



**CECIL COUNTY PUBLIC SCHOOLS**  
 DEPARTMENT OF BUSINESS SERVICES  
 GEORGE WASHINGTON CARVER EDUCATION LEADERSHIP CENTER  
 201 Booth Street • Elkton, MD 21921

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

Diana B. Hawley  
 President, Board of Education

February 10, 2022

Ms. Danielle Hornberger  
 200 Chesapeake Blvd  
 Suite 2100  
 Elkton, Maryland 21921

Dear Ms. Hornberger:

The Board of Education of Cecil County has taken action and has approved the budget amendment as seen below for January 2022 at their Board Meeting on February 9, 2022. Cecil County Public Schools requests the approval of the County Council of Cecil County to make the following changes to the fiscal 2022 operating budget.

| Revenue              |                   | Expenditure                    |                   |
|----------------------|-------------------|--------------------------------|-------------------|
| Local Appropriation  | \$ -              | Administration                 | \$ 51,791         |
| Other Revenue        | 14,237            | Instruction Leadership/Support | 18,204            |
| State Revenue        | -                 | Instruction Salaries/Wages     | (195,554)         |
| Federal Revenue      | 750,702           | Instruction Materials/Supplies | (731,561)         |
|                      |                   | Instruction Other Costs        | 186,836           |
|                      |                   | Special Education              | 468,831           |
|                      |                   | Student Personnel Services     | 655               |
|                      |                   | Student Health Services        | (132,463)         |
|                      |                   | Student Transportation         | 2,336             |
|                      |                   | Operation of Plant             | 1,075,421         |
|                      |                   | Maintenance of Plant           | (9,141)           |
|                      |                   | Fixed Charges                  | 10,917            |
|                      |                   | Community Services             | 18,667            |
|                      |                   | Capital Outlay                 | -                 |
|                      |                   | Student Activity Fees          | -                 |
| <b>Total Revenue</b> | <b>\$ 764,939</b> | <b>Total Expenditures</b>      | <b>\$ 764,939</b> |

Sincerely,

Jeffrey A. Lawson, Ed.D.  
 Superintendent

JAL/ees

cc: James Appel, 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 1/1/22 to 1/31/22:

| Restricted Other Revenue   |                |                  |
|--|----------------|------------------|
| Description  | Project Number | Amount           |
| FY22 BEPAC Mini Grants to various schools to support classroom supplies, after-school clubs, and field trips for students. | 1922           | \$ 14,237        |
| <b>Total</b>   |                | <b>\$ 14,237</b> |

| Restricted Federal Revenue  |                |                   |
|---|----------------|-------------------|
| Description   | Project Number | Amount            |
| FY22 American Rescue Plan (ARP) Special Education Passthrough grant to provide contracted related services.                                       | 3202           | \$ 627,491        |
| FY22 American Rescue Plan (ARP) Special Education Passthrough Parentally Placed grant to support related services to students at private schools. | 3212           | 8,319             |
| FY22 American Rescue Plan (ARP) Special Education Passthrough CCEIS grant to support 2 Student Support Technician positions.                      | 3222           | 114,892           |
| <b>Total</b>  |                | <b>\$ 750,702</b> |

## Revenues

|                        | Original Budget    | Current Amendments | YTD Amendments   | Current Budget     | YTD Transactions  | Open Encumbrances | Available Balance  |
|------------------------|--------------------|--------------------|------------------|--------------------|-------------------|-------------------|--------------------|
| 20 Local Appropriation | 88,527,026         | -                  | -                | 88,527,026         | 44,263,512        | -                 | 44,263,514         |
| 22 Other Revenue       | 4,262,891          | -                  | 1,336,473        | 5,599,364          | 167,718           | -                 | 5,431,646          |
| 24 State Revenue       | 108,094,780        | -                  | -                | 108,094,780        | 53,090,691        | -                 | 55,004,089         |
| <b>Grand Total</b>     | <b>200,884,697</b> | <b>-</b>           | <b>1,336,473</b> | <b>202,221,170</b> | <b>97,521,921</b> | <b>-</b>          | <b>104,699,249</b> |

## Expenditures by Category

|                                    | Original Budget    | Current Amendments | YTD Amendments   | Current Budget     | YTD Transactions  | Open Encumbrances | Available Balance |
|------------------------------------|--------------------|--------------------|------------------|--------------------|-------------------|-------------------|-------------------|
| 01 Administration                  | 5,733,197          | -                  | (156,709)        | 5,576,488          | 3,387,705         | 2,119,936         | 68,847            |
| 02 Instruction -Leadership/Support | 15,084,191         | 2,151              | 24,065           | 15,108,256         | 8,003,161         | 5,879,555         | 1,225,540         |
| 03 Instruction -Salaries/Wages     | 76,706,930         | (4,000)            | (228,597)        | 76,478,333         | 32,016,337        | 40,933,086        | 3,528,910         |
| 04 Instruction-Materials/Supplies  | 1,576,522          | (1,528)            | 812,600          | 2,389,122          | 831,360           | 40,299            | 1,517,463         |
| 05 Instruction-Other Costs         | 3,644,884          | 27                 | 131,439          | 3,776,323          | 1,856,266         | 1,436,751         | 483,306           |
| 06 Special Education               | 28,615,230         | -                  | (210,613)        | 28,404,617         | 10,660,339        | 13,598,455        | 4,145,823         |
| 07 Student Personnel Services      | 1,642,800          | -                  | (30,000)         | 1,612,800          | 710,636           | 597,725           | 304,439           |
| 08 Student Health Services         | 1,633,415          | -                  | -                | 1,633,415          | 718,545           | 860,767           | 54,103            |
| 09 Student Transportation          | 11,331,596         | -                  | 144,629          | 11,476,225         | 6,382,354         | 656,342           | 4,437,529         |
| 10 Operation of Plant              | 12,456,812         | 3,350              | 311,487          | 12,768,299         | 6,478,400         | 3,408,385         | 2,881,514         |
| 11 Maintenance of Plant            | 3,788,909          | -                  | 321,029          | 4,109,938          | 2,313,072         | 1,176,818         | 620,048           |
| 12 Fixed Charges                   | 38,209,503         | -                  | 140,971          | 38,350,474         | 21,870,593        | 12,191,899        | 4,287,982         |
| 14 Community Services              | -                  | -                  | 26,173           | 26,173             | 9,365             | 26,173            | (9,365)           |
| 15 Capital Outlay                  | 460,707            | -                  | 50,000           | 510,707            | 234,572           | 259,767           | 16,368            |
| 16 Student Activity Fees           | -                  | -                  | -                | -                  | -                 | -                 | -                 |
| <b>Grand Total</b>                 | <b>200,884,697</b> | <b>-</b>           | <b>1,336,474</b> | <b>202,221,170</b> | <b>95,472,705</b> | <b>83,185,958</b> | <b>23,562,507</b> |

## Expenditures by Object

|                               | Original Budget    | Current Amendments | YTD Amendments   | Current Budget     | YTD Transactions  | Open Encumbrances | Available Balance |
|-------------------------------|--------------------|--------------------|------------------|--------------------|-------------------|-------------------|-------------------|
| 01 Salaries & Wages           | 130,693,813        | (4,000)            | (780,497)        | 129,913,316        | 58,380,939        | 65,870,074        | 5,662,303         |
| 02 Contracted Charges         | 18,870,378         | 3,350              | 85,661           | 18,956,039         | 8,923,122         | 1,947,254         | 8,085,663         |
| 03 Supplies and Materials     | 3,164,159          | 17,580             | 961,727          | 4,125,886          | 1,808,894         | 241,523           | 2,075,469         |
| 04 Other Charges              | 44,270,332         | 1,314,931          | 2,028,674        | 46,299,006         | 25,853,571        | 13,736,000        | 6,709,435         |
| 05 Land, Buildings, Equipment | 986,516            | 1,540,216          | 1,912,984        | 2,899,500          | 492,468           | 1,400,129         | 1,006,903         |
| 08 Transfers                  | 2,899,500          | (2,872,077)        | (2,872,077)      | 27,423             | 13,711            | (9,022)           | 22,734            |
| <b>Grand Total</b>            | <b>200,884,697</b> | <b>-</b>           | <b>1,336,473</b> | <b>202,221,170</b> | <b>95,472,705</b> | <b>83,185,958</b> | <b>23,562,507</b> |

## Revenues

|                    | Original Budget   | Current Amendments | YTD Amendments    | Current Budget    | YTD Transactions  | Open Encumbrances | Available Balance |
|--------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 22 Other Revenue   | -                 | 14,237             | 177,217           | 177,217           | 129,252           | -                 | 47,965            |
| 24 State Revenue   | 3,837,010         | -                  | 1,554,262         | 5,391,272         | 1,809,833         | -                 | 3,581,439         |
| 26 Federal Revenue | 26,810,826        | 750,702            | 32,945,779        | 59,756,605        | 14,104,162        | -                 | 45,652,443        |
| <b>Grand Total</b> | <b>30,647,836</b> | <b>764,939</b>     | <b>34,677,258</b> | <b>65,325,094</b> | <b>16,043,247</b> | <b>-</b>          | <b>49,281,847</b> |

## Expenditures by Category

|                                    | Original Budget   | Current Amendments | YTD Amendments    | Current Budget    | YTD Transactions  | Open Encumbrances | Available Balance |
|------------------------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 01 Administration                  | 998,763           | 51,791             | 1,783,760         | 2,782,523         | 647,006           | 40,846            | 2,094,671         |
| 02 Instruction -Leadership/Support | 1,461,853         | 16,053             | 1,894,263         | 3,356,116         | 841,325           | 645,794           | 1,868,997         |
| 03 Instruction -Salaries/Wages     | 9,044,446         | (191,554)          | 11,569,160        | 20,613,606        | 5,486,771         | 4,724,118         | 10,402,717        |
| 04 Instruction-Materials/Supplies  | 1,802,307         | (730,033)          | 2,965,894         | 4,768,201         | 1,956,848         | 1,327,344         | 1,484,009         |
| 05 Instruction-Other Costs         | 2,060,120         | 186,809            | 3,318,399         | 5,378,519         | 2,699,935         | 322,861           | 2,355,723         |
| 06 Special Education               | 5,936,067         | 468,831            | 3,759,979         | 9,696,046         | 3,529,957         | 3,310,630         | 2,855,459         |
| 07 Student Personnel Services      | 458,172           | 655                | 674,462           | 1,132,634         | 371,283           | 515,380           | 245,971           |
| 08 Student Health Services         | 293,437           | (132,463)          | 45,699            | 339,136           | 215,590           | 129,244           | (5,698)           |
| 09 Student Transportation          | 417,982           | 2,336              | 1,209,125         | 1,627,107         | 502,070           | -                 | 1,125,037         |
| 10 Operation of Plant              | 474,477           | 1,072,071          | 611,756           | 1,086,232         | 329,497           | 151,691           | 605,044           |
| 11 Maintenance of Plant            | 472,585           | (9,141)            | 412,585           | 885,170           | 184,843           | 120,538           | 579,789           |
| 12 Fixed Charges                   | 6,171,381         | 10,917             | 5,440,861         | 11,612,242        | 3,024,437         | 20,000            | 8,567,805         |
| 14 Community Services              | 1,056,247         | 18,667             | 991,315           | 2,047,562         | 423,513           | 203,089           | 1,420,960         |
| 15 Capital Outlay                  | -                 | -                  | -                 | -                 | -                 | -                 | -                 |
| 16 Student Activity Fees           | -                 | -                  | -                 | -                 | -                 | -                 | -                 |
| <b>Grand Total</b>                 | <b>30,647,836</b> | <b>764,939</b>     | <b>34,677,258</b> | <b>65,325,094</b> | <b>20,213,075</b> | <b>11,511,535</b> | <b>33,600,484</b> |

## Expenditures by Object

|                               | Original Budget   | Current Amendments | YTD Amendments    | Current Budget    | YTD Transactions  | Open Encumbrances | Available Balance |
|-------------------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 01 Salaries & Wages           | 17,214,462        | (323,366)          | 16,328,987        | 33,543,449        | 9,567,422         | 8,223,858         | 15,752,169        |
| 02 Contracted Charges         | 4,035,619         | 812,925            | 7,568,836         | 11,604,455        | 4,638,411         | 1,821,143         | 5,144,901         |
| 03 Supplies and Materials     | 2,117,049         | 16,401             | 3,372,728         | 5,489,777         | 2,237,481         | 1,394,563         | 1,857,733         |
| 04 Other Charges              | 6,532,123         | 50,663             | 6,182,127         | 12,714,250        | 3,274,301         | 45,987            | 9,393,962         |
| 05 Land, Buildings, Equipment | 22,900            | 1,397,109          | 1,662,236         | 1,685,136         | 389,016           | 25,984            | 1,270,136         |
| 08 Transfers                  | 725,683           | (1,188,793)        | (437,656)         | 288,027           | 106,444           | -                 | 181,583           |
| <b>Grand Total</b>            | <b>30,647,836</b> | <b>764,939</b>     | <b>34,677,258</b> | <b>65,325,094</b> | <b>20,213,075</b> | <b>11,511,535</b> | <b>33,600,484</b> |

## Revenues

|                        | Original Budget    | Current Amendments | YTD Amendments    | Current Budget     | YTD Transactions   | Open Encumbrances | Available Balance  |
|------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|-------------------|--------------------|
| 20 Local Appropriation | 88,527,026         | -                  | -                 | 88,527,026         | 44,263,512         | -                 | 44,263,514         |
| 22 Other Revenue       | 4,262,891          | 14,237             | 1,513,690         | 5,776,581          | 296,970            | -                 | 5,479,611          |
| 24 State Revenue       | 111,931,790        | -                  | 1,554,262         | 113,486,052        | 54,900,524         | -                 | 58,585,528         |
| 26 Federal Revenue     | 26,810,826         | 750,702            | 32,945,779        | 59,756,605         | 14,104,162         | -                 | 45,652,443         |
| <b>Grand Total</b>     | <b>231,532,533</b> | <b>764,939</b>     | <b>36,013,731</b> | <b>267,546,264</b> | <b>113,565,168</b> | <b>-</b>          | <b>153,981,096</b> |

## Expenditures by Category

|                                    | Original Budget    | Current Amendments | YTD Amendments    | Current Budget     | YTD Transactions   | Open Encumbrances | Available Balance |
|------------------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|-------------------|-------------------|
| 01 Administration                  | 6,731,960          | 51,791             | 1,627,051         | 8,359,011          | 4,034,711          | 2,160,782         | 2,163,518         |
| 02 Instruction -Leadership/Support | 16,546,044         | 18,204             | 1,918,328         | 18,464,372         | 8,844,486          | 6,525,349         | 3,094,537         |
| 03 Instruction -Salaries/Wages     | 85,751,375         | (195,554)          | 11,340,563        | 97,091,939         | 37,503,108         | 45,657,204        | 13,931,627        |
| 04 Instruction-Materials/Supplies  | 3,378,829          | (731,561)          | 3,778,494         | 7,157,323          | 2,788,208          | 1,367,643         | 3,001,472         |
| 05 Instruction-Other Costs         | 5,705,004          | 186,836            | 3,449,838         | 9,154,842          | 4,556,201          | 1,759,612         | 2,839,029         |
| 06 Special Education               | 34,551,297         | 468,831            | 3,549,366         | 38,100,663         | 14,190,296         | 16,909,085        | 7,001,282         |
| 07 Student Personnel Services      | 2,100,972          | 655                | 644,462           | 2,745,434          | 1,081,919          | 1,113,105         | 550,410           |
| 08 Student Health Services         | 1,926,852          | (132,463)          | 45,699            | 1,972,551          | 934,135            | 990,011           | 48,405            |
| 09 Student Transportation          | 11,749,577         | 2,336              | 1,353,754         | 13,103,332         | 6,884,424          | 656,342           | 5,562,566         |
| 10 Operation of Plant              | 12,931,289         | 1,075,421          | 923,243           | 13,854,531         | 6,807,897          | 3,560,076         | 3,486,558         |
| 11 Maintenance of Plant            | 4,261,494          | (9,141)            | 733,614           | 4,995,108          | 2,497,915          | 1,297,356         | 1,199,837         |
| 12 Fixed Charges                   | 44,380,884         | 10,917             | 5,581,832         | 49,962,716         | 24,895,030         | 12,211,899        | 12,855,787        |
| 14 Community Services              | 1,056,247          | 18,667             | 1,017,488         | 2,073,735          | 432,878            | 229,262           | 1,411,595         |
| 15 Capital Outlay                  | 460,707            | -                  | 50,000            | 510,707            | 234,572            | 259,767           | 16,368            |
| 16 Student Activity Fees           | -                  | -                  | -                 | -                  | -                  | -                 | -                 |
| <b>Grand Total</b>                 | <b>231,532,533</b> | <b>764,939</b>     | <b>36,013,732</b> | <b>267,546,264</b> | <b>115,685,780</b> | <b>94,697,493</b> | <b>57,162,991</b> |

## Expenditures by Object

|                               | Original Budget    | Current Amendments | YTD Amendments    | Current Budget     | YTD Transactions   | Open Encumbrances | Available Balance |
|-------------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|-------------------|-------------------|
| 01 Salaries & Wages           | 147,908,275        | (327,366)          | 15,548,490        | 163,456,765        | 67,948,361         | 74,093,932        | 21,414,472        |
| 02 Contracted Charges         | 22,905,997         | 816,275            | 7,654,497         | 30,560,494         | 13,561,533         | 3,768,397         | 13,230,564        |
| 03 Supplies and Materials     | 5,281,207          | 33,981             | 4,334,456         | 9,615,663          | 4,046,375          | 1,636,086         | 3,933,202         |
| 04 Other Charges              | 50,802,454         | 1,365,594          | 8,210,802         | 59,013,256         | 29,127,872         | 13,781,987        | 16,103,397        |
| 05 Land, Buildings, Equipment | 1,009,416          | 2,937,325          | 3,575,220         | 4,584,636          | 881,484            | 1,426,113         | 2,277,039         |
| 08 Transfers                  | 3,625,183          | (4,060,870)        | (3,309,733)       | 315,450            | 120,155            | (9,022)           | 204,317           |
| <b>Grand Total</b>            | <b>231,532,533</b> | <b>764,939</b>     | <b>36,013,731</b> | <b>267,546,264</b> | <b>115,685,780</b> | <b>94,697,493</b> | <b>57,162,991</b> |

**Unrestricted Expenditures**  
**% of Current Budget to Prior Year Trend**

| Category                            |      | Original Budget    | Revised Budget     | YTD Actual     | % to Date | Comments   |
|-------------------------------------|------|--------------------|--------------------|----------------|-----------|--|
| 01 - ADMINISTRATION                 | 2022 | 5,733,197          | 5,576,488          | 3,387,705      | 61%       | INCREASED COSTS IN TECHNOLOGY AND SAFE SCHOOLS CONTRACTED SERVICES |
|                                     | 2021 | 5,476,162          | 5,486,212          | 3,157,311      | 58%       |  |
|                                     | 2020 | 5,354,678          | 5,479,919          | 3,127,801      | 57%       |  |
| 02 - INSTRUCTION-LEAD/SUPPORT       | 2022 | 15,084,191         | 15,108,256         | 8,003,161      | 53%       |  |
|                                     | 2021 | 14,825,615         | 14,992,540         | 7,864,949      | 52%       |  |
|                                     | 2020 | 15,438,601         | 14,897,538         | 8,342,796      | 56%       |  |
| 03 - INSTRUCTION-SALARIES/WAGES     | 2022 | 76,706,930         | 76,478,333         | 32,016,337     | 42%       |  |
|                                     | 2021 | 80,653,419         | 80,331,622         | 33,460,045     | 42%       |  |
|                                     | 2020 | 77,769,406         | 77,537,402         | 33,612,499     | 43%       |  |
| 04 - INSTRUCTION-MATERIALS/SUPPLIES | 2022 | 1,576,522          | 2,389,122          | 831,360        | 35%       | INCREASES IN CTE, SECONDARY LANGUAGE ARTS, ATHLETICS, AND SCHOOLS  |
|                                     | 2021 | 1,926,967          | 2,288,860          | 525,342        | 23%       |  |
|                                     | 2020 | 2,810,213          | 3,419,367          | 1,121,532      | 33%       |  |
| 05 - INSTRUCTION-OTHER COSTS        | 2022 | 3,644,884          | 3,776,323          | 1,856,266      | 49%       | INCREASES IN ATHLETICS AND NORTHBAY FOR 6TH GRADERS                |
|                                     | 2021 | 3,635,038          | 3,645,853          | 1,496,691      | 41%       |  |
|                                     | 2020 | 3,014,045          | 3,328,320          | 1,619,371      | 49%       |  |
| 06 - SPECIAL EDUCATION              | 2022 | 28,615,230         | 28,404,617         | 10,660,339     | 38%       |  |
|                                     | 2021 | 29,688,937         | 29,630,604         | 11,348,504     | 38%       |  |
|                                     | 2020 | 25,986,579         | 26,490,669         | 11,422,904     | 43%       |  |
| 07 - STUDENT PERSONNEL SERVICES     | 2022 | 1,642,800          | 1,612,800          | 710,636        | 44%       |  |
|                                     | 2021 | 1,703,483          | 1,703,483          | 727,360        | 43%       |  |
|                                     | 2020 | 1,816,218          | 1,657,360          | 726,346        | 44%       |  |
| 08 - STUDENT HEALTH SERVICES        | 2022 | 1,633,415          | 1,633,415          | 718,545        | 44%       |  |
|                                     | 2021 | 1,749,090          | 1,650,664          | 751,890        | 46%       |  |
|                                     | 2020 | 1,720,429          | 1,790,904          | 766,469        | 43%       |  |
| 09 - STUDENT TRANSPORTATION         | 2022 | 11,331,596         | 11,476,225         | 6,382,354      | 56%       | BUS CONTRACTORS, 2 BUSES, 2 VEHICLES                               |
|                                     | 2021 | 11,281,805         | 11,283,414         | 5,354,931      | 47%       |  |
|                                     | 2020 | 10,268,868         | 10,325,832         | 6,196,253      | 60%       |  |
| 10 - OPERATION OF PLANT             | 2022 | 12,456,812         | 12,768,299         | 6,478,400      | 51%       |  |
|                                     | 2021 | 12,081,908         | 11,858,368         | 5,740,740      | 48%       |  |
|                                     | 2020 | 11,735,962         | 11,717,043         | 6,617,033      | 56%       |  |
| 11 - MAINTENANCE OF PLANT           | 2022 | 3,788,909          | 4,109,938          | 2,313,072      | 56%       |  |
|                                     | 2021 | 3,674,202          | 3,832,573          | 2,191,905      | 57%       |  |
|                                     | 2020 | 4,227,225          | 4,378,276          | 2,406,211      | 55%       |  |
| 12 - FIXED CHARGES                  | 2022 | 38,209,503         | 38,350,474         | 21,870,593     | 57%       |  |
|                                     | 2021 | 40,655,767         | 39,919,156         | 21,647,131     | 54%       |  |
|                                     | 2020 | 38,208,899         | 38,209,992         | 23,639,053     | 62%       |  |
| 14 - COMMUNITY SERVICES             | 2022 | -                  | 26,173             | 9,365          | 0%        | FY21 NEHS STADIUM LIGHTING   |
|                                     | 2021 | 40,000             | 140,640            | 100,720        | 72%       |  |
|                                     | 2020 | 30,000             | 143,075            | 22,951         | 16%       |  |
| 15 - CAPITAL OUTLAY                 | 2022 | 460,707            | 510,707            | 234,572        | 46%       |  |
|                                     | 2021 | 448,491            | 448,491            | 244,657        | 55%       |  |
|                                     | 2020 | 426,145            | 1,502,952          | 1,052,691      | 70%       |  |
| 16 - STUDENT ACTIVITY FEES          | 2022 | -                  | -                  | -              | 0%        |  |
|                                     | 2021 | -                  | -                  | -              | 0%        |  |
|                                     | 2020 | -                  | -                  | -              | 0%        |  |
| <b>TOTAL</b>                        | 2022 | 200,884,697        | 202,221,170        | 95,472,705     | 47%       |  |
|                                     | 2021 | 207,840,884        | 207,212,480        | 94,612,176     | 46%       |  |
|                                     | 2020 | 198,807,268        | 200,878,649        | 100,673,910    | 50%       |  |
| <b>2022 - 2021</b>                  |      | <b>(6,956,187)</b> | <b>(4,991,310)</b> | <b>860,529</b> |           |  |

**Unrestricted Budget Report  
By Department**

| Rollup Code                    | Original Budget    | Budget Transfers | Revised Budget     | YTD Actual        | Encumbrances      | Available         | % of Budget Used |
|--------------------------------|--------------------|------------------|--------------------|-------------------|-------------------|-------------------|------------------|
| <b>ADMINISTRATIVE SERVICES</b> | <b>18,980,126</b>  | <b>760,854</b>   | <b>19,740,980</b>  | <b>10,929,178</b> | <b>2,208,774</b>  | <b>6,603,028</b>  | <b>67%</b>       |
| 100 - BOARD                    | 224,050            | -                | 224,050            | 133,504           | -                 | 90,546            | 60%              |
| 200 - SUPERINTENDENT           | 48,690             | -                | 48,690             | 30,298            | -                 | 18,392            | 62%              |
| 210 - DIV OF ADMIN SERVICES    | 5,720              | -                | 5,720              | 2,054             | -                 | 3,666             | 36%              |
| 300 - OFFICE OF FINANCE        | 758,016            | 517,929          | 1,275,945          | 644,272           | 660,706           | (29,033)          | 102%             |
| 301 - BUS SVCS                 | 160,890            | 96,797           | 257,687            | 85,431            | 36,278            | 135,978           | 47%              |
| 302 - PURCHASING               | 693,511            | (456,759)        | 236,752            | 117,216           | 83,650            | 35,886            | 85%              |
| 303 - PRINT & DISTRIBUTION     | -                  | 359,962          | 359,962            | 149,169           | 77,016            | 133,777           | 63%              |
| 305 - INDIRECT FEES            | (770,000)          | -                | (770,000)          | (346,075)         | -                 | (423,926)         | 45%              |
| 310 - HR AND BENEFITS          | 76,241             | -                | 76,241             | 14,941            | 4,280             | 57,021            | 25%              |
| 311 - INFORMATION TECHNOLOGY   | 2,048,195          | 45,000           | 2,093,195          | 1,165,439         | 226,743           | 701,013           | 67%              |
| 312 - ASST/ACCTBLTY            | 1,964              | -                | 1,964              | 414               | -                 | 1,550             | 21%              |
| 313 - SAFE SCHOOLS             | 103,240            | 35,191           | 138,431            | 127,806           | 22,625            | (12,000)          | 109%             |
| 320 - STUDENT TRANS            | 8,418,575          | (200,000)        | 8,218,575          | 4,902,378         | 89,256            | 3,226,941         | 61%              |
| 330 - OPER PLANT               | 1,186,418          | -                | 1,186,418          | 637,304           | 139,606           | 409,508           | 65%              |
| 331 - UTILITIES                | 4,442,400          | -                | 4,442,400          | 2,203,950         | 503,899           | 1,734,551         | 61%              |
| 340 - MAINTENANCE PLANT        | 578,212            | 191,355          | 769,567            | 486,004           | 58,111            | 225,452           | 71%              |
| 341 - ELECTRICAL SERVICES      | 298,640            | 26,173           | 324,813            | 117,892           | 64,238            | 142,682           | 56%              |
| 342 - HVAC SERVICES            | 266,165            | 72,913           | 339,077            | 249,051           | 95,641            | (5,614)           | 102%             |
| 343 - SAFETY SERVICES          | 53,500             | -                | 53,500             | 17,104            | 15,189            | 21,207            | 60%              |
| 344 - CARPENTRY SERVICES       | 60,000             | 22,293           | 82,293             | 48,006            | 9,975             | 24,312            | 70%              |
| 345 - GROUNDS MAINTENANCE      | 194,500            | -                | 194,500            | 98,548            | 1,200             | 94,752            | 51%              |
| 380 - CAPITAL OUTLAY           | 131,200            | 50,000           | 181,200            | 44,472            | 120,361           | 16,368            | 91%              |
| <b>EDUCATION SERVICES</b>      | <b>16,932,980</b>  | <b>175,439</b>   | <b>17,108,419</b>  | <b>5,386,731</b>  | <b>2,807,296</b>  | <b>8,914,393</b>  | <b>48%</b>       |
| 400 - DIV OF ED SERVICES       | 2,861,767          | (6,576)          | 2,855,191          | 989,819           | 30,477            | 1,834,895         | 36%              |
| 401 - CAREER & TECHNOLOGY PROG | 460,649            | 6,975            | 467,624            | 219,717           | 14,183            | 233,724           | 50%              |
| 402 - GIFTED AND TALENTED      | 14,765             | -                | 14,765             | 139               | 9,694             | 4,933             | 67%              |
| 403 - MEDIA PROGRAMS           | 53,670             | -                | 53,670             | 1,231             | -                 | 52,439            | 2%               |
| 404 - EARLY CHILDHOOD          | 3,425              | 4,000            | 7,425              | 754               | -                 | 6,671             | 10%              |
| 405 - STUDENT PERSONNEL SERV   | 2,246,115          | 170,000          | 2,416,115          | 845,310           | 1,057,709         | 513,096           | 79%              |
| 406 - HOME/HOSP                | 343,000            | -                | 343,000            | 177,062           | 16,786            | 149,152           | 57%              |
| 407 - STUDENT HEALTH SERVICES  | 94,500             | -                | 94,500             | 33,085            | -                 | 61,415            | 35%              |
| 408 - ALTERNATIVE EDUCATION    | 85,000             | (7,191)          | 77,809             | 3,633             | -                 | 74,177            | 5%               |
| 409 - GUIDANCE SERVICES        | 48,800             | 500              | 49,300             | 5,748             | -                 | 43,552            | 12%              |
| 410 - MATH-ELEMENTARY          | 4,300              | -                | 4,300              | 1,353             | -                 | 2,947             | 31%              |
| 411 - MATH-SECONDARY           | 15,620             | -                | 15,620             | 3,389             | -                 | 12,231            | 22%              |
| 412 - ELA-ELEMENTARY           | 68,120             | -                | 68,120             | 5,219             | -                 | 62,901            | 8%               |
| 413 - ELA-SECONDARY            | 71,110             | -                | 71,110             | 49,554            | -                 | 21,556            | 70%              |
| 414 - ART                      | 17,352             | -                | 17,352             | 10,795            | 1,600             | 4,957             | 71%              |
| 415 - MUSIC                    | 207,527            | -                | 207,527            | 100,703           | -                 | 106,824           | 49%              |
| 416 - INTEGRATED ARTS          | 2,400              | -                | 2,400              | -                 | -                 | 2,400             | 0%               |
| 417 - FOREIGN LANGUAGE         | 7,030              | -                | 7,030              | -                 | -                 | 7,030             | 0%               |
| 418 - ESOL                     | 35,200             | -                | 35,200             | 7,316             | -                 | 27,884            | 21%              |
| 419 - SCIENCE                  | 138,770            | -                | 138,770            | 47,001            | -                 | 91,769            | 34%              |
| 420 - STEM                     | 3,800              | -                | 3,800              | 243               | -                 | 3,557             | 6%               |
| 421 - SOCIAL STUDIES           | 62,000             | -                | 62,000             | 1,267             | -                 | 60,733            | 2%               |
| 422 - HEALTH EDUCATION         | 6,234              | -                | 6,234              | -                 | -                 | 6,234             | 0%               |
| 423 - PHYSICAL EDUCATION       | 53,000             | -                | 53,000             | 26,898            | 915               | 25,187            | 52%              |
| 424 - ATHLETICS                | 1,647,526          | -                | 1,647,526          | 714,557           | 154,378           | 778,591           | 53%              |
| 425 - BLENDED VIRTUAL PROGRAM  | -                  | 18,844           | 18,844             | 8,157             | -                 | 10,687            | 43%              |
| 430 - SPECIAL EDUCATION        | 7,746,800          | 39,387           | 7,786,187          | 1,770,250         | 1,521,555         | 4,494,382         | 42%              |
| 440 - PSYCHOLOGICAL SERVICES   | 143,000            | (50,500)         | 92,500             | 8,233             | -                 | 84,267            | 9%               |
| 700 - EXEC DIR FOR ELEMENTARY  | 42,500             | -                | 42,500             | 952               | -                 | 41,548            | 2%               |
| 800 - EXEC DIR FOR MIDDLE      | 353,000            | -                | 353,000            | 329,166           | -                 | 23,834            | 93%              |
| 900 - EXEC DIR FOR HIGH        | 96,000             | -                | 96,000             | 25,180            | -                 | 70,820            | 26%              |
| <b>ELEMENTARY SCHOOLS</b>      | <b>398,270</b>     | <b>520,623</b>   | <b>918,895</b>     | <b>322,487</b>    | <b>26,069</b>     | <b>570,339</b>    | <b>38%</b>       |
| <b>MIDDLE SCHOOLS</b>          | <b>207,350</b>     | <b>209,432</b>   | <b>416,782</b>     | <b>152,342</b>    | <b>17,559</b>     | <b>246,881</b>    | <b>41%</b>       |
| <b>HIGH SCHOOLS</b>            | <b>264,944</b>     | <b>300,926</b>   | <b>565,870</b>     | <b>165,152</b>    | <b>64,286</b>     | <b>336,432</b>    | <b>41%</b>       |
| <b>FTE SALARIES</b>            | <b>164,101,027</b> | <b>(630,800)</b> | <b>163,470,224</b> | <b>78,516,816</b> | <b>78,061,974</b> | <b>6,891,434</b>  | <b>96%</b>       |
| 999 - FTE SALARIES             | 125,891,522        | (771,772)        | 125,119,750        | 56,646,223        | 65,870,076        | 2,603,451         | 98%              |
| 360 - FIXED CHARGES            | 38,209,505         | 140,972          | 38,350,474         | 21,870,592        | 12,191,898        | 4,287,983         | 89%              |
| <b>TOTAL</b>                   | <b>200,884,697</b> | <b>1,336,474</b> | <b>202,221,170</b> | <b>95,472,705</b> | <b>83,185,958</b> | <b>23,562,507</b> | <b>88%</b>       |