

BUDGET AMENDMENT – 19

Cecil County Public Schools
FY 2015 Operating Budget Revisions
Period of adjustments: April 2015
Total Revenue: \$112,397

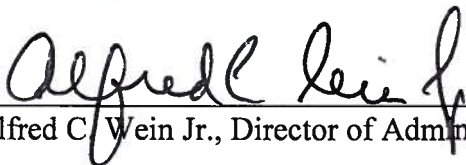
Council Legislative Meeting: _____

Signatures required for budget amendment:



Tari Moore, County Executive

5/26/15
Date



Alfred C. Wein Jr., Director of Administration

5/21/15
Date

Budget Amendment – 19: Approved _____

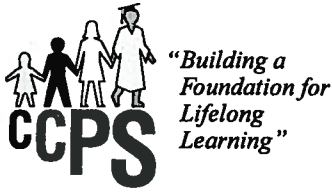
Not Approved _____

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

May 12, 2015

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 April 2015.

Revenue		Expenditure	
Local Appropriation	\$ -	Administration	\$ 2,930
Other Revenue	11,982	Instruction Leadership/Support	(853)
State Revenue	-	Instruction Salaries/Wages	(23,315)
Federal Revenue	100,415	Instruction Materials/Supplies	(13,113)
		Instruction Other Costs	36,182
		Special Education	10,121
		Student Personnel Services	-
		Student Health Services	-
		Student Transportation	3,251
		Operation of Plant	1,000
		Maintenance of Plant	-
		Fixed Charges	124
		Community Services	96,070
		Capital Outlay	-
Total Revenue	\$ 112,397	Total Expenditures	\$ 112,397

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 4/1/15 to 4/30/15 :

Restricted Other Revenue		
Description	Grant Number	Amount
School Climate Grant from the Cecil County Local Management Board to purchase Second Step program kits for grades K-5 supporting students' success socially and academically.	134	\$ 10,000
HVAC/Plumbing Grant provided by Laura Hendrickson to the School of Technology to purchase classroom supplies.	156	200
Meaningful Watershed Educational Experience grant to Elk Neck Elementary through the Chesapeake Bay Foundation supporting 4th and 5th grade field trip experiences to NorthBay.	175	4,864
Orbital ATK STEM Classroom grant to Leeds Elementary supporting a science fair and to Rising Sun High supporting science lab materials.	177	1,170
Total		\$ 16,234

Restricted Federal Revenue		
Description	Grant Number	Amount
Transfer of FY15 Judy Center Enhancement state funds to Race to the Top federal funds, split between 2 grants.	389	\$ 49,500
Transfer of FY15 Judy Center Enhancement state funds to Race to the Top federal funds, split between 2 grants.	390	49,500
Additional funds for FY15 Special Education Passthrough funds to support classroom supplies.	401	1,390
Additional funds for FY15 Special Education Passthrough Parentally Placed funds to support nonpublic services.	409	25
Total		\$ 100,415

Unrestricted Other Revenue		
Description	Activity Number	Amount
Reduction in Summer School budget.	913	\$ (4,938)
Additional revenue collected from College Fair.	960	2,600
Reduction in Summer School budget.	999	(10,124)
Donation from Bohemia Manor Middle for 20 SmartBoard speakers and USB audio systems.	999	5,210
Donation from Perryville High for football practice 6-man sled and chute.	999	3,000
Total		\$ (4,252)

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	Current Month	YTD Transactions	Open Encumbrances	Available Balance
22 Other Revenue	-	16,234	138,807	138,807	8,591	109,904	-	28,903
24 State Revenue	842,604	-	1,268,201	2,110,805	53,674	1,306,895	-	803,910
26 Federal Revenue	8,609,480	100,415	1,511,349	10,120,829	577,531	6,234,844	-	3,885,985
Grand Total	9,452,084	116,649	2,918,357	12,370,441	639,796	7,651,642	-	4,718,799

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	2,930	61,925	268,843	329	21,118	-	247,725
02 Instruction -Leadership/Support	11,152	-	121,337	132,489	166	125,975	-	6,514
03 Instruction -Salaries/Wages	2,177,420	-	1,438,419	3,615,839	181,195	2,652,380	552,037	411,421
04 Instruction-Materials/Supplies	395,072	12,954	349,551	744,623	27,118	508,870	66,633	169,120
05 Instruction-Other Costs	230,263	3,029	364,314	594,577	23,286	355,055	-	239,522
06 Special Education	3,730,296	1,415	115,391	3,845,687	360,569	3,133,404	724,390	(12,107)
07 Student Personnel Services	81,846	-	26,189	108,035	6,104	73,954	24,414	9,667
08 Student Health Services	-	-	-	-	(2,723)	134	-	(134)
09 Student Transportation	155,540	251	22,319	177,859	50,809	76,899	-	100,960
10 Operation of Plant	-	-	9,275	9,275	-	9,033	-	242
11 Maintenance of Plant	234,146	-	163,497	397,643	18,415	355,546	-	42,097
12 Fixed Charges	1,938,971	-	47,031	1,986,002	163,004	1,503,781	589,147	(106,926)
14 Community Services	290,460	96,070	199,109	489,569	14,959	195,113	-	294,456
Grand Total	9,452,084	116,649	2,918,357	12,370,441	843,230	9,011,261	1,956,622	1,402,558

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	-	1,495,567	6,254,994	402,340	4,703,143	1,266,253	285,597
02 Contracted Charges	1,653,229	96,070	595,138	2,248,367	147,359	1,699,993	7,030	541,344
03 Supplies and Materials	503,136	14,344	559,126	1,062,262	52,679	798,172	94,191	169,899
04 Other Charges	2,226,203	3,280	188,629	2,414,832	233,642	1,740,217	589,147	85,468
05 Land, Buildings, Equipment	31,000	-	-	31,000	-	-	-	31,000
08 Transfers	279,089	2,955	79,897	358,986	7,211	69,737	-	289,249
Grand Total	9,452,084	116,649	2,918,357	12,370,441	843,230	9,011,261	1,956,622	1,402,558

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	62,657,132	-	12,866,714
22 Other Revenue	735,000	(4,252)	676,788	1,411,788	28,727	416,820	-	994,968
24 State Revenue	99,631,122	-	-	99,631,122	389,415	82,512,950	-	17,118,172
Grand Total	175,889,967	(4,252)	676,788	176,566,755	6,432,389	145,586,902	-	30,979,853

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	-	13,856	3,913,564	288,220	3,673,473	487,968	(247,877)
02 Instruction -Leadership/Support	13,478,903	(853)	17,680	13,496,583	1,011,108	10,871,294	2,154,553	470,735
03 Instruction -Salaries/Wages	67,801,817	(23,315)	(29,054)	67,772,763	5,201,923	47,166,018	18,921,653	1,685,092
04 Instruction-Materials/Supplies	4,128,964	(26,067)	419,636	4,548,600	78,077	2,616,794	355,210	1,576,595
05 Instruction-Other Costs	1,909,373	33,153	242,835	2,152,208	116,839	1,666,120	42,653	443,436
06 Special Education	21,763,798	8,706	21,504	21,785,302	1,673,579	14,899,873	5,836,693	1,048,736
07 Student Personnel Services	939,541	-	(357)	939,184	73,309	792,605	175,802	(29,223)
08 Student Health Services	1,565,135	-	(11,115)	1,554,020	116,135	1,081,486	420,193	52,342
09 Student Transportation	9,405,827	3,000	13,239	9,419,066	861,432	7,901,412	139,670	1,377,985
10 Operation of Plant	11,703,596	1,000	(15,546)	11,688,050	778,056	9,717,933	890,578	1,079,539
11 Maintenance of Plant	3,711,001	-	(11,437)	3,699,564	527,056	3,376,564	401,534	(78,534)
12 Fixed Charges	35,257,518	124	15,547	35,273,065	1,555,952	27,594,116	8,876,295	(1,197,346)
14 Community Services	-	-	-	-	2,281	11,304	-	(11,304)
15 Capital Outlay	324,786	-	-	324,786	14,635	214,084	44,992	65,710
Grand Total	175,889,967	(4,252)	676,788	176,566,755	12,298,601	131,583,076	38,747,791	6,235,887

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	8,290	3,214	113,327,295	8,664,834	81,971,863	28,415,535	2,934,897
02 Contracted Charges	12,483,191	170,858	338,890	12,822,081	1,287,305	10,838,579	167,001	1,816,501
03 Supplies and Materials	5,619,060	(12,207)	435,003	6,054,063	164,742	3,828,118	355,759	1,870,186
04 Other Charges	41,478,206	5,362	61,493	41,539,699	1,903,625	32,865,707	8,966,850	(292,858)
05 Land, Buildings, Equipment	114,500	(8,707)	6,036	120,536	4,645	76,723	76,442	(32,628)
08 Transfers	2,875,929	(167,848)	(167,848)	2,708,081	273,449	2,002,088	766,204	(60,211)
Grand Total	175,889,967	(4,252)	676,788	176,566,755	12,298,601	131,583,076	38,747,791	6,235,887

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	62,657,132	-	12,866,714
22 Other Revenue	735,000	11,982	815,595	1,550,595	37,318	526,724	-	1,023,871
24 State Revenue	100,473,726	-	1,268,201	101,741,927	443,089	83,819,845	-	17,922,082
26 Federal Revenue	8,609,480	100,415	1,511,349	10,120,829	577,531	6,234,844	-	3,885,985
Grand Total	185,342,051	112,397	3,595,145	188,937,196	7,072,185	153,238,544	-	35,698,652

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	2,930	75,781	4,182,407	288,549	3,694,591	487,968	(151)
02 Instruction -Leadership/Support	13,490,055	(853)	139,017	13,629,072	1,011,274	10,997,269	2,154,553	477,249
03 Instruction -Salaries/Wages	69,979,237	(23,315)	1,409,365	71,388,602	5,383,118	49,818,398	19,473,690	2,096,514
04 Instruction-Materials/Supplies	4,524,036	(13,113)	769,187	5,293,223	105,195	3,125,664	421,844	1,745,715
05 Instruction-Other Costs	2,139,636	36,182	607,149	2,746,785	140,125	2,021,175	42,653	682,958
06 Special Education	25,494,094	10,121	136,895	25,630,989	2,034,148	18,033,277	6,561,083	1,036,629
07 Student Personnel Services	1,021,387	-	25,832	1,047,219	79,412	866,559	200,216	(19,556)
08 Student Health Services	1,565,135	-	(11,115)	1,554,020	113,412	1,081,619	420,193	52,208
09 Student Transportation	9,561,367	3,251	35,558	9,596,925	912,241	7,978,310	139,670	1,478,945
10 Operation of Plant	11,703,596	1,000	(6,271)	11,697,325	778,056	9,726,966	890,578	1,079,781
11 Maintenance of Plant	3,945,147	-	152,060	4,097,207	545,471	3,732,110	401,534	(36,437)
12 Fixed Charges	37,196,489	124	62,578	37,259,067	1,718,956	29,097,898	9,465,442	(1,304,273)
14 Community Services	290,460	96,070	199,109	489,569	17,239	206,417	-	283,152
15 Capital Outlay	324,786	-	-	324,786	14,635	214,084	44,992	65,710
Grand Total	185,342,051	112,397	3,595,145	188,937,196	13,141,831	140,594,338	40,704,413	7,638,445

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	8,290	1,498,781	119,577,289	9,067,175	86,675,006	29,681,788	3,220,494
02 Contracted Charges	14,136,420	266,928	934,028	15,070,448	1,434,663	12,538,571	174,031	2,357,846
03 Supplies and Materials	6,122,196	2,137	994,129	7,116,325	217,421	4,626,289	449,951	2,040,085
04 Other Charges	43,704,409	8,642	250,122	43,994,531	2,137,267	34,605,924	9,555,997	(207,390)
05 Land, Buildings, Equipment	145,500	(8,707)	6,036	151,536	4,645	76,723	76,442	(1,628)
08 Transfers	3,155,018	(164,893)	(87,951)	3,067,067	280,659	2,071,824	766,204	229,038
Grand Total	185,342,051	112,397	3,595,145	188,937,196	13,141,831	140,594,338	40,704,413	7,638,445

Unrestricted Expenditures
% of Current Budget to Prior Year Trend

CategoryT	Fiscal	Original Budget	Current Budget	YTD	% to date	Comments
01 Administration	Current	3,899,708	3,913,564	3,673,471	94%	Technology supply installation services; Timing of ESMEC membership fees (FY14 fee paid in FY13).
	Prior	3,776,869	4,021,363	3,628,863	90%	
02 Instruction -Leadership/Support	Current	13,478,903	13,496,583	10,871,299	81%	
	Prior	13,245,330	13,298,090	10,878,382	82%	
03 Instruction -Salaries/Wages	Current	67,801,817	67,772,763	47,166,020	70%	
	Prior	66,911,802	66,862,409	47,008,826	70%	
04 Instruction-Materials/Supplies	Current	4,128,964	4,548,600	2,616,785	58%	School-based carryover funds.
	Prior	4,268,937	3,712,297	2,818,962	76%	
05 Instruction-Other Costs	Current	1,909,373	2,152,208	1,666,120	77%	Elimination of technology lease payment.
	Prior	2,322,295	2,459,984	1,934,290	79%	
06 Special Education	Current	21,763,798	21,785,302	14,899,872	68%	Increase in students placed by governmental agencies (DJJ and DHR).
	Prior	21,446,793	20,787,827	14,739,261	71%	
07 Student Personnel Services	Current	939,541	939,184	792,604	84%	
	Prior	939,800	990,700	804,594	81%	
08 Student Health Services	Current	1,565,135	1,554,020	1,081,486	70%	
	Prior	1,546,383	1,547,755	1,079,877	70%	
09 Student Transportation	Current	9,405,827	9,419,066	7,901,408	84%	
	Prior	9,351,231	9,405,408	7,872,598	84%	
10 Operation of Plant	Current	11,703,596	11,688,050	9,717,933	83%	
	Prior	11,192,320	11,640,069	9,927,410	85%	
11 Maintenance of Plant	Current	3,711,001	3,699,564	3,376,564	91%	Electrical repairs due to fire at Rising Sun High to be reimbursed by insurance carrier.
	Prior	3,469,692	4,169,019	3,535,417	85%	
12 Fixed Charges	Current	35,257,518	35,273,065	27,594,118	78%	Teacher retirement and healthcare costs have increased.
	Prior	32,568,106	36,107,919	26,627,994	74%	
14 Community Services	Current	-	-	11,304	0%	Community use of buildings to be reimbursed.
	Prior	1,424	20,000	16,882	84%	
15 Capital Outlay	Current	324,786	324,786	214,085	66%	Reduction of capital outlay project renovations.
	Prior	190,701	406,424	343,950	85%	
Total	Current	175,889,967	176,566,755	131,583,069	75%	
	Prior	171,231,683	175,429,264	131,217,306	75%	
2015 - 2014		4,658,284	1,137,491	365,763		

Prior Year Balance Study

As of March

	Original Budget	Amendments	Current Budget	Current Month	YTD	Encumbered	Balance	Yet-To-Spend	PYB
Total 01 Administration	3,899,708	13,856	3,913,564	303,704	3,385,255	730,863	(202,550)	(310,463)	107,913
Total 02 Instruction - Leadership/Support	13,478,903	18,533	13,497,436	1,016,928	9,860,190	3,129,253	507,999	329,192	178,807
Total 03 Instruction - Salaries/Wages	67,801,817	(5,739)	67,796,078	5,265,411	41,964,094	24,083,189	1,748,807	1,449,859	298,948
Total 04 Instruction-Materials/Supplies	4,128,964	445,703	4,574,667	137,171	2,538,709	276,218	1,759,737	1,003,184	756,553
Total 05 Instruction-Other Costs	1,909,373	209,682	2,119,055	195,787	1,549,281	16,001	553,773	607,867	(53,060)
Total 06 Special Education	21,763,798	12,798	21,776,596	1,676,406	13,226,294	7,484,796	1,065,514	1,020,028	45,486
Total 07 Student Personnel Services	939,541	(357)	939,184	75,900	719,296	247,999	(28,108)	354	(28,462)
Total 08 Student Health Services	1,565,135	(11,115)	1,554,020	118,430	965,348	531,927	56,744	-	56,744
Total 09 Student Transportation	9,405,827	10,239	9,416,066	880,365	7,039,980	189,349	2,186,740	1,894,214	292,526
Total 10 Operation of Plant	11,703,596	(16,546)	11,687,050	1,140,710	8,939,872	1,292,571	1,454,605	1,789,238	(334,633)
Total 11 Maintenance of Plant	3,711,001	(11,437)	3,699,564	252,866	2,849,512	579,452	270,601	487,140	(216,539)
Total 12 Fixed Charges	35,257,518	15,423	35,272,941	3,416,260	26,038,164	11,229,871	(1,995,095)	(630,629)	(1,364,466)
Total 14 Community Services	-	-	-	1,263	9,023	-	(9,023)	-	(9,023)
Total 15 Capital Outlay	324,786	-	324,786	20,483	199,450	51,792	73,546	79,841	(6,295)
Grand Total	175,889,967	681,040	176,571,007	14,501,684	119,284,468	49,843,281	7,443,290	7,719,825	(275,501)

Prior Year Balance Study - Comparative

As of March

	Current Budget	YTD	Encumbered + Yet-to-Spend	PYB	13 Actual	14 Actual	15 Estimate	16 Request	16 Request - 15 Estimate
Total 01 Administration	3,913,564	3,385,255	420,400	107,913	4,178,167	3,962,244	3,805,655	4,590,297	784,642
Total 02 Instruction -Leadership/Support	13,497,436	9,860,190	3,458,445	178,807	13,469,883	13,218,708	13,318,635	13,869,924	551,289
Total 03 Instruction -Salaries/Wages	67,796,078	41,964,094	25,533,048	298,948	65,444,793	66,843,584	67,497,142	69,617,414	2,120,272
Total 04 Instruction-Materials/Supplies	4,574,667	2,538,709	1,279,402	756,553	3,054,367	3,266,890	3,818,111	3,693,210	(124,901)
Total 05 Instruction-Other Costs	2,119,055	1,549,281	623,868	(53,060)	2,812,713	2,402,136	2,172,115	2,245,299	72,150
Total 06 Special Education	21,776,596	13,226,294	8,504,824	45,486	20,684,272	20,679,440	21,731,118	21,981,768	250,650
Total 07 Student Personnel Services	939,184	719,296	248,353	(28,462)	917,721	980,569	967,649	1,010,465	42,816
Total 08 Student Health Services	1,554,020	965,348	531,927	56,744	1,518,291	1,506,396	1,497,275	1,606,987	109,712
Total 09 Student Transportation	9,416,066	7,039,980	2,083,563	292,526	9,500,753	9,314,700	9,123,543	9,749,500	625,957
Total 10 Operation of Plant	11,687,050	8,939,872	3,081,809	(334,633)	11,285,708	11,634,396	12,021,681	12,297,937	276,256
Total 11 Maintenance of Plant	3,699,564	2,849,512	1,066,592	(216,539)	3,965,522	4,143,605	3,916,104	3,873,912	(42,192)
Total 12 Fixed Charges	35,272,941	26,038,164	10,599,242	(1,364,466)	32,218,900	35,932,548	36,637,406	37,332,947	695,541
Total 14 Community Services	-	9,023	-	(9,023)	43,576	13,981	9,023	-	(9,023)
Total 15 Capital Outlay	324,786	199,450	131,633	(6,295)	211,609	391,582	331,083	345,592	14,509
Grand Total	176,571,007	119,284,468	57,563,106	(275,501)	169,306,275	174,290,779	176,846,540	182,215,252	5,367,678