



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 12, 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 November 2019 at their Board Meeting on December 11, 2019. Cecil County Public Schools requests the approval of the County Council of Cecil County to make the following changes to the fiscal 2020 operating budget.

Revenue		Expenditure	
Local Appropriation	\$ -	Administration	\$ 94,907
Other Revenue	-	Instruction Leadership/Support	(912,217)
State Revenue	682	Instruction Salaries/Wages	408,622
Federal Revenue	62,239	Instruction Materials/Supplies	23,684
		Instruction Other Costs	155
		Special Education	94,989
		Student Personnel Services	(120,257)
		Student Health Services	153,808
		Student Transportation	65,202
		Operation of Plant	40,882
		Maintenance of Plant	(22,650)
		Fixed Charges	10,903
		Community Services	210,232
		Capital Outlay	14,661
Total Revenue	\$ 62,921	Total Expenditures	\$ 62,921

Sincerely,

Jeffrey A. Lawson, Ed.D.
 Superintendent

JAL/ees

- cc: Lisa Saxton, Director of Finance, Cecil County Government
 Rebecca Anderson, Budget Manager, Cecil County Government
 Jeffrey Koss, Deputy Director of Finance, Cecil County Government
 Sandra Jack, 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 11/1/19 to 11/30/19:

Restricted State Revenue		
Description	Project Number	Amount
Transfer of Blueprint for Maryland's Future - Concentration of Poverty funding to a restricted source.	27620	\$ 248,833
Transfer of Blueprint for Maryland's Future - Mental Health Coordinator funding to a restricted source.	27420	83,333
FY20 Department of Natural Resources Trout in the Classroom grant to Rising Sun High to support STEM Capstone student projects.	21320	682
Total		\$ 332,848

Restricted Federal Revenue		
Description	Project Number	Amount
Additional FY20 Title III English Language Acquisition funds.	14320	\$ 688
Additional FY20 Title IV Student Support and Academic Enrichment funds.	14820	61,551
Total		\$ 62,239

Unrestricted State Revenue		
Description	Project Number	Amount
Transfer of Blueprint for Maryland's Future - Concentration of Poverty funding to a restricted source.	n/a	\$ (248,833)
Transfer of Blueprint for Maryland's Future - Mental Health Coordinator funding to a restricted source.	n/a	(83,333)
Total		\$ (332,166)

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
20 Local Appropriation	84,905,673	-	-	84,905,673	35,377,365	-	49,528,308
22 Other Revenue	2,959,662	-	2,609,732	5,569,394	687,975	-	4,881,419
24 State Revenue	110,941,931	(332,166)	(772,822)	110,169,109	54,253,372	-	55,915,737
Grand Total	198,807,266	(332,166)	1,836,910	200,644,176	90,318,712	-	110,325,464

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,354,678	93,076	93,241	5,447,919	2,336,080	2,641,363	470,476
02 Instruction -Leadership/Support	15,438,601	(914,206)	(516,321)	14,922,280	6,027,870	8,541,395	353,015
03 Instruction -Salaries/Wages	77,769,406	414,844	(221,663)	77,547,742	21,544,498	55,177,345	825,899
04 Instruction-Materials/Supplies	2,810,213	(30,925)	632,916	3,443,128	751,205	63,353	2,628,570
05 Instruction-Other Costs	3,014,045	17,520	284,972	3,299,017	1,333,649	966,347	999,021
06 Special Education	25,986,579	86,089	504,090	26,490,669	7,419,992	18,749,413	321,264
07 Student Personnel Services	1,816,218	(158,858)	(158,858)	1,657,360	510,759	861,142	285,459
08 Student Health Services	1,720,429	70,475	70,475	1,790,904	496,022	1,173,948	120,934
09 Student Transportation	10,268,868	56,926	56,926	10,325,794	3,990,129	668,387	5,667,278
10 Operation of Plant	11,735,962	40,882	33,581	11,769,543	4,637,822	4,746,638	2,385,083
11 Maintenance of Plant	4,227,225	(22,650)	(20,349)	4,206,876	1,759,495	1,657,051	790,330
12 Fixed Charges	38,208,899	-	1,093	38,209,992	17,223,978	6,572,038	14,413,976
14 Community Services	30,000	-	-	30,000	6,707	-	23,293
15 Capital Outlay	426,145	14,661	1,076,807	1,502,952	1,043,711	179,096	280,145
Grand Total	198,807,266	(332,166)	1,836,910	200,644,176	69,081,917	101,997,516	29,564,743

Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	131,331,732	(375,899)	(707,497)	130,624,236	40,147,141	88,937,499	1,539,596
02 Contracted Charges	15,496,896	(20,637)	292,729	15,789,625	6,279,953	2,957,291	6,552,381
03 Supplies and Materials	4,413,786	12,028	928,639	5,342,424	1,703,298	242,053	3,397,073
04 Other Charges	43,842,952	25,048	242,219	44,085,171	19,314,065	7,646,130	17,124,976
05 Land, Buildings, Equipment	1,076,900	27,294	794,799	1,871,699	852,395	66,716	952,588
08 Transfers	2,645,000	-	286,021	2,931,021	785,065	2,147,827	(1,871)
Grand Total	198,807,266	(332,166)	1,836,910	200,644,176	69,081,917	101,997,516	29,564,743

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
22 Other Revenue	-	-	263,401	263,401	152,981	-	110,420
24 State Revenue	424,655	332,848	1,380,484	1,805,139	285,688	-	1,519,451
26 Federal	10,124,066	62,239	2,525,371	12,649,437	1,676,363	-	10,973,074
Grand Total	10,548,721	395,087	4,169,256	14,717,977	2,115,032	-	12,602,945

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	247,452	1,831	396,761	644,213	239,655	65,526	339,032
02 Instruction -Leadership/Support	15,574	1,989	15,447	31,021	18,557	-	12,464
03 Instruction -Salaries/Wages	2,980,659	(6,222)	787,366	3,768,025	1,014,606	1,758,181	995,238
04 Instruction-Materials/Supplies	421,703	54,609	754,238	1,175,941	688,869	225,858	261,214
05 Instruction-Other Costs	409,709	(17,365)	508,784	918,493	335,409	61,871	521,213
06 Special Education	3,718,088	8,900	400,617	4,118,705	1,643,957	3,102,343	(627,595)
07 Student Personnel Services	-	38,601	379,755	379,755	180,493	203,423	(4,161)
08 Student Health Services	-	83,333	84,007	84,007	47,492	-	36,515
09 Student Transportation	255,526	8,276	228,652	484,178	235,532	10,837	237,809
10 Operation of Plant	-	-	2,094	2,094	2,195	-	(101)
11 Maintenance of Plant	-	-	124,766	124,766	48,922	43,840	32,004
12 Fixed Charges	2,302,979	10,903	267,115	2,570,094	682,064	12,272	1,875,758
14 Community Services	197,031	210,232	219,654	416,685	90,856	89,470	236,359
15 Capital Outlay	-	-	-	-	-	-	-
Grand Total	10,548,721	395,087	4,169,256	14,717,977	5,228,607	5,573,621	3,915,749

Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	5,816,046	78,411	1,136,270	6,952,316	2,063,423	3,665,510	1,223,383
02 Contracted Charges	1,005,096	259,931	1,088,761	2,093,857	1,197,679	1,516,738	(620,560)
03 Supplies and Materials	532,606	69,909	846,604	1,379,210	784,642	229,623	364,945
04 Other Charges	2,803,093	(17,350)	522,516	3,325,609	867,458	24,898	2,433,253
05 Land, Buildings, Equipment	-	(1)	416,435	416,435	168,357	103,627	144,451
08 Transfers	391,880	4,187	158,670	550,550	147,048	33,225	370,277
Grand Total	10,548,721	395,087	4,169,256	14,717,977	5,228,607	5,573,621	3,915,749

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
20 Local Appropriation	84,905,673	-	-	84,905,673	35,377,365	-	49,528,308
22 Other Revenue	2,959,662	-	2,873,133	5,832,795	840,956	-	4,991,839
24 State Revenue	111,366,586	682	607,662	111,974,248	54,539,060	-	57,435,188
26 Federal Revenue	10,124,066	62,239	2,525,371	12,649,437	1,676,363	-	10,973,074
Grand Total	209,355,987	62,921	6,006,166	215,362,153	92,433,744	-	122,928,409

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,602,130	94,907	490,002	6,092,132	2,575,735	2,706,889	809,508
02 Instruction -Leadership/Support	15,454,175	(912,217)	(500,874)	14,953,301	6,046,427	8,541,395	365,479
03 Instruction -Salaries/Wages	80,750,065	408,622	565,703	81,315,767	22,559,104	56,935,526	1,821,137
04 Instruction-Materials/Supplies	3,231,916	23,684	1,387,154	4,619,069	1,440,074	289,211	2,889,784
05 Instruction-Other Costs	3,423,754	155	793,756	4,217,510	1,669,058	1,028,218	1,520,234
06 Special Education	29,704,667	94,989	904,707	30,609,374	9,063,949	21,851,756	(306,331)
07 Student Personnel Services	1,816,218	(120,257)	220,897	2,037,115	691,252	1,064,565	281,298
08 Student Health Services	1,720,429	153,808	154,482	1,874,911	543,514	1,173,948	157,449
09 Student Transportation	10,524,394	65,202	285,578	10,809,972	4,225,661	679,224	5,905,087
10 Operation of Plant	11,735,962	40,882	35,675	11,771,637	4,640,017	4,746,638	2,384,982
11 Maintenance of Plant	4,227,225	(22,650)	104,417	4,331,642	1,808,417	1,700,891	822,334
12 Fixed Charges	40,511,878	10,903	268,208	40,780,086	17,906,042	6,584,310	16,289,734
14 Community Services	227,031	210,232	219,654	446,685	97,563	89,470	259,652
15 Capital Outlay	426,145	14,661	1,076,807	1,502,952	1,043,711	179,096	280,145
Grand Total	209,355,987	62,921	6,006,166	215,362,153	74,310,524	107,571,137	33,480,492

Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	137,147,778	(297,488)	428,773	137,576,552	42,210,564	92,603,009	2,762,979
02 Contracted Charges	16,501,992	239,294	1,381,490	17,883,482	7,477,632	4,474,029	5,931,821
03 Supplies and Materials	4,946,392	81,937	1,775,243	6,721,634	2,487,940	471,676	3,762,018
04 Other Charges	46,646,045	7,698	764,735	47,410,780	20,181,523	7,671,028	19,558,229
05 Land, Buildings, Equipment	1,076,900	27,293	1,211,234	2,288,134	1,020,752	170,343	1,097,039
08 Transfers	3,036,880	4,187	444,691	3,481,571	932,113	2,181,052	368,406
Grand Total	209,355,987	62,921	6,006,166	215,362,153	74,310,524	107,571,137	33,480,492

Unrestricted Expenditures
% of Current Budget to Prior Year Trend

Category	Fiscal Year	Original Budget	Revised Budget	YTD Actual	% to Date	Comments
01 - ADMINISTRATION	2020	5,354,678	5,447,919	2,336,080	43%	TIMING OF INDIRECT FEE RECORDED
	2019	5,423,183	4,963,347	2,432,054	49%	
02 - INSTRUCTION-LEAD/SUPPORT	2020	15,438,601	14,922,280	6,027,870	40%	
	2019	14,296,983	14,543,392	5,806,119	40%	
03 - INSTRUCTION-SALARIES/WAGES	2020	77,769,406	77,547,741	21,544,497	28%	
	2019	72,448,250	73,220,268	20,293,636	28%	
04 - INSTRUCTION-MATERIALS/SUPPLIES	2020	2,810,213	3,443,128	751,205	22%	TECHNOLOGY ITEMS PAID BY LEASE
	2019	3,485,702	3,369,086	1,072,017	32%	
05 - INSTRUCTION-OTHER COSTS	2020	3,014,045	3,299,017	1,333,649	40%	
	2019	3,571,367	3,542,871	1,307,631	37%	
06 - SPECIAL EDUCATION	2020	25,986,579	26,490,669	7,419,992	28%	
	2019	23,460,582	25,144,258	6,451,987	26%	
07 - STUDENT PERSONNEL SERVICES	2020	1,816,218	1,657,360	510,759	31%	
	2019	1,394,170	1,729,489	485,387	28%	
08 - STUDENT HEALTH SERVICES	2020	1,720,429	1,790,904	496,022	28%	
	2019	1,694,515	1,725,088	498,358	29%	
09 - STUDENT TRANS	2020	10,268,868	10,325,794	3,990,129	39%	
	2019	9,690,679	10,053,206	3,882,489	39%	
10 - OPER PLANT	2020	11,735,962	11,769,543	4,637,822	39%	
	2019	11,571,491	11,221,835	4,490,818	40%	
11 - MAINTENANCE PLANT	2020	4,227,225	4,206,876	1,759,495	42%	
	2019	3,906,141	4,178,289	1,882,436	45%	
12 - FIXED CHARGES	2020	38,208,899	38,209,992	17,223,978	45%	INCREASE IN HEALTHCARE COSTS
	2019	37,594,764	39,879,016	12,952,698	32%	
14 - COMMUNITY SERVICES	2020	30,000	30,000	6,707	22%	
	2019	30,000	49,686	18,060	36%	
15 - CAPITAL OUTLAY	2020	426,145	1,502,952	1,043,711	69%	
	2019	348,947	3,325,352	1,008,804	30%	
TOTAL	2020	198,807,266	200,644,176	69,081,917	34%	
	2019	188,916,774	196,945,184	62,582,495	32%	
2020 - 2019		9,890,492	3,698,991	6,499,423		

**Unrestricted Budget Report
By Budget Rollup Code**

Rollup Code	Original Budget	Budget Transfers	Revised Budget	YTD Actual	Encumbrances	Available	% of Budget Used
ADMINISTRATIVE SERVICES	18,986,295	1,229,503	20,215,798	8,008,614	2,477,940	9,729,246	52%
10000 - BOARD	227,697	-	227,697	121,167	14,969	91,561	60%
20000 - SUPERINTENDENT	69,750	-	69,750	36,677	25,385	7,688	89%
30000 - DIV OF ADMIN SERVICES	8,930	-	8,930	4,546	-	4,384	51%
30100 - HR AND BENEFITS	84,341	-	84,341	45,430	11,403	27,508	67%
30200 - INFORMATION TECHNOLOGY	2,419,492	103,249	2,522,741	685,990	559,912	1,276,839	49%
30300 - ASST/ACCTBLTY	159,379	-	159,379	87,213	-	72,166	55%
30400 - SAFE SCHOOLS	47,900	1,076,254	1,124,154	892,078	-	232,077	79%
50000 - OFFICE OF FINANCE	1,430,865	(190,407)	1,240,458	222,712	236,461	781,285	37%
50100 - BUS SVCS	193,897	(10,395)	183,502	34,406	54,982	94,115	49%
50200 - PURCHASING	663,226	10,395	673,621	245,519	317,919	110,184	84%
50300 - UTILITIES	3,995,712	-	3,995,712	1,208,656	690,552	2,096,504	48%
60100 - STUDENT TRANS	7,405,000	-	7,405,000	3,026,610	75,958	4,302,432	42%
60200 - OPER PLANT	1,254,406	(2,300)	1,252,106	737,197	325,146	189,763	85%
60300 - MAINTENANCE PLANT	353,600	190,407	544,007	218,136	70,955	254,916	53%
60310 - ELECTRICAL SERVICES	98,000	65,000	163,000	54,461	61,995	46,544	71%
60311 - ELECTRICAL SERVICES - PROJECTS	369,900	(105,000)	264,900	3,904	-	260,996	1%
60320 - HVAC SERVICES	265,000	-	265,000	199,219	9,603	56,178	79%
60321 - HVAC SERVICES - PROJECTS	-	-	-	-	-	-	0%
60330 - SAFETY SERVICES	53,500	2,300	55,800	36,143	1,749	17,908	68%
60331 - SAFETY SERVICES - PROJECTS	-	-	-	-	-	-	0%
60340 - CARPENTRY SERVICES	60,000	52,000	112,000	61,051	11,910	39,039	65%
60341 - CARPENTRY SERVICES - PROJECTS	-	-	-	-	-	-	0%
60350 - GROUNDS MAINTENANCE	194,500	(12,000)	182,500	102,015	8,371	72,113	60%
60351 - GROUNDS MAINTENANCE - PROJECTS	-	-	-	-	-	-	0%
60600 - CAPITAL OUTLAY	131,200	-	131,200	48,750	670	81,780	38%
92500 - INSURANCE RECOVERY	-	50,000	50,000	51,631	-	(1,631)	103%
99100 - INDIRECT FEES	(500,000)	-	(500,000)	(114,897)	-	(385,103)	23%
EDUCATION SERVICES	13,405,096	594,950	14,000,046	4,645,267	4,043,709	5,311,070	62%
40000 - DIV OF ED SERVICES	2,128,855	(100,000)	2,028,855	715,124	84,694	1,229,037	39%
40100 - CAREER & TECHNOLOGY PROGRAM	778,932	(91,976)	686,956	323,215	12,483	351,258	49%
40200 - GIFTED AND TALENTED	23,420	-	23,420	12,158	-	11,262	52%
40300 - SPECIAL EDUCATION	1,922,133	112,839	2,034,972	662,980	373,327	998,665	51%
40310 - NONPUBLIC SCHOOL PROGRAMS	2,765,000	286,021	3,051,021	899,945	2,147,827	3,249	100%
40320 - PSYCHOLOGICAL SERVICES	130,000	154,114	284,114	114,535	160,330	9,249	97%
40330 - SPED RELATED SERVICES	650,000	(118,874)	531,126	149,560	336,633	44,933	92%
40340 - INFANTS AND TODDLERS	100,000	-	100,000	32,022	67,978	-	100%
40350 - STEP	-	131,980	131,980	22,218	-	109,762	17%
40400 - EARLY CHILDHOOD	25,950	57,001	82,951	63,940	22	18,989	77%

**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	1,515,195	-	1,515,195	248,353	682,945	583,897	61%
40610 - HOME/HOSP	339,000	-	339,000	32,654	61,872	244,474	28%
40620 - ALTERNATIVE EDUCATION	410,000	(14,108)	395,892	67,209	-	328,683	17%
40700 - STUDENT HEALTH SERVICES	84,000	-	84,000	28,165	-	55,835	34%
40800 - MEDIA PROGRAMS	206,370	(12,803)	193,567	139,992	3,818	49,757	74%
40900 - GUIDANCE SERVICES	25,900	2,000	27,900	6,172	-	21,728	22%
41000 - MATH-ELEMENTARY	17,108	-	17,108	53	-	17,055	0%
41100 - MATH-SECONDARY	23,150	-	23,150	2,383	-	20,767	10%
41200 - ELA-ELEMENTARY	4,050	-	4,050	-	-	4,050	0%
41300 - ELA-SECONDARY	-	-	-	1,514	-	(1,514)	0%
41400 - ART	15,702	3,200	18,902	3,217	-	15,684	17%
41500 - MUSIC	161,766	86,256	248,022	158,743	-	89,279	64%
41600 - INTEGRATED ARTS	4,400	(3,200)	1,200	-	-	1,200	0%
41700 - FOREIGN LANGUAGE	26,248	-	26,248	12,008	-	14,240	46%
41800 - ESOL	49,865	-	49,865	10,539	-	39,326	21%
41900 - SCIENCE	139,020	-	139,020	34,404	42,857	61,759	56%
42000 - STEM	14,820	-	14,820	159	-	14,661	1%
42100 - SOCIAL STUDIES	67,140	-	67,140	9,914	5,732	51,494	23%
42200 - HEALTH EDUCATION	10,184	-	10,184	67	-	10,117	1%
42300 - PHYSICAL EDUCATION	54,434	-	54,434	34,627	-	19,807	64%
42400 - ATHLETICS	1,358,954	-	1,358,954	515,289	63,191	780,474	43%
70000 - EXEC DIR FOR ELEMENTARY	-	42,500	42,500	3,038	-	39,463	7%
80000 - EXEC DIR FOR MIDDLE	323,500	24,000	347,500	333,370	-	14,130	96%
90000 - EXEC DIR FOR HIGH	30,000	36,000	66,000	7,700	-	58,300	12%
ELEMENTARY SCHOOLS	617,652	363,135	980,787	257,741	21,358	701,687	28%
MIDDLE SCHOOLS	313,104	149,970	463,074	116,318	10,415	336,342	27%
HIGH SCHOOLS	401,984	195,642	597,626	144,495	46,250	406,882	32%
FTE SALARIES	165,083,135	(696,290)	164,386,845	55,909,482	95,397,844	13,079,516	92%
99999 - FTE SALARIES	126,874,237	(697,384)	126,176,853	38,685,509	88,825,806	(1,334,462)	101%
60400 - FIXED CHARGES	38,208,898	1,094	38,209,992	17,223,973	6,572,038	14,413,978	62%
TOTAL	198,807,266	1,836,910	200,644,176	69,081,917	101,997,516	29,564,743	85%