



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

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

Diana B. Hawley
President, Board of Education

May 12, 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 April 2022 at their Board Meeting on May 11, 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	\$ (181,094)
Other Revenue	308,552	Instruction Leadership/Support	(893,119)
State Revenue	-	Instruction Salaries/Wages	1,154,978
Federal Revenue	25,000	Instruction Materials/Supplies	617,696
		Instruction Other Costs	(73,970)
		Special Education	24,121
		Student Personnel Services	(34,030)
		Student Health Services	268,890
		Student Transportation	109,282
		Operation of Plant	(155,624)
		Maintenance of Plant	(120,149)
		Fixed Charges	(308,401)
		Community Services	(285,028)
		Capital Outlay	210,000
Total Revenue	\$ 333,552	Total Expenditures	\$ 333,552

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 4/1/22 to 4/30/22:

Restricted Federal Revenue		
Description	Project Number	Amount
Transfer balance of FY22 Professional Development Grant Birth-5 (PDG B-5) Local ECAC Year 2 funds to the new FY23 grant for Year 3 funding.	4942	\$ (13,108)
FY23 Professional Development Grant Birth-5 (PDG B-5) Local ECAC Year 3 grant providing training opportunities for Local ECAC participants.	4943	38,108
Total		\$ 25,000

Unrestricted Other Revenue		
Description	Project Number	Amount
Use of Fund Balance to purchase school office laptops.	n/a	\$ 48,552
Use of Fund Balance to relocate three classroom portables.	n/a	210,000
Budget revenue collected for Use of Building fees.	n/a	50,000
Total		\$ 308,552

Revenues

	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
20 Local Appropriation	88,527,026	-	-	88,527,026	73,772,520	-	14,754,506
22 Other Revenue	4,262,891	308,552	1,646,938	5,909,829	270,889	-	5,638,940
24 State Revenue	108,094,780	-	-	108,094,780	88,728,394	-	19,366,386
Grand Total	200,884,697	308,552	1,646,938	202,531,635	162,771,803	-	39,759,832

Expenditures by Category

	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,733,197	120,879	(28,355)	5,704,842	4,656,945	952,655	95,242
02 Instruction -Leadership/Support	15,084,191	(896,867)	(860,409)	14,223,782	11,846,586	2,246,680	130,516
03 Instruction -Salaries/Wages	76,706,930	463,466	222,383	76,929,313	52,552,593	21,407,418	2,969,302
04 Instruction-Materials/Supplies	1,576,522	227,748	1,000,121	2,576,643	1,132,390	267,413	1,176,840
05 Instruction-Other Costs	3,644,884	3,680	181,472	3,826,356	2,813,478	745,135	267,743
06 Special Education	28,615,230	-	(210,613)	28,404,617	17,572,460	7,023,488	3,808,669
07 Student Personnel Services	1,642,800	(34,030)	(64,030)	1,578,770	1,061,064	270,572	247,134
08 Student Health Services	1,633,415	163,677	163,677	1,797,092	1,170,113	582,744	44,235
09 Student Transportation	11,331,596	109,282	253,911	11,585,507	9,860,488	239,014	1,486,005
10 Operation of Plant	12,456,812	10,866	129,973	12,586,785	9,955,112	1,065,525	1,566,148
11 Maintenance of Plant	3,788,909	(120,149)	381,664	4,170,574	3,324,243	423,343	422,988
12 Fixed Charges	38,209,503	-	140,971	38,350,474	30,718,930	7,179,168	452,376
14 Community Services	-	50,000	76,173	76,173	19,790	26,173	30,210
15 Capital Outlay	460,707	210,000	260,000	720,707	405,975	284,125	30,607
Grand Total	200,884,697	308,552	1,646,938	202,531,635	147,090,167	42,713,453	12,728,015

Expenditures by Object

	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	130,693,813	(178,178)	(970,200)	129,723,613	93,105,439	32,616,264	4,001,910
02 Contracted Charges	18,870,378	216,680	367,098	19,237,476	13,227,806	1,144,018	4,865,652
03 Supplies and Materials	3,164,159	278,050	1,253,983	4,418,142	2,530,363	397,287	1,490,492
04 Other Charges	44,270,332	(8,000)	716,222	44,986,554	37,099,644	7,822,626	64,284
05 Land, Buildings, Equipment	986,516	-	279,834	1,266,350	1,106,345	726,400	(566,395)
08 Transfers	2,899,500	-	-	2,899,500	20,570	6,858	2,872,072
Grand Total	200,884,697	308,552	1,646,938	202,531,635	147,090,167	42,713,453	12,728,015

Revenues

	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
22 Other Revenue	-	-	210,478	210,478	175,320	-	35,158
24 State Revenue	3,837,010	-	1,649,116	5,486,126	3,162,381	-	2,323,745
26 Federal Revenue	26,810,826	25,000	33,375,053	60,185,879	22,779,227	-	37,406,652
Grand Total	30,647,836	25,000	35,234,647	65,882,483	26,116,928	-	39,765,555

Expenditures by Category

	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	998,763	(301,973)	1,409,786	2,408,549	842,973	108,710	1,456,866
02 Instruction -Leadership/Support	1,461,853	3,748	2,117,181	3,579,034	1,225,732	360,171	1,993,131
03 Instruction -Salaries/Wages	9,044,446	691,512	12,135,944	21,180,390	8,286,609	2,425,474	10,468,307
04 Instruction-Materials/Supplies	1,802,307	389,948	3,637,982	5,440,289	2,289,693	1,231,797	1,918,799
05 Instruction-Other Costs	2,060,120	(77,650)	3,200,995	5,261,115	2,944,695	339,390	1,977,030
06 Special Education	5,936,067	24,121	3,799,074	9,735,141	5,381,668	1,641,034	2,712,439
07 Student Personnel Services	458,172	-	674,461	1,132,633	543,807	488,295	100,531
08 Student Health Services	293,437	105,213	225,912	519,349	302,395	76,083	140,871
09 Student Transportation	417,982	-	1,405,224	1,823,206	459,683	1,500	1,362,023
10 Operation of Plant	474,477	(166,490)	445,266	919,742	456,919	48,769	414,054
11 Maintenance of Plant	472,585	-	415,585	888,170	277,422	51,319	559,429
12 Fixed Charges	6,171,381	(308,401)	5,100,950	11,272,331	4,782,180	9,326	6,480,825
14 Community Services	1,056,247	(335,028)	666,287	1,722,534	580,019	86,044	1,056,471
15 Capital Outlay	-	-	-	-	-	-	-
Grand Total	30,647,836	25,000	35,234,647	65,882,483	28,373,795	6,867,912	30,640,776

Expenditures by Object

	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	17,214,462	758,762	17,041,944	34,256,406	14,352,072	4,114,444	15,789,890
02 Contracted Charges	4,035,619	(524,787)	7,375,579	11,411,198	5,470,872	1,249,423	4,690,903
03 Supplies and Materials	2,117,049	224,131	3,938,310	6,055,359	2,702,332	1,349,441	2,003,586
04 Other Charges	6,532,123	(282,726)	5,862,499	12,394,622	5,141,391	26,800	7,226,431
05 Land, Buildings, Equipment	22,900	-	208,535	231,435	582,556	19,094	(370,215)
08 Transfers	725,683	(150,380)	807,780	1,533,463	124,572	108,710	1,300,181
Grand Total	30,647,836	25,000	35,234,647	65,882,483	28,373,795	6,867,912	30,640,776

Revenues

	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
20 Local Appropriation	88,527,026	-	-	88,527,026	73,772,520	-	14,754,506
22 Other Revenue	4,262,891	308,552	1,857,416	6,120,307	446,209	-	5,674,098
24 State Revenue	111,931,790	-	1,649,116	113,580,906	91,890,775	-	21,690,131
26 Federal Revenue	26,810,826	25,000	33,375,053	60,185,879	22,779,227	-	37,406,652
Grand Total	231,532,533	333,552	36,881,585	268,414,118	188,888,731	-	79,525,387

Expenditures by Category

	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	6,731,960	(181,094)	1,381,431	8,113,391	5,499,918	1,061,365	1,552,108
02 Instruction -Leadership/Support	16,546,044	(893,119)	1,256,772	17,802,816	13,072,318	2,606,851	2,123,647
03 Instruction -Salaries/Wages	85,751,375	1,154,978	12,358,327	98,109,703	60,839,202	23,832,892	13,437,609
04 Instruction-Materials/Supplies	3,378,829	617,696	4,638,103	8,016,932	3,422,083	1,499,210	3,095,639
05 Instruction-Other Costs	5,705,004	(73,970)	3,382,467	9,087,471	5,758,173	1,084,525	2,244,773
06 Special Education	34,551,297	24,121	3,588,461	38,139,758	22,954,128	8,664,522	6,521,108
07 Student Personnel Services	2,100,972	(34,030)	610,431	2,711,403	1,604,871	758,867	347,665
08 Student Health Services	1,926,852	268,890	389,589	2,316,441	1,472,508	658,827	185,106
09 Student Transportation	11,749,577	109,282	1,659,135	13,408,713	10,320,171	240,514	2,848,028
10 Operation of Plant	12,931,289	(155,624)	575,239	13,506,527	10,412,031	1,114,294	1,980,202
11 Maintenance of Plant	4,261,494	(120,149)	797,249	5,058,744	3,601,665	474,662	982,417
12 Fixed Charges	44,380,884	(308,401)	5,241,921	49,622,805	35,501,110	7,188,494	6,933,201
14 Community Services	1,056,247	(285,028)	742,460	1,798,707	599,809	112,217	1,086,681
15 Capital Outlay	460,707	210,000	260,000	720,707	405,975	284,125	30,607
Grand Total	231,532,533	333,552	36,881,585	268,414,118	175,463,962	49,581,365	43,368,791

Expenditures by Object

	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	147,908,275	580,584	16,071,744	163,980,019	107,457,511	36,730,708	19,791,800
02 Contracted Charges	22,905,997	(308,107)	7,742,677	30,648,674	18,698,678	2,393,441	9,556,555
03 Supplies and Materials	5,281,207	502,181	5,192,294	10,473,501	5,232,695	1,746,728	3,494,078
04 Other Charges	50,802,454	(290,726)	6,578,722	57,381,176	42,241,035	7,849,426	7,290,715
05 Land, Buildings, Equipment	1,009,416	-	488,369	1,497,785	1,688,901	745,494	(936,610)
08 Transfers	3,625,183	(150,380)	807,780	4,432,963	145,142	115,568	4,172,253
Grand Total	231,532,533	333,552	36,881,585	268,414,118	175,463,962	49,581,365	43,368,791

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	5,704,842	4,656,945	82%	INCREASED COSTS IN TECHNOLOGY AND SAFE SCHOOLS CONTRACTED SERVICES
	2021	5,476,162	5,668,646	4,335,034	76%	
	2020	5,354,678	5,543,452	4,333,238	78%	
02 - INSTRUCTION-LEAD/SUPPORT	2022	15,084,191	14,223,782	11,846,586	83%	
	2021	14,825,615	14,597,008	11,590,117	79%	
	2020	15,438,601	15,013,338	11,566,666	77%	
03 - INSTRUCTION-SALARIES/WAGES	2022	76,706,930	76,929,313	52,552,593	68%	ESSER III
	2021	80,653,419	80,615,774	54,204,583	67%	
	2020	77,769,406	77,375,970	52,168,096	67%	
04 - INSTRUCTION-MATERIALS/SUPPLIES	2022	1,576,522	2,576,643	1,132,390	44%	INCREASES IN CTE, SCIENCE, ATHLETICS, AND SCHOOLS
	2021	1,926,967	2,281,883	700,759	31%	
	2020	2,810,213	2,757,381	1,354,832	49%	
05 - INSTRUCTION-OTHER COSTS	2022	3,644,884	3,826,356	2,813,478	74%	INCREASES IN ATHLETICS AND NORTHBAY FOR 6TH GRADERS
	2021	3,635,038	3,611,656	2,331,231	65%	
	2020	3,014,045	3,264,586	1,962,528	60%	
06 - SPECIAL EDUCATION	2022	28,615,230	28,404,617	17,572,460	62%	
	2021	29,688,937	28,431,781	17,834,253	63%	
	2020	25,986,579	26,490,669	17,701,178	67%	
07 - STUDENT PERSONNEL SERVICES	2022	1,642,800	1,578,770	1,061,064	67%	
	2021	1,703,483	1,629,664	1,083,702	66%	
	2020	1,816,218	1,707,360	1,047,625	61%	
08 - STUDENT HEALTH SERVICES	2022	1,633,415	1,797,092	1,170,113	65%	
	2021	1,749,090	1,665,514	1,175,157	71%	
	2020	1,720,429	1,790,904	1,134,748	63%	
09 - STUDENT TRANSPORTATION	2022	11,331,596	11,585,507	9,860,488	85%	BUS CONTRACTORS, 2 BUSES, 2 VEHICLES
	2021	11,281,805	11,295,796	7,933,564	70%	
	2020	10,268,868	11,463,098	9,290,430	81%	
10 - OPERATION OF PLANT	2022	12,456,812	12,586,785	9,955,112	79%	UTILITIES COSTS
	2021	12,081,908	11,669,723	8,684,706	74%	
	2020	11,735,962	11,324,053	9,257,630	82%	
11 - MAINTENANCE OF PLANT	2022	3,788,909	4,170,574	3,324,243	80%	
	2021	3,674,202	4,047,872	3,131,107	77%	
	2020	4,227,225	4,266,477	3,281,039	77%	
12 - FIXED CHARGES	2022	38,209,503	38,350,474	30,718,930	80%	ESSER III
	2021	40,655,767	39,494,358	30,775,256	78%	
	2020	38,208,899	38,209,992	32,363,216	85%	
14 - COMMUNITY SERVICES	2022	-	76,173	19,790	26%	FY21 NEHS STADIUM LIGHTING
	2021	40,000	140,640	101,584	72%	
	2020	30,000	152,722	39,640	26%	
15 - CAPITAL OUTLAY	2022	460,707	720,707	405,975	56%	
	2021	448,491	448,545	331,933	74%	
	2020	426,145	1,501,252	1,126,980	75%	
TOTAL	2022	200,884,697	202,531,635	147,090,167	73%	
	2021	207,840,884	205,598,860	144,212,986	70%	
	2020	198,807,268	200,861,254	146,627,846	73%	
2022 - 2021		(6,956,187)	(3,067,225)	2,877,181		

**Unrestricted Budget Report
By Department**

Rollup Code	Original Budget	Budget Transfers	Revised Budget	YTD Actual	Encumbrances	Available	% of Budget Used
ADMINISTRATIVE SERVICES	18,980,126	1,078,865	20,058,991	16,130,925	1,046,275	2,881,791	86%
100 - BOARD	224,050	(10,000)	214,050	173,087	-	40,963	81%
200 - SUPERINTENDENT	48,690	10,000	58,690	46,263	8,000	4,427	92%
210 - DIV OF ADMIN SERVICES	5,720	-	5,720	2,244	-	3,476	39%
300 - OFFICE OF FINANCE	758,016	567,929	1,325,945	1,088,416	189,501	48,028	96%
301 - BUS SVCS	160,890	96,797	257,687	121,121	25,820	110,747	57%
302 - PURCHASING	693,511	(456,759)	236,752	167,597	33,460	35,695	85%
303 - PRINT & DISTRIBUTION	-	359,962	359,962	178,493	57,169	124,300	65%
305 - INDIRECT FEES	(770,000)	-	(770,000)	(483,069)	-	(286,931)	63%
310 - HR AND BENEFITS	76,241	-	76,241	19,085	3,870	53,286	30%
311 - INFORMATION TECHNOLOGY	2,048,195	93,552	2,141,747	1,403,374	265,835	472,537	78%
312 - ASST/ACCTBLTY	1,964	-	1,964	414	-	1,550	21%
313 - SAFE SCHOOLS	103,240	42,665	145,905	144,985	-	920	99%
320 - STUDENT TRANS	8,418,575	(200,000)	8,218,575	7,163,283	46,989	1,008,303	88%
330 - OPER PLANT	1,186,418	(178,800)	1,007,618	904,563	8,097	94,958	91%
331 - UTILITIES	4,442,400	-	4,442,400	3,652,963	69,481	719,957	84%
340 - MAINTENANCE PLANT	578,212	191,355	769,567	607,041	11,158	151,368	80%
341 - ELECTRICAL SERVICES	298,640	26,858	325,498	160,336	48,315	116,846	64%
342 - HVAC SERVICES	266,165	253,013	519,177	427,901	21,106	70,171	86%
343 - SAFETY SERVICES	53,500	-	53,500	28,272	10,739	14,489	73%
344 - CARPENTRY SERVICES	60,000	22,293	82,293	58,522	9,975	13,796	83%
345 - GROUNDS MAINTENANCE	194,500	-	194,500	138,873	3,329	52,298	73%
380 - CAPITAL OUTLAY	131,200	260,000	391,200	127,161	233,431	30,607	92%
EDUCATION SERVICES	16,932,980	511,521	17,444,500	9,530,497	1,847,902	6,066,101	65%
400 - DIV OF ED SERVICES	2,861,767	85,773	2,947,540	2,031,226	25,251	891,063	70%
401 - CAREER & TECHNOLOGY PROG	460,649	242,803	703,452	298,503	242,958	161,990	77%
402 - GIFTED AND TALENTED	14,765	-	14,765	10,278	-	4,487	70%
403 - MEDIA PROGRAMS	53,670	-	53,670	28,258	-	25,412	53%
404 - EARLY CHILDHOOD	3,425	4,000	7,425	4,238	327	2,860	61%
405 - STUDENT PERSONNEL SERV	2,246,115	170,000	2,416,115	1,525,295	558,859	331,961	86%
406 - HOME/HOSP	343,000	-	343,000	253,627	11,990	77,383	77%
407 - STUDENT HEALTH SERVICES	94,500	-	94,500	49,430	-	45,070	52%
408 - ALTERNATIVE EDUCATION	85,000	(14,665)	70,335	17,985	-	52,349	26%
409 - GUIDANCE SERVICES	48,800	500	49,300	6,264	-	43,036	13%
410 - MATH-ELEMENTARY	4,300	1,350	5,650	1,565	-	4,085	28%
411 - MATH-SECONDARY	15,620	1,708	17,328	3,429	-	13,899	20%
412 - ELA-ELEMENTARY	68,120	2,912	71,032	11,423	-	59,609	16%
413 - ELA-SECONDARY	71,110	3,576	74,686	48,149	-	26,537	64%
414 - ART	17,352	-	17,352	12,881	750	3,721	79%
415 - MUSIC	207,527	-	207,527	137,800	2,200	67,527	67%
416 - INTEGRATED ARTS	2,400	-	2,400	216	-	2,184	9%
417 - FOREIGN LANGUAGE	7,030	-	7,030	1,228	-	5,802	17%
418 - ESOL	35,200	-	35,200	9,842	-	25,358	28%
419 - SCIENCE	138,770	-	138,770	101,729	14,257	22,784	84%
420 - STEM	3,800	-	3,800	243	-	3,557	6%
421 - SOCIAL STUDIES	62,000	-	62,000	5,203	-	56,797	8%
422 - HEALTH EDUCATION	6,234	-	6,234	-	-	6,234	0%
423 - PHYSICAL EDUCATION	53,000	-	53,000	26,961	915	25,125	53%
424 - ATHLETICS	1,647,526	5,833	1,653,359	1,108,711	76,978	467,669	72%
425 - BLENDED VIRTUAL PROGRAM	-	18,844	18,844	10,545	-	8,299	56%
430 - SPECIAL EDUCATION	7,746,800	39,387	7,786,187	3,421,291	893,802	3,471,093	55%
440 - PSYCHOLOGICAL SERVICES	143,000	(50,500)	92,500	17,973	19,614	54,913	41%
700 - EXEC DIR FOR ELEMENTARY	42,500	-	42,500	3,514	-	38,986	8%
800 - EXEC DIR FOR MIDDLE	353,000	-	353,000	339,832	-	13,168	96%
900 - EXEC DIR FOR HIGH	96,000	-	96,000	42,858	-	53,143	45%
ELEMENTARY SCHOOLS	398,270	498,379	896,651	435,578	20,915	440,158	51%
MIDDLE SCHOOLS	207,350	191,859	399,209	230,087	1,811	167,311	58%
HIGH SCHOOLS	264,944	306,569	571,513	281,569	1,119	288,825	49%
FTE SALARIES	164,101,027	(940,254)	163,160,771	120,481,511	39,795,431	2,883,829	98%
999 - FTE SALARIES	125,891,522	(1,081,225)	124,810,297	89,762,579	32,616,264	2,431,454	98%
360 - FIXED CHARGES	38,209,505	140,971	38,350,474	30,718,932	7,179,167	452,375.69	99%
TOTAL	200,884,697	1,646,938	202,531,635	147,090,167	42,713,453	12,728,015	94%