminal acts of FCPS students or employees. The coordinator investigates criminal acts of FCPS students or employees, inspects security measures and makes recommendations, evaluates facilities for safety and security and coordinates internal and external communications regarding these matters.

School Security - Program 071

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		1.00		1.00		1.00
Support Staff		<u>1.50</u>		<u>1.50</u>		<u>2.00</u>
Total		2.50		2.50		3.00

Budget by Object Classes

Salaries & Wages	\$	136,733	\$	186,860	\$	187,190
Contracted Services		54,127		32,493		28,305
Supplies & Materials		51,856		69,311		105,535
Other Charges		1,085		2,500		2,600
Equipment		<u>16,716</u>		<u>7,465</u>		<u>0</u>
Total	\$	260,517	\$	298,629	\$	323,630

Facilities Services and Planning Office

Description of the Office

The main Facilities Services office prepares long-range enrollment projections, annually updates the 10-year Educational Facilities Master Plan, coordinates preparation of the Capital Improvements Program, conducts school redistricting studies, coordinates land acquisition for future school sites, administers FCPS use of facilities regulations, coordinates the preparation of educational specifications, reviews residential development and comprehensive and regional plans and administers the Adequate Public Facilities Ordinance (APFO) schools tests as required by county and municipal jurisdictions.

Facilities Services & Planning - Program 005

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		3.00		3.00		3.00
Support Staff		<u>2.00</u>		<u>2.00</u>		<u>2.00</u>
Total		5.00		5.00		5.00

Budget by Object Classes

Salaries and Wages	\$	0	\$	538	\$	538
Contracted Services		16,108		8,719		14,719
Supplies and Materials		7,455		2,918		2,918
Other Charges		4,486		10,720		4,720
Equipment		<u>0</u>		<u>0</u>		<u>0</u>
Total	\$	28,049	\$	22,895	\$	22,895

Custodial Services Department

Description of the Department

The Custodial Services Department is responsible for the daily housekeeping of all facilities to provide a clean and healthy environment for both educational programs and community use, special cleaning and similar contracts, the procurement of cleaning supplies and equipment for schools and training for custodial staff across the system.

Custodial Services - Program 075

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		3.00		3.00		3.00
Support Staff		<u>352.19</u>		<u>352.19</u>		<u>357.69</u>
Total		355.19		355.19		360.69

Budget by Object Classes

Salaries and Wages	\$	175,033	\$	200,232	\$	200,232
Contracted Services		205,407		605,256		596,356
Supplies and Materials		858,666		899,108		897,708
Other Charges		6,763		7,000		17,300
Equipment		<u>94,294</u>		<u>100,000</u>		<u>100,000</u>
Total	\$	1,340,163	\$	1,811,596	\$	1,811,596

Environmental Health & Safety

Description of the Department

Environmental Health and Safety includes supervision of safety programs throughout the system to ensure compliance with the Environmental Protection Agency, the Occupational Safety & Health Administration, MSDE and other regulations. Coordination with local fire, environmental health and allied safety agencies is a key task of this function. This section is also responsible for safety training, responding to and investigating asbestos, indoor air quality, pest control and other environmental complaints and managing contracts associated with these matters.

Environmental Health and Safety - Program 074

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		1.00		3.00		1.00
Support Staff		<u>4.00</u>		<u>2.00</u>		<u>3.00</u>
Total		5.00		5.00		4.00

Budget by Object Classes

Salaries and Wages	\$	36,111	\$	12,507	\$	12,507
Contracted Services		123,974		89,009		92,984
Supplies and Materials		35,313		29,420		21,200
Other Charges		8,713		21,255		25,500
Equipment		<u>0</u>		<u>0</u>		<u>0</u>
Total	\$	204,111	\$	152,191	\$	152,191

Maintenance of Plant

Description of the Department

The Maintenance Department plans, schedules and performs repairs and minor building modifications, using both in-house and contracted services in order to provide safe and efficient environments conducive to instruction. Within available funding each year, projects are selected by a combination of school administrators and maintenance staff. This department administers the State Aging School and State Qualified Zone Academy Bond funding programs. Specialized trade shops in this section of the division include: grounds and athletic field maintenance, locksmith, carpentry, office machine repair, painting, plumbing, welding and electrical shops.

Maintenance - Programs 031 & 131

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		2.00		2.00		3.00
Support Staff		<u>141.00</u>		<u>141.00</u>		<u>140.00</u>
Total		143.00		143.00		143.00

Budget by Object Classes

Salaries and Wages	\$ 26,181	\$ 128,150	\$ 77,000
Contracted Services	2,107,539	1,183,738	1,251,449
Supplies and Materials	2,464,843	2,543,855	2,441,594
Other Charges	107,027	181,550	177,250
Equipment	<u>155,198</u>	<u>270,000</u>	<u>260,000</u>
Total	\$ 4,860,788	\$ 4,307,293	\$ 4,207,293

Energy & Recycling

Description of the Department

This Facilities Services department manages the energy - electricity, fuel oil, natural gas, propane, water and sewer, requirements of the school system. Key elements include tracking current energy use for each school, anticipating future energy needs, coordinating with State and local officials and assisting in energy procurement for FCPS.

Energy and Recycling - Program 076

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		0.00		0.00		0.00
Support Staff		<u>1.00</u>		<u>1.00</u>		<u>2.00</u>
Total		1.00		1.00		2.00

Budget by Object Classes

Salaries and Wages	\$ 9,381	\$ 11,000	\$ 10,000
Contracted Services	1,263,177	793,011	986,112
Supplies and Materials	3,342	600	3,200
Other Charges	12,609,773	14,382,799	13,613,700
Equipment	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$ 13,885,673	\$ 15,187,410	\$ 14,613,012

Construction Management Department

Description of the Department

The Construction Management Department budget includes the capital construction program and projects currently included in the Capital Outlay portion of the operating budget. The department supervises design and construction consultants and coordinates county and state review/permitting authorities, manages architectural and engineering design, provides inspection services, coordinates preparation of building specifications, estimates costs and prioritizes major renovation needs, assures compliance with the Americans with Disabilities Act improvement program, coordinates special engineering projects as needed and relocates portable classrooms.

Construction Management - Program 096

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		4.00		3.00		2.00
Support Staff		<u>5.00</u>		<u>6.00</u>		<u>5.00</u>
Total		9.00		9.00		7.00

Budget by Object Classes

Salaries and Wages	\$	22,685	\$	2,153	\$	2,153
Contracted Services		269,025		176,875		200,000
Supplies and Materials		17,928		6,591		6,591
Other Charges		19,283		8,402		16,802
Equipment		<u>1,335,795</u>		<u>574,224</u>		<u>542,699</u>
Total	\$	1,664,716	\$	768,245	\$	768,245

Fiscal Services

Description of the Office

This office controls and manages the business of accounting, budget, finance, purchasing, and warehouse. In addition the office administers the FCPS property, vehicle and student insurance policies and oversees food services.

Fiscal Services - Program 006 (Office of the Executive Director)

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		1.00		1.00		3.00
Support Staff		<u>1.00</u>		<u>1.00</u>		<u>2.00</u>
Total		2.00		2.00		5.00

Budget by Object Classes

Salaries and Wages	\$	999	\$	0	\$	1,000
Contracted Services		21		1,723		4,448
Supplies and Materials		2,723		10,411		11,613
Other Charges		3,384		8,176		5,849
Equipment		<u>0</u>		<u>2,600</u>		<u>0</u>
Total	\$	7,127	\$	22,910	\$	22,910

Accounting, Budget/Finance & Purchasing

Description of the Departments

Accounting Department: Prepares, processes and posts all financial transactions related to payroll and withholdings, pays vendors for goods and services and records the cost of goods and services to the appropriate MSDE category, account, department, program and project. The department also maintains the school system's centralized property records of capital assets (\$5,000 depreciable cost) and sensitive assets.

Budget & Finance Department: Supports the BOE and Superintendent's Cabinet in developing operating budgets, monitoring and analyzing revenue and expenditures throughout the fiscal year and prepares the Comprehensive Annual Financial Report. The department also prepares and presents timely, accurate and relevant financial reports for FCPS' governmental, proprietary and fiduciary funds as required by senior management and external regulatory agencies. The staff works with the executive director of Fiscal Services to provide training for non-financial staff and to facilitate all financial audits conducted by federal, state and local agencies.

Purchasing Department: Prepares, administers and evaluates procurement contracts for the acquisition of almost every item used by the school system and the contracted services needed to supplement and support the instructional and operational needs of the system.

Budget, Finance & Purchasing - Programs 008, 011 & 013

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		17.50		17.50		18.85
Support Staff		<u>23.00</u>		<u>22.00</u>		<u>18.00</u>
Total		40.50		39.50		36.85

Budget by Object Classes

Salaries and Wages	\$	23,773	\$	43,518	\$	43,518
Contracted Services		51,328		60,625		69,620
Supplies and Materials		37,287		63,591		55,596
Other Charges		10,138		11,271		11,771
Equipment		0		1,500		0
Total	\$	122,526	\$	180,505	\$	180,505

Warehouse Department

Description of the Department

The Warehouse Department provides daily distribution and courier service between offices and schools. This service routinely involves the handling of mail, parcels, packages, equipment and live animal specimens. The warehouse centrally receives, stores, maintains and accounts for instructional materials, equipment, custodial supplies, food and food service items and also stores bus repair and replacement parts. Staff handles equipment relocation/redistribution and disposal of surplus, obsolete or junk equipment for schools and departments. Beginning July 1, 2012, Frederick County Government consolidated its warehouse and courier activities with FCPS.

Warehouse Department - Programs 077 & 078

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		1.00		1.00		1.00
Support Staff		<u>12.00</u>		<u>12.00</u>		<u>11.00</u>
Total		13.00		13.00		12.00

Budget by Object Classes

Salaries and Wages	\$	110,326	\$	24,416	\$	24,416
Contracted Services		4,228		14,547		13,385
Supplies and Materials		45,425		10,348		6,168
Other Charges		81,908		(101,820)		(145,071)
Equipment		<u>655</u>		<u>0</u>		<u>0</u>
Total	\$	242,542	\$	(52,509)	\$	(101,102)

Human Resources Office

Description of the Office

Activities and programs supported by this office include salaries, administrative office expenses and fees for criminal background checks of new hires. Yearly fees for the substitute calling system, systemic printing and requirements and general office equipment are charged to this fund. Dues for professional meetings/associations and mileage paid to human resources staff are also funded here.

Administration/Talent Acquisition/Training - Programs 003, 033 & 069

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		15.00		15.00		18.00
Support Staff		<u>16.00</u>		<u>16.00</u>		<u>12.50</u>
Total		31.00		31.00		30.50

Budget by Object Classes

Salaries & Wages	\$	22,892	\$	18,450	\$	14,300
Contracted Services		185,247		198,835		161,000
Supplies & Materials		34,049		55,885		37,400
Other Charges		33,476		26,963		49,150
Equipment		<u>5,382</u>		<u>4,000</u>		<u>0</u>
Total	\$	281,046	\$	304,133	\$	261,850

Tuition Reimbursement

Description

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

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		0.00		0.00		0.00
Support Staff		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>
Total		0.00		0.00		0.00

Budget by Object Classes

Salaries & Wages	\$	0	\$	0	\$	0
Contracted Services		0		0		0
Supplies & Materials		0		0		0
Other Charges		1,124,176		1,761,000		1,561,000
Equipment		<u>0</u>		<u>0</u>		<u>0</u>
Total	\$	1,124,176	\$	1,761,000	\$	1,561,000

New Teacher Workshops/Stipends/Incentives

Description

Category 03 - Instructional Salaries & Wages

This account supports pre-service training for newly hired teachers contingent on funding. The per diem pay for this activity is a productive recruitment tool and more importantly provides targeted professional development for teachers new to FCPS. Current teachers invited to participate are compensated at workshop rate of pay.

Pre-Service Training

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		0.00		0.00		0.00
Support Staff		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>
Total		0.00		0.00		0.00

Budget by Object Classes

Salaries & Wages	\$	530,729	\$	323,192	\$	323,192
Contracted Services		0		0		0
Supplies & Materials		0		0		0
Other Charges		0		0		0
Equipment		<u>0</u>		<u>0</u>		<u>0</u>
Total	\$	530,729	\$	323,192	\$	323,192

Communication Services

Description of the Office

The Communication Services Division provides clear, accurate and timely information to FCPS families, students, staff and the wider community. The Division 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 Division also coordinates all FCPS community engagement activities and fosters regular, open two-way communication and collaboration with the public. They oversee a broad range of additional communication services to FCPS schools and departments (including crisis communications, the employee newsletter, event management employee recognition, and business partnerships). The director is FCPS' public and media spokesperson and advises FCPS leaders on community engagement and public relations issues.

Communication Office - Program 014

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		1.00		1.00		1.00
Support Staff		<u>12.00</u>		<u>13.40</u>		<u>14.40</u>
Total		13.00		14.40		15.40

Budget by Object Classes

Salaries and Wages	\$	1,615	\$	2,480	\$	1,400
Contracted Services		35,130		61,850		110,705
Supplies and Materials		37,538		45,127		56,770
Other Charges		10,955		9,386		17,000
Equipment		<u>21,787</u>		<u>36,506</u>		<u>15,600</u>
Total	\$	107,025	\$	155,349	\$	201,475

Student Transportation Services

Description of the Department

Student Transportation Services, which includes more than 500 drivers and bus assistants, provides bus service for approximately 30,000 students per year. In addition to bus service to and from school, for field trips, athletic events and extracurricular activities, the department provides transportation for state-approved nonpublic schools and state institutions and schools. The department maintains and fuels a fleet of over 400 buses and also provides classroom and behind-the-wheel training for bus drivers.

Student Transportation Services - Programs 073 & 091

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		7.00		7.00		8.00
Support Staff		<u>361.57</u>		<u>363.57</u>		<u>363.57</u>
Total		368.57		370.57		371.57

Budget by Object Classes

Salaries and Wages	\$ 1,033,112	\$ 1,009,248	\$ 1,009,248
Contracted Services	486,079	352,214	332,614
Supplies and Materials	3,924,915	4,162,675	4,153,675
Other Charges	38,173	37,441	36,625
Equipment	<u>4,092,213</u>	<u>2,835,166</u>	<u>1,824,582</u>
Total	\$ 9,574,492	\$ 8,396,744	\$ 7,356,744

Community Services

Description

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 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.

These facilities are made available in the evenings and on weekends to various groups such as churches, colleges, civic groups and other organizations. The use-of-facility fees are charged to offset the costs for maintenance, utilities and other allotted costs.

When buildings are used for purposes other than regular educational programs, custodians are paid for their services by the groups using the facilities. If equipment and supplies are purchased in this context by community groups, they become the property of the BOE and the purchases must be approved by the Board of Education staff.

Community Services

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		0.00		0.00		0.00
Support Staff		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>
Total		0.00		0.00		0.00

Budget by Object Classes

Salaries and Wages	\$ 311,212	\$ 150,000	\$ 150,000
Contracted Services	7,550	15,000	15,000
Supplies and Materials	514,690	527,000	647,000
Other Charges	25,871	30,337	30,337
Equipment	91,229	250,000	130,000
Total	\$ 950,552	\$ 972,337	\$ 972,337

Regular Salaries

Description

Salary and wages of itemized positions are not allocated, but they are centrally managed in the Fiscal Services Division. The positions, measured as full-time equivalency (FTE), are distributed and managed at the division level.

Regular Salaries - Unallocated

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE

Budget by Object Classes

Salaries and Wages	\$ 274,809,230		\$ 277,413,013		\$ 287,353,901	
Total	\$ 274,809,230		\$ 277,413,013		\$ 287,353,901	

Budget by Category

Administration	\$ 6,479,522	\$ 7,029,740	\$ 6,869,124
Mid-Level Management	26,497,318	25,952,452	28,076,124
Instructional Salaries	175,429,012	178,538,536	183,240,326
Turnover Expectancy	0	(2,069,000)	(2,069,000)
Special Education	31,609,690	32,031,656	33,656,890
Student Personnel Services	2,307,926	2,258,636	2,423,325
Student Health Services	113,255	114,983	118,975
Student Transportation Services	10,591,912	11,077,160	11,637,254
Operation of Plant	14,161,600	14,575,947	15,044,705
Maintenance of Plant	6,758,811	6,915,898	7,332,875
Capital Outlay	860,184	987,005	1,023,303
Total	\$ 274,809,230	\$ 277,413,013	\$ 287,353,901

Substitute Salaries

Description

Funding for substitute teachers that is not allocated, but is centrally managed in the Fiscal Services Division.

Substitute Salaries - Unallocated

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE

Budget by Object Classes

Salaries and Wages	\$ 2,953,185		\$ 2,584,106		\$ 2,584,106	
Total	\$ 2,953,185		\$ 2,584,106		\$ 2,584,106	

Budget by Category

Instructional Salaries	\$ 2,686,998		\$ 2,450,090		\$ 2,450,090	
Special Education	266,187		134,016		134,016	
Total	\$ 2,953,185		\$ 2,584,106		\$ 2,584,106	

Fixed Charges, Insurance and Other

Description

This budget accounts for employer expenses for payroll taxes, workers' compensation, employer share of retirement and medical benefits. Also included are funds for lease payment of the central office building. Retirement costs on behalf payments as well as the new pension shift cost are reflected in the Restricted Fund costs are reflected in the Restricted Fund section of this document.

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		0.00		0.00		0.00
Support Staff		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>
Total		0.00		0.00		0.00
Budget by Object Classes						
Salary and Wages	\$ 0		\$ 255,102		\$ 238,051	
Contracted Services	1,176,735		494,231		329,231	
Supplies and Materials	20,807		389,353		162,215	
Other Charges	80,607,495		83,302,865		91,288,637	
Equipment	<u>0</u>		<u>37,286</u>		<u>30,815</u>	
Total	\$ 81,805,037		\$ 84,478,837		\$ 92,048,949	

General Fund Support to Other Funds

Description

Funds allocated in the Unrestricted (Fund 10) General Operating Budget to supplement programs in the Restricted Fund, Self-Insurance Fund and OPEB Trust Fund.

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		0.00		0.00		0.00
Support Staff		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>
Total		0.00		0.00		0.00
Budget by Object Classes						
General Fund Support to Other Funds	<u>\$ 19,090,972</u>		<u>\$ 17,459,732</u>		<u>\$ 6,880,458</u>	
Total	\$ 19,090,972		\$ 17,459,732		\$ 6,880,458	
Budget by Category						
Administration	\$ (34,194)		\$ 40,850		\$ 45,056	
Instructional Salaries and Wages	318,629		445,882		554,255	
Special Education	71,185		633,499		837,804	
Student Personnel Services	204,324		247,017		257,497	
Fixed Charges	<u>\$ 18,531,028</u>		<u>\$ 16,084,434</u>		<u>\$ 5,164,468</u>	
Total	\$ 19,090,972		\$ 17,459,732		\$ 6,880,458	

Restricted Projects

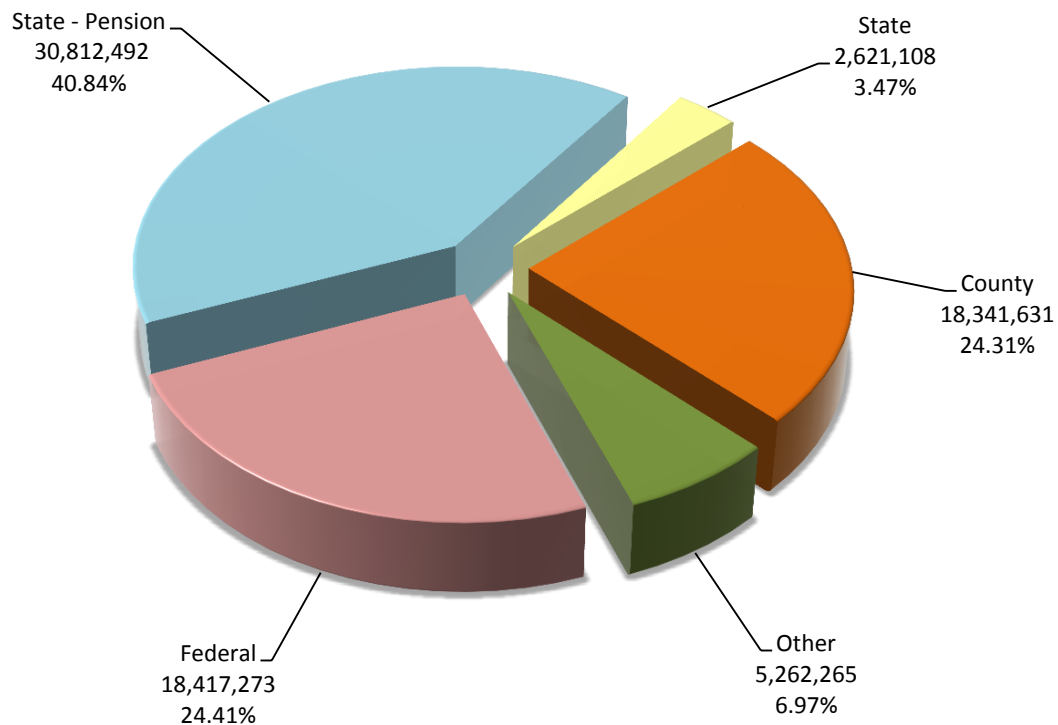
Federal, State and Other Sources

The FCPS Restricted Fund accounts for the numerous instructional and systemic projects funded by federal, state, and county governments, and by local and national companies and organizations.

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

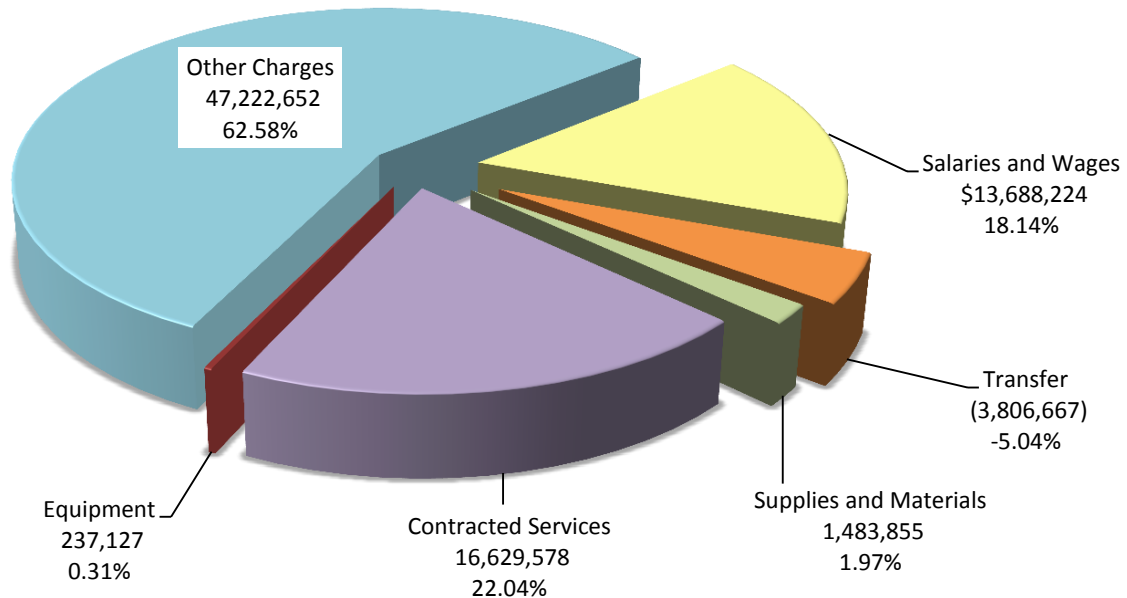
Included in the FCPS Restricted Fund are projects designated as county in-kind services and state funded pension contributions. Included in the county in-kind services are the school health, crossing guard and school resource officer programs.

FY 2014 RESTRICTED PROJECTS FUNDING SOURCES **\$ 75,454,769**

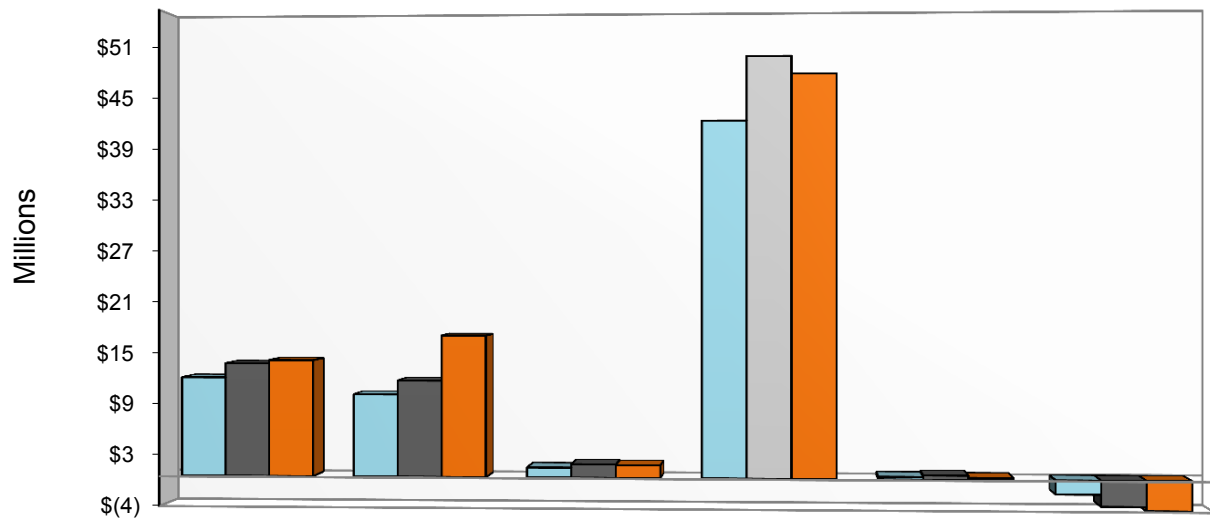


Restricted Projects

FY 2014 Budget by Object Categories \$75,454,769



BUDGET HISTORY FY 2012 to FY 2014



	Salaries and Wages	Contracted Services	Supplies and Materials	Other Charges	Equipment	Transfer
FY12 Act	\$11,627,467	9,673,624	1,165,860	41,770,215	305,046	(1,630,102)
FY13 Bdgt	\$13,299,039	11,304,273	1,579,238	49,279,645	494,613	(3,018,351)
FY14 Bdgt	\$13,688,224	16,629,578	1,483,855	47,222,652	237,127	(3,806,667)

Restricted Projects

OVERVIEW

		FY12		FY13		FY14	
		Actual	FTE	Budget	FTE	Budget	FTE
Positions							
Professional			101.38		86.38		89.42
Support Staff			<u>188.40</u>		<u>292.20</u>		<u>266.70</u>
Total			289.78		378.58		356.12
Revenue by Source							
Federal	\$	15,304,303		\$ 17,517,273		\$ 18,417,273	
State		37,546,990		38,147,061		33,433,600	
Other		<u>10,060,817</u>		<u>17,274,123</u>		<u>23,603,896</u>	
Total	\$	62,912,110		\$ 72,938,457		\$ 75,454,769	
Expenditures							
Salaries & Wages	\$	11,627,467		\$ 13,299,039		\$ 13,688,224	
Contracted Services		9,673,624		11,304,273		16,629,578	
Supplies & Materials		1,165,860		1,579,238		1,483,855	
Other Charges		41,770,215		49,279,645		47,222,652	
Equipment		305,046		494,613		237,127	
Transfers		<u>(1,630,102)</u>		<u>(3,018,351)</u>		<u>(3,806,667)</u>	
Total	\$	62,912,110		\$ 72,938,457		\$ 75,454,769	

Restricted Projects

FEDERAL

<u>Proj. No</u>	<u>Project Description</u>	<u>FY12 Actuals</u>	<u>FY13 Budget</u>	<u>FY14 Budget</u>
400	UNDESIGNATED FEDERAL PROJECTS	\$ (310,500)	\$ 2,406,816	\$ 3,839,863
401/405	21ST CENTURY LEARNING CENTERS	360,229	350,000	297,500
406	TITLE III ENGLISH LANGUAGE ACQUISITION	229,442	290,329	255,764
407	ENGLISH LANGUAGE PROFICIENCY ASSESSMENT	1,051	0	0
408	TITLE III ESEA IMMIGRANT FUNDS	2,283	10,501	0
415	TITLE 1 - PART A	3,251,631	3,643,138	3,601,672
419	FEDERAL JOBS BILL GRANT (ARRA)	472,726	39,473	0
420	ASSISTIVE TECHNOLOGY TEAM	46,565	0	0
423	PRESCHOOL PASS THROUGH PPPSS	1,779	0	0
424	PARTNERS FOR SUCCESS	9,271	15,000	15,097
425	SPECIAL EDUCATION ADVISORY COMMITTEE	2,923	25,000	2,500
426	COLLEGE AND CAREER READINESS	7,311	10,000	10,000
427	BUILDING BRIDGES GRANT	0	84,500	0
430	TITLE I, PART A SCHOOL IMPROVEMENT GRANT	53,223	24,927	0
438	ASSISTING HOMELESS CHILDREN	55,912	37,000	41,431
443	TITLE I SCHOOL IMPROVEMENT	5,876	0	0
444	PERSONNEL DEVELOPMENT PLAN	20,257	0	0
447/448	MEDICAL ASSISTANCE REIMBURSEMENT	1,008,437	1,033,081	1,539,110
453	EDUCATION OF CHILDREN WITH DISABILITIES - ALT-MSA	31,865	4,635	0
461	PIVOTAL RESPONSE TREATMENT FOR STUDENTS W/AUTISM	28,676	0	0
463	LOCAL PRIORITY FLEXIBILITY GRANT	0	137,573	137,373
465	EDUCATING STUDENTS WITH DISABILITIES	9,514	0	0
466	PRESCHOOL PASS THROUGH EARLY INTERVENING SERVICES	54,170	62,429	0
467	TITLE VI-B - EDUCATION OF THE HANDICAPPED	6,970,549	7,295,744	6,918,681
469	PRESCHOOL PASS THROUGH	121,481	135,609	133,040
432/433	ONE-TIME DISCRETIONARY SUPPLEMENT	0	0	248,174
472	ADEQUATELY YEARLY PROGRESS/CHILD WITH DISABILITIES	13,575	0	0
476	DISPROPORTIONALITY, DIVERSITY & DISABILITIES	8,999	0	0
486	CHINESE CENTER	3,753	77,111	0
495	TITLE II IMPROVING TEACHER QUALITY	1,046,412	914,242	866,961
664	MMSR STAFF DEVELOPMENT	10,491	0	9,985
703	MARYLAND INFANTS & TODDLERS PROGRAM	202,422	209,513	209,513
721	SAFE ROUTES TO SCHOOL	13,767	157,183	0
725	SAFE DRIVING	3,166	0	0
728	SCHOOL YARD HABITATS	102,122	0	0
801	URBANA HS IB TEST FEE	1,632	0	0
802	PROJECT LEAD WAY BIOMEDICAL SCIENCE	11,746	58	16,053
809	TECH PREP BASIC GRANT	1,412	0	0
831	PERKINS SUPPORT SERVICES TEAM	259,689	259,966	274,556
867	MEASURING STUDENT TECHNOLOGY LITERACY	12,249	5,591	0
868	MD TECHNOLOGY PROFICIENCY PARTNERSHIP	2,698	0	0
	AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)	1,175,499	287,854	0
Total Federal		\$ 15,304,303	\$ 17,517,273	\$ 18,417,273

Restricted Projects

STATE

<u>Proj. No</u>	<u>Project Description</u>	<u>FY12 Actuals</u>	<u>FY13 Budget</u>	<u>FY14 Budget</u>
400	UNDESIGNATED STATE PROJECTS	\$ (122,218)	\$ 616,899	\$ 279,098
451	INTER-GOVERNMENTAL TRANSFER (IGT)	0	0	1,441,108
514	ATHLETIC REIMBURSEMENT MPSSAA	0	45,000	42,000
603	QUALITY TEACHER INCENTIVE	41,000	34,000	45,000
604,606 & 607	CONFLICT RESOLUTION	9,329	0	0
608	SCIENCE, TECHNOLOGY, ENGINEERING, MATHEMATIC INITIATIVE	63,573	69,000	59,975
611	MSDE EDUCATOR ON LOAN WEST	156,496	0	0
612	STEM INITIATIVE	0	5,000	59,975
615	MD DISTINGUISHED PRINCIPAL FELLOW	162,024	160,442	174,400
616	MSDE EDUCATOR ON LOAN FITZGERALD	137,670	137,664	147,800
631	FINE ARTS INITIATIVES	26,792	0	25,684
634	JUDY CENTER - WAVERLY ECE/DAYCARE	328,564	323,333	323,333
664	MMSR STAFF DEVELOPMENT	0	21,444	0
665	MD MODEL SCHOOL READINESS	18,730	28,326	22,735
686	CISCO ACADEMY EXPANSION GRANT	19,077	0	0
901	IN-KIND STATE RETIREMENT	36,705,953	36,705,953	30,812,492
Total State		\$ 37,546,990	\$ 38,147,061	\$ 33,433,600

Restricted Projects

OTHER SOURCES

<u>Proj. No</u>	<u>Project Description</u>	<u>FY12 Actuals</u>	<u>FY13 Budget</u>	<u>FY14 Budget</u>
400	UNDESIGNATED OTHER PROJECTS	\$ 330,595	\$ 135,825	\$ 499,840
500	COMMUNITY AGENCY SCHOOL SERVICES (CASS)	15,704	14,860	0
501	CASS THIRD PARTY DONATIONS	692	0	0
502	SPRING RIDGE BEQUEST	841	0	0
504	BRIDGE FOR SUCCESS - STUDENTS IN NEED	2,848	1,934	0
508	CENTER FOR DISPUTE RESOLUTION UMD	0	775	0
510	ESSL SUMMER CAMP	5,474	15,602	19,000
512	FIELD TRIPS (REIMBURSABLE)	304,069	370,000	370,000
514	ATHLETIC REIMBURSEMENT	37,541	0	0
516	STUDENT GOVERNMENT DONATIONS	1,226	0	0
517	E-RATE	190,772	190,625	190,625
520	NEA FOUNDATION	4,780	0	0
521	MHS BAY FIELD TRIPS	2,450	0	0
524	MIDDLETOWN MIDDLE TRACK REPAVING	0	50,345	0
529	CTC EQUIPMENT REPLACEMENT	1,149	0	0
547	AT RISK STUDENTS CASS	150	0	0
548	JHU ENGINEERING INNOVATION	22,600	30,000	0
549	ESSL PROGRAM	13,899	17,000	17,000
552	JUDY CENTER DONATIONS	812	6,403	0
556	BECHTEL STEM PROGRAM	12,057	12,224	0
557	SPRING RIDGE STEM GRANT	5,163	0	0
560	GIFTS FOR EDUCATION - UNRESTRICTED ENDOWMENT	8,882	8,322	8,000
563	WALTERS ART MUSEUM TRIPS	836	0	0
564	BNBI PLANNING GRANT	44,664	103,640	32,000
572	CURRENT INITIATIVES CAREER DEVELOPMENT	0	8,909	0
575	LEARNING FOR LIFE BUSINESS PLAN	5,831	0	0
581	FREDERICK COUNTY TEACHERS ASSOCIATION	125,889	120,801	125,800
592	MUSIC PROGRAM SECONDARY	4,708	0	0
594	ACADEMIC TOURNAMENT	212	0	0
596	MUSIC PROGRAM ELEMENTARY	10,012	0	0
612	CLINICAL RESEARCH MANAGEMENT STEM	4,940	0	0
728	SCHOOLYARD HABITAT PROJECTS	102,122	0	0
901	IN-KIND SERVICES - FREDERICK COUNTY	8,799,898	10,293,397	10,871,503
920	RETIREMENT LOCAL SHARE	0	5,893,461	7,470,128
	OTHER PROJECTS SUPPORTED WITH LOCAL FUNDS	0	0	4,000,000
Total Other		\$ 10,060,816	\$ 17,274,123	\$ 23,603,896

Restricted Projects

21ST CENTURY LEARNING CENTERS

Project Description: 21st Century Community Learning Centers create after school programs that provide students with academic enrichment opportunities as well as additional services designed to complement their regular academic program. The centers also offer family literacy and related educational programs, as well as access to quality child care.

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		1.00		2.26		1.00
Support Staff		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>
Total		1.00		2.26		1.00
Revenues:						
Federal Revenue	\$ 360,229		\$ 350,000		\$ 297,500	
Total	\$ 360,229		\$ 350,000		\$ 297,500	
Expenses:						
Salaries & Wages	\$ 187,656		\$ 177,525		\$ 152,796	
Contracted Services	120,742		108,454		97,053	
Supplies & Materials	3,505		9,506		2,311	
Other Charges	42,020		45,879		38,056	
Land, Building & Equipment	0		0		0	
Transfers	<u>6,306</u>		<u>8,636</u>		<u>7,284</u>	
Total	\$ 360,229		\$ 350,000		\$ 297,500	

Restricted Projects

TITLE III LANGUAGE ACQUISITION

Project Description: The purpose of Title III is to ensure that limited English proficient (LEP) students develop English proficiency and meet the same academic content and achievement standards that other children are expected to meet. Schools use these funds to implement language instruction educational programs designed to help LEP students achieve these standards.

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		1.00		1.00		1.00
Support Staff		<u>2.40</u>		<u>2.40</u>		<u>2.40</u>
Total		3.40		3.40		3.40
Revenues:						
Federal Revenue	\$ 229,442		\$ 290,329		\$ 255,764	
Total	\$ 229,442		\$ 290,329		\$ 255,764	
Expenses:						
Salaries & Wages	\$ 135,868		\$ 188,045		\$ 173,508	
Contracted Services	0		0		0	
Supplies & Materials	24,084		20,711		0	
Other Charges	66,503		75,880		77,241	
Land, Building & Equipment	0		0		0	
Transfers	<u>2,987</u>		<u>5,693</u>		<u>5,015</u>	
Total	\$ 229,442		\$ 290,329		\$ 255,764	

Restricted Projects

TITLE I - PART A, ACCEPT & CHALLENGE

Project Description: Title I provides funds to strengthen elementary programs for at risk students in poverty. Under the provisions of Title I, personnel, instructional materials, equipment and supplemental resources may be provided. Not all of the schools in Frederick County qualify for participation under the Act. The qualifying criteria established by the federal government is related to the percentage of low income families residing in a particular school attendance area.

		FY12		FY13		FY14	
		Actual	FTE	Budget	FTE	Budget	FTE
Positions:							
Professional			36.90		41.14		37.59
Support Staff			<u>10.20</u>		<u>19.00</u>		<u>14.82</u>
Total			47.10		60.14		52.41
Revenues:							
Federal Revenue	\$	3,251,631		\$	3,643,138	\$	3,601,672
Local Revenue		<u>0</u>			<u>0</u>		<u>0</u>
Total	\$	3,251,631		\$	3,643,138	\$	3,601,672
Expenses:							
Salaries & Wages	\$	2,151,531		\$	2,607,238	\$	2,780,419
Contracted Services		105,013			2,875		1,775
Supplies & Materials		198,765			175,204		101,545
Other Charges		897,888			1,088,650		1,075,429
Land, Building & Equipment		185,118			51,791		0
Transfers		<u>(286,684)</u>			<u>(282,620)</u>		<u>(357,496)</u>
Total	\$	3,251,631		\$	3,643,138	\$	3,601,672

Restricted Projects

IDEA PART B - EDUCATION OF THE HANDICAPPED

Project Description: Title VI-B authorizes grants to states for the purposes of initiating, expanding and improving programs and projects for the education of students with disabilities at the preschool, elementary and secondary levels. Grants are made to the states by a per student (ages 3-21) formula. These funds are used to provide inclusion opportunities for students with disabilities in the least restrictive environment.

		FY12		FY13		FY14	
		Actual	FTE	Budget	FTE	Budget	FTE
Positions:							
Professional			20.00		19.50		19.50
Support Staff			<u>163.30</u>		<u>242.30</u>		<u>228.00</u>
Total			183.30		261.80		247.50
Revenues:							
Federal Revenue	\$	6,970,549		\$	7,295,744	\$	6,918,681
Local Revenue		<u>0</u>			<u>0</u>		<u>0</u>
Total	\$	6,970,549		\$	7,295,744	\$	6,918,681
Expenses:							
Salaries & Wages	\$	5,519,169		\$	5,140,635	\$	5,898,890
Contracted Services		500			1,000		1,000
Supplies & Materials		77,341			145,465		0
Other Charges		2,477,135			3,782,423		3,868,895
Land, Building & Equipment		0			0		0
Transfers		<u>(1,103,596)</u>			<u>(1,773,779)</u>		<u>(2,850,104)</u>
Total	\$	6,970,549		\$	7,295,744	\$	6,918,681

Restricted Projects

PART B (IDEA PL 108-446) STATE GRANT PRESCHOOL PASSTHROUGH

Project Description: Title VI-B authorizes grants to states for the purposes of initiating, expanding and improving programs and projects for the education of students with disabilities at the preschool, elementary and secondary levels. Grants are made for students with disabilities aged 3 to 5 years. These funds provide for a teacher.

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		1.00		1.00		1.00
Support Staff		<u>1.00</u>		<u>0.00</u>		<u>0.00</u>
Total		2.00		1.00		1.00
Revenues:						
Federal Revenue	\$ 121,481		\$ 136,284		\$ 133,040	
Total	\$ 121,481		\$ 136,284		\$ 133,040	
Expenses:						
Salaries & Wages	\$ 95,562		\$ 108,195		\$ 107,131	
Contracted Services	0		0		0	
Supplies & Materials	0		0		0	
Other Charges	32,957		28,089		25,909	
Land, Building & Equipment	0		0		0	
Transfers	<u>(7,038)</u>		<u>0</u>		<u>0</u>	
Total	\$ 121,481		\$ 136,284		\$ 133,040	

Restricted Projects

TITLE II - PART A, IMPROVING TEACHER QUALITY

Project Description: Federal funds have been provided to FCPS for the purpose of improving teacher quality. These funds will be used for class size reduction, LEP teacher training, staff developers for non-tenured teachers, increased time for teacher specialists and leadership for instructional improvement.

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		11.72		12.00		12.00
Support Staff		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>
Total		11.72		12.00		12.00
Revenues:						
Federal Revenue	\$ 1,046,412		\$ 914,242		\$ 866,961	
Local Revenue	<u>0</u>		<u>0</u>		<u>0</u>	
Total	\$ 1,046,412		\$ 914,242		\$ 866,961	
Expenses:						
Salaries & Wages	\$ 789,552		\$ 772,747		\$ 709,935	
Contracted Services	1,700		0		0	
Supplies & Materials	0		0		0	
Other Charges	346,418		237,715		242,133	
Land, Building & Equipment	0		0		0	
Transfers	<u>(91,258)</u>		<u>(96,220)</u>		<u>(85,107)</u>	
Total	\$ 1,046,412		\$ 914,242		\$ 866,961	

Restricted Projects

CARL D. PERKINS CAREER AND TECHNOLOGY EDUCATION

Project Description: The Carl D. Perkins Vocational and Applied Technology Education Act provides funding for Maryland State Department of Education approved programs, services and projects. The Board of Education of Frederick County is required to maintain effort from nonrestricted funds for the amount of Federal funds made available. Carl D. Perkins Vocational and Applied Technology Education Act funds are used to expand and improve career and technology education programs, and services and activities to develop new programs.

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		0.00		0.00		0.00
Support Staff		<u>1.00</u>		<u>0.00</u>		<u>0.00</u>
Total		1.00		0.00		0.00
Revenues:						
Federal Revenue	\$ 259,689		\$ 259,966		\$ 274,556	
Total	\$ 259,689		\$ 259,966		\$ 274,556	
Expenses:						
Salaries & Wages	\$ 39,726		\$ 0		\$ 1,200	
Contracted Services	4,000		3,800		5,971	
Supplies & Materials	159,464		147,589		143,990	
Other Charges	19,883		17,012		13,750	
Land, Building & Equipment	36,616		91,565		105,545	
Transfers	<u>0</u>		<u>0</u>		<u>4,100</u>	
Total	\$ 259,689		\$ 259,966		\$ 274,556	

Restricted Projects

American Recovery and Re-investment Act of 2009 (ARRA)/Race to the Top (RTTT)

Project Description: Federal stimulus funding is provided by the American Recovery and Reinvestment Act to support education spending as targeted by the State Bridge to Excellence Act. Frederick County was one of two districts in the state that did not sign onto Maryland's Race to the Top application. The FY13 amount reflects RTTT funds allotted to FCPS.

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		9.50		6.00		0.00
Support Staff		<u>4.00</u>		<u>0.00</u>		<u>0.00</u>
Total		13.50		6.00		0.00
Revenues:						
Federal Revenue	\$ 1,175,499		\$ 287,854		\$ 0	
Total	\$ 1,175,499		\$ 287,854		\$ 0	
Expenses:						
Salaries & Wages	\$ 358,685		\$ 143,290		\$ 0	
Contracted Services	19,186		0		0	
Supplies & Materials	338,804		0		0	
Other Charges	445,682		144,515		0	
Land, Building & Equipment	14,983		0		0	
Transfers	<u>159</u>		<u>49</u>		<u>0</u>	
Total	\$ 1,177,499		\$ 287,854		\$ 0	

Restricted Projects

THE JUDITH P. HOYER EARLY CHILDCARE AND EDUCATION ENHANCEMENT PROGRAM

Project Description: The Judy Center meets the comprehensive needs of families in the Waverley Elementary School attendance area, as well as the needs of families in the attendance area of its satellite sites at Lincoln and Hillcrest Elementary Schools. The Judy Center accomplishes this by housing under one roof the child care center and educational needs of children living in poverty; the training support needed by child care providers' parents; the professional development needed by early childhood teachers; and multi-agency planning that brings together all partners who provide direct services to clients.

		FY12		FY13		FY14	
		Actual	FTE	Budget	FTE	Budget	FTE
Positions:							
Professional			1.40		1.40		2.00
Support Staff			<u>0.50</u>		<u>0.50</u>		<u>1.00</u>
Total			1.90		1.90		3.00
Revenues:							
State Revenue	\$	328,564		\$ 323,333		\$ 323,333	
Local Revenue		<u>0</u>		<u>0</u>		<u>0</u>	
Total	\$	328,564		\$ 323,333		\$ 323,333	
Expenses:							
Salaries & Wages	\$	181,410		\$ 173,045		\$ 176,898	
Contracted Services		80,921		79,046		69,183	
Supplies & Materials		6,086		5,850		4,600	
Other Charges		68,746		65,392		72,652	
Land, Building & Equipment		0		0		0	
Transfers		<u>(8,599)</u>		<u>0</u>		<u>0</u>	
Total	\$	328,564		\$ 323,333		\$ 323,333	

Restricted Projects

RETIREMENT & PENSION SYSTEM OF MARYLAND (on behalf contribution)

Project Description: The employees of FCPS are covered by the Teachers' Retirement System, the Teachers' Pension System or the Employees' Retirement System of the State of Maryland. These systems are part of the Maryland State Retirement and Pension System and are cost-sharing multiple-employer public employee retirement systems.

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		0.00		0.00		0.00
Support Staff		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>
Total		0.00		0.00		0.00
Revenues:						
State Revenue	\$ 36,705,953		\$ 36,705,953		\$ 30,712,492	
Total	\$ 36,705,953		\$ 36,705,953		\$ 30,712,492	
Expenses:						
Salaries & Wages	\$ 0		\$ 0		\$ 0	
Contracted Services	0		0		0	
Supplies & Materials	0		0		0	
Other Charges	36,705,953		36,705,953		30,712,492	
Land, Building & Equipment	<u>0</u>		<u>0</u>		<u>0</u>	
Total	\$ 36,705,953		\$ 36,705,953		\$ 30,712,492	

Restricted Projects

LOCAL SUPPORT

Project Description: The Frederick County Public School System receives in-kind services from the Frederick County Government for the following: computer services, school health, child developmental services, school resource officers, internal audit, building valuation and school crossing guards. Actual funds are not appropriated to the school system for these services but are made available by Frederick County Government. For FY13 and FY14 the pension cost-sharing for school employees are reflected here.

	FY12		FY13		FY14	
	Actual	FTE	Budget	FTE	Budget	FTE
Positions:						
Professional		0.00		0.00		0.00
Support Staff		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>
Total		0.00		0.00		0.00
Revenues:						
Local Revenue	\$ 8,799,898		\$ 16,186,858		\$ 22,341,631	
Total	\$ 8,799,898		\$ 16,186,858		\$ 22,341,631	
Expenses:						
Salaries & Wages	\$ 0		\$ 0		\$ 0	
Contracted Services	8,799,898		10,293,397		14,871,503	
Supplies & Materials	0		0		0	
Other Charges	0		5,893,461		7,470,128	
Land, Building & Equipment	<u>0</u>		<u>0</u>		<u>0</u>	
Total	\$ 8,799,898		\$ 16,186,858		\$ 22,341,631	

Restricted Projects

OTHER GRANTS AND RESTRICTED FUNDS

Project Description: There are other projects that are deemed restricted but are not detailed in this document, such as Maryland Infants & Toddlers Program, Medicaid Reimbursement, Educators on Loan, STEM and other non-specified grants.

		FY12		FY13		FY14	
		Actual	FTE	Budget	FTE	Budget	FTE
Positions:							
Professional			19.89		9.08		15.73
Support Staff			<u>7.00</u>		<u>28.00</u>		<u>20.48</u>
Total			26.89		37.08		36.21
Revenues:							
Federal Revenue	\$	1,887,371		\$ 4,340,391		\$ 6,069,099	
State Revenue		512,473		1,117,775		2,397,775	
Other Revenue		<u>1,260,919</u>		<u>1,087,265</u>		<u>1,262,265</u>	
Total	\$	3,660,763		\$ 6,545,431		\$ 9,729,139	
Expenses:							
Salaries & Wages	\$	2,168,307		\$ 3,988,174		\$ 3,687,447	
Contracted Services		541,664		815,701		1,583,093	
Supplies & Materials		357,811		1,074,913		1,231,409	
Other Charges		667,030		1,189,271		3,625,967	
Land, Building & Equipment		68,329		351,257		131,582	
Transfers		<u>(142,378)</u>		<u>(873,885)</u>		<u>(530,359)</u>	
Total	\$	3,660,763		\$ 6,545,431		\$ 9,729,139	

Capital Projects Fund

The Frederick County Public School's Capital Budget consists of several funding sources; State of Maryland, Frederick County Board of County Commissioners and developer funds.

State of Maryland

Capital Improvement Program 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 will match up to 62% of eligible construction expenses for qualified school construction and systemic projects for Frederick County Public Schools. All 23 counties and Baltimore City compete annually for CIP funds. In FY 2014, Frederick County was awarded \$20,768,141 in capital improvement funds for our Aging School Program, Qualified Zone Academy Bond program and a security initiative. Some of these funds are refunds due the county for forward funding projects in previous years.

Frederick County Board of County Commissioners

Funding for school construction projects is provided on an annual basis by the Board of County Commissioners (BOCC). The net capital budget allocated for public school construction projects in the FY 2014 BOCC capital budget is \$23,772,074.

Developer Funds

To meet the requirements of Frederick County's Adequate Public Facilities Ordinance (APFO), a developer has 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. While there have been developer-funded projects in previous years, there are no developer-funded projects in the FY14 Capital Budget.

Highlights

The FY 2014 budget includes construction funding for the replacement of North Frederick Elementary School and design funding for the replacement of Frederick High School. Funding is also provided for the design phase of the new Urbana area elementary school, a feasibility study for Urbana Elementary School renovation and several systemic projects that include: digital bus radios and technology and security upgrades. |

Impact on Operating Budget

Frederick County Public Schools incorporates the following energy systems/materials in every construction project:

- Energy efficient windows/doors including e-glass
- Air to air heat exchangers for tempering ventilated air
- High efficiency boilers
- Hot water heaters and chillers
- Dual fuel capacity heating systems
- Energy efficient lighting/controls
- Optimum R rating for building envelopes.

In addition, FCPS considers multiple heating/ventilation systems with cost/benefit analysis of each, uses as many green design standards as possible and locates new schools in densely developed areas to reduce the number of bus trips. All of these efforts serve to reduce the impact on maintenance and operation costs as well as transportation costs.

Frederick County Historical Funding Summary Table		
	Frederick County	State of Maryland
FY 08 Budget	\$ (4,451,000)	\$ 18,400,000
FY 09 Budget	\$ 100,407,310	\$ 15,091,130
FY 10 Budget	\$ 20,507,788	\$ 15,814,834
FY 11 Budget	\$ (8,218,000)	\$ 14,308,437
FY 12 Budget	\$ 11,496,960	\$ 17,205,776
FY 13 Budget	\$ (8,821,041)	\$ 20,986,547
FY 14 Budget	\$ 23,772,074	\$ 20,768,141

Capital Projects Fund - Frederick County Portion

Frederick County Portion

SCHOOL/PROJECT TITLE	FY12 Budget	FY13 Budget	FY14 Budget
Carroll Manor Elementary - addition/renovation	\$ (2,000,000)	\$ (2,515,936)	
Frederick High	200,000		\$ 7,138,000
Lincoln Elementary - addition/renovation	19,476,960	(2,813,605)	(6,497,000)
Lincoln Elementary - parks and recreation gym	387,000		
Linganore High - replacement		(6,003,000)	(3,023,000)
Linganore High - modernization	(13,000,000)		
North Frederick Elementary - addition/modernization	800,000	3,383,500	20,426,230
Oakdale Elementary - addition	5,079,000	(526,000)	
Urbana Elementary - renovation feasibility study			200,000
Urbana Area Elementary - new			2,653,844
Walkersville Elementary - addition/renovation		(4,505,000)	(2,251,000)
Roof Replacements			
Career & Technology Center			386,000
Middletown Middle		381,000	
Myersville Elementary			102,000
New Midway Elementary		142,000	
Rock Creek School	202,000		
Sabillasville Elementary	(150,000)		
Mechanical			
Brunswick High - HVAC			160,000
Career & Technology Center - boiler			206,000
Frederick High - fire alarm replacement	152,000		
Glade Elementary - chiller			331,000
Liberty Elementary - chiller			172,000
Middletown Elementary - boiler and cooling tower		241,000	
Middletown High - boiler		300,000	
Other			
Catoctin High - stadium lighting		300,000	
Middletown Middle - piping			212,000
New Market Middle - windows, doors			245,000
Sabillasville Elementary - water tank			193,000
Thurmont Middle - oil tank replacement		170,000	
Yellow Springs - parking/roadway (phase I)		450,000	
Portable classrooms	350,000	615,000	350,000
Technology Improvements/Upgrades		1,560,000	768,000
Digital Bus Radios			1,300,000
Security Initiatives projects			700,000
Total	\$ 11,496,960	\$ (8,821,041)	\$ 23,772,074

Capital Projects Fund - State of Maryland Portion

State of Maryland Portion

SCHOOL/PROJECT TITLE	FY12 Budget	FY13 Budget	FY14 Budget
Aging School Program	\$ 257,358	\$ 930,006	\$ 225,141
Ballenger Creek Elementary - floor replacement			300,000
Carroll Manor Elementary - addition/renovation	2,000,000	2,515,936	
Emmitsburg Elementary - fire alarm replacement			80,000
Lincoln Elementary - addition/renovation	620,000	4,643,605	6,497,000
Linganore High - modernization/replacement	13,000,000	6,003,000	3,023,000
North Frederick Elementary - addition/modernization			5,329,000
Oakdale Elementary - addition		526,000	
Walkersville Elementary - addition/renovation		4,505,000	2,251,000
Qualified Zone Academy Bond (QZAB)	648,418	965,000	
Roof Replacements			
Career & Technology Center			400,000
Myersville Elementary			107,000
New Midway Elementary		173,000	
Rock Creek School	147,000		
Sabillasville Elementary	290,000		
Mechanical			
Brunswick High - HVAC			165,000
Career & Technology Center - boiler			213,000
Frederick High - fire alarm replacement	243,000		
Glade Elementary - chiller			342,000
Middletown Elem - boiler and cooling tower		323,000	
Middletown High - boiler		402,000	
Other			
Middletown Middle - piping			219,000
New Market Middle - windows and doors			253,000
Sabillasville Elementary - water tank			201,000
Security Initiatives			1,163,000
Total	\$ 17,205,776	\$ 20,986,547	\$ 20,768,141

Frederick County Public Schools

FY 2014 - FY 2019 Capital Improvement Program

	FY14	FY15	FY16	FY17	FY18	FY19
New Construction						
East County Area Elementary - new						\$ 2,416,486
Frederick High - replacement	\$ 7,138,000	\$ 5,000,000	\$ 62,560,000	\$ 5,600,000		899,000
Kempton Elementary - addition					\$ 200,000	
Middletown Middle - renovation					2,451,486	25,677,495
North East Frederick City Area Elem - new						
North Frederick Elementary - replacement	25,755,230					
Urbana Area Elementary - new	2,653,844		5,000,000	22,644,948		
Urbana Elementary - addition/modernization	200,000			3,625,000		22,061,626
Urbana Middle - fit out		2,624,878				
Waverly Elementary - addition			1,084,500		10,186,368	
West Frederick City Elementary - new				2,496,486	25,682,495	1,800,000
Subtotal	35,747,074	7,624,878	68,644,500	34,366,434	38,520,349	52,854,607
Additional Projects						
Portable Classrooms	350,000	350,000	350,000	350,000	350,000	350,000
Roof Replacement/Renovations	995,000					
Mechanical Repairs/Replacements	1,589,000					
Systemic - Generic	3,391,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Security Initiatives	1,863,000					
Aging School Program	225,141					
Qualified Zone Academy Bond (QZAB)	380,000					
Subtotal	8,793,141	5,350,000	5,350,000	5,350,000	5,350,000	5,350,000
TOTAL	\$ 44,540,215	\$ 12,974,878	\$ 73,994,500	\$ 39,716,434	\$ 43,870,349	\$ 58,204,607
PROJECTS WITH STATE FUNDS	\$ 20,768,141	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 10,000,000	\$ 10,000,000
TOTAL LOCAL FUNDS	\$ 23,772,074	\$ 974,878	\$ 61,994,500	\$ 27,716,434	\$ 33,870,349	\$ 48,204,607

Food & Nutrition Service - Special Revenue Fund

- The FCPS Food & Nutrition Service Department serves approximately 3 million meals annually to approximately 40,000 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.
- The Food and Nutrition Service 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.

	FY12 Actual	FY13 Budget	FY14 Budget
Revenues			
Federal	\$ 5,116,458	\$ 5,160,833	\$ 5,596,080
State	195,398	198,432	241,440
Local	0	0	0
Charges for Services	5,813,647	5,917,438	5,222,849
Other	120,434	80,338	120,801
Total Revenues	\$ 11,245,937	\$ 11,357,041	\$ 11,181,170
Operating Expenses			
Salaries			
Administrative	\$ 328,976	\$ 474,113	\$ 456,041
Schools	3,219,119	3,372,279	3,357,121
Subtotal	\$ 3,548,095	\$ 3,846,392	\$ 3,813,162
Contracted Services	\$ 112,130	\$ 125,000	\$ 110,000
Supplies and Materials			
Purchased Food	\$ 2,672,660	\$ 2,999,281	\$ 2,836,190
USDA Commodities	529,019	587,984	644,699
Other Supplies	206,427	261,640	204,600
Subtotal	\$ 3,408,106	\$ 3,848,905	\$ 3,685,489
Other			
Employee Insurance and Benefits	\$ 2,351,076	\$ 2,567,979	\$ 2,708,634
Other	639,989	612,471	663,885
Subtotal	\$ 2,991,065	\$ 3,180,450	\$ 3,372,519
Equipment	\$ 240,502	\$ 250,000	\$ 200,000
Total Operating Expenses	\$ 10,299,898	\$ 11,250,747	\$ 11,181,170
Excess of Revenues over Expenditures	\$ 946,039	\$ 106,294	\$ 0

Self-Insurance - Internal Service Fund

FCPS operates the Self-Insurance Fund to provide health, dental, vision and pharmacy services for employees. Claims processing and some administrative services are administered by a third party administrator. The FCPS purchases stop-loss coverage as a way to reduce risk of the very high insurance claims. A reserve fund is also maintained to offset periods when claims are higher than anticipated.

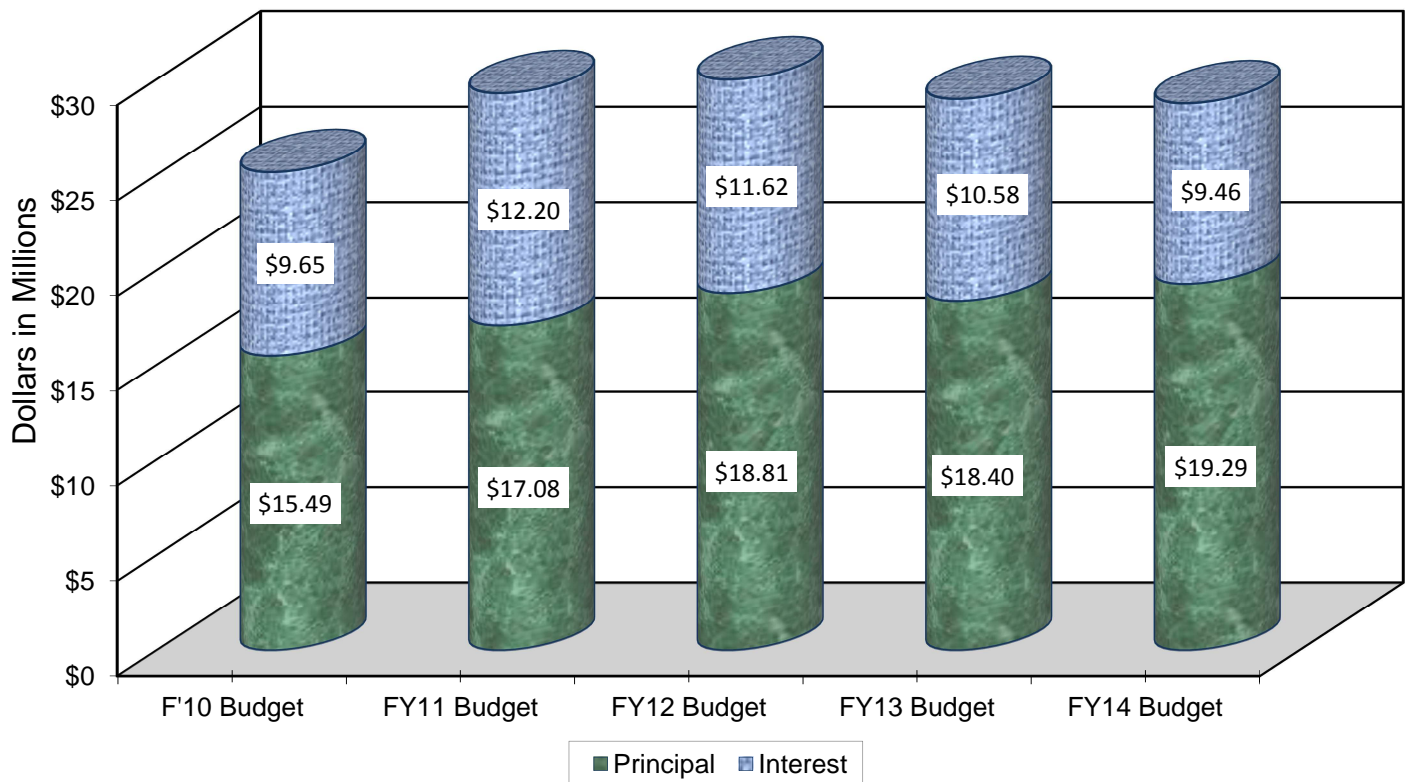
	FY12 Actual	FY13 Budget	FY14 Budget
Operating Revenue			
General Fund Contribution	\$ 48,113,639	\$ 51,747,485	\$ 57,068,994
Other Funds Contribution	3,778,653	5,226,563	5,544,090
Contribution from Employees	9,648,765	10,244,194	11,920,110
Contribution from Retirees	4,034,879	4,613,689	5,507,585
Medicare Part D Subsidy	1,071,605	635,000	700,000
ERRP Rebate	<u>269,789</u>	<u>0</u>	<u>0</u>
Subtotal	\$ 66,917,330	\$ 72,466,931	\$ 80,740,779
Nonoperating Revenue			
Transfer from General Fund	\$ 3,100,000	\$ 0	\$ 0
Interest Income	16,383	16,500	10,000
Use of Fund Balance	<u>2,452,892</u>	<u>5,061,896</u>	<u>2,491,593</u>
Subtotal	\$ 5,569,275	\$ 5,078,396	\$ 2,501,593
Total Revenues	\$ 72,486,605	\$ 77,545,327	\$ 83,242,372
Operating Expenses			
Salary and Wages	\$ 265,391	\$ 271,079	\$ 278,023
Medical Claims Paid	64,943,089	73,197,859	78,235,278
Administrative Contracts	3,425,485	3,484,782	4,047,091
Stop Loss Insurance	584,428	513,384	569,628
Employee Insurance and Benefits	68,212	78,223	84,626
Other	<u>0</u>	<u>0</u>	<u>27,726</u>
Subtotal	\$ 69,286,605	\$ 77,545,327	\$ 83,242,372
Nonoperating Expenditure			
Contribution to OPEB Trust Fund	\$ 0	\$ 0	\$ 0
Contribution to BOCC	100,000	0	0
Transfer to BOCC	<u>3,100,000</u>	<u>0</u>	<u>0</u>
Subtotal	\$ 3,200,000	\$ 0	\$ 0
Total Expenditures	\$ 72,486,605	\$ 77,545,327	\$ 83,242,372

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 have long-term leases that have appropriation clauses.

DEBT SERVICES HISTORY



	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Budget
Revenue					
Local Sources	\$25,141,428	\$29,280,336	\$30,429,970	\$28,981,406	\$28,750,808
State Sources	0	0	0	0	0
Total Revenue	\$25,141,428	\$29,280,336	\$30,429,970	\$28,981,406	\$28,750,808
Expenditures					
Debt Services - County					
Principal	\$15,488,916	\$17,083,976	\$18,814,012	\$18,403,233	\$19,292,215
Interest	9,652,512	12,196,360	11,615,958	10,578,173	9,458,593
Total Expenditures	\$25,141,428	\$29,280,336	\$30,429,970	\$28,981,406	\$28,750,808

General Fund Operating Budget History

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
ADMINISTRATION				
Salaries and Wages	\$ 6,864,773	\$ 6,604,924	\$ 7,162,708	\$ 6,999,042
Contracted Services	652,042	841,171	895,710	937,400
Supplies and Materials	432,731	223,120	194,437	218,685
Other Charges	118,810	116,339	142,102	169,217
Equipment	183,181	140,826	83,487	85,600
Transfers	256,614	(34,194)	40,850	45,056
Total Administration	\$ 8,508,151	\$ 7,892,186	\$ 8,519,294	\$ 8,455,000
MID-LEVEL MANAGEMENT				
Salaries and Wages	\$ 27,841,728	\$ 26,967,758	\$ 26,337,638	\$ 28,654,148
Contracted Services	125,453	375,605	694,734	492,817
Supplies and Materials	1,401,289	699,263	720,628	697,741
Other Charges	1,303,275	1,279,374	1,311,647	1,323,677
Equipment	648,708	41,297	45,356	0
Transfers	(37,975)	0	8,050	16,641
Total Mid-Level Management	\$ 31,282,478	\$ 29,363,297	\$ 29,118,053	\$ 31,185,024
INSTRUCTIONAL SALARIES AND WAGES				
Salaries and Wages	\$ 179,236,933	\$ 185,962,484	\$ 187,160,754	\$ 193,755,245
Transfers	288,267	318,629	445,882	554,255
Total Instr Salaries and Wages	\$ 179,525,200	\$ 186,281,113	\$ 187,606,636	\$ 194,309,500
INSTRUCTIONAL TEXTBOOKS/SUPPLIES				
Supplies and Materials	\$ 8,583,067	\$ 7,900,034	\$ 7,345,315	\$ 6,924,979
Total Instr Textbooks/Supplies	\$ 8,583,067	\$ 7,900,034	\$ 7,345,315	\$ 6,924,979
OTHER INSTRUCTIONAL COSTS				
Contracted Services	\$ 614,176	\$ 708,381	\$ 669,722	\$ 876,087
Other Charges	555,254	521,378	440,133	528,952
Equipment	504,248	356,893	116,309	262,540
Total Other Instructional Costs	\$ 1,673,678	\$ 1,586,652	\$ 1,226,164	\$ 1,667,579
SPECIAL EDUCATION				
Salaries and Wages	\$ 32,053,207	\$ 33,736,781	\$ 33,545,979	\$ 34,054,510
Contracted Services	511,872	356,578	550,640	552,035
Supplies and Materials	374,748	300,292	470,832	470,762
Other Charges	6,811,877	7,658,630	7,444,029	8,308,704
Equipment	22,128	62,831	24,697	24,697
Transfers	32,643	71,185	633,499	837,804
Total Special Education	\$ 39,806,475	\$ 42,186,297	\$ 42,669,676	\$ 44,248,512
STUDENT PERSONNEL SERVICES				
Salaries and Wages	\$ 2,230,083	\$ 2,354,911	\$ 2,302,595	\$ 2,423,325
Contracted Services	979	4,615	5,385	5,885
Supplies and Materials	17,510	11,487	10,631	10,231
Other Charges	7,507	27,486	34,321	34,221
Equipment	2,522	0	0	0
Transfers	261,212	204,324	247,017	257,497
Total Student Personnel Services	\$ 2,519,813	\$ 2,602,823	\$ 2,599,949	\$ 2,731,159

General Fund Operating Budget History

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
STUDENT HEALTH SERVICES				
Salaries and Wages	\$ 113,255	\$ 113,292	\$ 114,983	\$ 118,975
Contracted Services	0	1,621	1,830	2,000
Supplies and Materials	52,086	54,040	54,659	99,573
Other Charges	1,501	1,151	930	1,030
Equipment	2,580	0	0	0
Total Student Health Services	\$ 169,422	\$ 170,104	\$ 172,402	\$ 221,578
STUDENT TRANSPORTATION SERVICES				
Salaries and Wages	\$ 7,597,311	\$ 12,266,828	\$ 12,737,126	\$ 13,287,557
Contracted Services	654,643	619,039	381,532	356,271
Supplies and Materials	3,613,519	4,067,208	4,247,178	4,237,277
Other Charges	24,879	38,173	37,441	36,625
Equipment	2,324,529	4,092,213	2,835,166	1,824,582
Total Student Transportation Services	\$ 14,214,881	\$ 21,083,461	\$ 20,238,443	\$ 19,742,312
OPERATION OF PLANT				
Salaries and Wages	\$ 14,819,055	\$ 14,842,279	\$ 15,105,778	\$ 15,706,188
Contracted Services	2,488,818	2,926,760	2,472,499	3,193,115
Supplies and Materials	1,388,375	1,419,060	1,449,248	1,481,272
Other Charges	15,595,116	13,787,348	15,438,979	14,636,974
Equipment	174,272	158,051	181,688	202,752
Total Operation of Plant	\$ 34,465,636	\$ 33,133,498	\$ 34,648,192	\$ 35,220,301
MAINTENANCE OF PLANT				
Salaries and Wages	\$ 7,115,706	\$ 6,783,833	\$ 7,094,548	\$ 7,390,375
Contracted Services	1,254,906	1,316,796	1,046,776	1,075,649
Supplies and Materials	2,411,574	2,310,256	2,268,288	2,259,027
Other Charges	109,723	106,404	174,750	174,750
Equipment	170,175	128,455	240,000	230,000
Total Maintenance of Plant	\$ 11,062,084	\$ 10,645,744	\$ 10,824,362	\$ 11,129,801
FIXED CHARGES				
Contracted Services	\$ 1,292,398	\$ 1,249,311	\$ 348,075	\$ 348,075
Other Charges	74,040,726	95,928,086	100,175,259	96,081,479
Transfers	564,942	4,195,180	1,748,586	2,122,655
Total Fixed Charges	\$ 75,898,066	\$ 101,372,577	\$ 102,271,920	\$ 98,552,209

General Fund Operating Budget History

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
COMMUNITY SERVICES				
Salaries and Wages	\$ 276,128	\$ 311,212	\$ 262,129	\$ 169,171
Contracted Services	8,534	7,566	44,369	44,369
Supplies and Materials	437,468	524,054	541,997	659,028
Other Charges	11,981	25,872	32,137	33,415
Equipment	95,420	91,229	250,000	130,000
Transfers	0	0	0	4,737
Total Community Services	<u>\$ 829,531</u>	<u>\$ 959,933</u>	<u>\$ 1,130,632</u>	<u>\$ 1,040,720</u>
CAPITAL OUTLAY				
Salaries and Wages	\$ 1,003,475	\$ 882,869	\$ 989,696	\$ 1,025,994
Contracted Services	124,924	276,010	185,594	214,719
Supplies and Materials	22,547	25,383	9,509	9,509
Other Charges	27,978	23,768	19,122	21,522
Equipment	1,466,038	1,335,795	574,224	542,699
Total Capital Outlay	<u>\$ 2,644,962</u>	<u>\$ 2,543,825</u>	<u>\$ 1,778,145</u>	<u>\$ 1,814,443</u>
SUMMARY OF OBJECTS				
Salaries and Wages	\$ 279,151,654	\$ 290,827,171	\$ 292,813,934	\$ 303,584,530
Contracted Services	7,728,745	8,683,453	7,296,866	8,098,422
Supplies and Materials	18,734,914	17,534,197	17,312,722	17,068,084
Other Charges	98,608,627	119,514,009	125,250,850	121,350,566
Equipment	5,593,801	6,407,590	4,350,927	3,302,870
Transfers	1,365,703	4,755,124	3,123,884	3,838,645
TOTAL EXPENDITURES	<u>\$ 411,183,444</u>	<u>\$ 447,721,544</u>	<u>\$ 450,149,183</u>	<u>\$ 457,243,117</u>

General Fund Budget Summary by Class

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
01 ADMINISTRATION				
FTE POSITIONS	98.00	98.50	105.05	94.75
1 SALARIES AND WAGES				
REGULAR PAY	\$ 6,673,030	\$ 6,450,214	\$ 6,786,971	\$ 6,578,129
PER DIEM	57,239	51,402	54,866	58,318
STIPEND/ANNUAL LEAVE PAYOUT	133,283	103,308	71,000	71,000
OVERTIME	1,221	0	7,102	600
INCREMENT/ADJUST	0	0	242,769	290,995
TOTAL SALARIES AND WAGES	\$ 6,864,773	\$ 6,604,924	\$ 7,162,708	\$ 6,999,042
2 CONTRACTED SERVICES				
01 AUDITING	\$ 68,733	\$ 33,972	\$ 47,500	\$ 36,200
02 LEGAL FEES	69,237	42,588	25,000	35,000
03 RENTAL OF EQUIPMENT	4	0	0	1,500
07 CONTRACTED PRINTING SERVICES	0	10,526	40,020	22,754
13 CONTRACTED PROF/TECH SERVICE	137,899	681,355	662,116	670,241
15 FINGERPRINT/BACKGRND CHECK	31,251	19,388	45,974	50,000
17 PHYSICAL EXAMS	2,767	62	3,000	2,000
19 CALENDAR HANDBOOK	21,746	21,746	25,000	25,000
21 MANAGED PRINT SERVICES	0	0	0	11,500
24 COMPUTER TECHNOLOGY	310,770	20,876	24,600	88,205
80 REPAIR OF NON-INSTR EQUIP	0	0	0	500
90 MOVING EXPENSE	0	0	1,500	1,500
98 BANK SERVICE CHARGES	9,635	10,658	9,000	12,000
99 OTHER	0	0	12,000	12,000
998 EXPENSE RECOVERY	0	0	0	(31,000)
TOTAL CONTRACTED SERVICES	\$ 652,042	\$ 841,171	\$ 895,710	\$ 937,400
3 SUPPLIES AND MATERIALS				
01 OFFICE OPERATIONS	\$ 54,097	\$ 39,248	\$ 83,610	\$ 69,993
05 POSTAGE	40,648	37,224	46,950	42,075
07 MOI PRINT SERVICE	37,429	2,800	431	0
08 AUDIO VISUAL	4,404	252	0	38,870
12 MATERIAL/SUPPLIES IN-SERVICE	2,557	2,349	10,022	8,182
20 OFFICE/ CLASSROOM FURNISHING	12,514	21,337	3,582	6,082
24 TECHNOLOGY	277,810	112,539	37,842	46,483
26 MEDICAL SUPPLIES	2,084	4,140	10,000	5,000
27 ADA SUPPLIES FOR EMPLOYEES	0	3,231	2,000	2,000
99 OTHER	1,187	0	0	0
TOTAL SUPPLIES AND MATERIALS	\$ 432,731	\$ 223,120	\$ 194,437	\$ 218,685
4 OTHER CHARGES				
01 MILEAGE REIMBURSEMENT	\$ 15,877	\$ 16,172	\$ 40,452	\$ 32,265
02 SUBSCRIPTIONS & DUES	53,801	47,706	50,200	63,702
04 ADVERTISING & PROMOTION	4,369	5,606	6,700	14,000
12 IN-SERVICE TRAINING	2,000	2,000	2,000	2,000
16 MEETINGS & CONFERENCES	39,027	39,550	42,250	54,750
34 PERMIT/GOVT REGISTRATION FEES	0	650	0	1,000
50 COMMUNICATIONS	2,486	2,135	0	1,000
99 OTHER	1,250	2,520	500	500
TOTAL OTHER CHARGES	\$ 118,810	\$ 116,339	\$ 142,102	\$ 169,217
5 EQUIPMENT				
20 EQUIPMENT	\$ 40,366	\$ 7,038	\$ 81,906	\$ 85,600
24 TECHNOLOGY EQUIPMENT	142,815	133,788	1,581	0
TOTAL EQUIPMENT	\$ 183,181	\$ 140,826	\$ 83,487	\$ 85,600
7 TRANSFERS				
20 GF TRANSFERS TO RF	\$ 43,378	\$ 43,378	\$ 40,850	\$ 45,056
40 GF OPER TRANSFERS PRINT FUND	260,340	0	0	0
89 INDIRECT COST RECOVERY	(47,104)	(77,572)	0	0
TOTAL TRANSFERS	\$ 256,614	\$ (34,194)	\$ 40,850	\$ 45,056
TOTAL ADMINISTRATION	\$ 8,508,151	\$ 7,892,186	\$ 8,519,294	\$ 8,455,000

General Fund Budget Summary by Class

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
02 MID-LEVEL MANAGEMENT				
FTE POSITIONS	413.79	410.91	409.91	414.11
1 SALARIES AND WAGES				
REGULAR PAY	\$ 27,251,999	\$ 26,371,557	\$ 25,605,903	\$ 27,418,562
PER DIEM	286,167	198,749	179,691	97,529
OVERTIME	153	727	0	0
ACTIVITY PAY/ANNUAL LEAVE PAYOUT	303,409	396,725	5,000	5,000
INCREMENT/ADJUST	0	0	547,044	1,133,057
TOTAL SALARIES AND WAGES	\$ 27,841,728	\$ 26,967,758	\$ 26,337,638	\$ 28,654,148
2 CONTRACTED SERVICES				
03 RENTAL OF EQUIPMENT	\$ 10,665	\$ 10,560	\$ 600	\$ 2,244
05 FACILITIES RENT	17,073	0	0	0
07 CONTRACTED PRINTING SERVICES	0	133,035	320,794	313,584
13 CONTRACTED PROF/TECH SERVICE	0	55,773	42,313	66,222
24 COMPUTER TECHNOLOGY	104,948	183,822	166,027	110,767
75 OTHER - BUDGET	0	0	165,000	0
99 OTHER	352	0	0	0
124 TECH SVC TO CHARTER SCHOOL	(7,585)	(7,585)	0	0
TOTAL CONTRACTED SERVICES	\$ 125,453	\$ 375,605	\$ 694,734	\$ 492,817
3 SUPPLIES AND MATERIALS				
01 OFFICE OPERATIONS	\$ 76,158	\$ 63,302	\$ 112,044	\$ 97,113
05 POSTAGE	99,310	101,494	113,585	110,529
07 MOI PRINT SERVICE	528,204	143,481	0	0
08 AUDIO VISUAL SUPPLIES	57,610	29,061	31,460	0
09 SCHOOL OFFICE	309,391	244,451	283,202	341,072
12 MATERIAL/SUPPLIES IN-SERVICE	3,263	557	300	0
13 COMMENCEMENT	49,317	51,003	64,000	69,500
17 PROFESSIONAL LIBRARY	12,521	5,154	9,800	12,750
20 OFFICE/CLASSROOM FURNISHING	31,160	22,194	5,800	9,000
24 TECHNOLOGY	234,355	38,372	56,750	56,882
98 SCHOOL DISCRETIONARY	0	0	43,687	895
99 OTHER	0	194	0	0
TOTAL SUPPLIES AND MATERIALS	\$ 1,401,289	\$ 699,263	\$ 720,628	\$ 697,741
4 OTHER CHARGES				
01 MILEAGE REIMBURSEMENT	\$ 85,449	\$ 101,091	\$ 109,478	\$ 112,778
02 SUBSCRIPTIONS & DUES	19,460	23,536	9,915	6,145
04 ADVERTISING & PROMOTION	9,801	5,007	4,500	0
16 MEETINGS & CONFERENCES	36,898	19,498	51,000	69,000
50 COMMUNICATIONS	1,151,668	1,130,075	1,136,754	1,135,754
71 UNIFORMS	0	167	0	0
TOTAL OTHER CHARGES	\$ 1,303,275	\$ 1,279,374	\$ 1,311,647	\$ 1,323,677
5 EQUIPMENT				
20 EQUIPMENT	\$ 34,534	\$ 37,542	\$ 42,248	\$ 0
24 TECHNOLOGY EQUIPMENT	614,174	3,755	3,108	0
TOTAL EQUIPMENT	\$ 648,708	\$ 41,297	\$ 45,356	\$ 0
7 TRANSFERS				
20 GF TRANSFERS TO RF	\$ (37,975)	\$ 0	\$ 8,050	\$ 16,641
TOTAL MID-LEVEL MANAGEMENT	\$ 31,282,478	\$ 29,363,297	\$ 29,118,053	\$ 31,185,024

General Fund Budget Summary by Class

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
03 INSTRUCTIONAL SALARIES AND WAGES				
FTE POSITIONS	2,952.69	3,002.82	2,982.59	2,966.22
1 SALARIES AND WAGES				
REGULAR PAY	\$ 173,002,436	\$ 174,171,902	\$ 173,938,138	\$ 178,128,501
ACTIVITY PAY	1,827,177	1,811,384	1,958,512	1,827,721
EFFECTIVE SCHOOLS	1,281,925	1,068,951	1,093,987	1,093,987
SUBSTITUTES	188,749	2,562,148	1,992,794	2,352,115
SUMMER PROGRAMS	381,596	623,541	409,726	522,358
IN-SERVICE & WORKSHOP	171,502	920,253	826,491	1,495,779
WORKSTUDY	66,741	56,971	70,000	50,000
MIDDLE SCHOOL TUTORIAL	12,806	7,960	15,188	0
SATURDAY SCHOOL	88,784	92,176	86,216	86,216
EVENING HIGH SCHOOL	459,660	541,727	545,857	523,247
HOME & HOSPITAL	172,254	165,397	198,194	198,194
TWILIGHT SCHOOL	123,780	153,496	80,258	80,258
TURNOVER	0	0	(2,069,000)	(2,069,000)
OTHER TEACHER PER DIEM	851,533	759,799	1,840,540	818,574
OTHER PER DIEM	240,929	292,994	113,985	64,015
OTHER SAL/ANNUAL LEAVE PAYOUT	79,555	25,423	0	0
OTHER TECHNOLOGY SERVICES	32,367	39,329	0	0
STIPEND - SUPPORT AS SUBSTITUTE	85,969	84,253	99,275	99,257
INCENTIVE/BONUS	169,170	190,000	165,000	165,000
INCREMENT/ADJUSTMENT	0	2,394,780	5,795,593	8,319,023
TOTAL INSTR SALARIES AND WAGES	\$ 179,236,933	\$ 185,962,484	\$ 187,160,754	\$ 193,755,245
7 TRANSFERS				
20 GF TRANSFERS TO RF	\$ 288,267	\$ 318,629	\$ 445,882	\$ 554,255
TOTAL INSTR SALARIES & WAGES	\$ 179,525,200	\$ 186,281,113	\$ 187,606,636	\$ 194,309,500
04 INSTRUCTIONAL TEXTBOOKS/SUPPLIES				
3 SUPPLIES AND MATERIALS				
03 TEXTBOOKS	\$ 1,457,273	\$ 880,150	\$ 580,488	\$ 959,557
503 TEXTBOOKS REPLACEMENT	(30,778)	1,880,421	0	0
04 LIBRARY BOOKS	899,964	813,295	962,120	983,851
05 POSTAGE	22,122	26,326	4,634	5,480
07 MOI PRINT SERVICE	1,789	96,439	37,200	9,900
08 AUDIO VISUAL SUPPLIES	98,601	97,598	45,777	59,695
10 MATERIALS OF INSTRUCTION	2,992,315	2,134,624	3,195,373	2,969,228
11 TESTING	79,265	55,262	56,521	67,521
12 MATERIAL/SUPPLIES IN-SERVICE	14,366	13,689	16,085	13,673
17 PROFESSIONAL LIBRARY	32,177	18,100	23,537	17,610
20 OFFICE/CLASSROOM FURNISHING	184,365	88,345	26,935	13,883
21 MANAGED PRINT SERVICES	0	0	0	1,224
24 TECHNOLOGY	2,831,524	1,795,785	2,154,916	1,710,930
75 OTHER - BUDGET	0	0	40,000	0
98 SCHOOL DISCRETIONARY	85	0	201,729	112,427
TOTAL INSTR TEXTBOOKS/SUPPLIES	\$ 8,583,067	\$ 7,900,034	\$ 7,345,315	\$ 6,924,979

General Fund Budget Summary by Class

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
05 OTHER INSTRUCTIONAL COSTS				
2 CONTRACTED SERVICES				
03 RENTAL OF EQUIPMENT	\$ 11,465	\$ 9,327	\$ 0	\$ 0
05 FACILITIES RENT	2,542	4,868	3,410	3,535
10 OFFICIALS FEES	215,454	230,022	218,160	233,160
13 CONTRACTED PROF/TECH SERVICE	383,793	462,207	446,052	637,292
14 CONSULTANT REIMBURSEMENT FEI	561	1,692	2,100	2,100
24 COMPUTER TECHNOLOGY	360	265	0	0
TOTAL CONTRACTED SERVICES	\$ 614,176	\$ 708,381	\$ 669,722	\$ 876,087
4 OTHER CHARGES				
01 MILEAGE REIMBURSEMENT	\$ 181,329	\$ 197,842	\$ 188,448	\$ 177,888
02 SUBSCRIPTIONS & DUES	13,842	9,259	11,700	15,250
04 ADVERTISING & PROMOTION	36,651	34,160	48,890	50,426
16 MEETINGS & CONFERENCES	40,336	26,213	61,095	40,481
18 PROF LICENSES - EMPLOYEES	2,040	6,835	0	9,500
71 UNIFORMS	143,433	76,732	0	0
80 TUITION - OTHER MD LEA	137,596	170,337	130,000	180,000
92 COMMUNITY OUTREACH/FAMILY	28	0	0	0
99 OTHER	0	0	0	55,407
TOTAL OTHER CHARGES	\$ 555,254	\$ 521,378	\$ 440,133	\$ 528,952
5 EQUIPMENT				
20 EQUIPMENT	\$ 173,439	\$ 59,650	\$ 68,959	\$ 262,540
24 TECHNOLOGY EQUIPMENT	330,809	297,243	12,350	0
75 OTHER - BUDGET	0	0	35,000	0
TOTAL EQUIPMENT	\$ 504,248	\$ 356,893	\$ 116,309	\$ 262,540
TOTAL OTHER INSTRUCTIONAL COSTS	\$ 1,673,678	\$ 1,586,652	\$ 1,226,164	\$ 1,667,579

General Fund Budget Summary by Class

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
06 SPECIAL EDUCATION				
FTE POSITIONS	672.55	763.91	765.72	780.16
1 SALARIES AND WAGES				
REGULAR PAY	\$ 29,545,601	\$ 31,281,421	\$ 30,039,553	\$ 32,146,820
SUBSTITUTES	216,471	284,976	134,016	134,016
SUMMER PROGRAMS	418,638	462,313	200,000	200,000
IN - SERVICE & WORKSHOP	87,846	149,654	35,530	35,530
HOME & HOSPITAL	57,484	81,970	70,224	70,224
INTERPRETERS & AIDES	1,373,401	829,604	797,394	0
OTHER/ANNUAL LEAVE PAYOUT	353,767	330,990	277,159	277,159
INCREMENT/ADJUST	0	315,853	1,992,103	1,510,070
TOTAL SALARIES AND WAGES	\$ 32,053,207	\$ 33,736,781	\$ 33,545,979	\$ 34,373,819
2 CONTRACTED SERVICES				
02 LEGAL FEES	\$ 249,024	\$ 62,601	\$ 100,000	\$ 100,000
03 RENTAL OF EQUIPMENT	13	34	0	0
05 FACILITIES RENT	171	250	0	0
07 CONTRACTED PRINTING SERVICES	0	416	35,000	36,000
13 CONTRACTED PROF/TECH SERVICE	240,093	289,407	401,390	82,476
24 COMPUTER TECHNOLOGY	0	3,870	0	0
99 OTHER (JOB TRAINING CTR)	22,571	0	14,250	14,250
TOTAL CONTRACTED SERVICES	\$ 511,872	\$ 356,578	\$ 550,640	\$ 232,726
3 SUPPLIES AND MATERIALS				
01 OFFICE OPERATIONS	\$ 21,145	\$ 23,170	\$ 30,040	\$ 30,040
03 TEXTBOOKS	51,426	48,317	45,752	45,752
04 LIBRARY BOOKS	6,550	2,373	7,080	1,500
05 POSTAGE	6,694	6,436	0	0
07 MOI PRINT SERVICE	49,599	5,539	0	0
08 AUDIO VISUAL SUPPLIES	388	928	0	0
09 SCHOOL OFFICE	9,051	4,753	5,920	5,920
10 MATERIALS OF INSTRUCTION	142,964	111,814	323,166	331,277
11 TESTING	35,610	11,206	11,438	11,438
13 COMMENCEMENT	460	620	500	0
20 OFFICE/CLASSROOM FURNISHING	7,710	4,112	17,835	17,835
24 TECHNOLOGY	43,151	81,024	27,000	27,000
99 OTHER	0	0	2,101	0
TOTAL SUPPLIES AND MATERIALS	\$ 374,748	\$ 300,292	\$ 470,832	\$ 470,762
4 OTHER CHARGES				
01 MILEAGE REIMBURSEMENT	\$ 91,151	\$ 104,535	\$ 70,061	\$ 70,061
02 SUBSCRIPTIONS & DUES	1,197	1,076	2,825	2,500
04 ADVERTISING & PROMOTION	167	12	1,500	1,500
16 MEETINGS & CONFERENCES	14,578	15,382	10,000	10,000
50 COMMUNICATIONS	30	0	300	300
80 TUITION OTHER LEA	166,877	138,939	5,000	170,000
90 TUITION OTHER SCHOOLS	6,537,829	7,398,686	7,354,343	8,054,343
99 OTHER	47	0	0	0
TOTAL OTHER CHARGES	\$ 6,811,877	\$ 7,658,630	\$ 7,444,029	\$ 8,308,704
5 EQUIPMENT				
20 EQUIPMENT	\$ 14,228	\$ 23,873	\$ 24,697	\$ 24,697
24 TECHNOLOGY EQUIPMENT	7,900	38,958	0	0
TOTAL EQUIPMENT	\$ 22,128	\$ 62,831	\$ 24,697	\$ 24,697
7 TRANSFERS				
20 GF TRANSFERS TO RF	\$ 32,643	\$ 71,185	\$ 633,499	\$ 837,804
TOTAL SPECIAL EDUCATION	\$ 39,806,475	\$ 42,186,297	\$ 42,669,676	\$ 44,248,512

General Fund Budget Summary by Class

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
07 STUDENT PERSONNEL SERVICES				
FTE POSITIONS	26.00	26.00	26.00	27.00
1 SALARIES AND WAGES				
REGULAR PAY	\$ 2,199,400	\$ 2,272,124	\$ 2,162,005	\$ 2,331,736
PER DIEM/OVERTIME	22,622	40,985	43,959	0
STIPEND/ANNUAL LEAVE PAYOUT	8,061	24,203	0	0
INCREMENT/ADJUST	0	17,599	96,631	91,589
TOTAL SALARIES AND WAGES	\$ 2,230,083	\$ 2,354,911	\$ 2,302,595	\$ 2,423,325
2 CONTRACTED SERVICES				
07 CONTRACTED PRINTING SERVICES	\$ 0	\$ 3,824	\$ 4,585	\$ 4,585
13 CONTRACTED PROF/TECH SERVICE	0	791	800	1,300
24 COMPUTER TECHNOLOGY	979	0	0	0
TOTAL CONTRACTED SERVICES	\$ 979	\$ 4,615	\$ 5,385	\$ 5,885
3 SUPPLIES AND MATERIALS				
01 OFFICE OPERATIONS	\$ 6,809	\$ 4,896	\$ 5,031	\$ 4,531
05 POSTAGE	1,965	5,335	3,500	3,500
07 MOI PRINT SERVICE	7,338	0	0	0
12 MATERIAL/SUPPLIES IN-SERVICE	0	65	0	0
17 PROFESSIONAL LIBRARY	222	101	100	200
24 TECHNOLOGY	1,175	1,090	2,000	2,000
TOTAL SUPPLIES AND MATERIALS	\$ 17,510	\$ 11,487	\$ 10,631	\$ 10,231
4 OTHER CHARGES				
01 MILEAGE REIMBURSEMENT	\$ 7,151	\$ 24,025	\$ 31,021	\$ 30,921
02 SUBSCRIPTIONS & DUES	273	164	300	200
16 MEETINGS & CONFERENCES	83	3,297	3,000	3,100
TOTAL OTHER CHARGES	\$ 7,507	\$ 27,486	\$ 34,321	\$ 34,221
5 EQUIPMENT				
24 TECHNOLOGY EQUIPMENT	\$ 2,522	\$ 0	\$ 0	\$ 0
7 TRANSFERS				
20 GF TRANSFERS to RF	\$ 261,212	\$ 204,324	\$ 247,017	\$ 257,497
TOTAL STUDENT PERSONNEL SERVICES	\$ 2,519,813	\$ 2,602,823	\$ 2,599,949	\$ 2,731,159

General Fund Budget Summary by Class

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
08 STUDENT HEALTH SERVICES				
FTE POSITIONS	1.50	1.50	1.50	1.50
1 SALARIES AND WAGES				
REGULAR PAY	\$ 113,255	\$ 113,255	\$ 114,983	\$ 114,983
PER DIEM/OVERTIME	0	37	0	0
INCREMENT/ADJUST	0	0	0	3,992
TOTAL SALARIES AND WAGES	\$ 113,255	\$ 113,292	\$ 114,983	\$ 118,975
2 CONTRACTED SERVICES				
07 CONTRACTED PRINTING SERVICES	\$ 0	\$ 1,621	\$ 1,830	\$ 2,000
3 SUPPLIES AND MATERIALS				
01 OFFICE OPERATIONS	\$ 1,985	\$ 2,911	\$ 1,281	\$ 2,628
05 POSTAGE	20	90	0	50
07 MOI PRINT SERVICE	2,384	14	0	0
10 MATERIALS OF INSTRUCTION	0	0	0	200
20 OFFICE/CLASSROOM FURNISHING	8,097	4,434	5,000	7,000
24 TECHNOLOGY	702	1,002	900	900
26 MEDICAL SUPPLIES	38,898	45,589	47,478	88,795
99 OTHER	0	0	0	0
TOTAL SUPPLIES AND MATERIALS	\$ 52,086	\$ 54,040	\$ 54,659	\$ 99,573
4 OTHER CHARGES				
01 MILEAGE REIMBURSEMENT	\$ 1,406	\$ 1,078	\$ 900	\$ 1,000
02 SUBSCRIPTIONS & DUES	38	0	30	30
50 COMMUNICATIONS	57	73	0	0
TOTAL OTHER CHARGES	\$ 1,501	\$ 1,151	\$ 930	\$ 1,030
5 EQUIPMENT				
20 EQUIPMENT	\$ 2,580	\$ 0	\$ 0	\$ 0
TOTAL STUDENT HEALTH SERVICES	\$ 169,422	\$ 170,104	\$ 172,402	\$ 221,578

General Fund Budget Summary by Class

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
09 STUDENT TRANSPORTATION				
FTE POSITIONS	362.96	368.57	370.57	371.57
1 SALARIES AND WAGES				
REGULAR PAY	\$ 6,013,229	\$ 10,576,171	\$ 10,721,251	\$ 11,123,786
PER DIEM	615,323	822,545	656,872	655,987
ATHLETICS	291,149	326,505	415,990	415,990
FIELD TRIPS	67,702	14,393	17,627	8,849
SUMMER/EXTENDED LEARNING	438,827	316,222	269,135	269,135
OVERTIME	34,461	33,719	162,805	162,805
STIPEND/ANNUAL LEAVE PAYOUT	136,620	177,273	137,537	137,537
INCREMENT/ADJUST	0	0	355,909	513,468
TOTAL SALARIES AND WAGES	\$ 7,597,311	\$ 12,266,828	\$ 12,737,126	\$ 13,287,557
2 CONTRACTED SERVICES				
03 RENTAL OF EQUIPMENT	\$ 177	\$ 48	\$ 0	\$ 0
07 CONTRACTED PRINTING SERVICES	0	4,500	8,214	8,214
13 CONTRACTED PROF/TECH SERVICE	153,312	29,368	29,200	2,000
17 PHYSICAL EXAMS	26,466	29,009	28,000	30,000
24 COMPUTER TECHNOLOGY	37,202	31,113	25,000	35,000
28 DRUG TESTING	14,397	15,381	15,000	18,000
29 NON-PUBLIC CONVEYANCE	13,614	28,077	17,000	28,000
31 CHARTER BUS SERVICE	90,150	129,142	46,318	23,657
32 VEHICLE INSPECTION	0	1,400	0	0
34 BUS INSPECTION	0	0	3,000	1,600
70 BUS REPAIRS & MAINTENANCE	319,127	347,912	208,800	208,800
80 REPAIR NON INSTR EQUIPMENT	198	3,089	1,000	1,000
TOTAL CONTRACTED SERVICES	\$ 654,643	\$ 619,039	\$ 381,532	\$ 356,271
3 SUPPLIES AND MATERIALS				
01 OFFICE OPERATIONS	\$ 14,794	\$ 19,382	\$ 18,950	\$ 18,950
02 VEHICLE FUEL & LUBE	2,845,564	3,210,286	3,481,511	3,480,610
05 POSTAGE	1,233	1,144	10,000	1,000
07 MOI PRINT SERVICE	27,700	3,352	0	0
12 REPAIR SHOP SUPPLIES	2,247	1,154	3,717	3,717
20 OFFICE/CLASSROOM FURNISHING	984	215	4,000	1,500
24 TECHNOLOGY	25,671	2,548	3,000	3,000
30 TOOLS (NON-CLASSROOM USE)	3,328	9	0	2,500
70 BUS PARTS	679,548	821,621	720,000	720,000
80 REPAIR NON INSTR EQUIPMENT	12,450	7,497	6,000	6,000
TOTAL SUPPLIES AND MATERIALS	\$ 3,613,519	\$ 4,067,208	\$ 4,247,178	\$ 4,237,277
4 OTHER CHARGES				
01 MILEAGE REIMBURSEMENT	\$ 322	\$ 2,083	\$ 4,766	\$ 2,950
02 SUBSCRIPTIONS & DUES	1,287	1,449	1,500	1,500
04 ADVERTISING & PROMOTION	3,211	10,477	3,500	3,500
12 IN-SERVICE & TRAINING	0	230	1,350	850
16 MEETINGS & CONFERENCES	4,311	7,535	5,500	5,500
18 PROF LICENSES - EMPLOYEE	585	810	225	1,225
34 PERMIT/GOVT REGISTRATION FEES	387	242	0	1,000
61 TRANSPORTATION	4,605	3,945	4,800	4,800
71 UNIFORMS	10,170	11,402	7,500	15,000
81 TRANS - OTHER SCHOOLS	0	0	8,000	0
99 OTHER	0	0	300	300
TOTAL OTHER CHARGES	\$ 24,879	\$ 38,173	\$ 37,441	\$ 36,625
5 EQUIPMENT				
20 EQUIPMENT	\$ 2,324,529	\$ 4,092,213	\$ 2,835,166	\$ 1,824,582
TOTAL STUDENT TRANSPORTATION	\$ 14,214,881	\$ 21,083,461	\$ 20,238,443	\$ 19,742,312

General Fund Budget Summary by Class

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
10 OPERATION OF PLANT				
FTE POSITIONS	418.70	415.10	413.19	413.69
1 SALARIES AND WAGES				
REGULAR PAY	\$ 14,197,332	\$ 14,144,069	\$ 14,034,100	\$ 14,508,483
SUMMER /EXTENDED LEARNING	341,726	401,530	100,770	241,923
OVERTIME	27,392	42,064	32,035	30,317
HS EVENT STAFF & SECURITY	252,605	254,616	265,478	265,528
INCREMENT/ADJUST	0	0	673,395	659,937
TOTAL SALARIES AND WAGES	\$ 14,819,055	\$ 14,842,279	\$ 15,105,778	\$ 15,706,188
2 CONTRACTED SERVICES				
03 RENTAL OF EQUIPMENT	\$ 6,371	\$ 4,034	\$ 12,402	\$ 14,100
05 FACILITIES RENT	510,470	533,582	612,776	1,253,191
07 CONTRACTED PRINTING SERVICES	0	0	159	150
13 CONTRACTED PROF/TECH SERVICE	140,462	510,388	146,011	166,947
17 PHYSICAL EXAMS	9,162	9,637	11,400	15,500
21 MANAGED PRINT SERVICES	0	0	0	1,000
24 COMPUTER TECHNOLOGY	22,422	0	0	0
35 REFUSE REMOVAL	596,065	600,360	585,224	604,890
36 SEPTIC	24,800	51,868	40,000	58,510
37 SNOW REMOVAL	515,377	87,798	377,356	377,356
43 EXTERMINATING	15,909	31,027	20,000	20,000
45 UPKEEP OF GROUNDS	442,663	854,968	345,000	372,800
46 STORAGE	0	0	1,000	0
60 REPAIR INSTR EQUIPMENT	110,577	174,668	209,886	210,386
80 REPAIR NON INSTR EQUIPMENT	59,476	65,254	110,285	97,285
90 MOVING EXPENSE	0	3,176	1,000	1,000
99 OTHER	38,218	0	0	0
124 TECH SVC-CHARTER SCHOOL	(3,153)	0	0	0
TOTAL CONTRACTED SERVICES	\$ 2,488,818	\$ 2,926,760	\$ 2,472,499	\$ 3,193,115
3 SUPPLIES AND MATERIALS				
01 OFFICE OPERATIONS	\$ 11,503	\$ 8,140	\$ 7,640	\$ 8,742
02 FUEL (GROUNDS EQUIPMENT)	28,926	34,430	20,000	24,300
05 POSTAGE	158	338	600	400
07 MOI PRINT SERVICE	716	115	0	0
08 AUDIO VISUAL SUPPLIES	1,618	1,366	2,000	2,000
11 TESTING	16,121	16,238	19,520	17,000
20 OFFICE/CLASSROOM FURNISHING	318	2,238	82	82
24 TECHNOLOGY	125,824	88,272	85,962	118,986
26 MEDICAL SUPPLIES	0	0	500	500
28 CUSTODIAL SUPPLIES	735,750	681,935	675,113	675,113
30 TOOLS	59,559	111,910	168,500	167,000
40 ELECTRICAL	4,990	15,774	5,000	0
45 GROUND SUPPLIES	111,069	120,485	150,000	150,000
46 WAREHOUSE	6,645	4,697	5,548	5,466
55 MAINTENANCE	458	362	2,000	2,000
66 PAPER	2,183	2,402	0	0
68 REPAIR INSTR EQUIPMENT	215,199	219,456	184,556	189,556
80 REPAIR NON INSTR EQUIPMENT	67,339	94,534	122,227	122,127
99 OTHER	0	16,368	0	0
998 EXPENSE RECOVERY - SUPPLY	0	0	0	(2,000)
TOTAL SUPPLIES AND MATERIALS	\$ 1,388,375	\$ 1,419,060	\$ 1,449,248	\$ 1,481,272

General Fund Budget Summary by Class

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
10 OPERATION OF PLANT (Continued)				
4 OTHER CHARGES				
01 MILEAGE REIMBURSEMENT	\$ 12,063	\$ 8,873	\$ 13,487	\$ 10,887
02 SUBSCRIPTIONS & DUES	1,649	1,932	1,500	1,500
12 IN-SERVICE & TRAINING	7,873	5,423	22,255	30,500
13 SAFETY MEETING	1,081	148	0	0
16 MEETINGS & CONFERENCES	5,102	11,620	10,200	10,200
18 PROF LICENSES - EMPLOYEE	330	400	500	500
31 INSURANCE - VEHICLES	62,588	69,148	58,375	58,375
32 PROPERTY INSURANCE	610,662	597,602	537,274	537,274
50 COMMUNICATIONS	400,453	491,547	469,796	470,496
51 HEAT (FUEL OIL)	1,563,110	1,222,302	2,205,000	1,600,000
52 WATER & SEWAGE	1,232,021	1,162,016	1,301,661	1,350,000
54 ELECTRICITY	9,353,928	8,383,832	8,381,818	8,560,000
55 NATURAL GAS	2,255,576	1,892,480	2,490,620	2,100,000
71 UNIFORMS	0	2,442	3,000	8,000
9X INSURANCE CLAIMS/RECOVERY	62,881	(141,024)	(58,007)	(102,258)
95 INVENTORY ADJUSTMENT	25,798	78,607	1,500	1,500
TOTAL OTHER CHARGES	\$ 15,595,116	\$ 13,787,348	\$ 15,438,979	\$ 14,636,974
5 EQUIPMENT				
20 EQUIPMENT	\$ 8,119	\$ 123,234	\$ 181,688	\$ 202,752
24 TECHNOLOGY EQUIPMENT	166,153	34,817	0	0
TOTAL EQUIPMENT	\$ 174,272	\$ 158,051	\$ 181,688	\$ 202,752
TOTAL OPERATION OF PLANT	\$ 34,465,636	\$ 33,133,498	\$ 34,648,192	\$ 35,220,301

General Fund Budget Summary by Class

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
11 MAINTENANCE OF PLANT				
FTE POSITIONS	128.00	126.00	127.00	127.00
1 SALARIES AND WAGES				
REGULAR PAY	\$ 7,036,599	\$ 6,749,180	\$ 6,913,730	\$ 7,015,898
OVERTIME	27,899	22,904	53,450	52,500
OTHER/SUMMER	51,207	11,749	25,200	5,000
INCREMENT/ADJUST	0	0	102,168	316,977
TOTAL SALARIES AND WAGES	\$ 7,115,706	\$ 6,783,833	\$ 7,094,548	\$ 7,390,375
2 CONTRACTED SERVICES				
03 RENTAL OF EQUIPMENT	\$ 15,211	\$ 39,798	\$ 32,500	\$ 32,500
07 CONTRACTED PRINTING SERVICES	0	163	0	500
10 FEES - OFFICIALS	0	0	48,382	33,844
13 ARCHITECT & ENGINEERING	264,472	214,070	96,088	91,088
17 PHYSICAL EXAMS	123	0	24,000	6,500
36 SEPTIC SYSTEMS	15,597	13,778	16,000	16,000
45 UPKEEP OF GROUNDS	208,146	209,939	127,000	159,911
46 COMMODITY STORAGE	0	0	2,000	0
55 REPAIR OF BUILDINGS	726,680	817,403	603,650	635,650
80 REPAIR OF VEHICLES	24,677	21,645	97,156	99,656
TOTAL CONTRACTED SERVICES	\$ 1,254,906	\$ 1,316,796	\$ 1,046,776	\$ 1,075,649
3 SUPPLIES AND MATERIALS				
01 OFFICE OPERATIONS	\$ 19,795	\$ 18,032	\$ 28,500	\$ 25,000
02 VEHICLE FUEL & LUBE	282,703	306,557	493,764	498,764
05 POSTAGE	49	133	400	400
07 MOI PRINT SERVICE	83	26	0	0
08 AUDIO VISUAL SUPPLIES	450	0	1,200	1,200
12 MATERIAL/SUPPLIES IN-SERVICE	0	120	0	0
20 OFFICE/CLASSROOM FURNISHING	222	0	0	0
24 TECHNOLOGY	39,381	16,309	24,000	24,000
26 MEDICAL SUPPLIES	5,722	0	1,500	1,500
28 CUSTODIAL SANITARY	0	93	0	0
30 TOOLS (NON-CLASSROOM)	52,336	54,315	65,000	60,000
40 ELECTRICAL SUPPLIES	293	156	0	0
45 UPKEEP OF GROUNDS	(5,272)	859	5,000	5,000
55 MAINTENANCE SUPPLIES	1,931,065	1,801,342	1,482,186	1,481,925
68 REPAIR INSTR EQUIPMENT	13,264	12,014	25,000	17,500
80 REPAIR OF VEHICLES	71,482	100,300	141,738	143,738
TOTAL SUPPLIES AND MATERIALS	\$ 2,411,574	\$ 2,310,256	\$ 2,268,288	\$ 2,259,027
4 OTHER CHARGES				
01 MILEAGE REIMBURSEMENT	\$ 1,127	\$ 5,490	\$ 2,500	\$ 2,500
02 SUBSCRIPTIONS & DUES	120	60	0	0
04 ADVERTISING & PROMOTION	1,048	1,751	1,000	1,000
12 IN-SERVICE & TRAINING	0	1,778	54,500	51,500
16 MEETINGS & CONFERENCES	537	1,311	1,000	1,500
18 PROF LICENSES - EMPLOYEE	0	0	250	250
34 PERMIT/GOVT REGISTRATION FEES	10,471	9,230	12,000	10,000
50 COMMUNICATIONS	40,200	39,607	40,500	45,000
71 UNIFORMS	56,219	43,093	63,000	63,000
99 OTHER	0	4,084	0	0
TOTAL OTHER CHARGES	\$ 109,723	\$ 106,404	\$ 174,750	\$ 174,750
5 EQUIPMENT				
20 EQUIPMENT	\$ 158,901	\$ 79,565	\$ 160,000	\$ 160,000
24 TECHNOLOGY EQUIPMENT	11,274	48,890	80,000	20,000
86 VEHICLES - REPLACEMENT	0	0	0	50,000
TOTAL EQUIPMENT	\$ 170,175	\$ 128,455	\$ 240,000	\$ 230,000
TOTAL MAINTENANCE OF PLANT	\$ 11,062,084	\$ 10,645,744	\$ 10,824,362	\$ 11,129,801

General Fund Budget Summary by Class

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
12 FIXED CHARGES				
2 CONTRACTED SERVICES				
05 FACILITIES RENTAL	\$ 1,178,478	\$ 1,132,427	\$ 203,075	\$ 203,075
13 CONTRACTED PROF/TECH SERVICE	51,063	44,308	50,000	50,000
18 FEES - MEDICAL ADMINISTRATION	62,857	72,576	95,000	95,000
TOTAL CONTRACTED SERVICES	\$ 1,292,398	\$ 1,249,311	\$ 348,075	\$ 348,075
4 OTHER CHARGES				
15 TUITION REIMBURSEMENT	\$ 238,903	\$ 1,130,861	\$ 1,761,000	\$ 1,575,951
33 INSURANCE - LIABILITY	334,328	335,654	331,565	511,116
35 WORKERS' COMPENSATION	1,099,263	1,465,995	1,457,059	1,725,826
36 LIFE INSURANCE	1,050,045	1,081,126	1,099,090	1,113,070
37 SICK OR ACCIDENT	40,119,667	46,390,801	48,749,678	55,411,335
38 PENSION/RETIREMENT	43,682	23,719	18,000	28,700
40 FICA - SOCIAL SECURITY	20,842,917	21,681,452	22,428,551	23,833,014
41 TEACHERS RETIREMENT	(615,946)	(173,600)	0	0
42 UNEMPLOYMENT COMP	3,652	1,941	79,136	94,900
43 DENTAL INSURANCE	1,619,606	1,722,838	2,476,106	1,901,309
45 DISABILITY INSURANCE	0	3,900	0	0
58 ANNUAL LEAVE BUYBACK	0	879,256	0	350,000
59 TERMINAL LEAVE PAY	2,541,451	2,295,663	1,250,000	1,250,000
75 OTHER - BUDGET	0	0	200,000	500,000
99 OTHER	2,700,000	0	1,882,450	162,499
102 OPEB CONTRIBUTION	0	14,335,848	14,335,848	3,041,813
138 EMPL RETIRE INVOICED EXP	3,916,159	3,922,889	3,228,390	3,696,825
139 STATE RETIREMENT ADMIN FEES	0	682,743	731,386	738,121
140 PAYMENTS TO GOV. AGENCIES	147,000	147,000	147,000	147,000
TOTAL OTHER CHARGES	\$ 74,040,726	\$ 95,928,086	\$ 100,175,259	\$ 96,081,479
7 TRANSFERS				
20 GF TRANSFERS TO OTHER FUNDS	\$ 564,942	\$ 4,195,180	\$ 1,748,586	\$ 2,122,655
TOTAL FIXED CHARGES	\$ 75,898,066	\$ 101,372,577	\$ 102,271,920	\$ 98,552,209

General Fund Budget Summary by Class

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
14 COMMUNITY SERVICES				
1 SALARIES AND WAGES				
PER DIEM	\$ 51,197	\$ 79,381	\$ 127,129	\$ 34,171
ACTIVITY	0	1,727	0	0
OVERTIME	224,931	230,104	135,000	135,000
TOTAL SALARIES AND WAGES	\$ 276,128	\$ 311,212	\$ 262,129	\$ 169,171
2 CONTRACTED SERVICES				
03 RENTAL OF EQUIPMENT	\$ 96	\$ 143	\$ 0	\$ 0
07 CONTRACTED PRINTING SERVICES	0	1,067	0	0
10 FEES - OFFICIALS	0	0	1,000	1,000
13 CONTRACTED PROF/TECH SERVICE	2,453	0	29,869	29,869
24 COMPUTER TECHNOLOGY	5,985	6,300	0	0
31 BUS OPERATORS-CURR ACT	0	16	0	0
60 REPAIR OF INSTRUCT EQUIP	0	40	0	0
99 OTHER	0	0	13,500	13,500
TOTAL CONTRACTED SERVICES	\$ 8,534	\$ 7,566	\$ 44,369	\$ 44,369
3 SUPPLIES AND MATERIALS				
01 OFFICE OPERATIONS	\$ 0	\$ 0	\$ 0	\$ 1,500
03 TEXTBOOKS	106,242	101,261	125,000	125,000
04 LIBRARY BOOKS	19,666	28,930	40,000	40,000
05 POSTAGE	3,485	2,381	0	50
07 MOI PRINT SERVICE	37	706	0	0
08 AUDIO VISUAL SUPPLIES	9,694	26,165	0	0
09 SCHOOL OFFICE	19,178	11,745	20,000	20,000
10 MATERIALS OF INSTRUCTION	203,393	256,711	356,547	351,278
11 TESTING SUPPLIES	0	159	0	0
12 MATERIAL/SUPPLIES IN-SERVICE	1,598	497	0	0
13 COMMENCEMENT	1,795	0	0	0
17 PROFESSIONAL LIBRARY	92	29	0	0
20 OFFICE/CLASSROOM FURNISHING	21,693	49,985	0	0
24 TECHNOLOGY	50,526	44,373	450	121,200
26 MEDICAL SUPPLIES	68	0	0	0
46 WAREHOUSE SUPPLIES	0	1,112	0	0
TOTAL SUPPLIES AND MATERIALS	\$ 437,468	\$ 524,054	\$ 541,997	\$ 659,028
4 OTHER CHARGES				
01 MILEAGE REIMBURSEMENT	\$ 0	\$ 0	\$ 1,500	\$ 1,500
02 DUES & SUBSCRIPTIONS	30	0	3,000	3,000
04 ADVERTISING & PROMOTION	9,328	22,114	300	1,578
16 MEETINGS & CONFERENCES	1,500	3,758	0	0
71 UNIFORMS	1,123	0	0	0
99 OTHER	0	0	27,337	27,337
TOTAL OTHER CHARGES	\$ 11,981	\$ 25,872	\$ 32,137	\$ 33,415
5 EQUIPMENT				
20 EQUIPMENT	\$ 88,381	\$ 71,742	\$ 250,000	\$ 130,000
24 TECHNOLOGY EQUIPMENT	7,039	19,487	0	0
TOTAL EQUIPMENT	\$ 95,420	\$ 91,229	\$ 250,000	\$ 130,000
7 TRANSFERS				
20 GF TRANSFERS TO OTHER FUNDS	\$ 0	\$ 0	\$ 0	\$ 4,737
TOTAL COMMUNITY SERVICES	\$ 829,531	\$ 959,933	\$ 1,130,632	\$ 1,040,720

General Fund Budget Summary by Class

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
15 CAPITAL OUTLAY				
FTE POSITIONS	13.00	13.00	13.00	13.00
1 SALARIES AND WAGES				
REGULAR PAY	\$ 909,815	\$ 860,184	\$ 970,092	\$ 987,005
PER DIEM	71,034	22,212	538	538
OVERTIME	7,481	473	2,153	2,153
STIPEND/ANNUAL LEAVE PAYOUT	15,144	0	0	0
INCREMENT/ADJUST	0	0	16,913	36,298
TOTAL SALARIES AND WAGES	\$ 1,003,475	\$ 882,869	\$ 989,696	\$ 1,025,994
2 CONTRACTED SERVICES				
13 ARCHITECT & ENGINEERING	\$ 124,924	\$ 225,945	\$ 185,594	\$ 214,719
55 REPAIR OF BUILDINGS	0	49,831	0	0
99 OTHER	0	234	0	0
TOTAL CONTRACTED SERVICES	\$ 124,924	\$ 276,010	\$ 185,594	\$ 214,719
3 SUPPLIES AND MATERIALS				
01 OFFICE OPERATIONS	\$ 11,640	\$ 7,628	\$ 9,509	\$ 8,509
05 POSTAGE	884	475	0	1,000
07 MOI PRINT SERVICE	4,960	1,976	0	0
12 MATERIAL/SUPPLIES IN-SERVICE	(80)	(80)	0	0
20 OFFICE/CLASSROOM FURNISHING	0	331	0	0
24 TECHNOLOGY	5,143	2,061	0	0
55 MAINTENANCE SUPPLIES	0	12,992	0	0
TOTAL SUPPLIES AND MATERIALS	\$ 22,547	\$ 25,383	\$ 9,509	\$ 9,509
4 OTHER CHARGES				
01 MILEAGE REIMBURSEMENT	\$ 5,754	\$ 10,270	\$ 8,212	\$ 8,212
02 SUBSCRIPTIONS & DUES	3,352	3,068	2,410	3,410
16 MEETINGS & CONFERENCES	1,718	3,536	2,500	2,500
34 PERMIT/GOVT REGISTRATION FEES	11,340	564	0	0
50 COMMUNICATIONS	5,814	6,330	6,000	7,400
TOTAL OTHER CHARGES	\$ 27,978	\$ 23,768	\$ 19,122	\$ 21,522
5 LAND, BUILD & EQUIPMENT				
03 SITE IMPROVEMENT	\$ 372,964	\$ 99,454	\$ 109,938	\$ 109,938
20 EQUIPMENT	0	8,102	2,000	0
90 REPLACE - OTHER	1,093,075	1,228,239	462,286	432,761
TOTAL EQUIPMENT	\$ 1,466,038	\$ 1,335,795	\$ 574,224	\$ 542,699
TOTAL CAPITAL OUTLAY	\$ 2,644,962	\$ 2,543,825	\$ 1,778,145	\$ 1,814,443
GRAND TOTALS	\$ 411,183,444	\$ 447,721,544	\$ 450,149,183	\$ 457,243,117



191 South East Street Frederick, Maryland 21701

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CONTACTING THE BUDGET STAFF

Frederick County Public Schools
Budget/Finance Office
191 South East Street
Frederick, MD 21701
Phone: 301-644-5006
Fax: 301-644-5010

Leslie Pellegrino, Executive Director of Fiscal Services

Robert Reilly, Director of Budget/Finance

Diane Penn, Senior Budget Analyst

Carl Parks, Budget Analyst

Peggy Ballew, Executive Secretary

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