



CECIL COUNTY PUBLIC SCHOOLS
 DEPARTMENT OF BUSINESS SERVICES
 GEORGE WASHINGTON CARVER EDUCATION LEADERSHIP CENTER
 201 Booth Street • Elkton, MD 21921

410-996-5497 • FAX 410-996-5137 • www.ccps.org

D'Ette W. Devine, Ed.D.
 Superintendent of Schools

Dawn K. Branch
 President, Board of Education

February 14, 2018

Dr. Alan McCarthy
 County Executive, Cecil County Government
 200 Chesapeake Boulevard, Suite 2100
 Elkton, Maryland 21921

Dear Dr. McCarthy:

The Board of Education of Cecil County (Board) has taken action and approved the budget amendment as noted below for December 2017 and January 2018 at their regular Board meeting on February 12, 2018. Cecil County Public Schools requests the approval of the County Council of Cecil County to make the following changes to the fiscal 2018 operating budget.

Revenue		Expenditure	
Local Appropriation	\$ -	Administration	\$ 107,100
Other Revenue	239,633	Instruction Leadership/Support	895
State Revenue	610	Instruction Salaries/Wages	9,402
Federal Revenue	-	Instruction Materials/Supplies	92,395
		Instruction Other Costs	(69,294)
		Special Education	72,000
		Fixed Charges	302
		Community Services	27,443
Total Revenue	\$ 240,243	Total Expenditures	\$ 240,243

In addition, the Board has appropriated fiscal 2017 Unassigned Fund Balance to various projects. These projects will begin during fiscal 2018 and any unused funds will revert to Fund Balance ending June 30, 2018. It is the intent of the Board to re-appropriate the remaining unspent balances to complete the projects in fiscal 2019. Below is a list of these projects.

FY17 Unassigned Fund Balance Appropriations		
Multi-Year Projects		Budget
North East Elementary	Parking and parent loop paving	\$ 200,000
Perryville High	Field house 75' x 50'	2,000,000
Five high schools and the School of Technology	Security camera systems	1,052,982
Kenmore Elementary, Elkton Middle, Perryville High, and Rising Sun High	Improve security / access to building	930,000
Various schools and locations	Replace telephone system	750,000
Total		\$ 4,932,982

The Board and I are pleased that through excellent fiscal management we are able to address the above projects.

Sincerely,

D'Ette W. Devine, Ed.D.
 Superintendent

cc: Lisa Saxton, Acting Finance Manager, Cecil County Government
 Jeffrey Koss, Accounting Manager, Cecil County Government
 Erynn Seato, Assistant in Business Services, Cecil County Public Schools

The following budget adjustments were recorded for the period 12/1/17 to 1/31/18:

Restricted Other Revenue		
Description	Project Number	Amount
FY18 MABE Pool Insurance Fund grant to support ALICE Training.	16118	\$ 15,000
FY18 National Society of High School Scholars grant to Rising Sun High to support AP language arts resources.	16218	500
FY18 Aberdeen AFCEA Educational grant to Rising Sun High to purchase science lab equipment.	17018	2,026
Additional PTA funds supporting document cameras at Charlestown Elementary and the Artist in Residency program at Rising Sun Elementary.	18118	2,175
FY18 PNC Grow Up Great grant at Holly Hall Elementary to support early childhood education supplies.	18418	1,000
FY18 YES Organization grant to Cecil Manor Elementary and Holly Hall Elementary to support My Family Matters events.	18618	1,500
FY18 Cecil County Public Library Summer Reading Program grant to each elementary school to support media book purchases.	19018	1,700
Total		\$ 23,901

Restricted State Revenue		
Description	Project Number	Amount
FY18 Cecil County Health Department Tobacco Use Prevention and Cessation grant to Bohemia Manor High to implement a tobacco prevention program.	14718	\$ 610
Total		\$ 610

Unrestricted Other Revenue		
Description	Project Number	Amount
Additional admission fees collected for All County Chorus/Band.	90200	\$ 1,967
Additional College Fair fees collected.	96000	3,285
Reduction in FY18 duplicate budgeted items.	n/a	(7,500)
Use of Building funds to support bleacher repairs at multiple schools.	n/a	2,225
Use of Building funds to support stadium lighting repairs at North East High.	n/a	2,418
Use of Building funds to support stadium lighting repairs at Rising Sun High.	n/a	1,346
Use of Building funds to support stadium lighting repairs at Bohemia Manor High.	n/a	3,166
Use of Building funds to support stadium lighting repairs at Perryville High.	n/a	15,217
Use of Building funds to support stadium lighting supplies at various schools.	n/a	740
Use of Building funds to support auditorium lighting repairs at Elkton High.	n/a	856
Use of Building funds to purchase drag nets for field use at various schools.	n/a	1,475
Use of fund balance to replace student desks, tables, and chairs at each middle and high school.	n/a	97,846
Use of fund balance to cover unanticipated Board legal fees.	n/a	40,000
Use of fund balance to support additional administrative secretarial coverage.	n/a	45,000
Use of fund balance to purchase system-wide poster printer and supplies.	n/a	7,100
Collection of Rising Sun Elementary recycled cartridge revenue to be used to purchase document cameras.	n/a	591
Total		\$ 215,732

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
20 Local Appropriation	81,688,528	-	-	81,688,528	47,651,643	-	34,036,885
22 Other Revenue	465,000	215,732	1,398,474	1,863,474	678,493	-	1,184,981
24 State Revenue	106,763,246	-	-	106,763,246	70,562,901	-	36,200,345
Grand Total	188,916,774	215,732	1,398,474	190,315,248	118,893,037	-	71,422,211

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,423,183	92,100	152,500	5,575,683	3,257,201	2,233,883	84,599
02 Instruction -Leadership/Support	14,296,983	895	164,250	14,461,233	7,859,803	6,504,364	97,066
03 Instruction -Salaries/Wages	72,448,250	5,606	(382,028)	72,066,222	30,507,113	41,740,152	(181,043)
04 Instruction-Materials/Supplies	3,485,702	85,289	320,790	3,806,492	1,502,911	39,982	2,263,599
05 Instruction-Other Costs	3,571,367	(67,601)	589,767	4,161,134	1,615,850	1,006,220	1,539,064
06 Special Education	23,460,582	72,000	191,299	23,651,881	9,799,889	13,538,911	313,081
07 Student Personnel Services	1,394,170	-	-	1,394,170	751,659	761,807	(119,296)
08 Student Health Services	1,694,515	-	1,757	1,696,272	743,309	905,886	47,077
09 Student Transportation	9,690,679	-	(1,271)	9,689,408	5,770,999	344,255	3,574,154
10 Operation of Plant	11,571,491	-	(321)	11,571,170	5,845,056	3,363,906	2,362,208
11 Maintenance of Plant	3,906,141	-	326,964	4,233,105	2,696,241	1,278,174	258,690
12 Fixed Charges	37,594,764	-	7,324	37,602,088	19,319,472	16,718,653	1,563,963
14 Community Services	30,000	27,443	27,443	57,443	43,794	-	13,649
15 Capital Outlay	348,947	-	-	348,947	171,678	109,372	67,897
Grand Total	188,916,774	215,732	1,398,474	190,315,248	89,884,975	88,545,565	11,884,708

Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	121,592,865	50,606	(311,567)	121,281,298	55,377,150	67,428,280	(1,524,132)
02 Contracted Charges	14,174,807	61,302	1,285,904	15,460,711	8,975,033	2,512,045	3,973,633
03 Supplies and Materials	5,101,955	114,956	757,238	5,859,193	2,764,567	130,384	2,964,242
04 Other Charges	43,657,496	5,691	(362,118)	43,295,378	22,037,206	17,134,583	4,123,589
05 Land, Buildings, Equipment	1,852,151	(16,823)	29,017	1,881,168	65,397	237,469	1,578,302
08 Transfers	2,537,500	-	-	2,537,500	665,622	1,102,804	769,074
Grand Total	188,916,774	215,732	1,398,474	190,315,248	89,884,975	88,545,565	11,884,708

Budget Update - Restricted

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
22 Other Revenue	-	23,901	169,406	169,406	143,778	-	25,628
24 State Revenue	602,296	610	84,694	686,990	177,884	-	509,106
26 Federal	8,938,077	-	620,603	9,558,680	1,038,384	-	8,520,296
Grand Total	9,540,373	24,511	874,703	10,415,076	1,360,046	-	9,055,030

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	224,662	15,000	25,976	250,638	18,477	-	232,161
02 Instruction -Leadership/Support	3,331	-	9,544	12,875	11,074	-	1,801
03 Instruction -Salaries/Wages	2,341,128	3,796	158,860	2,499,988	933,448	1,183,292	383,248
04 Instruction-Materials/Supplies	311,738	7,106	30,607	342,345	249,442	76,799	16,104
05 Instruction-Other Costs	182,605	(1,693)	182,676	365,281	139,580	11,760	213,941
06 Special Education	3,820,974	-	183,328	4,004,302	1,909,319	2,218,880	(123,897)
07 Student Personnel Services	-	-	-	-	-	-	-
08 Student Health Services	-	-	610	610	407	-	203
09 Student Transportation	148,428	-	87,281	235,709	9,128	-	226,581
10 Operation of Plant	-	-	-	-	-	-	-
11 Maintenance of Plant	96,024	-	-	96,024	31,254	-	64,770
12 Fixed Charges	2,162,284	302	141,635	2,303,919	933,701	1,171,227	198,991
14 Community Services	249,199	-	54,186	303,385	119,359	102,565	81,461
15 Capital Outlay	-	-	-	-	-	-	-
Grand Total	9,540,373	24,511	874,703	10,415,076	4,355,189	4,764,523	1,295,364

Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	5,536,521	3,796	208,126	5,744,647	2,284,548	2,794,207	665,892
02 Contracted Charges	856,126	13,201	180,061	1,036,187	571,082	681,666	(216,561)
03 Supplies and Materials	456,387	7,106	100,855	557,242	408,039	89,000	60,203
04 Other Charges	2,403,242	408	291,141	2,694,383	1,037,779	1,171,227	485,377
05 Land, Buildings, Equipment	-	-	10,295	10,295	6,995	-	3,300
08 Transfers	288,097	-	84,225	372,322	46,746	28,423	297,153
Grand Total	9,540,373	24,511	874,703	10,415,076	4,355,189	4,764,523	1,295,364

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
20 Local Appropriation	81,688,528	-	-	81,688,528	47,651,643	-	34,036,885
22 Other Revenue	465,000	239,633	1,567,880	2,032,880	822,271	-	1,210,609
24 State Revenue	107,365,542	610	84,694	107,450,236	70,740,785	-	36,709,451
26 Federal Revenue	8,938,077	-	620,603	9,558,680	1,038,384	-	8,520,296
Grand Total	198,457,147	240,243	2,273,177	200,730,324	120,253,083	-	80,477,241

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,647,845	107,100	178,476	5,826,321	3,275,678	2,233,883	316,760
02 Instruction -Leadership/Support	14,300,314	895	173,794	14,474,108	7,870,877	6,504,364	98,867
03 Instruction -Salaries/Wages	74,789,378	9,402	(223,168)	74,566,210	31,440,561	42,923,444	202,205
04 Instruction-Materials/Supplies	3,797,440	92,395	351,397	4,148,837	1,752,353	116,781	2,279,703
05 Instruction-Other Costs	3,753,972	(69,294)	772,443	4,526,415	1,755,430	1,017,980	1,753,005
06 Special Education	27,281,556	72,000	374,627	27,656,183	11,709,208	15,757,791	189,184
07 Student Personnel Services	1,394,170	-	-	1,394,170	751,659	761,807	(119,296)
08 Student Health Services	1,694,515	-	2,367	1,696,882	743,716	905,886	47,280
09 Student Transportation	9,839,107	-	86,010	9,925,117	5,780,127	344,255	3,800,735
10 Operation of Plant	11,571,491	-	(321)	11,571,170	5,845,056	3,363,906	2,362,208
11 Maintenance of Plant	4,002,165	-	326,964	4,329,129	2,727,495	1,278,174	323,460
12 Fixed Charges	39,757,048	302	148,959	39,906,007	20,253,173	17,889,880	1,762,954
14 Community Services	279,199	27,443	81,629	360,828	163,153	102,565	95,110
15 Capital Outlay	348,947	-	-	348,947	171,678	109,372	67,897
Grand Total	198,457,147	240,243	2,273,177	200,730,324	94,240,164	93,310,088	13,180,072

Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	127,129,386	54,402	(103,441)	127,025,945	57,661,698	70,222,487	(858,240)
02 Contracted Charges	15,030,933	74,503	1,465,965	16,496,898	9,546,115	3,193,711	3,757,072
03 Supplies and Materials	5,558,342	122,062	858,093	6,416,435	3,172,606	219,384	3,024,445
04 Other Charges	46,060,738	6,099	(70,977)	45,989,761	23,074,985	18,305,810	4,608,966
05 Land, Buildings, Equipment	1,852,151	(16,823)	39,312	1,891,463	72,392	237,469	1,581,602
08 Transfers	2,825,597	-	84,225	2,909,822	712,368	1,131,227	1,066,227
Grand Total	198,457,147	240,243	2,273,177	200,730,324	94,240,164	93,310,088	13,180,072

**Unrestricted Expenditures
% of Current Budget to Prior Year Trend**

Category	Fiscal Year	Original Budget	Revised Budget	YTD Actual	% to Date	Comments
01 - ADMINISTRATION	2018	5,423,183	5,575,683	3,257,201	58%	
	2017	5,034,213	5,065,407	3,132,377	62%	
02 - INSTRUCTION-LEAD/SUPPORT	2018	14,296,983	14,461,233	7,859,803	54%	
	2017	14,135,911	14,102,112	7,876,757	56%	
03 - INSTRUCTION-SALARIES/WAGES	2018	72,448,250	72,066,222	30,507,114	42%	DIFFERENCE IN THE NUMBER OF PAYS
	2017	70,384,369	70,546,465	31,719,512	45%	
04 - INSTRUCTION-MATERIALS/SUPPLIES	2018	3,485,702	3,806,492	1,502,911	39%	FY17 PURCHASE OF NEW MATH & LANGUAGE ARTS CURRICULUM
	2017	3,863,144	4,098,853	2,370,060	58%	
05 - INSTRUCTION-OTHER COSTS	2018	3,571,367	4,161,134	1,615,850	39%	TIMING OF TRANSACTIONS FOR EQUIPMENT LEASES
	2017	2,959,360	3,586,919	2,353,553	66%	
06 - SPECIAL EDUCATION	2018	23,460,582	23,651,881	9,799,889	41%	DIFFERENCE IN THE NUMBER OF PAYS
	2017	23,263,167	22,850,023	10,058,867	44%	
07 - STUDENT PERSONNEL SERVICES	2018	1,394,170	1,394,170	751,659	54%	
	2017	963,127	1,187,899	691,263	58%	
08 - STUDENT HEALTH SERVICES	2018	1,694,515	1,696,272	743,309	44%	
	2017	1,625,301	1,603,087	751,283	47%	
09 - STUDENT TRANS	2018	9,690,679	9,689,408	5,770,999	60%	CONTRACTED BUS COSTS
	2017	9,466,507	9,491,755	5,486,084	58%	
10 - OPER PLANT	2018	11,571,491	11,571,170	5,845,056	51%	
	2017	12,079,489	11,964,947	5,840,273	49%	
11 - MAINTENANCE PLANT	2018	3,906,141	4,233,105	2,696,241	64%	FY17 HVAC & ELECTRICAL REPAIRS COMPLETED
	2017	4,035,079	4,454,420	2,841,832	64%	
12 - FIXED CHARGES	2018	37,594,764	37,602,089	19,319,472	51%	
	2017	38,152,140	38,110,797	18,755,706	49%	
14 - COMMUNITY SERVICES	2018	30,000	57,443	43,794	76%	
	2017	15,000	109,000	17,859	16%	
15 - CAPITAL OUTLAY	2018	348,947	348,947	171,678	49%	TIMING OF FY17 PROJECT COMPLETION
	2017	355,244	487,513	311,980	64%	
TOTAL	2018	188,916,774	190,315,248	89,884,975	47%	
	2017	186,332,051	187,659,197	92,207,404	49%	
2018 - 2017		2,584,723	2,656,051	(2,322,430)		

**Unrestricted Budget Report
By Department**

Rollup Code	Original Budget	Budget Transfers	Revised Budget	YTD Actual	Encumbrances	Available	% of Budget Used
ADMINISTRATIVE SERVICES	19,307,527	464,253	19,771,780	10,599,547	1,888,451	7,283,782	63%
10000 - BOARD	198,910	40,000	238,910	203,648	23,824	11,438	95%
20000 - SUPERINTENDENT	78,465	-	78,465	49,200	23,944	5,321	93%
30000 - DIV OF ADMIN SERVICES	7,750	1,600	9,350	5,399	-	3,951	58%
30100 - HR AND BENEFITS	67,650	27,400	95,050	45,722	2,250	47,078	50%
30200 - INFORMATION TECHNOLOGY	2,585,700	(96,849)	2,488,851	1,194,199	690,608	604,045	76%
30300 - ASST/ACCTBLTY	156,030	-	156,030	90,527	-	65,503	58%
30400 - SAFE SCHOOLS	51,500	(1,600)	49,900	4,640	19,808	25,452	49%
50000 - OFFICE OF FINANCE	1,882,664	(6,796)	1,875,868	413,367	-	1,462,501	22%
50100 - BUS SVCS	152,213	25,000	177,213	136,076	7,290	33,847	81%
50200 - PURCHASING	557,658	60,100	617,758	359,928	232,318	25,512	96%
50300 - UTILITIES	4,357,731	(60,400)	4,297,331	1,751,204	396,185	2,149,942	50%
60100 - STUDENT TRANS	7,149,319	-	7,149,319	4,395,638	6,573	2,747,108	62%
60200 - OPER PLANT	1,143,631	102,434	1,246,065	644,195	369,197	232,673	81%
60300 - MAINTENANCE PLANT	377,356	(16,462)	360,894	176,884	24,695	159,315	56%
60310 - ELECTRICAL SERVICES	151,450	204,486	355,936	306,870	47,607	1,459	100%
60320 - HVAC SERVICES	336,000	118,190	454,190	419,835	15,980	18,375	96%
60330 - SAFETY SERVICES	49,000	-	49,000	27,460	2,484	19,055	61%
60340 - CARPENTRY SERVICES	147,000	(21,325)	125,675	100,469	10,465	14,741	88%
60350 - GROUNDS MAINTENANCE	196,300	38,475	234,775	218,097	7,127	9,551	96%
60600 - CAPITAL OUTLAY	131,200	-	131,200	45,034	-	86,166	34%
92500 - INSURANCE RECOVERY	-	50,000	50,000	20,332	8,096	21,572	57%
99100 - INDIRECT FEES	(470,000)	-	(470,000)	(9,177)	-	(460,823)	-
EDUCATION SERVICES	13,570,191	912,317	14,482,508	5,774,190	2,575,955	6,132,362	58%
40000 - DIV OF ED SERVICES	2,542,200	361,815	2,904,015	1,019,797	55,836	1,828,382	37%
40100 - CAREER & TECHNOLOGY PROGRAM	541,304	56,302	597,606	348,354	1,778	247,474	59%
40200 - GIFTED AND TALENTED	4,470	765	5,235	2,027	-	3,208	39%
40300 - SPECIAL EDUCATION	1,879,237	(312,082)	1,567,155	843,024	91,298	632,832	60%
40310 - NONPUBLIC SCHOOL PROGRAMS	2,617,500	-	2,617,500	669,246	1,102,804	845,450	68%
40320 - PSYCHOLOGICAL SERVICES	115,000	443,000	558,000	185,230	285,907	86,864	84%
40330 - SPED RELATED SERVICES	-	384,082	384,082	190,649	192,386	1,047	100%
40340 - INFANTS AND TODDLERS	100,000	-	100,000	25,031	67,867	7,103	93%
40350 - STEP	-	117,937	117,937	46,382	-	71,555	39%
40400 - EARLY CHILDHOOD	38,986	-	38,986	19,680	-	19,306	50%
40500 - STUDENT PERSONNEL SERVICES	1,358,086	-	1,358,086	496,130	545,552	316,404	77%
40610 - HOME/HOSP	339,000	-	339,000	76,357	54,267	208,376	39%
40620 - ALTERNATIVE EDUCATION	420,000	(585)	419,415	161,750	-	257,665	39%
40700 - STUDENT HEALTH SERVICES	90,716	137	90,853	72,139	-	18,714	79%

**Unrestricted Budget Report
By Department**

Rollup Code	Original Budget	Budget Transfers	Revised Budget	YTD Actual	Encumbrances	Available	% of Budget Used
40800 - MEDIA PROGRAMS	327,916	22,051	349,967	207,031	3,498	139,438	60%
40900 - GUIDANCE SERVICES	47,035	2,688	49,723	10,717	600	38,406	23%
41000 - MATH-ELEMENTARY	328,373	(288,853)	39,520	4,655	-	34,865	12%
41100 - MATH-SECONDARY	350,538	(188,995)	161,543	107,318	-	54,225	66%
41200 - ELA-ELEMENTARY	147,356	127,744	275,100	33,698	109,000	132,402	52%
41300 - ELA-SECONDARY	120,610	-	120,610	62,318	-	58,292	52%
41400 - ART	52,424	(12,812)	39,612	18,864	-	20,748	48%
41500 - MUSIC	218,460	78,678	297,138	196,971	12,085	88,082	70%
41600 - INTEGRATED ARTS	-	-	-	-	-	-	0%
41700 - FOREIGN LANGUAGE	30,268	-	30,268	16,092	-	14,176	53%
41800 - ESOL	30,690	22,750	53,440	15,298	-	38,142	29%
41900 - SCIENCE	98,220	36,465	134,685	47,725	14,286	72,674	46%
42000 - STEM	17,520	-	17,520	3,306	-	14,214	19%
42100 - SOCIAL STUDIES	72,752	-	72,752	17,426	-	55,326	24%
42200 - HEALTH EDUCATION	65,000	(65,000)	-	-	-	-	0%
42300 - PHYSICAL EDUCATION	71,226	1,605	72,831	17,688	-	55,143	24%
42400 - ATHLETICS	1,235,304	1,572	1,236,876	525,561	38,791	672,523	46%
70000 - EXEC DIR FOR ELEMENTARY	-	-	-	-	-	-	0%
80000 - EXEC DIR FOR MIDDLE	310,000	68,106	378,106	328,240	-	49,866	87%
90000 - EXEC DIR FOR HIGH	-	54,947	54,947.00	5,486	-	49,460	10%
ELEMENTARY SCHOOLS	646,462	319,158	965,620	382,005	14,107	569,514	41%
MIDDLE SCHOOLS	296,184	82,953	379,137	142,425	10,243	226,466	40%
HIGH SCHOOLS	413,864	112,468	526,332	234,897	3,028	288,408	45%
FTE SALARIES	154,682,546	(492,675)	154,189,871	72,751,911	84,053,781	(2,615,824)	102%
99999 - FTE SALARIES	117,087,782	(500,000)	116,587,782	53,432,442	67,335,127	(4,179,787)	104%
60400 - FIXED CHARGES	37,594,764	7,325	37,602,089	19,319,469	16,718,654	1,563,963	96%
TOTAL	188,916,774	1,398,474	190,315,248	89,884,975	88,545,565	11,884,708	94%