

# Education Funding & Budgeting 101

## What is the County General Fund?

The general fund or GF is the primary source of revenue to support all general government functions in Frederick County, including the operating and capital budgets for Frederick County Public Schools. There is one general fund. The GF is sometimes referred to as “cash” or “pay-go”. The general fund is primarily made up of income tax and property tax revenue. However, also included in the GF is restricted fee revenue which can only be used for certain dedicated uses. For example, 9-1-1 fees can only fund 9-1-1 Emergency Management operations. General fund revenues with restricted use are not included in NET COUNTY REVENUE, or the total amount of funding the County Executive may propose to allocate annually through the County’s operating budget to fund education and all other services.

	FY25	FY24	FY23	FY22	FY21
Total Collected GF Revenue <sup>1</sup>	\$ 981,919,496	\$ 906,134,232	\$ 792,081,889	\$ 717,160,342	\$ 665,783,863
<b>NET COUNTY GF Revenue<sup>2</sup></b>	<b>\$ 961,238,096</b>	<b>\$ 888,942,032</b>	<b>\$ 780,955,500</b>	<b>\$ 705,167,779</b>	<b>\$ 656,611,434</b>

<sup>1</sup> Includes all the revenue collected in the general fund, including restricted fees and grants which are not permitted to support all general government functions

<sup>2</sup> Includes the available general fund cash that can be allocated through the budget for any government function, including the FCPS operating and capital budgets

## How much net County general fund supports Frederick County Public Schools?

COUNTY FUNDING ONLY	FY25	FY24	FY23	FY22	FY21
Unrestricted Cash GF Allocation <sup>1</sup>	\$ 417,981,028	\$ 400,444,461	\$ 349,748,012	\$ 316,598,012	\$ 296,598,012
Restricted GF Cash Allocation <sup>2</sup>	\$ 19,147,420	\$ 18,539,409	\$ 15,590,671	\$ 13,729,296	\$ 13,101,416
School Construction Cash <sup>3</sup>	\$ 6,498,785	\$ 3,290,695	\$ 1,875,000	\$ 820,510	\$ 157,148
School Construction Dedicated <sup>4</sup>	\$ 21,346,438				
Cash Debt Services Payments <sup>5</sup>	\$ 22,064,032	\$ 21,868,950	\$ 22,571,462	\$ 20,772,556	\$ 28,173,709
<b>TOTAL Net GF Revenue for FCPS</b>	<b>\$487,037,703</b>	<b>\$ 444,143,515</b>	<b>\$ 389,785,145</b>	<b>\$ 351,920,374</b>	<b>\$ 338,030,285</b>
<b>Percent of Net GF for FCPS</b>	<b>50.7%</b>	<b>50.0%</b>	<b>49.9%</b>	<b>49.9%</b>	<b>51.5%</b>

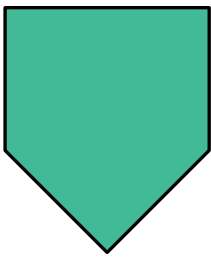
<sup>1</sup> **Unrestricted revenue** is Net County GF or “cash” that can be spent on any FCPS operating budget expense.

<sup>2</sup> **Restricted revenue** is Net County GF that is restricted to only pay for only certain county-provided services that support FCPS and its students. This includes school resource officers, school health services, school crossing guards, the Frederick Developmental Center, and the Interagency Internal Audit Authority.

<sup>3</sup> **School Construction revenue** is the portion of Net County GF or “cash” that is included in the capital budget. This does not include bond funding or other fee revenue collected to specifically fund capital projects.

<sup>4</sup> **School Construction Dedicated** is dedicated from \$0.05 of property tax revenue beginning in FY25 but is restricted to aging school capital projects only.

<sup>5</sup> **Debt Services** is the amount of Net County GF or “cash” that must be paid annually for the debt payments for bond funded capital projects. This is similar to a loan repayment, but because the County only has one general fund, all payments come from the available Net County GF.



# How much net GF revenue funds just the FCPS operating budget?

corrected formula error as of 3/20/25

	FY25	FY24	FY23	FY22	FY21
NET COUNTY GENERAL FUND	\$ 939,891,658*	\$ 888,942,032	\$ 780,955,500	\$ 705,167,779	\$ 656,611,434
FCPS Operating Budget Funding	\$ 437,168,448	\$ 418,983,870	\$ 365,338,683	\$ 330,327,308	\$ 309,699,428
Percent of Net County Revenue	<b>47%</b>	<b>47%</b>	<b>47%</b>	<b>47%</b>	<b>47%</b>

\* School Construction Dedicated revenue was subtracted since it is restricted for capital budget expenses only

HISTORICAL FCPS OPERATING BUDGET FUNDING FY2016-2025				
Administration	YEAR	Required MOE	Total Local Appropriation <sup>1</sup>	Cash Appropriated over MOE
Fitzwater	FY25	\$ 407,486,494	\$ 437,128,448	\$ 10,512,242
	FY24	\$ 351,368,400	\$ 418,983,870	\$ 49,076,061
Gardner	FY23	\$ 307,271,781	\$ 365,338,683	\$ 33,400,000
	FY22	\$ 294,876,898	\$ 330,327,308	\$ 20,000,000
	FY21	\$ 289,598,012	\$ 309,699,428	\$ 7,000,000
	FY20	\$ 275,865,005	\$ 295,576,851	\$ 7,600,000
	FY19	\$ 265,186,838	\$ 284,145,549	\$ 7,200,000
	FY18	\$ 250,826,610	\$ 272,256,736	\$ 10,000,013
	FY17	\$ 236,566,477	\$ 258,282,797	\$ 10,500,000
Young	FY16	\$ 224,089,126	\$ 259,968,717	\$ 5,400,000
	FY15	\$ 222,529,317	\$ 254,776,028	\$ 525,660
	FY14	\$ 221,884,100	\$ 255,695,859	\$ 0
	FY13	\$ 221,654,363	\$ 243,734,682	\$ 0
	FY12	\$ 220,424,677	\$ 229,702,131	\$ 365,693
Total over MOE since Charter Government				<b>\$160,688,316</b>

<sup>1</sup> Total Local Appropriation = unrestricted + restricted revenue plus  
FCPS pension from FY13-16 prior to being inclusion in MOE

## What is MOE or Maintenance of Effort?

Since 1984, State law mandates that all Counties in Maryland must appropriate an amount equal to or greater than the prior year per pupil funding allocation. Maintenance of Effort is also referred to as MOE. The per pupil allocation for MOE is calculated using the prior year September 30 enrollment counts.

Budget information is posted on the County website:  
[www.FrederickCountyMD.gov/budget](http://www.FrederickCountyMD.gov/budget)