



*Serving Learners, Families, and the Community*

# 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](http://www.ccps.org)

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

William H. Malesh  
 President, Board of Education

April 23, 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 March 2020 at their Board Meeting on April 23, 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	\$ 699
Other Revenue	86,500	Instruction Leadership/Support	2,398
State Revenue	1,700	Instruction Salaries/Wages	37,071
Federal Revenue	-	Instruction Materials/Supplies	(4,241)
		Instruction Other Costs	2,188
		Special Education	1,253
		Student Personnel Services	50,000
		Student Health Services	-
		Student Transportation	-
		Operation of Plant	(12,000)
		Maintenance of Plant	1,084
		Fixed Charges	(31,068)
		Community Services	40,816
		Capital Outlay	-
<b>Total Revenue</b>	<b>\$ 88,200</b>	<b>Total Expenditures</b>	<b>\$ 88,200</b>

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

**Our Mission:** CCPS serves equitably through positive relationships as a safe, collaborative community. We will ensure all learners acquire the knowledge, skills, and qualities to be responsible, caring, and ethical citizens.

The following budget adjustments were recorded for the period 3/1/20 to 3/31/20:

Restricted Other Revenue		
Description	Project Number	Amount
FY20 University of Maryland 4-H Extension Office STEM grant providing staff development trainings for 5th grade science curriculum.	13320	\$ 3,500
FY20 Carefirst Wellness Allowance grant to support staff wellness activities.	15120	33,000
<b>Total</b>		<b>\$ 36,500</b>

Restricted State Revenue		
Description	Project Number	Amount
FY20 Maryland Center for Computing Education staff development grant for computer science training.	25220	\$ 1,700
<b>Total</b>		<b>\$ 1,700</b>

Unrestricted Other Revenue		
Description	Project Number	Amount
Use of Fund Balance to support COVID-19 emergency purchases.	92600	\$ 50,000
<b>Total</b>		<b>\$ 50,000</b>

## 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	50,000	2,831,135	5,790,797	1,066,533	-	4,724,264
24 State Revenue	110,941,931	-	(777,145)	110,164,786	72,653,659	-	37,511,127
<b>Grand Total</b>	<b>198,807,266</b>	<b>50,000</b>	<b>2,053,990</b>	<b>200,861,256</b>	<b>130,323,976</b>	<b>-</b>	<b>70,537,280</b>

## Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,354,678	-	245,741	5,600,419	3,950,412	1,326,754	323,253
02 Instruction -Leadership/Support	15,438,601	2,847	(423,469)	15,015,132	10,437,475	3,952,369	625,288
03 Instruction -Salaries/Wages	77,769,406	(1,184)	(351,650)	77,417,756	46,184,937	31,458,379	(225,560)
04 Instruction-Materials/Supplies	2,810,213	4,720	496,547	3,306,759	1,264,469	58,036	1,984,254
05 Instruction-Other Costs	3,014,045	4,533	318,738	3,332,783	1,926,147	570,454	836,182
06 Special Education	25,986,579	-	504,090	26,490,669	15,586,805	10,759,396	144,468
07 Student Personnel Services	1,816,218	50,000	(108,858)	1,707,360	942,434	441,138	323,788
08 Student Health Services	1,720,429	-	70,475	1,790,904	1,005,233	659,858	125,813
09 Student Transportation	10,268,868	-	59,782	10,328,649	8,448,757	445,809	1,434,083
10 Operation of Plant	11,735,962	(12,000)	(135,621)	11,600,341	8,345,159	2,178,743	1,076,439
11 Maintenance of Plant	4,227,225	1,084	178,135	4,405,360	2,997,169	975,186	433,005
12 Fixed Charges	38,208,899	-	1,093	38,209,992	30,265,350	2,425,966	5,518,676
14 Community Services	30,000	-	122,180	152,180	39,262	116,768	(3,850)
15 Capital Outlay	426,145	-	1,076,807	1,502,952	1,101,862	83,377	317,713
<b>Grand Total</b>	<b>198,807,266</b>	<b>50,000</b>	<b>2,053,990</b>	<b>200,861,256</b>	<b>132,495,471</b>	<b>55,452,233</b>	<b>12,913,552</b>

## 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	(18,189)	(854,487)	130,477,245	81,040,941	48,971,118	465,186
02 Contracted Charges	15,496,896	(11,695)	482,027	15,978,923	11,935,413	1,877,017	2,166,493
03 Supplies and Materials	4,413,786	31,826	861,307	5,275,092	2,629,968	184,911	2,460,213
04 Other Charges	43,842,952	45,446	309,277	44,152,229	34,426,055	2,797,708	6,928,466
05 Land, Buildings, Equipment	1,076,900	2,612	969,846	2,046,746	968,773	338,713	739,260
08 Transfers	2,645,000	-	286,021	2,931,021	1,494,321	1,282,766	153,934
<b>Grand Total</b>	<b>198,807,266</b>	<b>50,000</b>	<b>2,053,990</b>	<b>200,861,256</b>	<b>132,495,471</b>	<b>55,452,233</b>	<b>12,913,552</b>

## Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
22 Other Revenue	-	36,500	381,242	381,242	285,101	-	96,141
24 State Revenue	424,655	1,700	1,707,805	2,132,460	945,240	-	1,187,220
26 Federal	10,124,066	-	3,185,545	13,309,611	5,357,334	-	7,952,277
<b>Grand Total</b>	<b>10,548,721</b>	<b>38,200</b>	<b>5,274,592</b>	<b>15,823,313</b>	<b>6,587,675</b>	<b>-</b>	<b>9,235,638</b>

## Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	247,452	699	601,273	848,725	463,413	67,491	317,821
02 Instruction -Leadership/Support	15,574	(449)	40,984	56,558	29,328	-	27,230
03 Instruction -Salaries/Wages	2,980,659	38,255	769,105	3,749,764	1,934,263	952,761	862,740
04 Instruction-Materials/Supplies	421,703	(8,961)	1,164,359	1,586,062	1,119,773	26,151	440,138
05 Instruction-Other Costs	409,709	(2,345)	727,422	1,137,131	542,855	44,891	549,385
06 Special Education	3,718,088	1,253	535,381	4,253,469	3,024,288	1,804,787	(575,606)
07 Student Personnel Services	-	-	476,755	476,755	332,157	214,756	(70,158)
08 Student Health Services	-	-	84,007	84,007	112,315	52,061	(80,369)
09 Student Transportation	255,526	-	167,912	423,438	174,308	9,011	240,119
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	(31,068)	243,391	2,546,370	1,438,865	20,675	1,086,830
14 Community Services	197,031	40,816	337,143	534,174	139,092	39,256	355,826
15 Capital Outlay	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>10,548,721</b>	<b>38,200</b>	<b>5,274,592</b>	<b>15,823,313</b>	<b>9,409,098</b>	<b>3,231,840</b>	<b>3,182,375</b>

## 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	23,975	1,199,072	7,015,118	3,925,986	2,063,308	1,025,824
02 Contracted Charges	1,005,096	575	1,267,189	2,272,285	1,933,219	989,540	(650,474)
03 Supplies and Materials	532,606	(1,927)	1,357,741	1,890,347	1,266,618	31,096	592,633
04 Other Charges	2,803,093	14,878	756,190	3,559,283	1,751,199	32,985	1,775,099
05 Land, Buildings, Equipment	-	-	515,729	515,729	237,229	88,627	189,873
08 Transfers	391,880	699	178,671	570,551	294,847	26,284	249,420
<b>Grand Total</b>	<b>10,548,721</b>	<b>38,200</b>	<b>5,274,592</b>	<b>15,823,313</b>	<b>9,409,098</b>	<b>3,231,840</b>	<b>3,182,375</b>

## 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	86,500	3,212,377	6,172,039	1,351,634	-	4,820,405
24 State Revenue	111,366,586	1,700	930,660	112,297,246	73,598,899	-	38,698,347
26 Federal Revenue	10,124,066	-	3,185,545	13,309,611	5,357,334	-	7,952,277
<b>Grand Total</b>	<b>209,355,987</b>	<b>88,200</b>	<b>7,328,582</b>	<b>216,684,569</b>	<b>136,911,651</b>	<b>-</b>	<b>79,772,918</b>

## Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,602,130	699	847,014	6,449,144	4,413,825	1,394,245	641,074
02 Instruction -Leadership/Support	15,454,175	2,398	(382,485)	15,071,690	10,466,803	3,952,369	652,518
03 Instruction -Salaries/Wages	80,750,065	37,071	417,455	81,167,520	48,119,200	32,411,140	637,180
04 Instruction-Materials/Supplies	3,231,916	(4,241)	1,660,906	4,892,821	2,384,242	84,187	2,424,392
05 Instruction-Other Costs	3,423,754	2,188	1,046,160	4,469,914	2,469,002	615,345	1,385,567
06 Special Education	29,704,667	1,253	1,039,471	30,744,138	18,611,093	12,564,183	(431,138)
07 Student Personnel Services	1,816,218	50,000	367,897	2,184,115	1,274,591	655,894	253,630
08 Student Health Services	1,720,429	-	154,482	1,874,911	1,117,548	711,919	45,444
09 Student Transportation	10,524,394	-	227,694	10,752,087	8,623,065	454,820	1,674,202
10 Operation of Plant	11,735,962	(12,000)	(133,527)	11,602,435	8,347,354	2,178,743	1,076,338
11 Maintenance of Plant	4,227,225	1,084	302,901	4,530,126	3,093,415	975,186	461,525
12 Fixed Charges	40,511,878	(31,068)	244,484	40,756,362	31,704,215	2,446,641	6,605,506
14 Community Services	227,031	40,816	459,323	686,354	178,354	156,024	351,976
15 Capital Outlay	426,145	-	1,076,807	1,502,952	1,101,862	83,377	317,713
<b>Grand Total</b>	<b>209,355,987</b>	<b>88,200</b>	<b>7,328,582</b>	<b>216,684,569</b>	<b>141,904,569</b>	<b>58,684,073</b>	<b>16,095,927</b>

## 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	5,786	344,585	137,492,363	84,966,927	51,034,426	1,491,010
02 Contracted Charges	16,501,992	(11,120)	1,749,216	18,251,208	13,868,632	2,866,557	1,516,019
03 Supplies and Materials	4,946,392	29,899	2,219,048	7,165,439	3,896,586	216,007	3,052,846
04 Other Charges	46,646,045	60,324	1,065,467	47,711,512	36,177,254	2,830,693	8,703,565
05 Land, Buildings, Equipment	1,076,900	2,612	1,485,575	2,562,475	1,206,002	427,340	929,133
08 Transfers	3,036,880	699	464,692	3,501,572	1,789,168	1,309,050	403,354
<b>Grand Total</b>	<b>209,355,987</b>	<b>88,200</b>	<b>7,328,582</b>	<b>216,684,569</b>	<b>141,904,569</b>	<b>58,684,073</b>	<b>16,095,927</b>

**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	3,950,412	71%	
	2019	4,831,318	5,022,849	3,825,974	76%	
02 - INSTRUCTION-LEAD/SUPPORT	2020	15,438,601	15,015,132	10,437,475	70%	
	2019	14,452,521	14,621,515	10,268,200	70%	
03 - INSTRUCTION-SALARIES/WAGES	2020	77,769,406	77,417,756	46,184,937	60%	
	2019	73,274,134	73,196,972	43,114,608	59%	
04 - INSTRUCTION-MATERIALS/SUPPLIES	2020	2,810,213	3,306,759	1,264,469	38%	TECHNOLOGY ITEMS PAID BY
	2019	2,982,726	3,174,938	1,466,306	46%	LEASE
05 - INSTRUCTION-OTHER COSTS	2020	3,014,045	3,332,783	1,926,147	58%	FY19 TECHNOLOGY LEASE
	2019	3,327,906	3,590,312	2,739,568	76%	PAYMENT
06 - SPECIAL EDUCATION	2020	25,986,579	26,490,669	15,586,805	59%	
	2019	24,560,120	25,425,546	14,883,219	59%	
07 - STUDENT PERSONNEL SERVICES	2020	1,816,218	1,707,360	942,434	55%	
	2019	1,567,938	1,732,864	938,442	54%	
08 - STUDENT HEALTH SERVICES	2020	1,720,429	1,790,904	1,005,233	56%	
	2019	1,722,708	1,725,133	1,034,493	60%	
09 - STUDENT TRANS	2020	10,268,868	10,328,649	8,448,757	82%	
	2019	10,026,280	10,062,304	8,045,734	80%	
10 - OPER PLANT	2020	11,735,962	11,600,341	8,345,159	72%	
	2019	11,161,069	11,134,436	8,373,427	75%	
11 - MAINTENANCE PLANT	2020	4,227,225	4,405,360	2,997,169	68%	
	2019	4,173,718	4,598,099	3,167,629	69%	
12 - FIXED CHARGES	2020	38,208,899	38,209,992	30,265,350	79%	INCREASE IN HEALTHCARE COSTS
	2019	38,393,262	39,850,969	28,874,133	72%	
14 - COMMUNITY SERVICES	2020	30,000	152,180	39,262	26%	
	2019	30,000	108,864	103,481	95%	
15 - CAPITAL OUTLAY	2020	426,145	1,502,952	1,101,862	73%	
	2019	426,242	3,325,352	1,524,306	46%	
<b>TOTAL</b>	2020	198,807,266	200,861,256	132,495,471	66%	
	2019	190,929,942	197,570,153	128,359,520	65%	
<b>2020 - 2019</b>		<b>7,877,324</b>	<b>3,291,103</b>	<b>4,135,951</b>		

**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	1,543,665	20,529,960	14,347,416	1,595,094	4,587,450	78%
10000 - BOARD	227,697	(7,000)	220,697	163,286	-	57,411	74%
20000 - SUPERINTENDENT	69,750	7,000	76,750	62,261	11,846	2,643	97%
30000 - DIV OF ADMIN SERVICES	8,930	-	8,930	6,404	-	2,526	72%
30100 - HR AND BENEFITS	84,341	-	84,341	79,582	3,325	1,434	98%
30200 - INFORMATION TECHNOLOGY	2,419,492	103,249	2,522,741	1,331,759	298,778	892,204	65%
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	856,336	11,240	260,716	77%
50000 - OFFICE OF FINANCE	1,430,865	(190,407)	1,240,458	472,227	-	768,231	38%
50100 - BUS SVCS	193,897	(10,395)	183,502	115,155	381	67,966	63%
50200 - PURCHASING	663,226	10,395	673,621	429,489	195,680	48,452	93%
50300 - UTILITIES	3,995,712	-	3,995,712	2,558,698	294,072	1,142,942	71%
60100 - STUDENT TRANS	7,405,000	-	7,405,000	6,185,368	173,428	1,046,204	86%
60200 - OPER PLANT	1,254,406	(52,300)	1,202,106	1,027,300	149,502	25,304	98%
60300 - MAINTENANCE PLANT	353,600	303,782	657,382	368,206	213,160	76,016	88%
60310 - ELECTRICAL SERVICES	98,000	305,460	403,460	142,142	155,924	105,394	74%
60311 - ELECTRICAL SERVICES - PROJECTS	369,900	(305,000)	64,900	3,904	-	60,996	6%
60320 - HVAC SERVICES	265,000	121,084	386,084	341,256	24,588	20,240	95%
60321 - HVAC SERVICES - PROJECTS	-	-	-	-	-	-	0%
60330 - SAFETY SERVICES	53,500	2,300	55,800	47,899	1,855	6,046	89%
60331 - SAFETY SERVICES - PROJECTS	-	-	-	-	-	-	0%
60340 - CARPENTRY SERVICES	60,000	52,000	112,000	80,638	-	31,362	72%
60341 - CARPENTRY SERVICES - PROJECTS	-	-	-	-	-	-	0%
60350 - GROUNDS MAINTENANCE	194,500	(12,000)	182,500	129,450	3,431	49,619	73%
60351 - GROUNDS MAINTENANCE - PROJECTS	-	-	-	-	-	-	0%
60600 - CAPITAL OUTLAY	131,200	9,105	140,305	70,954	917	68,434	51%
92500 - INSURANCE RECOVERY	-	76,000	76,000	13,941	-	62,059	18%
92600 - CORONAVIRUS	-	50,000	50,000	-	-	50,000	0%
99100 - INDIRECT FEES	(500,000)	-	(500,000)	(226,154)	-	(273,846)	45%
EDUCATION SERVICES	13,405,096	405,072	13,810,168	8,819,718	2,457,677	2,532,773	82%
40000 - DIV OF ED SERVICES	2,128,855	(300,715)	1,828,140	1,468,618	38,516	321,006	82%
40100 - CAREER & TECHNOLOGY PROGRAM	778,932	(92,032)	686,900	481,660	18,556	186,684	73%
40200 - GIFTED AND TALENTED	23,420	-	23,420	12,211	-	11,209	52%
40300 - SPECIAL EDUCATION	1,922,133	112,839	2,034,972	1,697,128	226,436	111,408	95%
40310 - NONPUBLIC SCHOOL PROGRAMS	2,765,000	286,021	3,051,021	1,726,369	1,261,180	63,472	98%
40320 - PSYCHOLOGICAL SERVICES	130,000	154,114	284,114	161,953	76,752	45,409	84%
40330 - SPED RELATED SERVICES	650,000	(118,874)	531,126	283,570	218,145	29,411	94%
40340 - INFANTS AND TODDLERS	100,000	-	100,000	59,109	40,891	-	100%
40350 - STEP	-	131,980	131,980	51,407	-	80,573	39%

**Unrestricted Budget Report  
By Budget Rollup Code**

Rollup Code	Original Budget	Budget Transfers	Revised Budget	YTD Actual	Encumbrances	Available	% of Budget Used
40400 - EARLY CHILDHOOD	25,950	57,001	82,951	64,870	-	18,081	78%
40500 - STUDENT PERSONNEL SERVICES	1,515,195	-	1,515,195	634,181	448,322	432,692	71%
40610 - HOME/HOSP	339,000	-	339,000	154,350	56,072	128,578	62%
40620 - ALTERNATIVE EDUCATION	410,000	(18,245)	391,755	168,865	-	222,890	43%
40700 - STUDENT HEALTH SERVICES	84,000	-	84,000	48,576	-	35,424	58%
40800 - MEDIA PROGRAMS	206,370	(12,803)	193,567	169,973	871	22,723	88%
40900 - GUIDANCE SERVICES	25,900	2,000	27,900	9,162	-	18,738	33%
41000 - MATH-ELEMENTARY	17,108	-	17,108	86	-	17,022	1%
41100 - MATH-SECONDARY	23,150	-	23,150	6,993	-	16,157	30%
41200 - ELA-ELEMENTARY	4,050	-	4,050	668	-	3,382	16%
41300 - ELA-SECONDARY	-	-	-	1,514	-	(1,514)	0%
41400 - ART	15,702	3,200	18,902	4,604	-	14,298	24%
41500 - MUSIC	161,766	86,256	248,022	201,252	-	46,770	81%
41600 - INTEGRATED ARTS	4,400	(3,200)	1,200	1,158	-	42	97%
41700 - FOREIGN LANGUAGE	26,248	-	26,248	14,589	-	11,659	56%
41800 - ESOL	49,865	-	49,865	15,435	-	34,430	31%
41900 - SCIENCE	139,020	-	139,020	80,394	7,143	51,483	63%
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	44,847	-	9,587	82%
42400 - ATHLETICS	1,358,954	12,140	1,371,094	863,507	64,793	442,794	68%
70000 - EXEC DIR FOR ELEMENTARY	-	42,850	42,850	15,044	-	27,806	35%
80000 - EXEC DIR FOR MIDDLE	323,500	26,540	350,040	337,909	-	12,131	97%
90000 - EXEC DIR FOR HIGH	30,000	36,000	66,000	22,733	-	43,267	34%
ELEMENTARY SCHOOLS	617,652	355,678	973,332	417,805	43,674	511,853	47%
MIDDLE SCHOOLS	313,104	148,926	462,030	210,595	5,884	245,551	47%
HIGH SCHOOLS	401,984	194,197	596,181	264,786	12,047	319,348	46%
FTE SALARIES	165,083,135	(593,548)	164,489,585	108,435,151	51,337,857	4,716,577	97%
99999 - FTE SALARIES	126,874,237	(594,644)	126,279,592	78,169,800	48,911,891	(802,099)	101%
60400 - FIXED CHARGES	38,208,898	1,096	38,209,993	30,265,351	2,425,966	5,518,676	86%
<b>TOTAL</b>	<b>198,807,266</b>	<b>2,053,990</b>	<b>200,861,256</b>	<b>132,495,471</b>	<b>55,452,233</b>	<b>12,913,552</b>	<b>94%</b>