



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

December 12, 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 November 2017 at their regular Board Meeting on December 11, 2017. 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	\$ 2,539
Other Revenue	6,181	Instruction Leadership/Support	6,382
State Revenue	12,819	Instruction Salaries/Wages	(163,765)
Federal Revenue	(97,438)	Instruction Materials/Supplies	(1,824)
		Instruction Other Costs	60,319
		Special Education	15,049
		Student Personnel Services	-
		Student Health Services	137
		Student Transportation	13,576
		Operation of Plant	(9,500)
		Maintenance of Plant	13,500
		Fixed Charges	(18,215)
		Community Services	3,364
		Capital Outlay	-
Total Revenue	\$ (78,438)	Total Expenditures	\$ (78,438)

Sincerely,

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

DWD/ees

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

The following budget adjustments were recorded for the period 11/1/17 to 11/30/17:

Restricted Other Revenue		
Description	Project Number	Amount
Additional funding for the FY18 Maryland 4-H Foundation grant to support STEM classroom supplies.	13318	\$ 940
Carryover FY17 balance of the FY16 Tractor Supply grant to the School of Technology.	13816	241
FY18 Video Lottery Terminal (VLT) grant to North East Elementary to support the courtyard garden learning program for students.	18918	1,000
Total		\$ 2,181

Restricted State Revenue		
Description	Project Number	Amount
FY18 Kindergarten Readiness Assessment Professional Development grant supporting staff development for early childhood teachers.	49018	\$ 12,819
Total		\$ 12,819

Restricted Federal Revenue		
Description	Project Number	Amount
Reduction in FY18 Title I funding.	10018	\$ (63,388)
Reduction in FY18 Perkins Career and Technology Education funding.	11318	(1,648)
Additional FY18 Title III English Language Acquisition funding.	14318	186
Reduction in FY18 Title II Quality Teacher funding.	15418	(46,876)
FY18 Special Education State Personnel Development Summer Math Training grant providing staff development opportunities for staff.	40218	14,288
Total		\$ (97,438)

Unrestricted Other Revenue		
Description	Project Number	Amount
Use of Fund Balance to purchase washer at Bohemia Manor High.	n/a	\$ 4,000
Total		\$ 4,000

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	34,051,809	-	47,636,719
22 Other Revenue	465,000	4,000	1,182,742	1,647,742	473,986	-	1,173,756
24 State Revenue	106,763,246	-	-	106,763,246	52,700,888	-	54,062,358
Grand Total	188,916,774	4,000	1,182,742	190,099,516	87,226,683	-	102,872,833

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,423,183	-	60,400	5,483,583	2,345,450	683,140	2,454,993
02 Instruction -Leadership/Support	14,296,983	1,545	163,355	14,460,338	5,143,062	174,078	9,143,198
03 Instruction -Salaries/Wages	72,448,250	(19,260)	(387,634)	72,060,616	16,801,026	-	55,259,590
04 Instruction-Materials/Supplies	3,485,702	(5,268)	235,501	3,721,203	1,026,965	124,634	2,569,604
05 Instruction-Other Costs	3,571,367	22,085	657,368	4,228,735	1,357,597	1,107,065	1,764,073
06 Special Education	23,460,582	761	119,299	23,579,881	5,377,402	1,846,143	16,356,336
07 Student Personnel Services	1,394,170	-	-	1,394,170	397,968	226,323	769,879
08 Student Health Services	1,694,515	137	1,757	1,696,272	437,773	-	1,258,499
09 Student Transportation	9,690,679	-	(1,271)	9,689,408	3,758,510	84,055	5,846,843
10 Operation of Plant	11,571,491	(9,500)	(321)	11,571,170	3,712,550	1,401,800	6,456,820
11 Maintenance of Plant	3,906,141	13,500	326,964	4,233,105	1,958,695	175,804	2,098,606
12 Fixed Charges	37,594,764	-	7,324	37,602,088	13,065,285	9,821,060	14,715,743
14 Community Services	30,000	-	-	30,000	11,679	-	18,321
15 Capital Outlay	348,947	-	-	348,947	127,392	-	221,555
Grand Total	188,916,774	4,000	1,182,742	190,099,516	55,521,354	15,644,102	118,934,060

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	(18,020)	(362,172)	121,230,693	32,087,934	-	89,142,759
02 Contracted Charges	14,174,807	15,829	1,224,602	15,399,409	6,195,635	3,097,044	6,106,730
03 Supplies and Materials	5,101,955	(7,834)	642,282	5,744,237	2,067,679	252,102	3,424,456
04 Other Charges	43,657,496	2,000	(367,811)	43,289,685	14,769,905	10,699,436	17,820,344
05 Land, Buildings, Equipment	1,852,151	12,025	45,841	1,897,992	52,357	165,107	1,680,528
08 Transfers	2,537,500	-	-	2,537,500	347,844	1,430,413	759,243
Grand Total	188,916,774	4,000	1,182,742	190,099,516	55,521,354	15,644,102	118,934,060

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
22 Other Revenue	-	2,181	145,505	145,505	114,327	-	31,178
24 State Revenue	602,296	12,819	84,084	686,380	38,999	-	647,381
26 Federal	8,938,077	(97,438)	620,603	9,558,680	1,030,699	-	8,527,981
Grand Total	9,540,373	(82,438)	850,192	10,390,565	1,184,025	-	9,206,540

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	224,662	2,539	10,976	235,638	4,280	-	231,358
02 Instruction -Leadership/Support	3,331	4,837	9,544	12,875	10,177	-	2,698
03 Instruction -Salaries/Wages	2,341,128	(144,505)	155,064	2,496,192	550,738	-	1,945,454
04 Instruction-Materials/Supplies	311,738	3,444	23,501	335,239	228,197	39,566	67,476
05 Instruction-Other Costs	182,605	38,234	184,369	366,974	127,323	9,855	229,796
06 Special Education	3,820,974	14,288	183,328	4,004,302	1,233,541	809,435	1,961,326
07 Student Personnel Services	-	-	-	-	-	-	-
08 Student Health Services	-	-	610	610	-	-	610
09 Student Transportation	148,428	13,576	87,281	235,709	8,018	-	227,691
10 Operation of Plant	-	-	-	-	-	-	-
11 Maintenance of Plant	96,024	-	-	96,024	31,254	-	64,770
12 Fixed Charges	2,162,284	(18,215)	141,333	2,303,617	506,632	25,085	1,771,900
14 Community Services	249,199	3,364	54,186	303,385	64,896	1,020	237,469
15 Capital Outlay	-	-	-	-	-	-	-
Grand Total	9,540,373	(82,438)	850,192	10,390,565	2,765,056	884,961	6,740,548

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	(131,219)	204,330	5,740,851	1,361,492	-	4,379,359
02 Contracted Charges	856,126	(40,903)	166,860	1,022,986	438,018	777,492	(192,524)
03 Supplies and Materials	456,387	23,657	93,749	550,136	348,882	47,612	153,642
04 Other Charges	2,403,242	17,806	290,733	2,693,975	578,735	25,880	2,089,360
05 Land, Buildings, Equipment	-	8,795	10,295	10,295	6,995	-	3,300
08 Transfers	288,097	39,426	84,225	372,322	30,934	33,977	307,411
Grand Total	9,540,373	(82,438)	850,192	10,390,565	2,765,056	884,961	6,740,548

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	34,051,809	-	47,636,719
22 Other Revenue	465,000	6,181	1,328,247	1,793,247	588,313	-	1,204,934
24 State Revenue	107,365,542	12,819	84,084	107,449,626	52,739,887	-	54,709,739
26 Federal Revenue	8,938,077	(97,438)	620,603	9,558,680	1,030,699	-	8,527,981
Grand Total	198,457,147	(78,438)	2,032,934	200,490,081	88,410,708	-	112,079,373

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,647,845	2,539	71,376	5,719,221	2,349,730	683,140	2,686,351
02 Instruction -Leadership/Support	14,300,314	6,382	172,899	14,473,213	5,153,239	174,078	9,145,896
03 Instruction -Salaries/Wages	74,789,378	(163,765)	(232,570)	74,556,808	17,351,764	-	57,205,044
04 Instruction-Materials/Supplies	3,797,440	(1,824)	259,002	4,056,442	1,255,162	164,200	2,637,080
05 Instruction-Other Costs	3,753,972	60,319	841,737	4,595,709	1,484,920	1,116,920	1,993,869
06 Special Education	27,281,556	15,049	302,627	27,584,183	6,610,943	2,655,578	18,317,662
07 Student Personnel Services	1,394,170	-	-	1,394,170	397,968	226,323	769,879
08 Student Health Services	1,694,515	137	2,367	1,696,882	437,773	-	1,259,109
09 Student Transportation	9,839,107	13,576	86,010	9,925,117	3,766,528	84,055	6,074,534
10 Operation of Plant	11,571,491	(9,500)	(321)	11,571,170	3,712,550	1,401,800	6,456,820
11 Maintenance of Plant	4,002,165	13,500	326,964	4,329,129	1,989,949	175,804	2,163,376
12 Fixed Charges	39,757,048	(18,215)	148,657	39,905,705	13,571,917	9,846,145	16,487,643
14 Community Services	279,199	3,364	54,186	333,385	76,575	1,020	255,790
15 Capital Outlay	348,947	-	-	348,947	127,392	-	221,555
Grand Total	198,457,147	(78,438)	2,032,934	200,490,081	58,286,410	16,529,063	125,674,608

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	(149,239)	(157,842)	126,971,544	33,449,426	-	93,522,118
02 Contracted Charges	15,030,933	(25,074)	1,391,462	16,422,395	6,633,653	3,874,536	5,914,206
03 Supplies and Materials	5,558,342	15,823	736,031	6,294,373	2,416,561	299,714	3,578,098
04 Other Charges	46,060,738	19,806	(77,078)	45,983,660	15,348,640	10,725,316	19,909,704
05 Land, Buildings, Equipment	1,852,151	20,820	56,136	1,908,287	59,352	165,107	1,683,828
08 Transfers	2,825,597	39,426	84,225	2,909,822	378,778	1,464,390	1,066,654
Grand Total	198,457,147	(78,438)	2,032,934	200,490,081	58,286,410	16,529,063	125,674,608

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	5,483,583	2,345,450	43%	
	2017	5,034,213	5,069,824	2,295,384	45%	
02 - INSTRUCTION-LEAD/SUPPORT	2018	14,296,983	14,460,338	5,143,062	36%	
	2017	14,135,911	14,080,957	5,306,993	38%	
03 - INSTRUCTION-SALARIES/WAGES	2018	72,448,250	72,060,616	16,801,026	23%	DIFFERENCE IN THE NUMBER OF PAYS
	2017	70,384,369	70,704,283	18,652,124	26%	
04 - INSTRUCTION-MATERIALS/SUPPLIES	2018	3,485,702	3,721,203	1,026,965	28%	FY17 PURCHASE OF NEW MATH & LANGUAGE ARTS CURRICULUM
	2017	3,863,144	4,288,035	1,645,809	38%	
05 - INSTRUCTION-OTHER COSTS	2018	3,571,367	4,228,735	1,357,597	32%	TIMING OF TRANSACTIONS
	2017	2,959,360	3,114,030	1,774,017	57%	
06 - SPECIAL EDUCATION	2018	23,460,582	23,579,881	5,377,402	23%	DIFFERENCE IN THE NUMBER OF PAYS
	2017	23,263,167	22,880,456	5,669,238	25%	
07 - STUDENT PERSONNEL SERVICES	2018	1,394,170	1,394,170	397,968	29%	TIMING OF TRANSACTIONS
	2017	963,127	1,187,127	453,463	38%	
08 - STUDENT HEALTH SERVICES	2018	1,694,515	1,696,272	437,773	26%	
	2017	1,625,301	1,601,435	456,333	28%	
09 - STUDENT TRANS	2018	9,690,679	9,689,408	3,758,510	39%	
	2017	9,466,507	9,483,087	3,555,714	37%	
10 - OPER PLANT	2018	11,571,491	11,571,170	3,712,550	32%	
	2017	12,079,489	12,080,584	3,914,449	32%	
11 - MAINTENANCE PLANT	2018	3,906,141	4,233,105	1,958,695	46%	FY17 HVAC & ELECTRICAL REPAIRS COMPLETED
	2017	4,035,079	4,424,777	2,109,550	48%	
12 - FIXED CHARGES	2018	37,594,764	37,602,089	13,065,283	35%	
	2017	38,152,140	38,153,195	11,000,337	29%	
14 - COMMUNITY SERVICES	2018	30,000	30,000	11,679	39%	
	2017	15,000	109,000	12,087	11%	
15 - CAPITAL OUTLAY	2018	348,947	348,947	127,392	37%	
	2017	355,244	487,219	135,895	28%	
TOTAL	2018	188,916,774	190,099,516	55,521,354	29%	
	2017	186,332,051	187,664,009	56,981,391	30%	
2018 - 2017		2,584,723	2,435,507	(1,460,037)		

**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	348,785	19,656,312	7,181,988	2,696,904	9,777,421	50%
10000 - BOARD	198,910	-	198,910	151,590	31,980	15,340	92%
20000 - SUPERINTENDENT	78,465	-	78,465	36,544	-	41,921	47%
30000 - DIV OF ADMIN SERVICES	7,750	1,600	9,350	5,084	-	4,266	54%
30100 - HR AND BENEFITS	67,650	7,400	75,050	28,221	10,191	36,638	51%
30200 - INFORMATION TECHNOLOGY	2,585,700	(92,774)	2,492,926	782,087	929,677	781,162	69%
30300 - ASST/ACCTBLTY	156,030	-	156,030	90,527	-	65,503	58%
30400 - SAFE SCHOOLS	51,500	(1,600)	49,900	3,152	-	46,748	6%
50000 - OFFICE OF FINANCE	1,882,664	(6,796)	1,875,868	207,411	200,487	1,467,971	22%
50100 - BUS SVCS	152,213	-	152,213	120,622	7,559	24,032	84%
50200 - PURCHASING	557,658	53,000	610,658	276,328	297,723	36,607	94%
50300 - UTILITIES	4,357,731	(60,400)	4,297,331	1,061,618	635,736	2,599,977	39%
60100 - STUDENT TRANS	7,149,319	-	7,149,319	2,925,321	24,217	4,199,781	41%
60200 - OPER PLANT	1,143,631	102,434	1,246,065	445,115	400,427	400,523	68%
60300 - MAINTENANCE PLANT	377,356	(16,462)	360,894	139,436	41,958	179,500	50%
60310 - ELECTRICAL SERVICES	151,450	180,743	332,193	234,101	71,738	26,354	92%
60320 - HVAC SERVICES	336,000	118,190	454,190	336,100	27,553	90,537	80%
60330 - SAFETY SERVICES	49,000	-	49,000	19,936	465	28,599	42%
60340 - CARPENTRY SERVICES	147,000	(23,550)	123,450	80,408	-	43,042	65%
60350 - GROUNDS MAINTENANCE	196,300	37,000	233,300	182,787	17,193	33,320	86%
60600 - CAPITAL OUTLAY	131,200	-	131,200	40,623	-	90,577	31%
92500 - INSURANCE RECOVERY	-	50,000	50,000	19,257	-	30,743	39%
99100 - INDIRECT FEES	(470,000)	-	(470,000)	(4,280)	-	(465,720)	1%
EDUCATION SERVICES	13,570,191	785,771	14,355,962	3,839,196	3,083,103	7,433,663	48%
40000 - DIV OF ED SERVICES	2,542,200	409,948	2,952,148	583,426	5,891	2,362,831	20%
40100 - CAREER & TECHNOLOGY PROGRAM	541,304	56,302	597,606	280,343	6,973	310,290	48%
40200 - GIFTED AND TALENTED	4,470	765	5,235	1,442	-	3,793	28%
40300 - SPECIAL EDUCATION	1,879,237	(384,082)	1,495,155	500,326	27,599	967,230	35%
40310 - NONPUBLIC SCHOOL PROGRAMS	2,617,500	-	2,617,500	347,084	1,430,413	840,003	68%
40320 - PSYCHOLOGICAL SERVICES	115,000	515,000	630,000	134,192	316,209	179,599	71%
40330 - SPED RELATED SERVICES	-	384,082	384,082	114,388	255,292	14,402	96%
40340 - INFANTS AND TODDLERS	100,000	-	100,000	19,261	73,636	7,103	93%
40350 - STEP	-	117,937	117,937	36,159	-	81,778	31%
40400 - EARLY CHILDHOOD	38,986	-	38,986	17,563	-	21,423	45%
40500 - STUDENT PERSONNEL SERVICES	1,358,086	-	1,358,086	184,054	802,383	371,649	73%
40610 - HOME/HOSP	339,000	-	339,000	28,204	58,182	252,614	25%
40620 - ALTERNATIVE EDUCATION	420,000	(585)	419,415	90,802	-	328,613	22%
40700 - STUDENT HEALTH SERVICES	90,716	137	90,853	61,407	-	29,446	68%

**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	17,385	345,301	197,761	10,486	137,054	60%
40900 - GUIDANCE SERVICES	47,035	6,903	53,938	9,778	600	43,560	19%
41000 - MATH-ELEMENTARY	328,373	(288,853)	39,520	4,655	-	34,865	12%
41100 - MATH-SECONDARY	350,538	(218,945)	131,593	80,825	-	50,768	61%
41200 - ELA-ELEMENTARY	147,356	127,744	275,100	20,191	-	254,909	7%
41300 - ELA-SECONDARY	120,610	-	120,610	51,923	4,733	63,954	47%
41400 - ART	52,424	(12,812)	39,612	16,659	-	22,953	42%
41500 - MUSIC	218,460	76,711	295,171	174,186	7,823	113,163	62%
41600 - INTEGRATED ARTS	-	-	-	-	-	-	0%
41700 - FOREIGN LANGUAGE	30,268	-	30,268	15,477	-	14,791	51%
41800 - ESOL	30,690	22,750	53,440	9,895	-	43,545	19%
41900 - SCIENCE	98,220	-	98,220	28,586	28,571	41,063	58%
42000 - STEM	17,520	-	17,520	3,054	-	14,466	17%
42100 - SOCIAL STUDIES	72,752	-	72,752	11,419	-	61,333	16%
42200 - HEALTH EDUCATION	65,000	(65,000)	-	-	-	-	0%
42300 - PHYSICAL EDUCATION	71,226	1,605	72,831	17,643	-	55,188	24%
42400 - ATHLETICS	1,235,304	1,572	1,236,876	470,253	54,312	712,310	42%
70000 - EXEC DIR FOR ELEMENTARY	-	-	-	-	-	-	0%
80000 - EXEC DIR FOR MIDDLE	310,000	17,207	327,207	328,240	-	(1,033)	100%
90000 - EXEC DIR FOR HIGH	-	-	-	-	-	-	0%
ELEMENTARY SCHOOLS	646,462	339,028	985,490	308,834	13,378	663,277	33%
MIDDLE SCHOOLS	296,184	83,469	379,653	105,082	6,838	267,730	29%
HIGH SCHOOLS	413,864	118,364	532,228	162,069	22,817	347,343	35%
FTE SALARIES	154,682,546	(492,675)	154,189,871	43,924,185	9,821,062	100,444,626	35%
99999 - FTE SALARIES	117,087,782	(500,000)	116,587,782	30,858,900	-	85,728,882	26%
60400 - FIXED CHARGES	37,594,764	7,325	37,602,089	13,065,285	9,821,062	14,715,744	61%
TOTAL	188,916,774	1,182,742	190,099,516	55,521,354	15,644,102	118,934,060	37%