



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

February 22, 2019

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 January 2019 at their rescheduled Board Meeting on February 21, 2019. 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	\$ 41,209
Other Revenue	15,950	Instruction Leadership/Support	36,387
State Revenue	-	Instruction Salaries/Wages	(125,412)
Federal Revenue	-	Instruction Materials/Supplies	118,584
		Instruction Other Costs	51,202
		Special Education	90,023
		Student Personnel Services	-
		Student Health Services	-
		Student Transportation	(48,837)
		Operation of Plant	-
		Maintenance of Plant	-
		Fixed Charges	(159,206)
		Community Services	12,000
		Capital Outlay	-
Total Revenue	\$ 15,950	Total Expenditures	\$ 15,950

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 1/1/19 to 1/31/19:

Restricted Other Revenue		
Description	Project Number	Amount
FY19 University of Maryland 4-H Extension Office STEM grant for teacher professional development opportunities.	13319	\$ 1,593
FY19 Women's Civic League of North East donation to Elk Neck Elementary for media books.	18219	500
FY19 Aberdeen AFCEA Educational Foundation Science Teacher Award to North East Middle to purchase new microscopes.	17019	1,857
Total		\$ 3,950

Unrestricted Other Revenue		
Description	Project Number	Amount
Use of community use funds to paint the auditorium floor at Bohemia Manor High.	n/a	\$ 12,000
Total		\$ 12,000

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	48,103,727	-	34,359,801
22 Other Revenue	1,953,168	12,000	5,785,314	7,738,482	650,120	-	7,088,362
24 State Revenue	106,513,246	-	332,000	106,845,246	70,537,656	-	36,307,590
Grand Total	190,929,942	12,000	6,117,314	197,047,256	119,291,503	-	77,755,753

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	4,831,318	43,642	175,671	5,006,989	3,105,077	1,873,469	28,443
02 Instruction -Leadership/Support	14,452,521	25,612	156,729	14,609,250	8,031,096	5,848,637	729,517
03 Instruction -Salaries/Wages	73,274,134	-	(53,701)	73,220,433	31,558,452	41,113,229	548,752
04 Instruction-Materials/Supplies	2,982,726	(59,775)	284,872	3,267,598	1,270,356	29,307	1,967,935
05 Instruction-Other Costs	3,327,906	10,521	228,604	3,556,510	1,659,410	807,069	1,090,031
06 Special Education	24,560,120	-	584,138	25,144,258	10,794,081	13,660,052	690,125
07 Student Personnel Services	1,567,938	-	161,551	1,729,489	703,204	713,879	312,406
08 Student Health Services	1,722,708	-	2,380	1,725,088	761,561	920,098	43,429
09 Student Transportation	10,026,280	-	27,036	10,053,316	6,031,309	437,025	3,584,982
10 Operation of Plant	11,161,069	-	42,766	11,203,835	6,498,521	3,098,664	1,606,650
11 Maintenance of Plant	4,173,718	-	86,475	4,260,193	2,422,660	1,285,764	551,769
12 Fixed Charges	38,393,262	(20,000)	1,465,755	39,859,017	20,629,823	11,606,782	7,622,412
14 Community Services	30,000	12,000	55,928	85,928	36,856	31,757	17,315
15 Capital Outlay	426,242	-	2,899,110	3,325,352	1,188,781	691,370	1,445,201
Grand Total	190,929,942	12,000	6,117,314	197,047,256	94,691,187	82,117,102	20,238,967

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	(30,000)	(73,029)	124,646,237	57,422,024	65,648,840	1,575,373
02 Contracted Charges	14,864,101	109,352	825,862	15,689,963	9,082,724	2,066,716	4,540,523
03 Supplies and Materials	4,462,181	(23,104)	680,651	5,142,832	2,350,523	207,194	2,585,115
04 Other Charges	43,666,731	(70,000)	1,471,263	45,137,994	23,683,720	12,110,491	9,343,783
05 Land, Buildings, Equipment	1,362,663	25,752	2,460,567	3,823,230	1,109,172	557,577	2,156,481
08 Transfers	1,855,000	-	752,000	2,607,000	1,043,024	1,526,284	37,692
Grand Total	190,929,942	12,000	6,117,314	197,047,256	94,691,187	82,117,102	20,238,967

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
22 Other Revenue	-	3,950	257,136	257,136	146,174	-	110,962
24 State Revenue	614,649	-	(50,310)	564,339	146,834	-	417,505
26 Federal	9,799,901	-	3,287,094	13,086,995	4,652,368	-	8,434,627
Grand Total	10,414,550	3,950	3,493,920	13,908,470	4,945,376	-	8,963,094

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	225,079	(2,433)	113,623	338,702	150,519	-	188,183
02 Instruction -Leadership/Support	7,941	10,775	33,576	41,517	11,249	-	30,268
03 Instruction -Salaries/Wages	2,207,208	(125,412)	772,109	2,979,317	1,098,596	1,171,890	708,831
04 Instruction-Materials/Supplies	1,079,546	178,359	194,508	1,274,054	780,124	43,371	450,559
05 Instruction-Other Costs	230,195	40,681	797,580	1,027,775	250,481	133,019	644,275
06 Special Education	3,958,508	90,023	561,325	4,519,833	2,215,854	2,640,427	(336,448)
07 Student Personnel Services	-	-	205,899	205,899	136,954	171,994	(103,049)
08 Student Health Services	-	-	985	985	-	-	985
09 Student Transportation	177,209	(48,837)	136,954	314,163	32,020	5,032	277,111
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	(139,206)	465,828	2,620,699	1,073,131	332,190	1,215,378
14 Community Services	257,979	-	166,486	424,465	179,963	98,893	145,609
15 Capital Outlay	-	-	-	-	-	-	-
Grand Total	10,414,550	3,950	3,493,920	13,908,470	5,951,743	4,596,816	3,359,911

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	(148,614)	1,269,774	6,690,888	2,742,440	2,930,431	1,018,017
02 Contracted Charges	944,488	137,633	667,174	1,611,662	801,450	1,205,600	(395,388)
03 Supplies and Materials	1,214,368	178,031	249,017	1,463,385	909,886	48,613	504,886
04 Other Charges	2,473,617	(171,645)	1,028,897	3,502,514	1,302,119	338,162	1,862,233
05 Land, Buildings, Equipment	16,600	12,131	114,210	130,810	22,274	15,281	93,255
08 Transfers	344,363	(3,586)	164,848	509,211	173,574	58,729	276,908
Grand Total	10,414,550	3,950	3,493,920	13,908,470	5,951,743	4,596,816	3,359,911

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	48,103,727	-	34,359,801
22 Other Revenue	1,953,168	15,950	6,042,450	7,995,618	796,294	-	7,199,324
24 State Revenue	107,127,895	-	281,690	107,409,585	70,684,490	-	36,725,095
26 Federal Revenue	9,799,901	-	3,287,094	13,086,995	4,652,368	-	8,434,627
Grand Total	201,344,492	15,950	9,611,234	210,955,726	124,236,879	-	86,718,847

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,056,397	41,209	289,294	5,345,691	3,255,596	1,873,469	216,626
02 Instruction -Leadership/Support	14,460,462	36,387	190,305	14,650,767	8,042,345	5,848,637	759,785
03 Instruction -Salaries/Wages	75,481,342	(125,412)	718,409	76,199,750	32,657,048	42,285,119	1,257,583
04 Instruction-Materials/Supplies	4,062,272	118,584	479,380	4,541,652	2,050,480	72,678	2,418,494
05 Instruction-Other Costs	3,558,101	51,202	1,026,184	4,584,285	1,909,891	940,088	1,734,306
06 Special Education	28,518,628	90,023	1,145,463	29,664,091	13,009,935	16,300,479	353,677
07 Student Personnel Services	1,567,938	-	367,450	1,935,388	840,158	885,873	209,357
08 Student Health Services	1,722,708	-	3,365	1,726,073	761,561	920,098	44,414
09 Student Transportation	10,203,489	(48,837)	163,990	10,367,479	6,063,329	442,057	3,862,093
10 Operation of Plant	11,161,069	-	42,660	11,203,729	6,498,521	3,098,664	1,606,544
11 Maintenance of Plant	4,289,732	-	131,628	4,421,360	2,445,512	1,285,764	690,084
12 Fixed Charges	40,548,133	(159,206)	1,931,583	42,479,716	21,702,954	11,938,972	8,837,790
14 Community Services	287,979	12,000	222,414	510,393	216,819	130,650	162,924
15 Capital Outlay	426,242	-	2,899,110	3,325,352	1,188,781	691,370	1,445,201
Grand Total	201,344,492	15,950	9,611,234	210,955,726	100,642,930	86,713,918	23,598,878

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	(178,614)	1,196,745	131,337,125	60,164,464	68,579,271	2,593,390
02 Contracted Charges	15,808,589	246,985	1,493,036	17,301,625	9,884,174	3,272,316	4,145,135
03 Supplies and Materials	5,676,549	154,927	929,668	6,606,217	3,260,409	255,807	3,090,001
04 Other Charges	46,140,348	(241,645)	2,500,160	48,640,508	24,985,839	12,448,653	11,206,016
05 Land, Buildings, Equipment	1,379,263	37,883	2,574,777	3,954,040	1,131,446	572,858	2,249,736
08 Transfers	2,199,363	(3,586)	916,848	3,116,211	1,216,598	1,585,013	314,600
Grand Total	201,344,492	15,950	9,611,234	210,955,726	100,642,930	86,713,918	23,598,878

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	5,006,989	3,105,077	62%	
	2018	5,423,183	5,575,683	3,287,944	59%	
02 - INSTRUCTION-LEAD/SUPPORT	2019	14,452,521	14,609,250	8,031,096	55%	
	2018	14,296,983	14,461,233	7,859,996	54%	
03 - INSTRUCTION-SALARIES/WAGES	2019	73,274,134	73,220,433	31,558,452	43%	
	2018	72,448,250	72,066,222	30,507,114	42%	
04 - INSTRUCTION-MATERIALS/SUPPLIES	2019	2,982,726	3,267,598	1,270,356	39%	
	2018	3,485,702	3,806,492	1,593,721	42%	
05 - INSTRUCTION-OTHER COSTS	2019	3,327,906	3,556,510	1,659,410	47%	
	2018	3,571,367	4,161,134	1,616,960	39%	
06 - SPECIAL EDUCATION	2019	24,560,120	25,144,258	10,794,081	43%	INCREASE IN NONPUBLIC COSTS
	2018	23,460,582	23,651,881	9,801,463	41%	
07 - STUDENT PERSONNEL SERVICES	2019	1,567,938	1,729,489	703,204	41%	
	2018	1,394,170	1,394,170	751,659	54%	
08 - STUDENT HEALTH SERVICES	2019	1,722,708	1,725,088	761,561	44%	
	2018	1,694,515	1,696,272	743,430	44%	
09 - STUDENT TRANS	2019	10,026,280	10,053,316	6,031,309	60%	
	2018	9,690,679	9,689,408	5,773,339	60%	
10 - OPER PLANT	2019	11,161,069	11,203,835	6,498,521	58%	INCREASE IN UTILITY COSTS (ELECTRICITY & FUEL OIL)
	2018	11,571,491	11,571,170	5,848,656	51%	
11 - MAINTENANCE PLANT	2019	4,173,718	4,260,193	2,422,660	57%	
	2018	3,906,141	4,233,105	2,756,223	65%	
12 - FIXED CHARGES	2019	38,393,262	39,859,016	20,629,823	52%	INCREASE IN HEALTHCARE COSTS
	2018	37,594,764	37,602,089	19,319,472	51%	
14 - COMMUNITY SERVICES	2019	30,000	85,928	36,856	43%	
	2018	30,000	57,443	43,794	76%	
15 - CAPITAL OUTLAY	2019	426,242	3,325,352	1,188,781	36%	PROJECTS USING FY17 FUND BALANCE TO BE COMPLETED IN FY19
	2018	348,947	348,947	171,768	49%	
TOTAL	2019	190,929,942	197,047,256	94,691,187	48%	
	2018	188,916,774	190,315,248	90,075,538	47%	
2019 - 2018		2,013,168	6,732,009	4,615,649		

**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	3,161,478	21,784,179	11,638,901	1,957,613	8,187,667	62%
10000 - BOARD	234,672	34,506	269,178	173,257	48,001	47,919	82%
20000 - SUPERINTENDENT	77,465	-	77,465	44,320	18,960	14,184	82%
30000 - DIV OF ADMIN SERVICES	9,425	-	9,425	3,504	-	5,921	37%
30100 - HR AND BENEFITS	69,206	-	69,206	36,061	2,815	30,330	56%
30200 - INFORMATION TECHNOLOGY	2,115,094	189,254	2,304,348	1,277,781	244,603	781,965	66%
30300 - ASST/ACCTBLTY	156,030	-	156,030	104,002	-	52,028	67%
30400 - SAFE SCHOOLS	47,900	2,177,539	2,225,439	228,836	567,426	1,429,178	36%
50000 - OFFICE OF FINANCE	1,541,233	14,246	1,555,479	441,590	-	1,113,890	28%
50100 - BUS SVCS	131,648	-	131,648	105,535	632	25,481	81%
50200 - PURCHASING	681,098	-	681,098	356,292	118,824	205,982	70%
50300 - UTILITIES	3,798,930	(160,000)	3,638,930	2,019,757	475,674	1,143,499	69%
60100 - STUDENT TRANS	7,405,000	-	7,405,000	4,445,408	70,537	2,889,055	61%
60200 - OPER PLANT	1,232,800	(18,000)	1,214,800	789,933	124,484	300,383	75%
60300 - MAINTENANCE PLANT	814,500	(308,941)	505,559	133,469	133,379	238,711	53%
60310 - ELECTRICAL SERVICES	78,000	114,806	192,806	178,931	12,186	1,689	99%
60311 - ELECTRICAL SERVICES - PROJECTS	-	110,504	110,504	2,558	63,904	44,042	60%
60320 - HVAC SERVICES	265,000	42,969	307,969	269,414	35,146	3,409	99%
60321 - HVAC SERVICES - PROJECTS	-	27,000	27,000	-	6,572	20,428	24%
60330 - SAFETY SERVICES	49,000	-	49,000	22,425	5,664	20,911	57%
60331 - SAFETY SERVICES - PROJECTS	-	-	-	-	-	-	0%
60340 - CARPENTRY SERVICES	60,000	18,882	78,882	53,304	18,297	7,281	91%
60341 - CARPENTRY SERVICES - PROJECTS	-	57,001	57,001	48,986	-	8,015	86%
60350 - GROUNDS MAINTENANCE	194,500	21,692	216,192	192,446	10,407	13,339	94%
60351 - GROUNDS MAINTENANCE - PROJECTS	-	59,000	59,000	33,414	-	25,586	57%
60600 - CAPITAL OUTLAY	131,200	731,020	862,220	813,707	102	48,412	94%
92500 - INSURANCE RECOVERY	-	50,000	50,000	-	-	50,000	0%
99100 - INDIRECT FEES	(470,000)	-	(470,000)	(136,029)	-	(333,971)	29%
EDUCATION SERVICES	12,239,367	1,170,954	13,410,321	6,264,336	3,411,988	3,733,998	72%
40000 - DIV OF ED SERVICES	2,130,500	(10,795)	2,119,705	1,051,609	189,446	878,650	59%
40100 - CAREER & TECHNOLOGY PROGRAM	585,855	19,962	605,817	316,519	-	289,299	52%
40200 - GIFTED AND TALENTED	4,470	-	4,470	1,558	400	2,512	44%
40300 - SPECIAL EDUCATION	1,700,000	42,990	1,742,990	994,627	96,444	651,919	63%
40310 - NONPUBLIC SCHOOL PROGRAMS	1,965,000	752,000	2,717,000	1,179,054	1,526,284	11,662	100%
40320 - PSYCHOLOGICAL SERVICES	130,000	196,243	326,243	152,652	169,202	4,388	99%
40330 - SPED RELATED SERVICES	600,000	(82,000)	518,000	257,467	242,020	18,513	96%
40340 - INFANTS AND TODDLERS	100,000	-	100,000	35,213	64,787	-	100%
40350 - STEP	-	126,024	126,024	45,661	-	80,363	36%
40400 - EARLY CHILDHOOD	35,999	-	35,999	3,768	-	32,231	10%

**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	464,802	512,305	406,108	71%
40610 - HOME/HOSP	339,000	-	339,000	99,505	116,686	122,808	64%
40620 - ALTERNATIVE EDUCATION	420,000	-	420,000	156,731	-	263,269	37%
40700 - STUDENT HEALTH SERVICES	84,000	-	84,000	47,017	-	36,983	56%
40800 - MEDIA PROGRAMS	285,159	(43,760)	241,399	148,976	7,090	85,333	65%
40900 - GUIDANCE SERVICES	53,400	11,956	65,356	6,789	-	58,567	10%
41000 - MATH-ELEMENTARY	53,163	-	53,163	4,655	-	48,508	9%
41100 - MATH-SECONDARY	100,000	-	100,000	27,323	-	72,677	27%
41200 - ELA-ELEMENTARY	99,325	-	99,325	15,919	-	83,406	16%
41300 - ELA-SECONDARY	75,049	-	75,049	40,494	-	34,554	54%
41400 - ART	41,627	-	41,627	14,444	627	26,556	36%
41500 - MUSIC	160,718	23,162	183,880	106,842	70,000	7,038	96%
41600 - INTEGRATED ARTS	-	-	-	-	-	-	0%
41700 - FOREIGN LANGUAGE	26,801	-	26,801	6,857	-	19,944	26%
41800 - ESOL	47,367	-	47,367	12,823	-	34,545	27%
41900 - SCIENCE	99,095	11,672	110,767	45,855	21,429	43,484	61%
42000 - STEM	13,020	500	13,520	2,027	-	11,493	15%
42100 - SOCIAL STUDIES	72,752	-	72,752	6,611	-	66,142	9%
42200 - HEALTH EDUCATION	18,576	-	18,576	975	-	17,601	5%
42300 - PHYSICAL EDUCATION	52,650	-	52,650	15,131	-	37,519	29%
42400 - ATHLETICS	1,232,758	-	1,232,758	635,366	395,268	202,124	84%
70000 - EXEC DIR FOR ELEMENTARY	-	42,500	42,500	8,519	-	33,981	20%
80000 - EXEC DIR FOR MIDDLE	329,868	24,000	353,868	334,118	-	19,750	94%
90000 - EXEC DIR FOR HIGH	-	56,500	56,500	24,429	-	32,071	43%
ELEMENTARY SCHOOLS	645,516	310,455	955,971	358,300	12,751	584,919	39%
MIDDLE SCHOOLS	302,544	138,322	440,866	165,081	10,743	265,042	40%
HIGH SCHOOLS	412,632	141,755	554,387	217,539	2,568	334,278	40%
FTE SALARIES	158,707,182	1,194,350	159,901,532	76,047,030	76,721,439	7,133,063	96%
99999 - FTE SALARIES	120,313,920	(271,405)	120,042,515	55,417,207	65,114,655	(489,348)	100%
60400 - FIXED CHARGES	38,393,262	1,465,755	39,859,017	20,629,823	11,606,784	7,622,411	81%
TOTAL	190,929,942	6,117,314	197,047,256	94,691,187	82,117,102	20,238,967	90%