

**BUDGET AMENDMENT - 14**

Cecil County Public Schools

FY 2015 Operating Budget Revisions  
Period of adjustments: November 2014  
Total Revenue: \$71,180

Council Legislative Meeting: \_\_\_\_\_

**Signatures required for budget amendment:**

  
\_\_\_\_\_  
Tari Moore, County Executive

12/31/14  
Date

  
\_\_\_\_\_  
Alfred C. Wein Jr., Director of Administration

12/29/14  
Date

Budget Amendment – 14: Approved \_\_\_\_\_

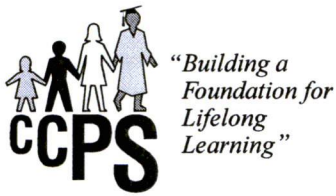
Not Approved \_\_\_\_\_

County Council of Cecil County:

\_\_\_\_\_  
Robert Hodge  
Council President

Attest:

\_\_\_\_\_  
James Massey, Council Manager



# 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

D'Ette W. Devine, Ed.D.  
 Superintendent of Schools

Dawn K. Branch  
 President, Board of Education

December 9, 2014

Mrs. Tari Moore  
 200 Chesapeake Blvd  
 Suite 2100  
 Elkton, Maryland 21921

Dear Mrs. Moore:

Cecil County Public Schools requests the approval of the County Council of Cecil County to make the following changes for the fiscal 2015 operating budget for the period November 2014.

Revenue		Expenditure	
Local Appropriation	\$ -	Administration	\$ 25,568
Other Revenue	5,637	Instruction Leadership/Support	(6,159)
State Revenue	-	Instruction Salaries/Wages	41,666
Federal Revenue	65,543	Instruction Materials/Supplies	(35,744)
		Instruction Other Costs	56,677
		Special Education	-
		Student Personnel Services	-
		Student Health Services	-
		Student Transportation	(5,451)
		Operation of Plant	
		Maintenance of Plant	
		Fixed Charges	(5,377)
		Community Services	
		Capital Outlay	-
<b>Total Revenue</b>	<b>\$ 71,180</b>	<b>Total Expenditures</b>	<b>\$ 71,180</b>

Sincerely,

D'Ette W. Devine Ed.D.  
 Superintendent

DWD/dls

cc: Winston Robinson, Finance Manager  
 Craig Whiteford, Budget Manager  
 Erynn Seato

The following budget adjustments were recorded for the period 11/1/14 to 11/30/14 :

<b>Restricted Other Revenue</b>		
Description	Grant Number	Amount
FY15 Armed Forces Communications and Electronics Association (AFCEA) grant to Rising Sun High for zoology course materials.	169	\$ 1,946
FY15 Cecilton Lions Charities donation to Cecilton Elementary for Reading Intervention Program helping at-risk students.	194	3,500
<b>Total</b>		<b>\$ 5,446</b>

<b>Restricted Federal Revenue</b>		
Description	Grant Number	Amount
Reduction in FY15 Title I funding.	100	\$ (7,225)
Reduction in FY15 Title III English Language Acquisition funding.	140	(165)
Reduction in FY15 Title III English Language Acquisition Immigrant funding.	141	(78)
Addition to FY15 Title II Teacher Quality funding.	154	1,366
FY15 National Audubon Society grant supporting at-risk 7th graders who attend a camp at NorthBay investigating environmental issues while reflecting on their own personal choices.	241	7,100
FY15 Race to the Top Virtual Academy Online Courses providing stipends to Master Teachers who facilitate the trainings.	351	16,000
FY15 Race to the Top College and Career Readiness Conferences Fall Debriefing grant supporting Master Teacher stipends to those who attended the fall debriefing session of the program.	354	3,800
FY15 Race to the Top Promising Practices for Data Reporting grant providing a software system that measures and reports on school performance.	381	44,745
<b>Total</b>		<b>\$ 65,543</b>

<b>Unrestricted Other Revenue</b>		
Description	Activity Number	Amount
Donation from Ms. Shirley Murray to Bay View Elementary for books and bookmarks in memory of former student Rebekah Boyd.	999	\$ 191
<b>Total</b>		<b>\$ 191</b>

## Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
22 Other Revenue	-	5,446	113,421	113,421	18,008	67,700	-	45,721
24 State Revenue	842,604	-	375,077	1,217,681	35,945	222,054	-	995,627
26 Federal Revenue	8,609,480	65,543	1,095,183	9,704,663	704,097	1,995,290	-	7,709,373
<b>Grand Total</b>	<b>9,452,084</b>	<b>70,989</b>	<b>1,583,681</b>	<b>11,035,765</b>	<b>758,049</b>	<b>2,285,044</b>	<b>-</b>	<b>8,750,721</b>

## Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	206,918	25,568	58,200	265,118	2,148	20,419	-	244,699
02 Instruction - Leadership/Support	11,152	(360)	12,585	23,737	444	12,750	598	10,389
03 Instruction - Salaries/Wages	2,177,420	34,392	660,380	2,837,800	191,871	860,010	1,341,476	636,314
04 Instruction - Materials/Supplies	395,072	(35,637)	42,614	437,686	38,069	311,991	12,801	112,894
05 Instruction - Other Costs	230,263	53,977	338,083	568,346	79,202	249,042	1,061	318,243
06 Special Education	3,730,296	-	56,050	3,786,346	365,255	1,345,211	1,772,049	669,087
07 Student Personnel Services	81,846	-	26,189	108,035	6,027	40,256	57,253	10,526
08 Student Health Services	-	-	(45)	(45)	211	479	-	(524)
09 Student Transportation	155,540	(5,825)	13,982	169,522	2,225	8,966	-	160,556
10 Operation of Plant	-	-	9,275	9,275	492	9,033	-	242
11 Maintenance of Plant	234,146	-	163,497	397,643	105,778	148,903	105,778	142,962
12 Fixed Charges	1,938,971	(5,377)	96,832	2,035,803	163,922	601,904	1,466,174	(32,275)
14 Community Services	290,460	-	106,039	396,499	2,730	106,845	-	289,654
15 Capital Outlay	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>9,452,084</b>	<b>66,738</b>	<b>1,583,681</b>	<b>11,035,765</b>	<b>958,373</b>	<b>3,715,808</b>	<b>4,757,190</b>	<b>2,562,768</b>

## Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	4,759,427	34,392	703,511	5,462,938	410,798	1,722,083	3,160,611	580,244
02 Contracted Charges	1,653,229	32,888	465,431	2,118,660	293,248	851,707	111,828	1,155,125
03 Supplies and Materials	503,136	(35,617)	105,545	608,681	61,205	405,515	18,576	184,589
04 Other Charges	2,226,203	4,785	240,674	2,466,877	182,186	700,540	1,466,174	300,163
05 Land, Buildings, Equipment	31,000	-	-	31,000	-	-	-	31,000
08 Transfers	279,089	30,290	68,520	347,609	10,937	35,962	-	311,647
<b>Grand Total</b>	<b>9,452,084</b>	<b>66,738</b>	<b>1,583,681</b>	<b>11,035,765</b>	<b>958,373</b>	<b>3,715,808</b>	<b>4,757,190</b>	<b>2,562,768</b>

## Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
20 Local Appropriation	75,523,845	-	-	75,523,845	6,014,247	30,071,238	-	45,452,607
22 Other Revenue	735,000	191	660,558	1,395,558	21,696	213,791	-	1,181,767
24 State Revenue	99,631,122	-	-	99,631,122	16,392,535	49,311,241	-	50,319,881
<b>Grand Total</b>	<b>175,889,967</b>	<b>191</b>	<b>660,558</b>	<b>176,550,525</b>	<b>22,428,478</b>	<b>79,596,270</b>	<b>-</b>	<b>96,954,255</b>

## Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	3,899,708	-	2,389	3,902,097	276,534	1,997,713	1,794,138	110,246
02 Instruction - Leadership/Support	13,478,903	(5,799)	18,732	13,497,635	1,028,357	5,292,333	7,517,449	687,853
03 Instruction - Salaries/Wages	67,801,817	7,274	(10,110)	67,791,707	5,429,223	18,522,858	46,841,695	2,427,154
04 Instruction-Materials/Supplies	4,128,964	(107)	450,634	4,579,598	221,108	2,014,733	133,513	2,431,352
05 Instruction-Other Costs	1,909,373	2,700	198,328	2,107,701	150,765	985,114	21,327	1,101,259
06 Special Education	21,763,798	-	12,798	21,776,596	1,666,107	5,809,836	14,657,826	1,308,934
07 Student Personnel Services	939,541	-	(1,157)	938,384	73,694	394,764	572,781	(29,160)
08 Student Health Services	1,565,135	-	(11,115)	1,554,020	116,099	437,753	1,063,259	53,008
09 Student Transportation	9,405,827	374	10,239	9,416,066	880,536	3,450,213	458,245	5,507,608
10 Operation of Plant	11,703,596	-	(13,668)	11,689,928	876,271	4,626,925	3,307,978	3,755,026
11 Maintenance of Plant	3,711,001	-	(11,437)	3,699,564	301,851	1,672,704	1,413,127	613,734
12 Fixed Charges	35,257,518	-	14,925	35,272,443	2,473,849	13,651,052	24,222,440	(2,601,049)
14 Community Services	-	-	-	-	2,336	2,609	-	(2,609)
15 Capital Outlay	324,786	-	-	324,786	20,843	121,307	106,985	96,494
<b>Grand Total</b>	<b>175,889,967</b>	<b>4,442</b>	<b>660,558</b>	<b>176,550,525</b>	<b>13,517,572</b>	<b>58,979,914</b>	<b>102,110,762</b>	<b>15,459,848</b>

## Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	113,319,081	7,274	(9,447)	113,309,634	8,902,361	34,287,867	74,985,986	4,035,781
02 Contracted Charges	12,483,191	2,700	181,235	12,664,426	1,065,840	4,968,595	537,415	7,158,417
03 Supplies and Materials	5,619,060	(5,906)	427,656	6,046,716	326,695	2,814,967	138,616	3,093,133
04 Other Charges	41,478,206	374	46,371	41,524,577	2,888,478	16,039,413	24,494,747	990,417
05 Land, Buildings, Equipment	114,500	-	14,743	129,243	64,955	93,027	9,448	26,768
08 Transfers	2,875,929	-	-	2,875,929	269,244	776,045	1,944,552	155,333
<b>Grand Total</b>	<b>175,889,967</b>	<b>4,442</b>	<b>660,558</b>	<b>176,550,525</b>	<b>13,517,572</b>	<b>58,979,914</b>	<b>102,110,762</b>	<b>15,459,848</b>

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
20 Local Appropriation	75,523,845	-	-	75,523,845	6,014,247	30,071,238	-	45,452,607
22 Other Revenue	735,000	5,637	773,979	1,508,979	39,704	281,491	-	1,227,488
24 State Revenue	100,473,726	-	375,077	100,848,803	16,428,480	49,533,294	-	51,315,509
26 Federal Revenue	8,609,480	65,543	1,095,183	9,704,663	704,097	1,995,290	-	7,709,373
<b>Grand Total</b>	<b>185,342,051</b>	<b>71,180</b>	<b>2,244,239</b>	<b>187,586,290</b>	<b>23,186,527</b>	<b>81,881,314</b>	<b>-</b>	<b>105,704,976</b>

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	4,106,626	25,568	60,589	4,167,215	278,682	2,018,132	1,794,138	354,945
02 Instruction - Leadership/Support	13,490,055	(6,159)	31,317	13,521,372	1,028,801	5,305,083	7,518,047	698,242
03 Instruction - Salaries/Wages	69,979,237	41,666	650,270	70,629,507	5,621,095	19,382,868	48,183,171	3,063,468
04 Instruction-Materials/Supplies	4,524,036	(35,744)	493,248	5,017,284	259,177	2,326,724	146,314	2,544,246
05 Instruction-Other Costs	2,139,636	56,677	536,411	2,676,047	229,967	1,234,156	22,389	1,419,502
06 Special Education	25,494,094	-	68,848	25,562,942	2,031,362	7,155,047	16,429,874	1,978,021
07 Student Personnel Services	1,021,387	-	25,032	1,046,419	79,721	435,020	630,033	(18,634)
08 Student Health Services	1,565,135	-	(11,160)	1,553,975	116,310	438,232	1,063,259	52,484
09 Student Transportation	9,561,367	(5,451)	24,221	9,585,588	882,761	3,459,179	458,245	5,668,164
10 Operation of Plant	11,703,596	-	(4,393)	11,699,203	876,763	4,635,958	3,307,978	3,755,268
11 Maintenance of Plant	3,945,147	-	152,060	4,097,207	407,629	1,821,607	1,518,905	756,696
12 Fixed Charges	37,196,489	(5,377)	111,757	37,308,246	2,637,770	14,252,956	25,688,614	(2,633,324)
14 Community Services	290,460	-	106,039	396,499	5,066	109,454	-	287,045
15 Capital Outlay	324,786	-	-	324,786	20,843	121,307	106,985	96,494
<b>Grand Total</b>	<b>185,342,051</b>	<b>71,180</b>	<b>2,244,239</b>	<b>187,586,290</b>	<b>14,475,946</b>	<b>62,695,722</b>	<b>106,867,952</b>	<b>18,022,616</b>

Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	118,078,508	41,666	694,064	118,772,572	9,313,158	36,009,950	78,146,597	4,616,025
02 Contracted Charges	14,136,420	35,588	646,666	14,783,086	1,359,088	5,820,302	649,243	8,313,541
03 Supplies and Materials	6,122,196	(41,523)	533,201	6,655,397	387,900	3,220,482	157,193	3,277,722
04 Other Charges	43,704,409	5,159	287,045	43,991,454	3,070,664	16,739,953	25,960,921	1,290,580
05 Land, Buildings, Equipment	145,500	-	14,743	160,243	64,955	93,027	9,448	57,768
08 Transfers	3,155,018	30,290	68,520	3,225,338	280,181	812,007	1,944,552	466,980
<b>Grand Total</b>	<b>185,342,051</b>	<b>71,180</b>	<b>2,244,239</b>	<b>187,586,290</b>	<b>14,475,946</b>	<b>62,695,722</b>	<b>106,867,952</b>	<b>18,022,616</b>

Unrestricted Expenditures  
% of Current Budget to Prior Year Trend

Category	Fiscal	Original Budget	Current Budget	YTD	% to date	Comments
01 Administration	Current	3,899,708	3,902,097	1,997,716	51%	
	Prior	3,776,869	4,021,363	1,998,012	50%	
02 Instruction -Leadership/Support	Current	13,478,903	13,497,635	5,292,333	39%	
	Prior	13,245,330	13,298,090	5,304,677	40%	
03 Instruction -Salaries/Wages	Current	67,801,817	67,791,707	18,522,850	27%	
	Prior	66,911,802	66,862,409	18,528,192	28%	
04 Instruction-Materials/Supplies	Current	4,128,964	4,579,598	2,014,721	44%	School-based carryover funds.
	Prior	4,268,937	3,712,297	2,157,869	58%	
05 Instruction-Other Costs	Current	1,909,373	2,107,701	985,116	47%	Elimination of technology lease payment.
	Prior	2,322,295	2,459,984	1,378,726	56%	
06 Special Education	Current	21,763,798	21,776,596	5,809,836	27%	
	Prior	21,446,793	20,787,827	5,846,581	28%	
07 Student Personnel Services	Current	939,541	938,384	394,760	42%	
	Prior	939,800	990,700	395,728	40%	
08 Student Health Services	Current	1,565,135	1,554,020	437,752	28%	
	Prior	1,546,383	1,547,755	431,645	28%	
09 Student Transportation	Current	9,405,827	9,416,066	3,450,213	37%	
	Prior	9,351,231	9,405,408	3,319,571	35%	
10 Operation of Plant	Current	11,703,596	11,689,928	4,626,924	40%	Electric and fuel oil costs have increased.
	Prior	11,192,320	11,640,069	4,177,190	36%	
11 Maintenance of Plant	Current	3,711,001	3,699,564	1,672,706	45%	
	Prior	3,469,692	4,169,019	1,842,660	44%	
12 Fixed Charges	Current	35,257,518	35,272,443	13,651,052	39%	Teacher retirement and healthcare costs have increased.
	Prior	32,568,106	36,107,919	13,290,430	37%	
14 Community Services	Current	-	-	2,610	0%	Community use of buildings to be reimbursed.
	Prior	1,424	20,000	8,496	42%	
15 Capital Outlay	Current	324,786	324,786	121,308	37%	Reduction of capital outlay project renovations.
	Prior	190,701	406,424	225,613	56%	
Total	Current	175,889,967	176,550,525	58,979,897	33%	
	Prior	171,231,683	175,429,264	58,905,390	34%	
2015 - 2014		4,658,284	1,121,261	74,507		