



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

January 10, 2017

Dr. Alan McCarthy
 200 Chesapeake Blvd
 Suite 2100
 Elkton, Maryland 21921

Dear Dr. McCarthy:

The Board of Education of Cecil County has taken action and has approved the budget amendment as seen below for December 2016 at their regular Board Meeting on January 9, 2017. Cecil County Public Schools requests the approval of the County Council of Cecil County to make the following changes to the fiscal 2017 operating budget.

Revenue		Expenditure	
Local Appropriation	\$ -	Administration	\$ -
Other Revenue	-	Instruction Leadership/Support	(197)
State Revenue	-	Instruction Salaries/Wages	1,569
Federal Revenue	-	Instruction Materials/Supplies	(1,202)
		Instruction Other Costs	(298)
		Special Education	-
		Student Personnel Services	-
		Student Health Services	-
		Student Transportation	-
		Operation of Plant	-
		Maintenance of Plant	-
		Fixed Charges	128
		Community Services	-
		Capital Outlay	-
Total Revenue	\$ -	Total Expenditures	\$ -

Sincerely,

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

DWD/dls

cc: Winston Robinson, Finance Manager
 Jeffrey Koss, Accounting Manager
 Erynn Seato, Assistant in Business Services

The following budget adjustments were recorded for the period 12/1/16 to 12/31/16:

Restricted Other Revenue		
Description	Grant Number	Amount
Total		\$ -

Restricted State Revenue		
Description	Grant Number	Amount
Total		\$ -

Restricted Federal Revenue		
Description	Grant Number	Amount
Total		\$ -

Unrestricted Local Revenue		
Description	Activity Number	Amount
Total		\$ -

Unrestricted State Revenue		
Description	Activity Number	Amount
Total		\$ -

Unrestricted Other Revenue		
Description	Activity Number	Amount
Total		\$ -

NOTE: There were no additions or reductions to the Operating Budget for the period of December 2016.

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
22 Other Revenue	-	-	73,177	73,177	3,000	67,327	-	5,850
24 State Revenue	602,296	-	182,885	785,181	-	66,682	-	718,499
26 Federal Revenue	8,986,087	-	672,866	9,658,953	548,468	2,277,636	-	7,381,317
Grand Total	9,588,383	-	928,928	10,517,311	551,468	2,411,645	-	8,105,666

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	224,980	-	34,420	259,400	-	4,543	-	254,857
02 Instruction -Leadership/Support	3,631	-	8,063	11,694	-	36,328	-	(24,634)
03 Instruction -Salaries/Wages	2,318,883	-	284,936	2,603,819	248,741	871,480	1,207,252	525,087
04 Instruction-Materials/Supplies	313,664	-	138,691	452,355	25,285	385,616	23,757	42,982
05 Instruction-Other Costs	182,415	-	135,895	318,310	12,724	102,358	-	215,952
06 Special Education	3,866,953	-	101,631	3,968,584	386,756	1,611,213	1,613,150	744,221
07 Student Personnel Services	-	-	964	964	160	256	-	708
08 Student Health Services	-	-	358	358	-	-	-	358
09 Student Transportation	152,428	-	105,251	257,679	5,411	26,356	-	231,323
10 Operation of Plant	1,000	-	-	1,000	-	597	-	403
11 Maintenance of Plant	96,024	-	68,392	164,416	-	48,403	10,024	105,989
12 Fixed Charges	2,183,206	-	9,292	2,192,498	255,483	873,416	1,403,002	(83,920)
14 Community Services	245,199	-	41,035	286,234	20,326	113,105	102,612	70,517
15 Capital Outlay								
Grand Total	9,588,383	-	928,928	10,517,311	954,885	4,073,670	4,359,797	2,083,845

Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	5,497,303	-	239,982	5,737,285	582,260	2,077,408	2,918,941	740,936
02 Contracted Charges	911,350	-	324,001	1,235,351	64,932	570,535	-	664,816
03 Supplies and Materials	464,152	-	159,055	623,207	36,839	455,092	27,830	140,285
04 Other Charges	2,426,944	-	155,036	2,581,980	266,096	947,661	1,403,002	231,317
05 Land, Buildings, Equipment	-	-	-	-	-	-	10,024	(10,024)
08 Transfers	288,634	-	50,854	339,488	4,759	22,974	-	316,514
Grand Total	9,588,383	-	928,928	10,517,311	954,885	4,073,670	4,359,797	2,083,845

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
20 Local Appropriation	80,610,438	-	-	80,610,438	8,360,766	40,305,222	-	40,305,216
22 Other Revenue	460,000	-	1,331,958	1,791,958	76,589	388,303	-	1,403,655
24 State Revenue	105,261,613	-	-	105,261,613	-	52,061,379	-	53,200,234
Grand Total	186,332,051	-	1,331,958	187,664,009	8,437,355	92,754,904	-	94,909,105

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,034,213	-	35,586	5,069,799	467,501	2,762,837	1,927,010	379,951
02 Instruction -Leadership/Support	14,135,911	(197)	(55,151)	14,080,760	1,557,502	6,864,495	6,632,974	583,291
03 Instruction -Salaries/Wages	70,384,369	1,569	321,483	70,705,852	7,921,614	26,573,738	42,262,263	1,869,851
04 Instruction-Materials/Supplies	3,863,144	(1,202)	423,689	4,286,833	618,911	2,264,720	49,348	1,972,765
05 Instruction-Other Costs	2,959,360	(298)	154,372	3,113,732	280,136	2,054,153	285,593	773,986
06 Special Education	23,263,167	-	(382,711)	22,880,456	2,697,190	8,366,428	13,387,203	1,126,825
07 Student Personnel Services	963,127	-	224,000	1,187,127	103,887	557,350	580,267	49,510
08 Student Health Services	1,625,301	-	(23,866)	1,601,435	176,045	632,378	972,956	(3,899)
09 Student Transportation	9,466,507	-	16,580	9,483,087	946,133	4,501,847	464,232	4,517,008
10 Operation of Plant	12,079,489	-	1,095	12,080,584	1,144,273	5,058,722	2,928,667	4,093,196
11 Maintenance of Plant	4,035,079	-	389,698	4,424,777	467,704	2,577,254	1,263,046	584,477
12 Fixed Charges	38,152,140	128	1,183	38,153,323	4,992,433	15,992,769	21,700,724	459,830
14 Community Services	15,000	-	94,000	109,000	4,261	16,347	-	92,653
15 Capital Outlay	355,244	-	132,000	487,244	160,132	296,074	103,058	88,112
Grand Total	186,332,051	-	1,331,958	187,664,009	21,537,721	78,519,112	92,557,342	16,587,555

Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	118,193,712	1,569	211,603	118,405,315	13,276,583	47,895,113	67,716,812	2,793,390
02 Contracted Charges	13,957,125	(298)	273,117	14,230,242	1,046,636	6,640,012	971,758	6,618,472
03 Supplies and Materials	5,732,798	(1,697)	366,433	6,099,231	741,182	3,383,577	98,234	2,617,419
04 Other Charges	44,640,915	426	3,600	44,644,515	5,539,878	18,482,742	22,069,707	4,092,066
05 Land, Buildings, Equipment	1,070,001	-	477,205	1,547,206	514,207	1,330,980	116,676	99,550
08 Transfers	2,737,500	-	-	2,737,500	419,234	786,689	1,584,154	366,657
Grand Total	186,332,051	-	1,331,958	187,664,009	21,537,721	78,519,112	92,557,342	16,587,555

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
20 Local Appropriation	80,610,438	-	-	80,610,438	8,360,766	40,305,222	-	40,305,216
22 Other Revenue	460,000	-	1,405,135	1,865,135	79,589	455,631	-	1,409,504
24 State Revenue	105,863,909	-	182,885	106,046,794	-	52,128,061	-	53,918,733
26 Federal Revenue	8,986,087	-	672,866	9,658,953	548,468	2,277,636	-	7,381,317
Grand Total	195,920,434	-	2,260,886	198,181,320	8,988,823	95,166,549	-	103,014,771

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,259,193	-	70,006	5,329,199	467,501	2,767,380	1,927,010	634,808
02 Instruction -Leadership/Support	14,139,542	(197)	(47,088)	14,092,454	1,557,502	6,900,823	6,632,974	558,657
03 Instruction -Salaries/Wages	72,703,252	1,569	606,419	73,309,671	8,170,355	27,445,217	43,469,515	2,394,938
04 Instruction-Materials/Supplies	4,176,808	(1,202)	562,380	4,739,188	644,196	2,650,336	73,105	2,015,747
05 Instruction-Other Costs	3,141,775	(298)	290,267	3,432,042	292,860	2,156,511	285,593	989,938
06 Special Education	27,130,120	-	(281,080)	26,849,040	3,083,946	9,977,641	15,000,353	1,871,047
07 Student Personnel Services	963,127	-	224,964	1,188,091	104,046	557,605	580,267	50,219
08 Student Health Services	1,625,301	-	(23,508)	1,601,793	176,045	632,378	972,956	(3,541)
09 Student Transportation	9,618,935	-	121,831	9,740,766	951,544	4,528,203	464,232	4,748,331
10 Operation of Plant	12,080,489	-	1,095	12,081,584	1,144,273	5,059,319	2,928,667	4,093,599
11 Maintenance of Plant	4,131,103	-	458,090	4,589,193	467,704	2,625,657	1,273,070	690,466
12 Fixed Charges	40,335,346	128	10,475	40,345,821	5,247,916	16,866,185	23,103,726	375,910
14 Community Services	260,199	-	135,035	395,234	24,586	129,452	102,612	163,170
15 Capital Outlay	355,244	-	132,000	487,244	160,132	296,074	103,058	88,112
Grand Total	195,920,434	-	2,260,886	198,181,320	22,492,606	82,592,782	96,917,139	18,671,399

Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	123,691,015	1,569	451,585	124,142,600	13,858,842	49,972,521	70,635,753	3,534,326
02 Contracted Charges	14,868,475	(298)	597,118	15,465,593	1,111,568	7,210,547	971,758	7,283,289
03 Supplies and Materials	6,196,950	(1,697)	525,488	6,722,438	778,021	3,838,669	126,064	2,757,705
04 Other Charges	47,067,859	426	158,636	47,226,495	5,805,974	19,430,403	23,472,709	4,323,383
05 Land, Buildings, Equipment	1,070,001	-	477,205	1,547,206	514,207	1,330,980	126,700	89,526
08 Transfers	3,026,134	-	50,854	3,076,988	423,993	809,662	1,584,154	683,172
Grand Total	195,920,434	-	2,260,886	198,181,320	22,492,606	82,592,782	96,917,139	18,671,399

Unrestricted Expenditures
% of Current Budget to Prior Year Trend

CategoryT	Fiscal	Original Budget	Current Budget	YTD	% to date	Comments
01 Administration	Current	5,034,213	5,069,799	2,762,837	54%	
	Prior	4,395,522	4,444,671	2,597,026	58%	
02 Instruction -Leadership/Support	Current	14,135,911	14,080,760	6,864,488	49%	
	Prior	13,648,132	13,686,696	6,824,694	50%	
03 Instruction -Salaries/Wages	Current	70,384,369	70,705,852	26,573,732	38%	
	Prior	68,587,025	67,902,078	26,599,672	39%	
04 Instruction-Materials/Supplies	Current	3,863,144	4,286,833	2,264,717	53%	Purchase textbooks and new curriculum supplies for math and language arts
	Prior	3,061,244	3,268,332	1,402,130	43%	
05 Instruction-Other Costs	Current	2,959,360	3,113,732	2,054,155	66%	Computer lease payment
	Prior	2,245,299	3,018,134	1,867,456	62%	
06 Special Education	Current	23,263,167	22,880,456	8,366,437	37%	
	Prior	21,576,732	22,577,301	8,513,023	38%	
07 Student Personnel Services	Current	963,127	1,187,127	557,349	47%	
	Prior	954,318	961,188	467,853	49%	
08 Student Health Services	Current	1,625,301	1,601,435	632,375	39%	
	Prior	1,605,743	1,609,600	645,593	40%	
09 Student Transportation	Current	9,466,507	9,483,087	4,501,848	47%	
	Prior	9,528,264	9,571,361	4,376,737	46%	
10 Operation of Plant	Current	12,079,489	12,080,584	5,058,717	42%	Savings in utilities and custodial substitutes
	Prior	12,199,920	11,197,162	4,932,177	44%	
11 Maintenance of Plant	Current	4,035,079	4,424,777	2,577,257	58%	HVAC repairs & additional projects
	Prior	3,755,339	4,453,273	2,464,637	55%	
12 Fixed Charges	Current	38,152,140	38,153,323	15,992,768	42%	Retiree healthcare costs trending lower
	Prior	37,341,286	36,558,768	17,657,815	48%	
14 Community Services	Current	15,000	109,000	16,345	15%	Additional projects
	Prior	-	96,564	10,452	11%	
15 Capital Outlay	Current	355,244	487,244	296,073	61%	Additional projects
	Prior	345,592	307,078	164,506	54%	
Total	Current	186,332,051	187,664,009	78,519,098	42%	
	Prior	179,244,416	179,652,206	78,523,771	44%	
2017 - 2016		7,087,635	8,011,803	(4,673)		