



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

410-996-5497 • FAX 410-996-1081 • www.ccps.org

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

Diana B. Hawley
 President, Board of Education

October 13, 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 September 2022 at their Board Meeting on October 12, 2022. Cecil County Public Schools requests the approval of the County Council of Cecil County to make the following changes to the fiscal 2023 operating budget.

Revenue		Expenditure	
Local Appropriation	\$ -	Administration	\$ 10,054
Other Revenue	886,564	Instruction Leadership/Support	19,642
State Revenue	-	Instruction Salaries/Wages	(83,501)
Federal Revenue	-	Instruction Materials/Supplies	43,402
		Instruction Other Costs	36,457
		Special Education	104,063
		Student Personnel Services	-
		Student Health Services	-
		Student Transportation	(7,009)
		Operation of Plant	-
		Maintenance of Plant	104,620
		Fixed Charges	(32,589)
		Community Services	(78,638)
		Capital Outlay	770,064
Total Revenue	\$ 886,564	Total Expenditures	\$ 886,564

Sincerely,

Jeffrey A. Lawson, Ed.D.
 Superintendent

JAL/ees

cc: Shon McCollum, Director of Finance, Cecil County Government
 Denise Sopa, Chief Financial Officer, Cecil County Public Schools
 Erynn Seato, Supervisor of Finance, Cecil County Public Schools

The following budget adjustments were recorded for the period 9/1/22 to 9/30/22:

Restricted Other Revenue		
Description	Project Number	Amount
FY23 MABE Risk Management grant to support Special Education staff safety resources and training.	15723	\$ 16,500
Total		\$ 16,500

Unrestricted Other Revenue		
Description	Project Number	Amount
Use of Fund Balance to support renovation of Elkton High tennis courts.	n/a	\$ 352,341
Use of Fund Balance to support renovation of Perryville High tennis courts.	n/a	332,958
Use of Fund Balance to support repairs to Bohemia Manor High cooling tower.	n/a	67,465
Use of Fund Balance to support secure entrance construction as Elk Neck Elementary.	n/a	17,300
FY23 budget for MABE insurance claim reimbursements.	92500	100,000
Total		\$ 870,064

Revenues	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
20 - LOCAL APPROPRIATION	89,196,266	-	-	89,196,266	22,299,066	-	66,897,200
22 - OTHER REVENUE	3,499,387	870,064	2,183,288	5,682,675	277,262	-	5,405,413
24 - STATE REVENUE	116,174,055	-	-	116,174,055	38,050,883	-	78,123,172
Total	208,869,708	870,064	2,183,288	211,052,996	60,627,211	-	150,425,785

Expenditures by Category	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - ADMINISTRATION	5,997,111	12,000	45,000	6,042,111	1,899,782	3,940,850	201,479
02 - INSTRUCTION-LEAD/SUPPORT	14,802,918	15,082	(12,795)	14,790,123	3,633,441	10,355,509	801,173
03 - INSTRUCTION-SALARIES/WAGES	77,411,408	(41,775)	483,255	77,894,663	8,896,737	65,388,750	3,609,176
04 - INSTRUCTION-MATERIALS/SUPPLIES	3,321,305	(15,114)	(177,291)	3,144,014	399,042	257,747	2,487,226
05 - INSTRUCTION-OTHER COSTS	4,005,235	29,807	124,175	4,129,410	595,942	545,135	2,988,333
06 - SPECIAL EDUCATION	30,625,693	-	230,279	30,855,971	3,060,804	21,623,253	6,171,914
07 - STUDENT PERSONNEL SERVICES	1,774,609	-	-	1,774,609	332,865	1,178,732	263,012
08 - STUDENT HEALTH SERVICES	2,177,504	-	2,026	2,179,530	248,030	1,648,816	282,685
09 - STUDENT TRANSPORTATION	12,132,718	-	(2,900)	12,129,818	1,850,507	982,016	9,297,295
10 - OPERATION OF PLANT	12,954,285	-	28,000	12,982,285	2,724,017	8,788,276	1,469,992
11 - MAINTENANCE OF PLANT	3,641,892	100,000	345,000	3,986,892	1,145,107	1,959,904	881,881
12 - FIXED CHARGES	39,510,654	-	756	39,511,410	10,072,598	11,153,079	18,285,733
14 - COMMUNITY SERVICES	10,000	-	400	10,400	2,787	-	7,613
15 - CAPITAL OUTLAY	504,376	770,064	1,117,382	1,621,758	314,055	1,232,354	75,348
Total	208,869,708	870,064	2,183,288	211,052,996	35,175,715	129,054,420	46,822,860

Expenditures by Object	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - SALARIES AND WAGES	133,725,356	(41,775)	801,458	134,526,815	19,672,011	111,757,628	3,097,175
02 - CONTRACTED SERVICES	19,463,745	198,295	439,389	19,903,134	3,249,927	2,052,836	14,600,371
03 - SUPPLIES, MATERIALS	5,109,013	(75,000)	(71,003)	5,038,010	721,539	604,468	3,712,004
04 - OTHER CHARGES	46,197,228	14,007	(898)	46,196,330	11,224,214	12,383,588	22,588,528
05 - LAND, BUILD, EQUIP	1,205,479	774,537	1,014,341	2,219,820	288,510	1,558,254	373,056
08 - TRANSFERS	3,168,887	-	-	3,168,887	19,515	697,647	2,451,725
Total	208,869,708	870,064	2,183,288	211,052,996	35,175,715	129,054,420	46,822,860

Revenues	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
22 - OTHER REVENUE	-	16,500	149,338	149,338	102,086	-	47,252
24 - STATE REVENUE	4,272,524	-	795,756	5,068,280	746,287	-	4,321,993
26 - FEDERAL REVENUE	27,604,092	-	20,769,524	48,373,616	2,394,982	-	45,978,634
Total	31,876,616	16,500	21,714,618	53,591,233	3,243,355	-	50,347,879

Expenditures by Category	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - ADMINISTRATION	954,881	(1,946)	899,616	1,854,497	406,442	102,680	1,345,376
02 - INSTRUCTION-LEAD/SUPPORT	1,493,045	4,560	757,188	2,250,233	385,795	1,202,944	661,493
03 - INSTRUCTION-SALARIES/WAGES	11,926,043	(41,726)	4,743,184	16,669,227	1,246,779	6,354,173	9,068,275
04 - INSTRUCTION-MATERIALS/SUPPLIES	1,195,895	58,516	3,835,198	5,031,093	404,280	379,805	4,247,008
05 - INSTRUCTION-OTHER COSTS	1,656,206	6,650	4,659,605	6,315,811	788,667	279,914	5,247,231
06 - SPECIAL EDUCATION	4,442,283	104,063	2,141,062	6,583,345	789,155	4,108,329	1,685,861
07 - STUDENT PERSONNEL SERVICES	850,584	-	258,609	1,109,193	315,707	940,340	(146,855)
08 - STUDENT HEALTH SERVICES	280,341	-	220,538	500,879	42,529	319,038	139,312
09 - STUDENT TRANSPORTATION	169,263	(7,009)	934,289	1,103,552	182,277	32,283	888,992
10 - OPERATION OF PLANT	252,316	-	167,015	419,331	67,786	135,660	215,885
11 - MAINTENANCE OF PLANT	350,151	4,620	213,899	564,050	101,041	259,885	203,125
12 - FIXED CHARGES	6,776,028	(32,589)	2,191,297	8,967,324	837,530	75,711	8,054,083
14 - COMMUNITY SERVICES	1,529,580	(78,638)	693,119	2,222,699	171,594	628,364	1,422,741
15 - CAPITAL OUTLAY	-	-	-	-	-	-	-
Total	31,876,616	16,500	21,714,618	53,591,233	5,739,581	14,819,126	33,032,526

Expenditures by Object	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - SALARIES AND WAGES	19,158,806	(38,409)	7,368,948	26,527,754	2,722,245	12,023,298	11,782,210
02 - CONTRACTED SERVICES	2,799,100	(19,091)	6,969,947	9,769,047	1,529,883	2,031,006	6,208,158
03 - SUPPLIES, MATERIALS	1,650,547	89,980	3,850,931	5,501,478	442,254	502,829	4,556,395
04 - OTHER CHARGES	7,655,531	(10,155)	3,431,137	10,432,764	957,758	113,211	9,361,795
05 - LAND, BUILD, EQUIP	22,900	-	93,656	116,556	-	102,680	13,876
08 - TRANSFERS	589,732	(5,825)	-	1,243,635	87,440	46,103	1,110,093
Total	31,876,616	16,500	21,714,618	53,591,233	5,739,581	14,819,126	33,032,526

Revenues	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
20 - LOCAL APPROPRIATION	89,196,266	-	-	89,196,266	22,299,066	-	66,897,200
22 - OTHER REVENUE	3,499,387	886,564	2,332,626	5,832,013	379,348	-	5,452,664
24 - STATE REVENUE	120,446,579	-	795,756	121,242,335	38,797,170	-	82,445,165
26 - FEDERAL REVENUE	27,604,092	-	20,769,524	48,373,616	2,394,982	-	45,978,634
Grand Total	240,746,324	886,564	23,897,906	264,644,229	63,870,566	-	200,773,664

Expenditures by Category	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - ADMINISTRATION	6,951,992	10,054	944,616	7,896,609	2,306,224	4,043,530	1,546,855
02 - INSTRUCTION-LEAD/SUPPORT	16,295,963	19,642	744,393	17,040,356	4,019,236	11,558,453	1,462,666
03 - INSTRUCTION-SALARIES/WAGES	89,337,451	(83,501)	5,226,439	94,563,890	10,143,517	71,742,923	12,677,451
04 - INSTRUCTION-MATERIALS/SUPPLIES	4,517,200	43,402	3,657,907	8,175,108	803,322	637,552	6,734,234
05 - INSTRUCTION-OTHER COSTS	5,661,441	36,457	4,783,781	10,445,221	1,384,609	825,049	8,235,563
06 - SPECIAL EDUCATION	35,067,976	104,063	2,371,341	37,439,317	3,849,959	25,731,582	7,857,775
07 - STUDENT PERSONNEL SERVICES	2,625,193	-	258,609	2,883,801	648,573	2,119,072	116,157
08 - STUDENT HEALTH SERVICES	2,457,845	-	222,564	2,680,409	290,558	1,967,854	421,997
09 - STUDENT TRANSPORTATION	12,301,981	(7,009)	931,389	13,233,370	2,032,784	1,014,299	10,186,287
10 - OPERATION OF PLANT	13,206,601	-	195,015	13,401,616	2,791,803	8,923,936	1,685,876
11 - MAINTENANCE OF PLANT	3,992,043	104,620	558,899	4,550,943	1,246,148	2,219,789	1,085,006
12 - FIXED CHARGES	46,286,682	(32,589)	2,192,053	48,478,734	10,910,128	11,228,790	26,339,816
14 - COMMUNITY SERVICES	1,539,580	(78,638)	693,519	2,233,099	174,380	628,364	1,430,355
15 - CAPITAL OUTLAY	504,376	770,064	1,117,382	1,621,758	314,055	1,232,354	75,348
Grand Total	240,746,324	886,564	23,897,906	264,644,229	40,915,296	143,873,546	79,855,386

Expenditures by Object	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - SALARIES AND WAGES	152,884,162	(80,184)	8,170,406	161,054,569	22,394,257	123,780,926	14,879,386
02 - CONTRACTED SERVICES	22,262,845	179,204	7,409,336	29,672,181	4,779,810	4,083,842	20,808,529
03 - SUPPLIES, MATERIALS	6,759,560	14,980	3,779,928	10,539,488	1,163,793	1,107,297	8,268,398
04 - OTHER CHARGES	53,852,759	3,852	3,430,239	56,629,094	12,181,972	12,496,799	31,950,323
05 - LAND, BUILD, EQUIP	1,228,379	774,537	1,107,997	2,336,376	288,510	1,660,934	386,932
08 - TRANSFERS	3,758,619	(5,825)	-	4,412,522	106,955	743,750	3,561,818
Grand Total	240,746,324	886,564	23,897,906	264,644,229	40,915,296	143,873,546	79,855,386

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

Category	Fiscal Year	Original Budget	Revised Budget	YTD Actual	% to Date	Comments
01 - ADMINISTRATION	2023	5,997,111	6,042,111	1,899,782	31%	3 PAYS DURING SEPTEMBER 2022
	2022	5,733,197	5,543,188	1,585,305	29%	
	2021	5,476,162	5,476,162	1,503,046	27%	
02 - INSTRUCTION-LEAD/SUPPORT	2023	14,802,918	14,790,123	3,633,441	25%	3 PAYS DURING SEPTEMBER 2022
	2022	15,084,191	15,011,160	3,045,399	20%	
	2021	14,825,615	14,979,521	3,014,680	20%	
03 - INSTRUCTION-SALARIES/WAGES	2023	77,411,408	77,894,663	8,896,737	11%	3 PAYS DURING SEPTEMBER 2022
	2022	76,706,930	76,490,265	5,809,676	8%	
	2021	80,653,419	80,350,109	6,689,798	8%	
04 - INSTRUCTION-MATERIALS/SUPPLIES	2023	3,321,305	3,144,014	399,042	13%	
	2022	1,576,522	2,563,014	458,817	18%	
	2021	1,926,967	2,296,207	276,975	12%	
05 - INSTRUCTION-OTHER COSTS	2023	4,005,235	4,129,410	595,942	14%	
	2022	3,644,884	3,681,388	505,601	14%	
	2021	3,635,038	3,639,462	775,502	21%	
06 - SPECIAL EDUCATION	2023	30,625,693	30,855,971	3,060,804	10%	3 PAYS DURING SEPTEMBER 2022
	2022	28,615,230	28,386,719	1,936,474	7%	
	2021	29,688,937	29,630,604	2,229,647	8%	
07 - STUDENT PERSONNEL SERVICES	2023	1,774,609	1,774,609	332,865	19%	
	2022	1,642,800	1,612,800	242,148	15%	
	2021	1,703,483	1,703,483	260,334	15%	
08 - STUDENT HEALTH SERVICES	2023	2,177,504	2,179,530	248,030	11%	
	2022	1,633,415	1,633,415	146,024	9%	
	2021	1,749,090	1,650,664	204,766	12%	
09 - STUDENT TRANSPORTATION	2023	12,132,718	12,129,818	1,850,507	15%	
	2022	11,331,596	11,476,225	2,096,934	18%	
	2021	11,281,805	11,286,914	1,650,286	15%	
10 - OPERATION OF PLANT	2023	12,954,285	12,982,285	2,724,017	21%	
	2022	12,456,812	12,791,944	2,538,351	20%	
	2021	12,081,908	11,825,990	2,515,445	21%	
11 - MAINTENANCE OF PLANT	2023	3,641,892	3,986,892	1,145,107	29%	
	2022	3,788,909	3,963,377	904,422	23%	
	2021	3,674,202	3,831,409	931,750	24%	
12 - FIXED CHARGES	2023	39,510,654	39,511,410	10,072,598	25%	3 PAYS DURING SEPTEMBER 2022
	2022	38,209,503	38,350,474	8,600,505	22%	
	2021	40,655,767	39,919,146	9,352,527	23%	
14 - COMMUNITY SERVICES	2023	10,000	10,400	2,787	27%	FY21 NEHS STADIUM LIGHTING
	2022	-	-	3,961	-	
	2021	40,000	140,640	100,460	71%	
15 - CAPITAL OUTLAY	2023	504,376	1,621,758	314,055	19%	PORTABLE CLASSROOM RELOCATIONS
	2022	460,707	460,707	105,385	23%	
	2021	448,491	448,491	130,252	29%	
TOTAL	2023	208,869,708	211,052,996	35,175,715	17%	
	2022	200,884,697	201,964,677	27,979,003	14%	
	2021	207,840,884	207,178,801	29,635,468	14%	
2023 - 2022		7,985,011	9,088,319	7,196,712		

**Unrestricted Budget Report
By Department**

Rollup Code	Original Budget	Budget Transfers	Revised Budget	YTD Actual	Encumbrances	Available	% of Budget Used
ADMINISTRATIVE SERVICES	21,325,185	568,582	21,893,767	4,350,598	4,228,981	13,314,187	39%
10000 - BOARD	234,750	-	234,750	77,019	31,750	125,981	46%
20000 - SUPERINTENDENT	51,000	-	51,000	24,662	10,962	15,376	70%
30000 - DIV OF ADMIN SERVICES	39,640	-	39,640	5,524	30,227	3,889	90%
30100 - HR AND BENEFITS	101,855	-	101,855	169	7,490	94,196	8%
30200 - INFORMATION TECHNOLOGY	3,105,520	(925,800)	2,179,720	839,394	574,034	766,293	65%
30300 - ASST/ACCTBLTY	5,500	-	5,500	-	-	5,500	0%
30400 - SAFE SCHOOLS	135,575	12,000	147,575	53,810	11,742	82,023	44%
50000 - OFFICE OF FINANCE	1,305,889	-	1,305,889	196,483	581,089	528,317	60%
50100 - BUS SVCS	164,051	-	164,051	5,064	20,266	138,721	15%
50200 - PURCHASING	983,175	20,000	1,003,175	147,250	238,762	617,162	38%
50300 - UTILITIES	4,535,400	-	4,535,400	919,612	902,409	2,713,379	40%
60100 - STUDENT TRANS	8,772,576	-	8,772,576	1,273,440	106,889	7,392,248	16%
60200 - OPER PLANT	1,305,059	-	1,305,059	181,054	412,683	711,322	45%
60300 - MAINTENANCE PLANT	311,410	70,000	381,410	102,658	131,943	146,809	62%
60310 - ELECTRICAL SERVICES	213,800	-	213,800	48,348	57,306	108,146	49%
60320 - HVAC SERVICES	415,985	-	415,985	140,918	140,908	134,159	68%
60330 - SAFETY SERVICES	58,850	-	58,850	21,122	7,570	30,158	49%
60340 - CARPENTRY SERVICES	-	75,000	75,000	8,113	-	66,887	11%
60350 - GROUNDS MAINTENANCE	213,950	-	213,950	69,873	3,302	140,775	34%
60600 - CAPITAL OUTLAY	131,200	1,117,382	1,248,582	213,585	959,649	75,348	94%
92500 - INSURANCE RECOVERY	-	200,000	200,000	94,658	-	105,342	47%
99100 - INDIRECT FEES	(760,000)	-	(760,000)	(72,156)	-	(687,844)	9%
EDUCATION SERVICES	18,858,166	61,714	18,919,880	1,296,952	2,453,459	15,169,468	20%
40000 - DIV OF ED SERVICES	3,451,443	-	3,451,443	146,029	323,624	2,981,790	14%
40100 - CAREER & TECHNOLOGY PROGRAM	666,903	-	666,903	86,024	223,487	357,391	46%
40200 - GIFTED AND TALENTED	16,300	-	16,300	80	-	16,220	0%
40250 - BLENDED VIRTUAL PROGRAM	22,960	-	22,960	9,356	-	13,604	41%
40300 - SPECIAL EDUCATION	2,575,000	-	2,575,000	340,238	37,495	2,197,267	15%
40310 - NONPUBLIC SCHOOL PROGRAMS	3,528,887	-	3,528,887	91,671	697,647	2,739,569	22%
40320 - PSYCHOLOGICAL SERVICES	275,000	-	275,000	61,647	212,055	1,298	100%
40330 - SPED RELATED SERVICES	1,628,200	-	1,628,200	-	592,350	1,035,850	36%
40340 - INFANTS AND TODDLERS	300,000	-	300,000	878	6,122	293,000	2%
40350 - STEP	5,000	10,279	15,279	1,515	-	13,764	10%
40400 - EARLY CHILDHOOD	39,894	400	40,294	3,950	-	36,344	10%
40500 - STUDENT PERSONNEL SERVICES	2,439,852	-	2,439,852	21,467	790	2,417,595	1%
40610 - HOME/HOSP	343,000	-	343,000	72,702	19,944	250,354	27%
40620 - ALTERNATIVE EDUCATION	85,000	(38,400)	46,600	-	-	46,600	0%
40700 - STUDENT HEALTH SERVICES	129,500	-	129,500	11,066	7,917	110,517	15%
40800 - MEDIA PROGRAMS	34,780	-	34,780	1,438	-	33,343	4%
40900 - GUIDANCE SERVICES	49,119	30,557	79,676	4,129	29,775	45,772	43%
41000 - MATH-ELEMENTARY	9,900	-	9,900	1,211	-	8,689	12%
41100 - MATH-SECONDARY	91,417	-	91,417	18,651	-	72,766	20%
41200 - ELA-ELEMENTARY	239,405	406	239,811	4,905	465	234,441	2%
41300 - ELA-SECONDARY	82,000	-	82,000	4,940	-	77,060	6%
41400 - ART	17,640	-	17,640	1,763	625	15,252	14%
41500 - MUSIC	166,519	58,472	224,991	96,976	1,042	126,973	44%
41600 - INTEGRATED ARTS	1,200	-	1,200	-	-	1,200	0%
41700 - FOREIGN LANGUAGE	8,330	-	8,330	(20)	-	8,350	0%
41800 - ESOL	41,450	-	41,450	2,659	-	38,791	6%
41900 - SCIENCE	157,414	-	157,414	27,571	-	129,843	18%
42000 - STEM	3,800	-	3,800	-	-	3,800	0%
42100 - SOCIAL STUDIES	119,858	-	119,858	114,945	-	4,913	96%
42200 - HEALTH EDUCATION	6,914	-	6,914	710	-	6,204	10%
42300 - PHYSICAL EDUCATION	57,514	-	57,514	4,898	-	52,616	9%
42400 - ATHLETICS	1,757,468	-	1,757,468	144,600	300,121	1,312,747	25%
70000 - EXEC DIR FOR ELEMENTARY	42,500	-	42,500	-	-	42,500	-
80000 - EXEC DIR FOR MIDDLE	368,000	-	368,000	20,745	-	347,255	0
90000 - EXEC DIR FOR HIGH	96,000	-	96,000	210	-	95,790	0
ELEMENTARY SCHOOLS	464,590	379,163	843,753	91,238	2,586	749,930	11%
MIDDLE SCHOOLS	230,510	144,281	374,791	33,641	8,145	333,005	11%
HIGH SCHOOLS	316,540	267,992	584,532	32,594	19,960	531,978	9%
00000 - STUDENT ACTIVITY FUNDS	-	-	-	-	-	-	-
FTE SALARIES	167,674,717	761,556	168,436,273	29,370,693	122,341,289	16,724,292	90%
99999 - FTE SALARIES	128,164,063	760,800	128,924,863	19,298,095	111,188,210	(1,561,442)	101%
60400 - FIXED CHARGES	39,510,654	756	39,511,410	10,072,598	11,153,079	18,285,733	54%
TOTAL	208,869,708	2,183,288	211,052,996	35,175,715	129,054,420	46,822,860	78%