

BUDGET AMENDMENT - 13

Cecil County Public Schools

FY 2015 Operating Budget Revisions

Period of adjustments: October 2014

Total Revenue: \$108,050

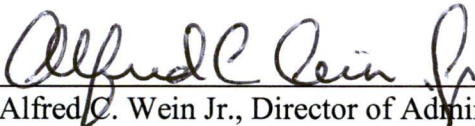
Council Legislative Meeting: _____

Signatures required for budget amendment:



Tari Moore, County Executive

11/17/14
Date



Alfred C. Wein Jr., Director of Administration

11/17/14
Date

Budget Amendment – 13: Approved _____

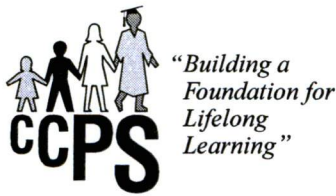
Not Approved _____

County Council of Cecil County:

Robert Hodge
Council President

Attest:

James Massey, Council Manager



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

November 11, 2014

Mrs. Tari Moore
 200 Chesapeake Blvd
 Suite 2100
 Elkton, Maryland 21921

Dear Mrs. Moore:

The Cecil County Public Schools requests the approval of the County Council of Cecil County to make the following changes for the fiscal 2015 operating budget for the period October 2014.

Revenue		Expenditure	
Local Appropriation	\$ -	Administration	\$ 14,037
Other Revenue	109,516	Instruction Leadership/Support	2,184
State Revenue	(85,335)	Instruction Salaries/Wages	69,259
Federal Revenue	83,869	Instruction Materials/Supplies	(39,083)
		Instruction Other Costs	170,873
		Special Education	(1,382)
		Student Personnel Services	-
		Student Health Services	1,566
		Student Transportation	7,800
		Operation of Plant	9,000
		Maintenance of Plant	(136,690)
		Fixed Charges	7,486
		Community Services	3,000
		Capital Outlay	-
Total Revenue	\$ 108,050	Total Expenditures	\$ 108,050

Sincerely,

D'Ette W. Devine Ed.D.
 Superintendent

DWD/dls

cc: Winston Robinson, Finance Manager
 Craig Whiteford, Budget Manager
 Erynn Seato

The following budget adjustments were recorded for the period 10/1/14 to 10/31/14 :

Restricted Other Revenue		
Description	Grant Number	Amount
FY15 MABE Risk Assessment Grant to purchase security cameras at a middle school.	156	\$ 10,000
FY15 MABE Risk Assessment Grant to repair a walkway at Charlestown Elementary and purchase 9 snow blowers for the Operations department.	157	15,000
FY15 Gore Mentor grant at Kenmore Elementary to provide staff development workshops.	183	1,800
FY15 Martins A+ Rewards donation to Rising Sun Elementary for staff development opportunities.	188	339
FY15 PNC Bank grant for Strengthening Families program encouraging reading at home for parents and young children.	482	3,000
Total		\$ 30,139

Restricted State Revenue		
Description	Grant Number	Amount
Correction to carryover balance of FY14 Aging Schools funding.	124	\$ (142,690)
FY15 STEM Initiative grant supporting STEM experiences for our 2nd grade curriculum, providing elementary staff development, and expanding the STEM program in middle schools.	132	57,355
Total		\$ (85,335)

Restricted Federal Revenue		
Description	Grant Number	Amount
FY15 Race to the Top Formative Assessment Solution grant expanding functions in the Blackboard Learning Management System software and providing training to teachers.	325	\$ 83,534
FY15 Race to the Top Promising Principals Pipeline grant providing iPads and training to selected Assistant Principals.	379	1,750
Reduction in FY15 Passthrough funds due to federal budget reductions.	401	(1,390)
Reduction in FY15 Passthrough Parentally Placed funds due to federal budget reductions.	409	(25)
Total		\$ 83,869

Unrestricted Other Revenue		
Description	Activity Number	Amount
Carryover balance of FY14 plus FY15 Upper Chesapeake Summer Center for the Arts collections.	903	\$ 68,341
Donation from Cecilton Elementary for a SmartBoard with speakers and a projector.	999	2,048
Donation of bus from bus contractor to be used for training purposes.	999	5,000
Donation from Rising Sun Elementary for 2 SmartBoards, a projector, a mount and cabling.	999	3,988
Total		\$ 79,377

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
22 Other Revenue	-	30,139	107,975	107,975	3,689	49,692	-	58,283
24 State Revenue	842,604	(85,335)	375,077	1,217,681	95,712	186,109	-	1,031,572
26 Federal Revenue	8,609,480	83,869	1,029,640	9,639,120	726,865	1,291,194	-	8,347,926
Grand Total	9,452,084	28,673	1,512,692	10,964,776	826,266	1,526,995	-	9,437,782

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	206,918	14,037	32,632	239,550	2,686	18,271	-	221,279
02 Instruction -Leadership/Support	11,152	(250)	12,945	24,097	71	12,306	717	11,074
03 Instruction -Salaries/Wages	2,177,420	88,778	625,988	2,803,408	174,991	668,139	1,468,676	666,592
04 Instruction-Materials/Supplies	395,072	8,469	78,251	473,323	56,290	273,922	16,598	182,803
05 Instruction-Other Costs	230,263	38,394	284,106	514,369	91,390	169,839	5,741	338,789
06 Special Education	3,730,296	(1,382)	56,050	3,786,346	418,131	979,956	1,962,422	843,968
07 Student Personnel Services	81,846	-	26,189	108,035	6,494	34,229	63,280	10,526
08 Student Health Services	-	-	(45)	(45)	268	268	-	(313)
09 Student Transportation	155,540	2,800	19,807	175,347	4,210	6,741	-	168,606
10 Operation of Plant	-	9,000	9,275	9,275	8,541	8,541	-	734
11 Maintenance of Plant	234,146	(136,690)	163,497	397,643	5,967	43,125	105,778	248,740
12 Fixed Charges	1,938,971	6,768	102,209	2,041,180	162,225	437,982	1,622,278	(19,080)
14 Community Services	290,460	3,000	106,039	396,499	40,821	104,115	-	292,384
15 Capital Outlay	-	-	-	-	-	-	-	-
Grand Total	9,452,084	32,924	1,516,943	10,969,027	972,085	2,757,434	5,245,490	2,966,103

Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	4,759,427	88,778	669,119	5,428,546	399,558	1,311,286	3,489,178	628,083
02 Contracted Charges	1,653,229	(108,853)	432,543	2,085,772	280,362	558,459	112,746	1,414,567
03 Supplies and Materials	503,136	27,219	141,162	644,298	90,163	344,310	21,288	278,700
04 Other Charges	2,226,203	21,768	235,889	2,462,092	192,710	518,354	1,622,278	321,459
05 Land, Buildings, Equipment	31,000	-	-	31,000	-	-	-	31,000
08 Transfers	279,089	4,012	38,230	317,319	9,292	25,025	-	292,294
Grand Total	9,452,084	32,924	1,516,943	10,969,027	972,085	2,757,434	5,245,490	2,966,103

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
20 Local Appropriation	75,523,845	-	-	75,523,845	6,014,247	24,056,991	-	51,466,854
22 Other Revenue	735,000	79,377	660,367	1,395,367	82,486	192,096	-	1,203,271
24 State Revenue	99,631,122	-	-	99,631,122	83,177	32,918,706	-	66,712,416
Grand Total	175,889,967	79,377	660,367	176,550,334	6,179,910	57,167,792	-	119,382,542

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	3,899,708	-	2,389	3,902,097	314,283	1,721,179	2,076,835	104,083
02 Instruction -Leadership/Support	13,478,903	2,434	24,531	13,503,434	1,039,527	4,263,977	8,479,965	759,493
03 Instruction -Salaries/Wages	67,801,817	(19,519)	(17,384)	67,784,433	5,248,746	13,093,634	51,815,080	2,875,719
04 Instruction-Materials/Supplies	4,128,964	(47,552)	450,741	4,579,705	273,945	1,793,625	163,685	2,622,395
05 Instruction-Other Costs	1,909,373	132,479	195,628	2,105,001	325,802	834,349	44,518	1,226,134
06 Special Education	21,763,798	-	12,798	21,776,596	1,770,013	4,143,729	16,201,795	1,431,072
07 Student Personnel Services	939,541	-	(1,157)	938,384	81,277	321,070	706,555	(89,241)
08 Student Health Services	1,565,135	1,566	(11,115)	1,554,020	127,070	321,654	1,178,029	54,338
09 Student Transportation	9,405,827	5,000	9,865	9,415,692	939,481	2,569,676	497,123	6,348,892
10 Operation of Plant	11,703,596	-	(13,668)	11,689,928	855,306	3,750,654	3,792,699	4,146,575
11 Maintenance of Plant	3,711,001	-	(11,437)	3,699,564	284,230	1,370,853	1,585,897	742,814
12 Fixed Charges	35,257,518	718	14,925	35,272,443	1,940,725	11,177,204	26,492,472	(2,397,232)
14 Community Services	-	-	-	-	(441)	273	-	(273)
15 Capital Outlay	324,786	-	-	324,786	15,120	100,464	121,285	103,037
Grand Total	175,889,967	75,126	656,116	176,546,083	13,215,083	45,462,342	113,155,936	17,927,805

Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	113,319,081	(18,856)	(16,721)	113,302,360	8,745,889	25,385,507	83,340,463	4,576,390
02 Contracted Charges	12,483,191	116,042	178,535	12,661,726	1,266,308	3,902,755	617,500	8,141,472
03 Supplies and Materials	5,619,060	(48,049)	433,562	6,052,622	397,422	2,488,272	184,439	3,379,911
04 Other Charges	41,478,206	30,334	45,997	41,524,203	2,440,878	13,150,935	26,773,873	1,599,395
05 Land, Buildings, Equipment	114,500	(4,345)	14,743	129,243	6,900	28,073	68,496	32,675
08 Transfers	2,875,929	-	-	2,875,929	357,687	506,801	2,171,165	197,963
Grand Total	175,889,967	75,126	656,116	176,546,083	13,215,083	45,462,342	113,155,936	17,927,805

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
20 Local Appropriation	75,523,845	-	-	75,523,845	6,014,247	24,056,991	-	51,466,854
22 Other Revenue	735,000	109,516	768,342	1,503,342	86,176	241,787	-	1,261,555
24 State Revenue	100,473,726	(85,335)	375,077	100,848,803	178,889	33,104,815	-	67,743,988
26 Federal Revenue	8,609,480	83,869	1,029,640	9,639,120	726,865	1,291,194	-	8,347,926
Grand Total	185,342,051	108,050	2,173,059	187,515,110	7,006,176	58,694,787	-	128,820,323

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	4,106,626	14,037	35,021	4,141,647	316,969	1,739,450	2,076,835	325,362
02 Instruction -Leadership/Support	13,490,055	2,184	37,476	13,527,531	1,039,597	4,276,283	8,480,682	770,566
03 Instruction -Salaries/Wages	69,979,237	69,259	608,604	70,587,841	5,423,737	13,761,773	53,283,756	3,542,312
04 Instruction-Materials/Supplies	4,524,036	(39,083)	528,992	5,053,028	330,235	2,067,547	180,282	2,805,198
05 Instruction-Other Costs	2,139,636	170,873	479,734	2,619,370	417,192	1,004,189	50,259	1,564,923
06 Special Education	25,494,094	(1,382)	68,848	25,562,942	2,188,144	5,123,685	18,164,217	2,275,040
07 Student Personnel Services	1,021,387	-	25,032	1,046,419	87,771	355,299	769,835	(78,715)
08 Student Health Services	1,565,135	1,566	(11,160)	1,553,975	127,338	321,922	1,178,029	54,025
09 Student Transportation	9,561,367	7,800	29,672	9,591,039	943,691	2,576,417	497,123	6,517,498
10 Operation of Plant	11,703,596	9,000	(4,393)	11,699,203	863,847	3,759,195	3,792,699	4,147,309
11 Maintenance of Plant	3,945,147	(136,690)	152,060	4,097,207	290,197	1,413,978	1,691,675	991,554
12 Fixed Charges	37,196,489	7,486	117,134	37,313,623	2,102,950	11,615,185	28,114,750	(2,416,313)
14 Community Services	290,460	3,000	106,039	396,499	40,379	104,388	-	292,111
15 Capital Outlay	324,786	-	-	324,786	15,120	100,464	121,285	103,037
Grand Total	185,342,051	108,050	2,173,059	187,515,110	14,187,168	48,219,776	118,401,426	20,893,908

Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	118,078,508	69,922	652,398	118,730,906	9,145,447	26,696,792	86,829,641	5,204,473
02 Contracted Charges	14,136,420	7,189	611,078	14,747,498	1,546,670	4,461,214	730,246	9,556,038
03 Supplies and Materials	6,122,196	(20,830)	574,724	6,696,920	487,584	2,832,582	205,727	3,658,611
04 Other Charges	43,704,409	52,102	281,886	43,986,295	2,633,587	13,669,290	28,396,151	1,920,855
05 Land, Buildings, Equipment	145,500	(4,345)	14,743	160,243	6,900	28,073	68,496	63,675
08 Transfers	3,155,018	4,012	38,230	3,193,248	366,980	531,826	2,171,165	490,257
Grand Total	185,342,051	108,050	2,173,059	187,515,110	14,187,168	48,219,776	118,401,426	20,893,908

Unrestricted Expenditures
% of Current Budget to Prior Year Trend

CategoryT	Fiscal	Original Budget	Current Budget	YTD	% to date	Comments
01 Administration	Current	3,899,708	3,902,097	1,721,185	44%	Student assessment materials purchased earlier than last fiscal year.
	Prior	3,776,869	4,021,363	1,606,954	40%	
02 Instruction - Leadership/Support	Current	13,478,903	13,503,434	4,263,978	32%	
	Prior	13,245,330	13,298,090	4,264,541	32%	
03 Instruction - Salaries/Wages	Current	67,801,817	67,784,433	13,093,639	19%	
	Prior	66,911,802	66,862,409	13,143,744	20%	
04 Instruction- Materials/Supplies	Current	4,128,964	4,579,705	1,793,625	39%	School-based carryover funds.
	Prior	4,268,937	3,712,297	1,985,666	53%	
05 Instruction-Other Costs	Current	1,909,373	2,105,001	834,351	40%	Elimination of technology lease payment.
	Prior	2,322,295	2,459,984	1,236,597	50%	
06 Special Education	Current	21,763,798	21,776,596	4,143,732	19%	
	Prior	21,446,793	20,787,827	4,187,007	20%	
07 Student Personnel Services	Current	939,541	938,384	321,070	34%	
	Prior	939,800	990,700	316,051	32%	
08 Student Health Services	Current	1,565,135	1,554,020	321,654	21%	
	Prior	1,546,383	1,547,755	311,558	20%	
09 Student Transportation	Current	9,405,827	9,415,692	2,569,674	27%	
	Prior	9,351,231	9,405,408	2,426,551	26%	
10 Operation of Plant	Current	11,703,596	11,689,928	3,750,661	32%	
	Prior	11,192,320	11,640,069	3,328,210	29%	
11 Maintenance of Plant	Current	3,711,001	3,699,564	1,370,855	37%	
	Prior	3,469,692	4,169,019	1,517,232	36%	
12 Fixed Charges	Current	35,257,518	35,272,443	11,177,202	32%	Teacher retirement and healthcare costs have increased.
	Prior	32,568,106	36,107,919	11,435,681	32%	
14 Community Services	Current	-	-	274	0%	Community use of buildings to be reimbursed.
	Prior	1,424	20,000	5,862	29%	
15 Capital Outlay	Current	324,786	324,786	100,464	31%	Reduction of capital outlay project renovations.
	Prior	190,701	406,424	197,186	49%	
Total	Current	175,889,967	176,546,083	45,462,364	26%	
	Prior	171,231,683	175,429,264	45,962,840	26%	
2015 - 2014		4,658,284	1,116,819	(500,476)		

Prior Year Balance Study - Comparative

As of Sep

	Current Budget	YTD	Encumbered + Yet-to-Spend	PYB	13 Actual	14 Actual	15 Estimate	16 Request	16 Request - 15 Estimate
Total 01 Administration	3,902,097	1,406,895	2,385,949	109,253	4,178,167	3,962,244	3,792,844	-	(3,792,844)
Total 02 Instruction -Leadership/Support	13,501,000	3,224,443	10,053,214	223,338	13,469,883	13,218,708	13,277,657	-	(13,277,657)
Total 03 Instruction -Salaries/Wages	67,803,952	7,844,881	59,714,009	245,068	65,444,793	66,843,584	67,558,890	-	(67,558,890)
Total 04 Instruction-Materials/Supplies	4,627,257	1,519,677	3,005,026	102,548	3,054,367	3,266,890	4,524,703	-	(4,524,703)
Total 05 Instruction-Other Costs	1,972,522	508,549	1,290,655	173,319	2,812,713	2,402,136	1,799,204	-	(1,799,204)
Total 06 Special Education	21,776,596	2,373,722	18,876,907	525,976	20,684,272	20,679,440	21,250,629	-	(21,250,629)
Total 07 Student Personnel Services	938,384	239,794	796,457	(97,866)	917,721	980,569	1,036,251	-	(1,036,251)
Total 08 Student Health Services	1,552,454	194,580	1,341,412	16,454	1,518,291	1,506,396	1,535,992	-	(1,535,992)
Total 09 Student Transportation	9,410,692	1,630,195	7,571,653	208,845	9,393,143	9,158,207	9,201,848	-	(9,201,848)
Total 10 Operation of Plant	11,689,928	2,895,354	8,642,884	151,695	11,285,708	11,634,396	11,538,238	-	(11,538,238)
Total 11 Maintenance of Plant	3,699,564	1,086,623	2,576,231	36,711	3,965,522	4,143,605	3,662,854	-	(3,662,854)
Total 12 Fixed Charges	35,271,725	9,236,476	27,545,376	(1,510,132)	32,218,900	35,932,548	36,781,852	-	(36,781,852)
Total 14 Community Services	-	715	-	(715)	43,576	13,981	715	-	(715)
Total 15 Capital Outlay	324,786	85,342	239,444	-	211,609	391,582	324,786	-	(324,786)
Grand Total	176,470,957	32,247,246	144,039,216	184,495	169,198,665	174,134,286	176,286,462	-	(176,286,462)