



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

William H. Malesh
 President, Board of Education

December 11, 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 November 2018 at their regular Board Meeting on December 10, 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	\$ 20,346
Other Revenue	3,023,457	Instruction Leadership/Support	32,316
State Revenue	(10,126)	Instruction Salaries/Wages	48,542
Federal Revenue	781,214	Instruction Materials/Supplies	93,363
		Instruction Other Costs	254,842
		Special Education	131,581
		Student Personnel Services	-
		Student Health Services	750
		Student Transportation	8,649
		Operation of Plant	-
		Maintenance of Plant	-
		Fixed Charges	1,604,702
		Community Services	99,454
		Capital Outlay	1,500,000
Total Revenue	\$ 3,794,545	Total Expenditures	\$ 3,794,545

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 Kappra, 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 11/1/18 to 11/30/18:

Restricted State Revenue		
Description	Project Number	Amount
Reduce FY18 Maryland Sexual Assault Prevention grant for unused balance of funds.	25018	\$ (559)
Reduce FY17 Judy Center grant for unused balance of funds.	48617	(9,567)
Total		\$ (10,126)

Restricted Federal Revenue		
Description	Project Number	Amount
Additional FY19 Title IV Student Support and Academic Achievement funds.	14819	\$ 135,807
FY19 Striving Readers Content Literacy grant to support all students in English Language Arts.	23019	650,000
Reduce FY18 Special Education State Personnel Development grant for unused balance of funds.	40218	(4,593)
Total		\$ 781,214

Unrestricted Other Revenue		
Description	Project Number	Amount
Donation from Perryville Middle to purchase 3D printer.	n/a	\$ 1,499
Donation from Conowingo Elementary to purchase PBIS incentives.	n/a	1,422
Private citizen donations to Cecilton Elementary and Rising Sun Elementary for classroom supplies.	n/a	850
Use of community use funds to purchase North East High bleachers.	n/a	9,992
Use of community use funds to support a portion of the football scoreboard at Perryville High.	n/a	9,694
Use of FY18 fund balance to cover additional OPEB liability costs.	n/a	1,500,000
Use of FY18 fund balance to purchase security cameras at elementary schools.	n/a	1,500,000
Total		\$ 3,023,457

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	34,359,805	-	48,103,723
22 Other Revenue	1,953,168	3,023,457	5,683,242	7,636,410	407,090	-	7,229,320
24 State Revenue	106,513,246	-	332,000	106,845,246	52,772,987	-	54,072,259
Grand Total	190,929,942	3,023,457	6,015,242	196,945,184	87,539,882	-	109,405,302

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	4,831,318	-	132,029	4,963,347	2,409,293	2,570,142	(16,088)
02 Instruction -Leadership/Support	14,452,521	18,816	90,871	14,543,392	5,795,635	8,048,679	699,078
03 Instruction -Salaries/Wages	73,274,134	(48,521)	(53,866)	73,220,268	20,293,636	52,134,525	792,107
04 Instruction-Materials/Supplies	2,982,726	(21,557)	386,360	3,369,086	1,008,246	72,955	2,287,885
05 Instruction-Other Costs	3,327,906	54,283	214,965	3,542,871	1,298,623	1,046,698	1,197,550
06 Special Education	24,560,120	-	584,138	25,144,258	6,472,529	17,648,376	1,023,353
07 Student Personnel Services	1,567,938	-	161,551	1,729,489	506,263	927,611	295,615
08 Student Health Services	1,722,708	750	2,380	1,725,088	498,035	1,176,361	50,692
09 Student Transportation	10,026,280	-	26,926	10,053,206	3,881,147	626,864	5,545,195
10 Operation of Plant	11,161,069	-	60,766	11,221,835	4,488,369	4,394,474	2,338,992
11 Maintenance of Plant	4,173,718	-	4,571	4,178,289	1,828,088	1,709,335	640,866
12 Fixed Charges	38,393,262	1,500,000	1,485,755	39,879,017	12,959,485	15,492,702	11,426,830
14 Community Services	30,000	19,686	19,686	49,686	18,060	-	31,626
15 Capital Outlay	426,242	1,500,000	2,899,110	3,325,352	1,008,124	282,167	2,035,061
Grand Total	190,929,942	3,023,457	6,015,242	196,945,184	62,465,533	106,130,889	28,348,762

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	(48,521)	(43,194)	124,676,072	38,258,785	84,574,392	1,842,895
02 Contracted Charges	14,864,101	44,555	643,906	15,508,007	6,079,001	2,446,501	6,982,505
03 Supplies and Materials	4,462,181	32,001	700,221	5,162,402	1,795,769	311,799	3,054,834
04 Other Charges	43,666,731	1,495,422	1,541,154	45,207,885	14,953,770	16,443,908	13,810,207
05 Land, Buildings, Equipment	1,362,663	1,500,000	2,421,155	3,783,818	1,040,903	106,010	2,636,905
08 Transfers	1,855,000	-	752,000	2,607,000	337,305	2,248,279	21,416
Grand Total	190,929,942	3,023,457	6,015,242	196,945,184	62,465,533	106,130,889	28,348,762

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
22 Other Revenue	-	-	245,679	245,679	143,229	-	102,450
24 State Revenue	614,649	(10,126)	(188,784)	425,865	145,197	-	280,668
26 Federal	9,799,901	781,214	3,285,219	13,085,120	2,226,652	-	10,858,468
Grand Total	10,414,550	771,088	3,342,114	13,756,664	2,515,078	-	11,241,586

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	225,079	20,346	115,277	340,356	28,358	-	311,998
02 Instruction -Leadership/Support	7,941	13,500	22,801	30,742	10,095	-	20,647
03 Instruction -Salaries/Wages	2,207,208	97,063	894,775	3,101,983	682,404	1,484,393	935,186
04 Instruction-Materials/Supplies	1,079,546	114,920	(26,016)	1,053,530	597,392	107,225	348,913
05 Instruction-Other Costs	230,195	200,559	655,303	885,498	180,554	122,800	582,144
06 Special Education	3,958,508	131,581	464,262	4,422,770	1,478,921	3,017,499	(73,650)
07 Student Personnel Services	-	-	205,899	205,899	87,441	202,702	(84,244)
08 Student Health Services	-	-	485	485	-	-	485
09 Student Transportation	177,209	8,649	185,791	363,000	22,745	5,032	335,223
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	104,702	612,004	2,766,875	660,989	390,443	1,715,443
14 Community Services	257,979	79,768	166,486	424,465	142,558	126,016	155,891
15 Capital Outlay	-	-	-	-	-	-	-
Grand Total	10,414,550	771,088	3,342,114	13,756,664	3,914,309	5,456,110	4,386,245

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	196,721	1,408,602	6,829,716	1,788,348	3,724,628	1,316,740
02 Contracted Charges	944,488	107,027	529,541	1,474,029	552,051	1,160,148	(238,170)
03 Supplies and Materials	1,214,368	121,163	28,321	1,242,689	698,421	118,415	425,853
04 Other Charges	2,473,617	311,040	1,201,671	3,675,288	814,747	397,851	2,462,690
05 Land, Buildings, Equipment	16,600	-	6,324	22,924	22,274	-	650
08 Transfers	344,363	35,137	167,655	512,018	38,468	55,068	418,482
Grand Total	10,414,550	771,088	3,342,114	13,756,664	3,914,309	5,456,110	4,386,245

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	34,359,805	-	48,103,723
22 Other Revenue	1,953,168	3,023,457	5,928,921	7,882,089	550,319	-	7,331,770
24 State Revenue	107,127,895	(10,126)	143,216	107,271,111	52,918,184	-	54,352,927
26 Federal Revenue	9,799,901	781,214	3,285,219	13,085,120	2,226,652	-	10,858,468
Grand Total	201,344,492	3,794,545	9,357,356	210,701,848	90,054,960	-	120,646,888

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,056,397	20,346	247,306	5,303,703	2,437,651	2,570,142	295,910
02 Instruction -Leadership/Support	14,460,462	32,316	113,672	14,574,134	5,805,730	8,048,679	719,725
03 Instruction -Salaries/Wages	75,481,342	48,542	840,910	76,322,251	20,976,040	53,618,918	1,727,293
04 Instruction-Materials/Supplies	4,062,272	93,363	360,344	4,422,616	1,605,638	180,180	2,636,798
05 Instruction-Other Costs	3,558,101	254,842	870,268	4,428,369	1,479,177	1,169,498	1,779,694
06 Special Education	28,518,628	131,581	1,048,400	29,567,028	7,951,450	20,665,875	949,703
07 Student Personnel Services	1,567,938	-	367,450	1,935,388	593,704	1,130,313	211,371
08 Student Health Services	1,722,708	750	2,865	1,725,573	498,035	1,176,361	51,177
09 Student Transportation	10,203,489	8,649	212,717	10,416,206	3,903,892	631,896	5,880,418
10 Operation of Plant	11,161,069	-	60,660	11,221,729	4,488,369	4,394,474	2,338,886
11 Maintenance of Plant	4,289,732	-	49,724	4,339,456	1,850,940	1,709,335	779,181
12 Fixed Charges	40,548,133	1,604,702	2,097,759	42,645,892	13,620,474	15,883,145	13,142,273
14 Community Services	287,979	99,454	186,172	474,151	160,618	126,016	187,517
15 Capital Outlay	426,242	1,500,000	2,899,110	3,325,352	1,008,124	282,167	2,035,061
Grand Total	201,344,492	3,794,545	9,357,356	210,701,848	66,379,842	111,586,999	32,735,007

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	148,200	1,365,408	131,505,788	40,047,133	88,299,020	3,159,635
02 Contracted Charges	15,808,589	151,582	1,173,447	16,982,036	6,631,052	3,606,649	6,744,335
03 Supplies and Materials	5,676,549	153,164	728,542	6,405,091	2,494,190	430,214	3,480,687
04 Other Charges	46,140,348	1,806,462	2,742,825	48,883,173	15,768,517	16,841,759	16,272,897
05 Land, Buildings, Equipment	1,379,263	1,500,000	2,427,479	3,806,742	1,063,177	106,010	2,637,555
08 Transfers	2,199,363	35,137	919,655	3,119,018	375,773	2,303,347	439,898
Grand Total	201,344,492	3,794,545	9,357,356	210,701,848	66,379,842	111,586,999	32,735,007

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	4,963,347	2,409,293	49%	
	2018	5,423,183	5,483,583	2,351,164	43%	
02 - INSTRUCTION-LEAD/SUPPORT	2019	14,452,521	14,543,392	5,795,635	40%	TIMING OF PAY PERIODS (3 PAYS IN NOVEMBER)
	2018	14,296,983	14,460,338	5,147,187	36%	
03 - INSTRUCTION-SALARIES/WAGES	2019	73,274,134	73,220,268	20,293,636	28%	TIMING OF PAY PERIODS (3 PAYS IN NOVEMBER)
	2018	72,448,250	72,060,616	16,801,026	23%	
04 - INSTRUCTION-MATERIALS/SUPPLIES	2019	2,982,726	3,369,086	1,008,246	30%	
	2018	3,485,702	3,721,203	1,060,439	28%	
05 - INSTRUCTION-OTHER COSTS	2019	3,327,906	3,542,871	1,298,623	37%	
	2018	3,571,367	4,228,735	1,357,892	32%	
06 - SPECIAL EDUCATION	2019	24,560,120	25,144,258	6,472,529	26%	TIMING OF PAY PERIODS (3 PAYS IN NOVEMBER)
	2018	23,460,582	23,579,881	5,380,502	23%	
07 - STUDENT PERSONNEL SERVICES	2019	1,567,938	1,729,489	506,263	29%	
	2018	1,394,170	1,394,170	398,188	29%	
08 - STUDENT HEALTH SERVICES	2019	1,722,708	1,725,088	498,035	29%	
	2018	1,694,515	1,696,272	438,053	26%	
09 - STUDENT TRANS	2019	10,026,280	10,053,206	3,881,147	39%	
	2018	9,690,679	9,689,408	3,758,510	39%	
10 - OPER PLANT	2019	11,161,069	11,221,835	4,488,369	40%	INCREASE IN UTILITY COSTS (ELECTRICITY)
	2018	11,571,491	11,571,170	3,716,819	32%	
11 - MAINTENANCE PLANT	2019	4,173,718	4,178,289	1,828,088	44%	
	2018	3,906,141	4,233,105	1,965,060	46%	
12 - FIXED CHARGES	2019	38,393,262	39,879,016	12,959,486	32%	
	2018	37,594,764	37,602,089	13,065,283	35%	
14 - COMMUNITY SERVICES	2019	30,000	49,686	18,060	36%	
	2018	30,000	30,000	11,679	39%	
15 - CAPITAL OUTLAY	2019	426,242	3,325,352	1,008,124	30%	PROJECTS USING FY17 FUND BALANCE TO BE COMPLETED IN FY19
	2018	348,947	348,947	127,392	37%	
TOTAL	2019	190,929,942	196,945,184	62,465,533	32%	
	2018	188,916,774	190,099,516	55,579,196	29%	
2019 - 2018		2,013,168	6,845,668	6,886,337		

**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	2,997,572	21,620,273	8,274,630	2,146,036	11,199,608	48%
10000 - BOARD	234,672	-	234,672	157,704	68,177	8,791	96%
20000 - SUPERINTENDENT	77,465	-	77,465	34,012	25,855	17,598	77%
30000 - DIV OF ADMIN SERVICES	9,425	-	9,425	2,952	-	6,473	31%
30100 - HR AND BENEFITS	69,206	-	69,206	24,469	7,500	37,237	46%
30200 - INFORMATION TECHNOLOGY	2,115,094	160,000	2,275,094	1,031,251	236,546	1,007,297	56%
30300 - ASST/ACCTBLTY	156,030	-	156,030	103,906	-	52,124	67%
30400 - SAFE SCHOOLS	47,900	2,177,539	2,225,439	217,662	209	2,007,569	10%
50000 - OFFICE OF FINANCE	1,541,233	14,246	1,555,479	222,862	213,624	1,118,994	28%
50100 - BUS SVCS	131,648	-	131,648	30,602	788	100,258	24%
50200 - PURCHASING	681,098	-	681,098	249,176	205,022	226,900	67%
50300 - UTILITIES	3,798,930	(160,000)	3,638,930	1,331,128	686,399	1,621,402	55%
60100 - STUDENT TRANS	7,405,000	-	7,405,000	2,914,432	80,694	4,409,875	40%
60200 - OPER PLANT	1,232,800	-	1,232,800	569,363	292,713	370,723	70%
60300 - MAINTENANCE PLANT	814,500	(267,601)	546,899	114,062	133,855	298,982	45%
60310 - ELECTRICAL SERVICES	78,000	84,806	162,806	111,288	19,813	31,705	81%
60311 - ELECTRICAL SERVICES - PROJECTS	-	46,600	46,600	2,558	-	44,042	5%
60320 - HVAC SERVICES	265,000	7,969	272,969	214,148	35,437	23,383	91%
60321 - HVAC SERVICES - PROJECTS	-	27,000	27,000	-	6,572	20,428	24%
60330 - SAFETY SERVICES	49,000	-	49,000	16,129	9,096	23,775	51%
60331 - SAFETY SERVICES - PROJECTS	-	-	-	-	-	-	0%
60340 - CARPENTRY SERVICES	60,000	-	60,000	38,941	3,328	17,731	70%
60341 - CARPENTRY SERVICES - PROJECTS	-	57,001	57,001	48,986	-	8,015	86%
60350 - GROUNDS MAINTENANCE	194,500	9,992	204,492	141,078	8,208	55,206	73%
60351 - GROUNDS MAINTENANCE - PROJECTS	-	59,000	59,000	33,414	-	25,586	57%
60600 - CAPITAL OUTLAY	131,200	731,020	862,220	678,375	112,200	71,646	92%
92500 - INSURANCE RECOVERY	-	50,000	50,000	-	-	50,000	0%
99100 - INDIRECT FEES	(470,000)	-	(470,000)	(13,868)	-	(456,132)	3%
EDUCATION SERVICES	12,239,367	1,185,077	13,424,444	3,852,045	4,504,127	5,068,270	62%
40000 - DIV OF ED SERVICES	2,130,500	(38,835)	2,091,665	701,584	214,556	1,175,525	44%
40100 - CAREER & TECHNOLOGY PROGRAM	585,855	18,365	604,220	261,258	2,953	340,009	44%
40200 - GIFTED AND TALENTED	4,470	-	4,470	1,204	400	2,866	36%
40300 - SPECIAL EDUCATION	1,700,000	42,990	1,742,990	620,171	125,602	997,217	43%
40310 - NONPUBLIC SCHOOL PROGRAMS	1,965,000	752,000	2,717,000	351,173	2,248,279	117,548	96%
40320 - PSYCHOLOGICAL SERVICES	130,000	196,243	326,243	111,491	174,699	40,052	88%
40330 - SPED RELATED SERVICES	600,000	(82,000)	518,000	153,588	326,441	37,971	93%
40340 - INFANTS AND TODDLERS	100,000	-	100,000	8,951	91,049	-	100%
40350 - STEP	-	126,024	126,024	29,210	-	96,814	23%
40400 - EARLY CHILDHOOD	35,999	-	35,999	2,403	-	33,596	7%

**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	157,926	768,421	456,868	67%
40610 - HOME/HOSP	339,000	-	339,000	46,216	22,500	270,284	20%
40620 - ALTERNATIVE EDUCATION	420,000	-	420,000	76,953	-	343,047	18%
40700 - STUDENT HEALTH SERVICES	84,000	-	84,000	41,129	-	42,871	49%
40800 - MEDIA PROGRAMS	285,159	-	285,159	147,297	7,090	130,772	54%
40900 - GUIDANCE SERVICES	53,400	11,956	65,356	6,529	-	58,827	10%
41000 - MATH-ELEMENTARY	53,163	-	53,163	4,515	-	48,648	8%
41100 - MATH-SECONDARY	100,000	-	100,000	5,727	-	94,273	6%
41200 - ELA-ELEMENTARY	99,325	-	99,325	14,271	1,625	83,429	16%
41300 - ELA-SECONDARY	75,049	-	75,049	40,494	-	34,554	54%
41400 - ART	41,627	-	41,627	13,363	627	27,637	34%
41500 - MUSIC	160,718	23,162	183,880	81,186	70,000	32,694	82%
41600 - INTEGRATED ARTS	-	-	-	-	-	-	0%
41700 - FOREIGN LANGUAGE	26,801	-	26,801	6,232	800	19,769	26%
41800 - ESOL	47,367	-	47,367	10,709	-	36,659	23%
41900 - SCIENCE	99,095	11,672	110,767	27,357	35,714	47,695	57%
42000 - STEM	13,020	500	13,520	2,027	-	11,493	15%
42100 - SOCIAL STUDIES	72,752	-	72,752	4,118	-	68,634	6%
42200 - HEALTH EDUCATION	18,576	-	18,576	975	-	17,601	5%
42300 - PHYSICAL EDUCATION	52,650	-	52,650	12,059	-	40,591	23%
42400 - ATHLETICS	1,232,758	-	1,232,758	557,218	413,371	262,169	79%
70000 - EXEC DIR FOR ELEMENTARY	-	42,500	42,500	3,669	-	38,831	9%
80000 - EXEC DIR FOR MIDDLE	329,868	24,000	353,868	331,451	-	22,417	94%
90000 - EXEC DIR FOR HIGH	-	56,500	56,500	19,591	-	36,909	35%
ELEMENTARY SCHOOLS	645,516	338,319	983,835	283,271	3,290	697,275	29%
MIDDLE SCHOOLS	302,544	127,850	430,394	123,428	14,580	292,387	32%
HIGH SCHOOLS	412,632	152,074	564,706	183,436	4,588	376,678	33%
FTE SALARIES	158,707,182	1,214,350	159,921,532	49,748,723	99,458,268	10,714,544	93%
99999 - FTE SALARIES	120,313,920	(271,405)	120,042,515	36,789,235	83,965,561	(712,282)	101%
60400 - FIXED CHARGES	38,393,262	1,485,755	39,879,017	12,959,488	15,492,707	11,426,826	71%
TOTAL	190,929,942	6,015,242	196,945,184	62,465,533	106,130,889	28,348,762	86%