



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

August 15, 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 additional budget amendment as seen below for June 2017 at their regular Board Meeting on August 14, 2017. This is an unaudited report. 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 for the period June 2017.

Revenue		Expenditure	
Local Appropriation	\$ -	Administration	\$ 14,872
Other Revenue	148,711	Instruction Leadership/Support	4,022
State Revenue	4,000	Instruction Salaries/Wages	5,976
Federal Revenue	75,864	Instruction Materials/Supplies	218,504
		Instruction Other Costs	59,491
		Special Education	141,173
		Student Personnel Services	-
		Student Health Services	-
		Student Transportation	4,244
		Operation of Plant	-
		Maintenance of Plant	-
		Fixed Charges	(234,707)
		Community Services	15,000
		Capital Outlay	-
Total Revenue	\$ 228,575	Total Expenditures	\$ 228,575

Sincerely,

D'Ette W. Devine Ed.D.
 Superintendent

DWD/dls

cc: Winston Robinson, Finance Manager
 Becky Anderson, Budget Manager
 Erynn Seato

The following budget adjustments were recorded for the period 6/1/17 to 6/30/17 (UNAUDITED):

Restricted Other Revenue			
Description	Project Number	Prior Approved	Additional
FY17 STEM Summer Camp grant from Northeastern Maryland Technology Council to support student transportation for field trips.	13017	\$ 1,500.00	\$ -
FY17 APGFCU Teacher of the Year grant to provide support for gala expenses.	16117	5,000.00	-
FY17 Choptank Electric Trust donation to the North East Middle orchestra to purchase two cellos.	16317	-	2,340.00
FY17 Rising Sun American Legion Post #194 donation to Bay View Elementary to provide student t-shirts for Fun & Fitness Day activities.	17417	400.00	-
FY17 Rising Sun American Legion Post #194 donation to Conowingo Elementary to support teacher participation in Responsive Classroom Training.	17917	2,100.00	-
FY17 Chesapeake City Elementary PTO donation to Chesapeake City Elementary to purchase Chromebook.	18117	4,680.00	-
FY17 Duffy Memorial Book donation to Elk Neck Elementary to purchase reading materials for 2nd grade.	18217	-	296.00
FY17 Martin's A+ Rewards donation to Rising Sun Elementary supporting staff development opportunities for teachers.	18717	-	3,659.00
FY17 Cecil County Public Library Summer Reading Award to Calvert Elementary to purchase books for the media center.	19017	350.00	-
FY17 Conowingo PTO donation to Conowingo Elementary to support teacher participation in Responsive Classroom Training.	19717	700.00	-
Additional FY17 Conowingo Lions Club donation to Conowingo Elementary to support teacher participation in Responsive Classroom Training.	19817	700.00	-
Total		\$ 15,430.00	\$ 6,295.00

Restricted State Revenue			
Description	Project Number	Prior Approved	Additional
Reduction of FY17 Aging Schools grant not funded by the State of Maryland.	12817	\$ (96,024.00)	\$ -
FY17 Heroin and Opioid Addiction Prevention grant supporting staff training and youth summit programs.	15018	-	4,000.00
Total		\$ (96,024.00)	\$ 4,000.00

Restricted Federal Revenue			
Description	Project Number	Prior Approved	Additional
Additional FY17 Title I funding provided to support schools.	10017	\$ -	\$ 28,139.00
FY16 Title II Teacher Quality Supplemental grant providing additional training on the Bookworms program for teachers.	15517	-	2,054.00
Additional FY17 Medical Assistance for school-aged children supporting related services.	43817	-	82,378.00
Reduction in FY17 Medical Assistance for infants and toddlers related services.	43917	-	(36,706.00)
Total		\$ -	\$ 75,865.00

Unrestricted Other Revenue			
Description	Project Number	Prior Approved	Additional
FY17 additional revenue collected for the All County Choral Concert program.	90200	\$ 4,885.00	\$ -
FY17 additional revenue collected for the Upper Chesapeake Summer Center for the Arts program.	90300	10,582.00	42,692.00
FY17 additional revenue collected for the STEP program.	90600	-	84,398.00
FY17 SWIFT reimbursement from MSDE.	92300	-	12,825.00
FY17 additional revenue collected for the College Night Fair.	96000	-	2,500.00
Total		\$ 15,467.00	\$ 142,415.00

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
22 Other Revenue	-	21,726	165,012	165,012	(29,620)	113,016	-	51,996
24 State Revenue	602,296	(92,024)	131,861	734,157	229,627	642,013	-	92,144
26 Federal Revenue	8,986,087	75,864	675,182	9,661,269	2,586,521	9,031,345	-	629,924
Grand Total	9,588,383	5,566	972,055	10,560,438	2,786,528	9,786,374	-	774,064

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	10,269	38,231	263,211	233,126	248,601	-	14,610
02 Instruction -Leadership/Support	3,631	33,630	43,141	46,772	707	40,219	-	6,553
03 Instruction -Salaries/Wages	2,318,883	(28,037)	245,787	2,564,670	537,834	2,296,769	-	267,901
04 Instruction-Materials/Supplies	313,664	22,510	235,894	549,558	104,289	571,506	17,577	(39,525)
05 Instruction-Other Costs	182,415	22,485	190,200	372,615	56,405	229,207	2,314	141,094
06 Special Education	3,866,953	52,199	151,773	4,018,726	731,736	3,953,030	-	65,696
07 Student Personnel Services	-	-	964	964	-	96	-	868
08 Student Health Services	-	-	500	500	15	390	-	110
09 Student Transportation	152,428	1,985	81,709	234,137	16,034	126,195	-	107,942
10 Operation of Plant	1,000	-	(400)	600	-	597	-	3
11 Maintenance of Plant	96,024	(96,024)	(27,632)	68,392	0	48,403	-	19,989
12 Fixed Charges	2,183,206	(13,451)	(28,935)	2,154,271	349,216	2,037,126	-	117,145
14 Community Services	245,199	-	40,823	286,022	44,123	234,235	-	51,787
15 Capital Outlay	-	-	-	-	-	-	-	-
Grand Total	9,588,383	5,566	972,055	10,560,438	2,073,484	9,786,374	19,891	754,173

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	(75,205)	154,325	5,651,628	1,208,911	5,329,139	-	322,489
02 Contracted Charges	911,350	45,510	361,056	1,272,406	106,084	1,160,850	2,314	109,242
03 Supplies and Materials	464,152	21,945	257,685	721,837	113,127	694,807	17,577	9,453
04 Other Charges	2,426,944	7,887	154,354	2,581,298	402,691	2,304,294	-	277,004
05 Land, Buildings, Equipment	-	-	-	-	-	-	-	-
08 Transfers	288,634	5,429	44,635	333,269	242,670	297,284	-	35,985
Grand Total	9,588,383	5,566	972,055	10,560,438	2,073,484	9,786,374	19,891	754,173

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	-	80,610,438	-	-
22 Other Revenue	460,000	157,882	1,579,688	2,039,688	(95,473)	702,009	-	1,337,679
24 State Revenue	105,261,613	-	-	105,261,613	655,036	105,077,588	-	184,025
Grand Total	186,332,051	157,882	1,579,688	187,911,739	559,563	186,390,035	-	1,521,704

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	13,990	54,333	5,088,546	(418,597)	4,902,086	-	186,460
02 Instruction -Leadership/Support	14,135,911	1,833	18,879	14,154,790	22,512	13,869,201	-	285,589
03 Instruction -Salaries/Wages	70,384,369	(206,357)	(85,514)	70,298,855	159,313	70,222,843	-	76,012
04 Instruction-Materials/Supplies	3,863,144	192,297	953,637	4,816,781	99,089	4,067,718	-	749,063
05 Instruction-Other Costs	2,959,360	70,633	833,581	3,792,941	225,915	3,509,850	-	283,091
06 Special Education	23,263,167	24,974	(340,536)	22,922,631	33,693	22,326,424	-	596,207
07 Student Personnel Services	963,127	174,218	398,990	1,362,117	112,822	1,321,228	-	40,889
08 Student Health Services	1,625,301	36,017	13,860	1,639,161	346	1,631,470	-	7,691
09 Student Transportation	9,466,507	175,716	573,664	10,040,171	(5,587)	9,930,875	-	109,296
10 Operation of Plant	12,079,489	(199,281)	(610,649)	11,468,840	998,437	11,113,446	-	355,394
11 Maintenance of Plant	4,035,079	82,708	743,820	4,778,899	31,638	4,492,271	-	286,628
12 Fixed Charges	38,152,140	(221,738)	(1,217,595)	36,934,545	1,209,195	33,805,292	-	3,129,253
14 Community Services	15,000	15,272	113,349	128,349	24,333	124,345	-	4,004
15 Capital Outlay	355,244	(2,400)	129,869	485,113	130	421,328	-	63,785
Grand Total	186,332,051	157,882	1,579,688	187,911,739	2,493,238	181,738,377	-	6,173,362

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	105,293	188,786	118,382,498	168,179	117,927,365	-	455,133
02 Contracted Charges	13,957,125	296,007	1,005,468	14,962,593	64,153	14,235,808	-	726,785
03 Supplies and Materials	5,732,798	298,023	1,429,809	7,162,607	132,282	6,084,698	-	1,077,909
04 Other Charges	44,640,915	(355,161)	(1,787,224)	42,853,691	2,210,523	39,417,652	-	3,436,039
05 Land, Buildings, Equipment	1,070,001	(9,998)	919,131	1,989,132	49,260	1,909,686	-	79,446
08 Transfers	2,737,500	(176,282)	(176,282)	2,561,218	(131,158)	2,163,168	-	398,050
Grand Total	186,332,051	157,882	1,579,688	187,911,739	2,493,238	181,738,377	-	6,173,362

REVENUE EXCEEDS EXPENDITURES \$ 4,651,658

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	-	80,610,438	-	-
22 Other Revenue	460,000	179,608	1,744,700	2,204,700	(125,093)	815,025	-	1,389,675
24 State Revenue	105,863,909	(92,024)	131,861	105,995,770	884,663	105,719,601	-	276,169
26 Federal Revenue	8,986,087	75,864	675,182	9,661,269	2,586,521	9,031,345	-	629,924
Grand Total	195,920,434	163,448	2,551,743	198,472,177	3,346,091	196,176,409	-	2,295,768

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	24,259	92,564	5,351,757	(185,471)	5,150,687	-	201,070
02 Instruction -Leadership/Support	14,139,542	35,463	62,020	14,201,562	23,219	13,909,420	-	292,142
03 Instruction -Salaries/Wages	72,703,252	(234,394)	160,273	72,863,525	697,146	72,519,612	-	343,913
04 Instruction-Materials/Supplies	4,176,808	214,807	1,189,531	5,366,339	203,378	4,639,224	17,577	709,538
05 Instruction-Other Costs	3,141,775	93,118	1,023,781	4,165,556	282,320	3,739,057	2,314	424,185
06 Special Education	27,130,120	77,173	(188,763)	26,941,357	765,429	26,279,454	-	661,903
07 Student Personnel Services	963,127	174,218	399,954	1,363,081	112,822	1,321,324	-	41,757
08 Student Health Services	1,625,301	36,017	14,360	1,639,661	361	1,631,860	-	7,801
09 Student Transportation	9,618,935	177,701	655,373	10,274,308	10,447	10,057,070	-	217,238
10 Operation of Plant	12,080,489	(199,281)	(611,049)	11,469,440	998,437	11,114,043	-	355,397
11 Maintenance of Plant	4,131,103	(13,316)	716,188	4,847,291	31,638	4,540,674	-	306,617
12 Fixed Charges	40,335,346	(235,189)	(1,246,530)	39,088,816	1,558,411	35,842,418	-	3,246,398
14 Community Services	260,199	15,272	154,172	414,371	68,456	358,580	-	55,791
15 Capital Outlay	355,244	(2,400)	129,869	485,113	130	421,328	-	63,785
Grand Total	195,920,434	163,448	2,551,743	198,472,177	4,566,722	191,524,751	19,891	6,927,535

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	30,088	343,111	124,034,126	1,377,090	123,256,504	-	777,622
02 Contracted Charges	14,868,475	341,517	1,366,524	16,234,999	170,237	15,396,658	2,314	836,027
03 Supplies and Materials	6,196,950	319,968	1,687,494	7,884,444	245,409	6,779,505	17,577	1,087,362
04 Other Charges	47,067,859	(347,274)	(1,632,870)	45,434,989	2,613,215	41,721,946	-	3,713,043
05 Land, Buildings, Equipment	1,070,001	(9,998)	919,131	1,989,132	49,260	1,909,686	-	79,446
08 Transfers	3,026,134	(170,853)	(131,647)	2,894,487	111,511	2,460,452	-	434,035
Grand Total	195,920,434	163,448	2,551,743	198,472,177	4,566,722	191,524,751	19,891	6,927,535

Unrestricted Expenditures
% of Current Budget to Prior Year Trend

CategoryT	Fiscal	Original Budget	Current Budget	YTD	% to date	% YR to YR	Comments	Variance from Original Budget	
01 Administration	Current	5,034,213	5,088,546	4,902,086	96%	22.4%	New ERP system	132,127	2.6%
	Prior	4,395,522	4,444,671	4,004,566	90%				
02 Instruction -Leadership/Support	Current	14,135,911	14,154,790	13,869,201	98%	4.0%	Longevity and 1% COLA	266,710	1.9%
	Prior	13,648,132	13,686,696	13,329,667	97%				
03 Instruction -Salaries/Wages	Current	70,384,369	70,298,855	70,222,843	100%	3.5%	Longevity and 1% COLA	161,526	0.2%
	Prior	68,587,025	67,902,078	67,847,074	100%				
04 Instruction-Materials/Supplies	Current	3,863,144	4,816,781	4,067,718	84%	62.2%	Purchase textbooks and new curriculum supplies for math and language arts	(204,574)	-5.3%
	Prior	3,061,244	3,268,332	2,507,973	77%				
05 Instruction-Other Costs	Current	2,959,360	3,792,941	3,509,850	93%	18.4%	Computer lease payment	(550,490)	-18.6%
	Prior	2,245,299	3,018,134	2,963,846	98%				
06 Special Education	Current	23,263,167	22,922,631	22,326,424	97%	0.3%	Lower nonpublic costs and reclassification of contracted Social Workers	936,743	4.0%
	Prior	21,576,732	22,577,301	22,270,084	99%				
07 Student Personnel Services	Current	963,127	1,362,117	1,321,228	97%	39.7%	Reclassification of Drug Prevention Education Specialists and contracted Social Workers	(358,101)	-37.2%
	Prior	954,318	961,188	945,731	98%				
08 Student Health Services	Current	1,625,301	1,639,161	1,631,470	100%	3.4%	Longevity and 1% COLA	(6,169)	-0.4%
	Prior	1,605,743	1,609,600	1,577,676	98%				
09 Student Transportation	Current	9,466,507	10,040,171	9,930,875	99%	4.3%	Special transportation increase	(464,368)	-4.9%
	Prior	9,528,264	9,571,361	9,519,696	99%				
10 Operation of Plant	Current	12,079,489	11,468,840	11,113,446	97%	1.7%	Fuel and electric savings	966,043	8.0%
	Prior	12,199,920	11,197,162	10,928,625	98%				
11 Maintenance of Plant	Current	4,035,079	4,778,899	4,492,271	94%	5.0%	Additional projects	(457,192)	-11.3%
	Prior	3,755,339	4,453,273	4,276,578	96%				
12 Fixed Charges	Current	38,152,140	36,934,545	33,805,292	92%	-5.3%	Active and retiree healthcare costs were lower	4,346,848	11.4%
	Prior	37,341,286	36,558,768	35,695,358	98%				
14 Community Services	Current	15,000	128,349	124,345	97%	258.5%	Additional projects	(109,345)	-729.0%
	Prior	-	96,564	34,684	0%				
15 Capital Outlay	Current	355,244	485,113	421,328	87%	42.1%	Additional projects	(66,084)	-18.6%
	Prior	345,592	307,078	296,564	97%				
Total	Current	186,332,051	187,911,739	181,738,377	97%	3.1%		4,593,674	2.5%
	Prior	179,244,416	179,652,206	176,198,122	98%				3,046,294
2017 - 2016		7,087,635	8,259,533	5,540,255					