



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

Jeffrey A. Lawson, Ed.D.
 Superintendent of Schools

Dawn K. Branch
 President, Board of Education

October 9, 2018

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 September 2018 at their regular Board Meeting on October 8, 2018. Cecil County Public Schools requests the approval of the County Council of Cecil County to make the following changes to the fiscal 2019 operating budget.

Revenue		Expenditure	
Local Appropriation	\$ -	Administration	\$ 7,218
Other Revenue	117,945	Instruction Leadership/Support	3,197
State Revenue	(318,904)	Instruction Salaries/Wages	(62,052)
Federal Revenue	330,000	Instruction Materials/Supplies	104,745
		Instruction Other Costs	67,884
		Special Education	-
		Student Personnel Services	-
		Student Health Services	-
		Student Transportation	-
		Operation of Plant	-
		Maintenance of Plant	7,969
		Fixed Charges	80
		Community Services	-
		Capital Outlay	-
Total Revenue	\$ 129,041	Total Expenditures	\$ 129,041

Sincerely,

Jeffrey A. Lawson, Ed.D.
 Superintendent

JAL/ees

- cc: Lisa Saxton, Finance Manager, Cecil County Government
 Rebecca Anderson, Budget Manager, Cecil County Government
 Jeffrey Koss, Accounting Manager, Cecil County Government
 Thomas Kappa, Chief Financial Officer, Cecil County Public Schools
 Erynn Seato, Assistant in Business Services, Cecil County Public Schools

The following budget adjustments were recorded for the period 9/1/18 to 9/30/18:

Restricted Other Revenue		
Description	Project Number	Amount
FY19 Cecil County VLT grant partial funding of Emergency Response Information Portal (ERIP) school safety system.	18919	\$ 7,000
Total		\$ 7,000

Restricted State Revenue		
Description	Project Number	Amount
FY19 Robotics Program grant supporting student robotic competitions and elementary robotics supplies.	13419	\$ 11,096
Transfer FY19 Judy Center grant from state to federal funding.	48619	(330,000)
Total		\$ (318,904)

Restricted Federal Revenue		
Description	Project Number	Amount
Transfer FY19 Judy Center grant from state to federal funding.	48619	\$ 330,000
Total		\$ 330,000

Unrestricted Other Revenue		
Description	Project Number	Amount
Insurance Recovery program to support repairs prior to being reimbursed.	92500	\$ 50,000
Use of fund balance carry forward FY18 school per pupil allocation balances.	n/a	52,976
Use of fund balance for vandalism repairs.	n/a	7,969
Total		\$ 110,945

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
20 Local Appropriation	82,463,528	-	-	82,463,528	20,615,883	-	61,847,645
22 Other Revenue	1,953,168	110,945	2,190,693	4,143,861	270,189	-	3,873,672
24 State Revenue	106,513,246	-	-	106,513,246	35,063,134	-	71,450,112
Grand Total	190,929,942	110,945	2,190,693	193,120,635	55,949,206	-	137,171,429

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	4,831,318	-	0	4,831,318	1,325,452	3,499,990	5,876
02 Instruction -Leadership/Support	14,452,521	3,197	117,196	14,569,717	2,959,324	10,633,358	977,035
03 Instruction -Salaries/Wages	73,274,134	(63,052)	6,298	73,280,431	5,778,069	66,087,318	1,415,044
04 Instruction-Materials/Supplies	2,982,726	97,697	437,243	3,419,969	656,326	36,185	2,727,458
05 Instruction-Other Costs	3,327,906	65,134	128,301	3,456,207	751,071	1,348,033	1,357,103
06 Special Education	24,560,120	-	87,014	24,647,134	1,944,647	20,307,217	2,395,270
07 Student Personnel Services	1,567,938	-	(0)	1,567,938	224,612	1,212,940	130,386
08 Student Health Services	1,722,708	-	(0)	1,722,708	154,393	1,490,746	77,569
09 Student Transportation	10,026,280	-	12,272	10,038,552	1,768,943	762,590	7,507,019
10 Operation of Plant	11,161,069	-	10,117	11,171,186	2,459,408	5,730,387	2,981,391
11 Maintenance of Plant	4,173,718	7,969	7,632	4,181,350	1,056,351	2,199,217	925,782
12 Fixed Charges	38,393,262	-	(14,244)	38,379,018	7,875,064	17,368,024	13,135,930
14 Community Services	30,000	-	-	30,000	11,993	-	18,007
15 Capital Outlay	426,242	-	1,398,865	1,825,107	674,894	588,732	561,481
Grand Total	190,929,942	110,945	2,190,693	193,120,635	27,640,547	131,264,737	34,215,351

Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	124,719,266	(63,052)	287	124,719,553	13,744,527	108,128,632	2,846,394
02 Contracted Charges	14,864,101	73,666	531,694	15,395,795	3,010,250	3,268,936	9,116,609
03 Supplies and Materials	4,462,181	100,268	675,537	5,137,718	1,088,038	316,703	3,732,977
04 Other Charges	43,666,731	63	62,020	43,728,751	8,974,709	18,297,976	16,456,066
05 Land, Buildings, Equipment	1,362,663	-	921,155	2,283,818	704,266	428,930	1,150,622
08 Transfers	1,855,000	-	-	1,855,000	118,757	823,560	912,683
Grand Total	190,929,942	110,945	2,190,693	193,120,635	27,640,547	131,264,737	34,215,351

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
22 Other Revenue	-	7,000	99,795	99,795	38,618	-	61,177
24 State Revenue	614,649	(318,904)	(198,303)	416,346	1,296	-	415,050
26 Federal	9,799,901	330,000	2,358,810	12,158,711	499,917	-	11,658,794
Grand Total	10,414,550	18,096	2,260,302	12,674,852	539,831	-	12,135,021

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	225,079	7,218	55,689	280,768	398	-	280,370
02 Instruction -Leadership/Support	7,941	-	(1,188)	6,753	5,299	-	1,454
03 Instruction -Salaries/Wages	2,207,208	1,000	403,922	2,611,130	228,662	1,889,901	492,567
04 Instruction-Materials/Supplies	1,079,546	7,048	418,876	1,498,422	440,662	111,296	946,464
05 Instruction-Other Costs	230,195	2,750	314,637	544,832	88,447	139,856	316,529
06 Special Education	3,958,508	-	358,044	4,316,552	587,512	3,527,859	201,181
07 Student Personnel Services	-	-	159,215	159,215	12,530	74,638	72,047
08 Student Health Services	-	-	(116)	(116)	-	-	(116)
09 Student Transportation	177,209	-	77,637	254,846	20,933	5,032	228,881
10 Operation of Plant	-	-	(106)	(106)	-	-	(106)
11 Maintenance of Plant	116,014	-	45,153	161,167	22,852	-	138,315
12 Fixed Charges	2,154,871	80	341,821	2,496,692	208,761	398,399	1,889,532
14 Community Services	257,979	-	86,718	344,697	91,386	163,076	90,235
15 Capital Outlay	-	-	-	-	-	-	-
Grand Total	10,414,550	18,096	2,260,302	12,674,852	1,707,442	6,310,057	4,657,353

Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	5,421,114	1,000	794,472	6,215,586	692,930	4,652,670	869,986
02 Contracted Charges	944,488	7,000	321,094	1,265,582	203,786	1,051,607	10,189
03 Supplies and Materials	1,214,368	7,048	475,662	1,690,030	483,944	125,977	1,080,109
04 Other Charges	2,473,617	2,830	562,022	3,035,639	307,176	405,417	2,323,046
05 Land, Buildings, Equipment	16,600	-	6,324	22,924	16,857	5,417	650
08 Transfers	344,363	218	100,728	445,091	2,749	68,969	373,373
Grand Total	10,414,550	18,096	2,260,302	12,674,852	1,707,442	6,310,057	4,657,353

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
20 Local Appropriation	82,463,528	-	-	82,463,528	20,615,883	-	61,847,645
22 Other Revenue	1,953,168	117,945	2,290,488	4,243,656	308,807	-	3,934,849
24 State Revenue	107,127,895	(318,904)	(198,303)	106,929,592	35,064,430	-	71,865,162
26 Federal Revenue	9,799,901	330,000	2,358,810	12,158,711	499,917	-	11,658,794
Grand Total	201,344,492	129,041	4,450,995	205,795,487	56,489,037	-	149,306,450

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,056,397	7,218	55,689	5,112,086	1,325,850	3,499,990	286,246
02 Instruction -Leadership/Support	14,460,462	3,197	116,008	14,576,470	2,964,623	10,633,358	978,489
03 Instruction -Salaries/Wages	75,481,342	(62,052)	410,220	75,891,561	6,006,731	67,977,219	1,907,611
04 Instruction-Materials/Supplies	4,062,272	104,745	856,119	4,918,391	1,096,988	147,481	3,673,922
05 Instruction-Other Costs	3,558,101	67,884	442,938	4,001,039	839,518	1,487,889	1,673,632
06 Special Education	28,518,628	-	445,058	28,963,686	2,532,159	23,835,076	2,596,451
07 Student Personnel Services	1,567,938	-	159,215	1,727,153	237,142	1,287,578	202,433
08 Student Health Services	1,722,708	-	(116)	1,722,592	154,393	1,490,746	77,453
09 Student Transportation	10,203,489	-	89,909	10,293,398	1,789,876	767,622	7,735,900
10 Operation of Plant	11,161,069	-	10,011	11,171,080	2,459,408	5,730,387	2,981,285
11 Maintenance of Plant	4,289,732	7,969	52,785	4,342,517	1,079,203	2,199,217	1,064,097
12 Fixed Charges	40,548,133	80	327,577	40,875,710	8,083,825	17,766,423	15,025,462
14 Community Services	287,979	-	86,718	374,697	103,379	163,076	108,242
15 Capital Outlay	426,242	-	1,398,865	1,825,107	674,894	588,732	561,481
Grand Total	201,344,492	129,041	4,450,995	205,795,487	29,347,989	137,574,794	38,872,704

Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	130,140,380	(62,052)	794,759	130,935,139	14,437,457	112,781,302	3,716,380
02 Contracted Charges	15,808,589	80,666	852,788	16,661,377	3,214,036	4,320,543	9,126,798
03 Supplies and Materials	5,676,549	107,316	1,151,199	6,827,748	1,571,982	442,680	4,813,086
04 Other Charges	46,140,348	2,893	624,042	46,764,390	9,281,885	18,703,393	18,779,112
05 Land, Buildings, Equipment	1,379,263	-	927,479	2,306,742	721,123	434,347	1,151,272
08 Transfers	2,199,363	218	100,728	2,300,091	121,506	892,529	1,286,056
Grand Total	201,344,492	129,041	4,450,995	205,795,487	29,347,989	137,574,794	38,872,704

Unrestricted Expenditures
% of Current Budget to Prior Year Trend

Category	Fiscal Year	Original Budget	Revised Budget	YTD Actual	% to Date	Comments
01 - ADMINISTRATION	2019	4,831,318	4,831,318	1,325,452	27%	REDUCTION IN ERP SOFTWARE COSTS
	2018	5,423,183	5,423,183	1,547,624	29%	
02 - INSTRUCTION-LEAD/SUPPORT	2019	14,452,521	14,569,717	2,959,324	20%	
	2018	14,296,983	14,468,598	2,932,616	20%	
03 - INSTRUCTION-SALARIES/WAGES	2019	73,274,134	73,280,431	5,778,069	8%	
	2018	72,448,250	72,056,210	5,603,533	8%	
04 - INSTRUCTION-MATERIALS/SUPPLIES	2019	2,982,726	3,419,969	656,326	19%	
	2018	3,485,702	3,770,566	751,427	20%	
05 - INSTRUCTION-OTHER COSTS	2019	3,327,906	3,456,207	751,071	22%	TIMING OF TECHNOLOGY CONTRACTED SERVICE INVOICES PAID
	2018	3,571,367	4,170,629	530,005	13%	
06 - SPECIAL EDUCATION	2019	24,560,120	24,647,134	1,944,647	8%	
	2018	23,460,582	23,579,119	1,827,544	8%	
07 - STUDENT PERSONNEL SERVICES	2019	1,567,938	1,567,938	224,612	14%	
	2018	1,394,170	1,394,170	202,100	14%	
08 - STUDENT HEALTH SERVICES	2019	1,722,708	1,722,708	154,393	9%	
	2018	1,694,515	1,696,135	159,773	9%	
09 - STUDENT TRANS	2019	10,026,280	10,038,552	1,768,943	18%	
	2018	9,690,679	9,689,408	1,776,373	18%	
10 - OPER PLANT	2019	11,161,069	11,171,186	2,459,408	22%	INCREASE IN UTILITY COSTS (ELECTRICITY)
	2018	11,571,491	11,534,923	2,128,239	18%	
11 - MAINTENANCE PLANT	2019	4,173,718	4,181,350	1,056,351	25%	
	2018	3,906,141	4,013,192	1,122,413	28%	
12 - FIXED CHARGES	2019	38,393,262	38,379,016	7,875,063	21%	
	2018	37,594,764	37,602,089	8,302,319	22%	
14 - COMMUNITY SERVICES	2019	30,000	30,000	11,993	40%	
	2018	30,000	30,000	6,883	23%	
15 - CAPITAL OUTLAY	2019	426,242	1,825,107	674,894	37%	PROJECTS USING FY17 FUND BALANCE TO BE COMPLETED IN FY19
	2018	348,947	348,947	93,764	27%	
TOTAL	2019	190,929,942	193,120,635	27,640,547	14%	
	2018	188,916,774	189,777,169	26,984,614	14%	
2019 - 2018		2,013,168	3,343,466	655,933		

**Unrestricted Budget Report
By Budget Rollup Code**

Rollup Code	Original Budget	Budget Transfers	Revised Budget	YTD Actual	Encumbrances	Available	% of Budget Used
ADMINISTRATIVE SERVICES	18,622,701	1,477,886	20,100,587	4,832,737	2,836,161	12,431,690	38%
10000 - BOARD	234,672	-	234,672	61,397	179,964	(6,689)	103%
20000 - SUPERINTENDENT	77,465	-	77,465	16,569	31,650	29,246	62%
30000 - DIV OF ADMIN SERVICES	9,425	-	9,425	1,228	500	7,697	18%
30100 - HR AND BENEFITS	69,206	-	69,206	9,350	8,100	51,756	25%
30200 - INFORMATION TECHNOLOGY	2,115,094	-	2,115,094	892,438	244,980	977,676	54%
30300 - ASST/ACCTBLTY	156,030	-	156,030	103,600	-	52,430	66%
30400 - SAFE SCHOOLS	47,900	677,539	725,439	1,056	209,726	514,657	29%
50000 - OFFICE OF FINANCE	1,541,233	14,246	1,555,479	216,796	213,624	1,125,060	28%
50100 - BUS SVCS	131,648	-	131,648	11,545	2,050	118,053	10%
50200 - PURCHASING	681,098	-	681,098	123,986	289,591	267,521	61%
50300 - UTILITIES	3,798,930	-	3,798,930	679,403	693,377	2,426,150	36%
60100 - STUDENT TRANS	7,405,000	-	7,405,000	1,409,995	78,591	5,916,414	20%
60200 - OPER PLANT	1,232,800	-	1,232,800	247,332	521,373	464,094	62%
60300 - MAINTENANCE PLANT	814,500	(214,601)	599,899	74,267	127,415	398,217	34%
60310 - ELECTRICAL SERVICES	78,000	6,806	84,806	47,340	18,134	19,333	77%
60311 - ELECTRICAL SERVICES - PROJECTS	-	71,600	71,600	2,558	-	69,042	4%
60320 - HVAC SERVICES	265,000	7,969	272,969	111,630	35,097	126,242	54%
60321 - HVAC SERVICES - PROJECTS	-	27,000	27,000	-	6,572	20,428	24%
60330 - SAFETY SERVICES	49,000	-	49,000	11,685	10,880	26,435	46%
60331 - SAFETY SERVICES - PROJECTS	-	-	-	-	-	-	0%
60340 - CARPENTRY SERVICES	60,000	-	60,000	23,096	870	36,033	40%
60341 - CARPENTRY SERVICES - PROJECTS	-	57,001	57,001	40,785	-	16,216	72%
60350 - GROUNDS MAINTENANCE	194,500	-	194,500	106,668	6,264	81,569	58%
60351 - GROUNDS MAINTENANCE - PROJECTS	-	59,000	59,000	33,414	-	25,586	57%
60600 - CAPITAL OUTLAY	131,200	721,326	852,526	606,907	157,403	88,216	90%
92500 - INSURANCE RECOVERY	-	50,000	50,000	-	-	50,000	0%
99100 - INDIRECT FEES	(470,000)	-	(470,000)	(308)	-	(469,692)	0%
EDUCATION SERVICES	12,239,367	356,735	12,596,102	1,233,814	3,637,679	7,724,611	39%
40000 - DIV OF ED SERVICES	2,130,500	(18,000)	2,112,500	129,483	228,903	1,754,114	17%
40100 - CAREER & TECHNOLOGY PROGRAM	585,855	15,000	600,855	197,984	4,270	398,601	34%
40200 - GIFTED AND TALENTED	4,470	-	4,470	442	400	3,628	19%
40300 - SPECIAL EDUCATION	1,700,000	42,990	1,742,990	203,777	150,553	1,388,660	20%
40310 - NONPUBLIC SCHOOL PROGRAMS	1,965,000	-	1,965,000	118,016	823,560	1,023,424	48%
40320 - PSYCHOLOGICAL SERVICES	130,000	143,832	273,832	70,881	166,477	36,474	87%
40330 - SPED RELATED SERVICES	600,000	(82,000)	518,000	18,398	447,371	52,231	90%
40340 - INFANTS AND TODDLERS	100,000	-	100,000	727	99,273	-	100%
40350 - STEP	-	126,024	126,024	4,077	-	121,947	3%
40400 - EARLY CHILDHOOD	35,999	-	35,999	28	-	35,971	0%

**Unrestricted Budget Report
By Budget Rollup Code**

Rollup Code	Original Budget	Budget Transfers	Revised Budget	YTD Actual	Encumbrances	Available	% of Budget Used
40500 - STUDENT PERSONNEL SERVICES	1,383,215	-	1,383,215	11,615	853,830	517,770	63%
40610 - HOME/HOSP	339,000	-	339,000	27,529	-	311,471	8%
40620 - ALTERNATIVE EDUCATION	420,000	-	420,000	320	-	419,680	0%
40700 - STUDENT HEALTH SERVICES	84,000	-	84,000	15,485	1,694	66,821	20%
40800 - MEDIA PROGRAMS	285,159	-	285,159	119,795	7,090	158,274	44%
40900 - GUIDANCE SERVICES	53,400	11,956	65,356	2,973	-	62,383	5%
41000 - MATH-ELEMENTARY	53,163	-	53,163	3,966	-	49,197	7%
41100 - MATH-SECONDARY	100,000	-	100,000	2,418	-	97,582	2%
41200 - ELA-ELEMENTARY	99,325	-	99,325	13,904	1,625	83,796	16%
41300 - ELA-SECONDARY	75,049	-	75,049	40,009	-	35,040	53%
41400 - ART	41,627	-	41,627	7,198	2,127	32,302	22%
41500 - MUSIC	160,718	2,761	163,479	58,612	-	104,867	36%
41600 - INTEGRATED ARTS	-	-	-	-	-	-	0%
41700 - FOREIGN LANGUAGE	26,801	-	26,801	5,460	-	21,341	20%
41800 - ESOL	47,367	-	47,367	8,616	-	38,751	18%
41900 - SCIENCE	99,095	11,672	110,767	1,235	-	109,532	1%
42000 - STEM	13,020	-	13,020	1,684	-	11,336	13%
42100 - SOCIAL STUDIES	72,752	-	72,752	3,000	-	69,753	4%
42200 - HEALTH EDUCATION	18,576	-	18,576	600	-	17,976	3%
42300 - PHYSICAL EDUCATION	52,650	-	52,650	9,584	-	43,066	18%
42400 - ATHLETICS	1,232,758	-	1,232,758	136,745	545,506	550,507	55%
70000 - EXEC DIR FOR ELEMENTARY	-	42,500	42,500	-	-	42,500	0%
80000 - EXEC DIR FOR MIDDLE	329,868	24,000	353,868	19,090	305,000	29,778	92%
90000 - EXEC DIR FOR HIGH	-	36,000	36,000	163	-	35,838	0%
ELEMENTARY SCHOOLS	645,516	332,507	978,023	172,752	11,247	794,026	19%
MIDDLE SCHOOLS	302,544	104,730	407,274	61,669	16,939	328,665	19%
HIGH SCHOOLS	412,632	152,074	564,706	82,169	1,227	481,310	15%
FTE SALARIES	158,707,182	(233,239)	158,473,943	21,257,406	124,761,484	12,455,049	92%
99999 - FTE SALARIES	120,313,920	(218,994)	120,094,926	13,382,342	107,393,461	(680,878)	101%
60400 - FIXED CHARGES	38,393,262	(14,245)	38,379,017	7,875,064	17,368,023	13,135,927	66%
TOTAL	190,929,942	2,190,693	193,120,635	27,640,547	131,264,737	34,215,351	82%