



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

March 12, 2020

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 February 2020 at their Board Meeting on March 11, 2020. 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	\$ 122,691
Other Revenue	(31,610)	Instruction Leadership/Support	127,233
State Revenue	-	Instruction Salaries/Wages	(271,555)
Federal Revenue	1,050	Instruction Materials/Supplies	81,531
		Instruction Other Costs	64,240
		Special Education	-
		Student Personnel Services	-
		Student Health Services	-
		Student Transportation	(58,328)
		Operation of Plant	(104,702)
		Maintenance of Plant	26,000
		Fixed Charges	(26,775)
		Community Services	9,105
		Capital Outlay	-
Total Revenue	\$ (30,560)	Total Expenditures	\$ (30,560)

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 2/1/20 to 2/29/20:

Restricted Other Revenue		
Description	Project Number	Amount
FY20 Aetna Wellness Allowance grant to support staff wellness activities.	15620	\$ 25,785
FY20 Martin Marietta Materials grant to Rising Sun High to purchase classroom science supplies.	16820	5,000
FY20 Kenmore Elementary PTO donation to support purchase of outdoor classroom pavilion.	18120	5,000
Total		\$ 35,785

Restricted Federal Revenue		
Description	Project Number	Amount
FY20 Striving Readers Comprehensive Literacy Adolescent Literacy grant to support substitute costs of teachers attending the Fall 2019 Adolescent Literacy trainings.	23220	\$ 1,050
Total		\$ 1,050

Unrestricted Other Revenue		
Description	Project Number	Amount
Additional funding needed to cover cost of Insurance Recovery funds.	92500	\$ 26,000
Use of Community Use funding to support Perryville High dugout installation.	n/a	9,105
Replenishment of Fund Balance to cover school activity stipends.	n/a	(102,500)
Total		\$ (67,395)

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	56,603,784	-	28,301,889
22 Other Revenue	2,959,662	(67,395)	2,781,135	5,740,797	1,066,533	-	4,674,264
24 State Revenue	110,941,931	-	(777,145)	110,164,786	72,653,659	-	37,511,127
Grand Total	198,807,266	(67,395)	2,003,990	200,811,256	130,323,976	-	70,487,280

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,354,678	120,500	245,741	5,600,419	3,520,583	1,709,081	370,755
02 Instruction -Leadership/Support	15,438,601	114,747	(426,316)	15,012,285	9,308,716	4,985,927	717,642
03 Instruction -Salaries/Wages	77,769,406	(118,462)	(350,466)	77,418,940	39,748,912	37,358,678	311,350
04 Instruction-Materials/Supplies	2,810,213	(117,328)	491,827	3,302,039	1,118,645	95,633	2,087,761
05 Instruction-Other Costs	3,014,045	(70)	314,205	3,328,250	1,806,533	670,663	851,054
06 Special Education	25,986,579	-	504,090	26,490,669	13,714,386	12,540,310	235,973
07 Student Personnel Services	1,816,218	-	(158,858)	1,657,360	834,585	546,321	276,454
08 Student Health Services	1,720,429	-	70,475	1,790,904	901,155	812,965	76,784
09 Student Transportation	10,268,868	2,815	59,782	10,328,649	7,205,121	382,852	2,740,676
10 Operation of Plant	11,735,962	(104,702)	(123,621)	11,612,341	7,366,652	2,853,764	1,391,925
11 Maintenance of Plant	4,227,225	26,000	177,051	4,404,276	2,700,101	1,244,479	459,696
12 Fixed Charges	38,208,899	-	1,093	38,209,992	26,654,993	5,694,744	5,860,255
14 Community Services	30,000	9,105	122,180	152,180	31,072	121,743	(635)
15 Capital Outlay	426,145	-	1,076,807	1,502,952	1,077,851	107,199	317,902
Grand Total	198,807,266	(67,395)	2,003,990	200,811,256	115,989,305	69,124,359	15,697,592

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	(118,463)	(836,298)	130,495,434	70,513,174	58,834,520	1,147,740
02 Contracted Charges	15,496,896	135,595	493,722	15,990,618	10,382,440	2,250,899	3,357,279
03 Supplies and Materials	4,413,786	(106,924)	829,481	5,243,266	2,407,922	218,202	2,617,142
04 Other Charges	43,842,952	13,292	263,831	44,106,783	30,329,153	6,194,438	7,583,192
05 Land, Buildings, Equipment	1,076,900	9,105	967,234	2,044,134	893,782	294,898	855,454
08 Transfers	2,645,000	-	286,021	2,931,021	1,462,834	1,331,402	136,785
Grand Total	198,807,266	(67,395)	2,003,990	200,811,256	115,989,305	69,124,359	15,697,592

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
22 Other Revenue	-	35,785	344,742	344,742	278,318	-	66,424
24 State Revenue	424,655	-	1,706,105	2,130,760	921,932	-	1,208,828
26 Federal	10,124,066	1,050	3,185,545	13,309,611	5,165,534	-	8,144,077
Grand Total	10,548,721	36,835	5,236,392	15,785,113	6,365,784	-	9,419,329

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	247,452	2,191	600,574	848,026	450,896	43,296	353,834
02 Instruction -Leadership/Support	15,574	12,486	41,433	57,007	24,023	-	32,984
03 Instruction -Salaries/Wages	2,980,659	(153,093)	730,850	3,711,509	1,869,949	1,175,648	665,912
04 Instruction-Materials/Supplies	421,703	198,859	1,173,320	1,595,023	1,060,830	13,784	520,409
05 Instruction-Other Costs	409,709	64,310	729,767	1,139,476	451,653	61,813	626,010
06 Special Education	3,718,088	-	534,128	4,252,216	2,689,345	2,117,884	(555,013)
07 Student Personnel Services	-	-	476,755	476,755	298,707	220,741	(42,693)
08 Student Health Services	-	-	84,007	84,007	73,651	38,561	(28,205)
09 Student Transportation	255,526	(61,143)	167,912	423,438	357,262	9,011	57,165
10 Operation of Plant	-	-	2,094	2,094	2,195	-	(101)
11 Maintenance of Plant	-	-	124,766	124,766	96,246	-	28,520
12 Fixed Charges	2,302,979	(26,775)	274,459	2,577,438	1,307,332	7,018	1,263,088
14 Community Services	197,031	-	296,327	493,358	124,479	59,558	309,321
15 Capital Outlay	-	-	-	-	-	-	-
Grand Total	10,548,721	36,835	5,236,392	15,785,113	8,806,568	3,747,314	3,231,231

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	(153,761)	1,175,097	6,991,143	3,605,709	2,489,875	895,559
02 Contracted Charges	1,005,096	(27,150)	1,266,614	2,271,710	1,920,755	1,128,479	(777,524)
03 Supplies and Materials	532,606	207,208	1,359,668	1,892,274	1,197,713	18,717	675,844
04 Other Charges	2,803,093	(6,799)	741,312	3,544,405	1,573,589	22,267	1,948,549
05 Land, Buildings, Equipment	-	15,146	515,729	515,729	237,229	59,718	218,782
08 Transfers	391,880	2,191	177,972	569,852	271,573	28,258	270,021
Grand Total	10,548,721	36,835	5,236,392	15,785,113	8,806,568	3,747,314	3,231,231

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	56,603,784	-	28,301,889
22 Other Revenue	2,959,662	(31,610)	3,125,877	6,085,539	1,344,851	-	4,740,688
24 State Revenue	111,366,586	-	928,960	112,295,546	73,575,591	-	38,719,955
26 Federal Revenue	10,124,066	1,050	3,185,545	13,309,611	5,165,534	-	8,144,077
Grand Total	209,355,987	(30,560)	7,240,382	216,596,369	136,689,760	-	79,906,609

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,602,130	122,691	846,315	6,448,445	3,971,479	1,752,377	724,589
02 Instruction -Leadership/Support	15,454,175	127,233	(384,883)	15,069,292	9,332,739	4,985,927	750,626
03 Instruction -Salaries/Wages	80,750,065	(271,555)	380,384	81,130,449	41,618,861	38,534,326	977,262
04 Instruction-Materials/Supplies	3,231,916	81,531	1,665,147	4,897,062	2,179,475	109,417	2,608,170
05 Instruction-Other Costs	3,423,754	64,240	1,043,972	4,467,726	2,258,186	732,476	1,477,064
06 Special Education	29,704,667	-	1,038,218	30,742,885	16,403,731	14,658,194	(319,040)
07 Student Personnel Services	1,816,218	-	317,897	2,134,115	1,133,292	767,062	233,761
08 Student Health Services	1,720,429	-	154,482	1,874,911	974,806	851,526	48,579
09 Student Transportation	10,524,394	(58,328)	227,694	10,752,087	7,562,383	391,863	2,797,841
10 Operation of Plant	11,735,962	(104,702)	(121,527)	11,614,435	7,368,847	2,853,764	1,391,824
11 Maintenance of Plant	4,227,225	26,000	301,817	4,529,042	2,796,347	1,244,479	488,216
12 Fixed Charges	40,511,878	(26,775)	275,552	40,787,430	27,962,325	5,701,762	7,123,343
14 Community Services	227,031	9,105	418,507	645,538	155,551	181,301	308,686
15 Capital Outlay	426,145	-	1,076,807	1,502,952	1,077,851	107,199	317,902
Grand Total	209,355,987	(30,560)	7,240,382	216,596,369	124,795,873	72,871,673	18,928,823

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	(272,224)	338,799	137,486,577	74,118,883	61,324,395	2,043,299
02 Contracted Charges	16,501,992	108,445	1,760,336	18,262,328	12,303,195	3,379,378	2,579,755
03 Supplies and Materials	4,946,392	100,284	2,189,149	7,135,540	3,605,635	236,919	3,292,986
04 Other Charges	46,646,045	6,493	1,005,143	47,651,188	31,902,742	6,216,705	9,531,741
05 Land, Buildings, Equipment	1,076,900	24,251	1,482,963	2,559,863	1,131,011	354,616	1,074,236
08 Transfers	3,036,880	2,191	463,993	3,500,873	1,734,407	1,359,660	406,806
Grand Total	209,355,987	(30,560)	7,240,382	216,596,369	124,795,873	72,871,673	18,928,823

Unrestricted Expenditures
% of Current Budget to Prior Year Trend

Category		Original Budget	Revised Budget	YTD Actual	% to Date	Comments
01 - ADMINISTRATION	2020	5,354,678	5,600,419	3,520,583	63%	
	2019	4,831,318	5,007,789	3,431,541	69%	
02 - INSTRUCTION-LEAD/SUPPORT	2020	15,438,601	15,012,285	9,308,716	62%	
	2019	14,452,521	14,620,360	9,100,362	62%	
03 - INSTRUCTION-SALARIES/WAGES	2020	77,769,406	77,418,940	39,748,912	51%	
	2019	73,274,134	73,210,634	37,258,906	51%	
04 - INSTRUCTION-MATERIALS/SUPPLIES	2020	2,810,213	3,302,039	1,118,645	34%	TECHNOLOGY ITEMS PAID BY LEASE
	2019	2,982,726	3,255,556	1,340,116	41%	
05 - INSTRUCTION-OTHER COSTS	2020	3,014,045	3,328,250	1,806,533	54%	
	2019	3,327,906	3,566,438	1,778,958	50%	
06 - SPECIAL EDUCATION	2020	25,986,579	26,490,669	13,714,386	52%	
	2019	24,560,120	25,322,258	12,812,074	51%	
07 - STUDENT PERSONNEL SERVICES	2020	1,816,218	1,657,360	834,585	50%	
	2019	1,567,938	1,729,489	821,708	48%	
08 - STUDENT HEALTH SERVICES	2020	1,720,429	1,790,904	901,155	50%	
	2019	1,722,708	1,725,088	897,236	52%	
09 - STUDENT TRANS	2020	10,268,868	10,328,649	7,205,121	70%	
	2019	10,026,280	10,053,422	6,994,930	70%	
10 - OPER PLANT	2020	11,735,962	11,612,341	7,366,652	63%	
	2019	11,161,069	11,179,135	7,327,511	66%	
11 - MAINTENANCE PLANT	2020	4,227,225	4,404,276	2,700,101	61%	
	2019	4,173,718	4,369,893	2,694,591	62%	
12 - FIXED CHARGES	2020	38,208,899	38,209,992	26,654,993	70%	INCREASE IN HEALTHCARE COSTS
	2019	38,393,262	39,589,016	22,885,156	58%	
14 - COMMUNITY SERVICES	2020	30,000	152,180	31,072	20%	
	2019	30,000	85,928	72,725	85%	
15 - CAPITAL OUTLAY	2020	426,145	1,502,952	1,077,851	72%	
	2019	426,242	3,325,352	1,219,152	37%	
TOTAL	2020	198,807,266	200,811,256	115,989,305	58%	
	2019	190,929,942	197,040,358	108,634,966	55%	
2020 - 2019		7,877,324	3,770,898	7,354,339		

**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	1,492,581	20,478,876	12,670,746	1,992,342	5,815,788	72%
10000 - BOARD	227,697	-	227,697	148,629	-	79,068	65%
20000 - SUPERINTENDENT	69,750	-	69,750	52,052	15,231	2,467	96%
30000 - DIV OF ADMIN SERVICES	8,930	-	8,930	5,761	-	3,169	65%
30100 - HR AND BENEFITS	84,341	-	84,341	77,259	3,325	3,757	96%
30200 - INFORMATION TECHNOLOGY	2,419,492	103,249	2,522,741	1,026,169	576,038	920,534	64%
30300 - ASST/ACCTBLTY	159,379	-	159,379	87,315	56,967	15,097	91%
30400 - SAFE SCHOOLS	47,900	1,080,392	1,128,292	854,912	-	273,380	76%
50000 - OFFICE OF FINANCE	1,430,865	(190,407)	1,240,458	466,614	-	773,844	38%
50100 - BUS SVCS	193,897	(10,395)	183,502	105,422	519	77,561	58%
50200 - PURCHASING	663,226	10,395	673,621	382,509	233,494	57,618	91%
50300 - UTILITIES	3,995,712	-	3,995,712	2,196,625	412,695	1,386,392	65%
60100 - STUDENT TRANS	7,405,000	-	7,405,000	5,412,997	49,761	1,942,242	74%
60200 - OPER PLANT	1,254,406	(52,300)	1,202,106	988,580	163,485	50,041	96%
60300 - MAINTENANCE PLANT	353,600	303,782	657,382	291,536	269,395	96,451	85%
60310 - ELECTRICAL SERVICES	98,000	305,460	403,460	127,594	160,949	114,917	72%
60311 - ELECTRICAL SERVICES - PROJECTS	369,900	(305,000)	64,900	3,904	-	60,996	6%
60320 - HVAC SERVICES	265,000	120,000	385,000	330,294	26,621	28,085	93%
60321 - HVAC SERVICES - PROJECTS	-	-	-	-	-	-	0%
60330 - SAFETY SERVICES	53,500	2,300	55,800	45,664	3,180	6,956	88%
60331 - SAFETY SERVICES - PROJECTS	-	-	-	-	-	-	0%
60340 - CARPENTRY SERVICES	60,000	52,000	112,000	76,557	-	35,443	68%
60341 - CARPENTRY SERVICES - PROJECTS	-	-	-	-	-	-	0%
60350 - GROUNDS MAINTENANCE	194,500	(12,000)	182,500	124,787	3,431	54,282	70%
60351 - GROUNDS MAINTENANCE - PROJECTS	-	-	-	-	-	-	0%
60600 - CAPITAL OUTLAY	131,200	9,105	140,305	68,187	3,917	68,201	51%
92500 - INSURANCE RECOVERY	-	76,000	76,000	12,295	13,334	50,371	34%
99100 - INDIRECT FEES	(500,000)	-	(500,000)	(214,916)	-	(285,084)	43%
EDUCATION SERVICES	13,405,096	403,222	13,808,318	7,668,611	2,610,081	3,529,626	74%
40000 - DIV OF ED SERVICES	2,128,855	(300,715)	1,828,140	1,235,265	43,536	549,339	70%
40100 - CAREER & TECHNOLOGY PROGRAM	778,932	(92,032)	686,900	417,899	52,132	216,869	68%
40200 - GIFTED AND TALENTED	23,420	-	23,420	12,158	-	11,262	52%
40300 - SPECIAL EDUCATION	1,922,133	112,839	2,034,972	1,269,851	263,059	502,062	75%
40310 - NONPUBLIC SCHOOL PROGRAMS	2,765,000	286,021	3,051,021	1,677,733	1,309,816	63,472	98%
40320 - PSYCHOLOGICAL SERVICES	130,000	154,114	284,114	153,675	84,865	45,574	84%
40330 - SPED RELATED SERVICES	650,000	(118,874)	531,126	268,469	229,184	33,473	94%
40340 - INFANTS AND TODDLERS	100,000	-	100,000	53,913	46,087	-	100%
40350 - STEP	-	131,980	131,980	45,552	-	86,428	35%
40400 - EARLY CHILDHOOD	25,950	57,001	82,951	64,870	-	18,081	78%

**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	593,514	448,359	473,322	69%
40610 - HOME/HOSP	339,000	-	339,000	115,173	52,602	171,225	49%
40620 - ALTERNATIVE EDUCATION	410,000	(18,245)	391,755	137,336	-	254,419	35%
40700 - STUDENT HEALTH SERVICES	84,000	-	84,000	45,441	-	38,559	54%
40800 - MEDIA PROGRAMS	206,370	(12,803)	193,567	144,983	25,862	22,722	88%
40900 - GUIDANCE SERVICES	25,900	2,000	27,900	8,662	500	18,738	33%
41000 - MATH-ELEMENTARY	17,108	-	17,108	53	-	17,055	0%
41100 - MATH-SECONDARY	23,150	-	23,150	6,923	-	16,227	30%
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	4,382	-	14,520	23%
41500 - MUSIC	161,766	86,256	248,022	182,110	-	65,912	73%
41600 - INTEGRATED ARTS	4,400	(3,200)	1,200	-	-	1,200	0%
41700 - FOREIGN LANGUAGE	26,248	-	26,248	14,669	-	11,579	56%
41800 - ESOL	49,865	-	49,865	13,968	-	35,897	28%
41900 - SCIENCE	139,020	-	139,020	71,996	14,286	52,738	62%
42000 - STEM	14,820	-	14,820	872	-	13,948	6%
42100 - SOCIAL STUDIES	67,140	-	67,140	16,044	-	51,096	24%
42200 - HEALTH EDUCATION	10,184	-	10,184	67	-	10,117	1%
42300 - PHYSICAL EDUCATION	54,434	-	54,434	37,473	-	16,961	69%
42400 - ATHLETICS	1,358,954	10,640	1,369,594	704,597	39,793	625,204	54%
70000 - EXEC DIR FOR ELEMENTARY	-	42,500	42,500	11,819	-	30,681	28%
80000 - EXEC DIR FOR MIDDLE	323,500	26,540	350,040	336,472	-	13,568	96%
90000 - EXEC DIR FOR HIGH	30,000	36,000	66,000	21,158	-	44,842	32%
ELEMENTARY SCHOOLS	617,652	357,113	974,767	378,604	44,594	551,569	43%
MIDDLE SCHOOLS	313,104	148,926	462,030	188,577	8,701	264,752	43%
HIGH SCHOOLS	401,984	195,697	597,681	249,348	10,973	337,360	44%
FTE SALARIES	165,083,135	(593,549)	164,489,584	94,833,419	64,457,668	5,198,497	97%
99999 - FTE SALARIES	126,874,237	(594,644)	126,279,592	68,178,425	58,762,926	(661,759)	101%
60400 - FIXED CHARGES	38,208,898	1,095	38,209,992	26,654,994	5,694,742	5,860,256	85%
TOTAL	198,807,266	2,003,990	200,811,256	115,989,305	69,124,359	15,697,592	92%