



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

William H. Malesh
 President, Board of Education

May 14, 2019

Dr. Alan McCarthy
 200 Chesapeake Blvd
 Suite 2100
 Elkton, Maryland 21921

Dear Dr. McCarthy:

The Board of Education of Cecil County has taken action and has approved the budget amendment as seen below for April 2019 at their Board Meeting on May 13, 2019. Cecil County Public Schools requests the approval of the County Council of Cecil County to make the following changes to the fiscal 2019 operating budget.

Revenue		Expenditure	
Local Appropriation	\$ -	Administration	\$ 56,577
Other Revenue	56,912	Instruction Leadership/Support	(853)
State Revenue	56,577	Instruction Salaries/Wages	-
Federal Revenue	-	Instruction Materials/Supplies	11,375
		Instruction Other Costs	(9,152)
		Special Education	-
		Student Personnel Services	-
		Student Health Services	-
		Student Transportation	(235)
		Operation of Plant	-
		Maintenance of Plant	-
		Fixed Charges	-
		Community Services	-
		Capital Outlay	55,777
Total Revenue	\$ 113,489	Total Expenditures	\$ 113,489

Sincerely,

Jeffrey A. Lawson, Ed.D.
 Superintendent

JAL/ees

- cc: Lisa Saxton, Director of Finance, Cecil County Government
 Rebecca Anderson, Budget Manager, Cecil County Government
 Jeffrey Koss, Deputy Director of Finance, Cecil County Government
 Thomas Kappa, 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 4/1/19 to 4/30/19:

Restricted Other Revenue		
Description	Project Number	Amount
FY19 Northrop Grumman STEM Classroom grant to North East High to purchase student equipment for the classroom.	17719	\$ 500
FY19 Chesapeake City Elementary PTO donation to Chesapeake City Elementary to purchase a document camera for classroom use.	18119	635
Total		\$ 1,135

Restricted State Revenue		
Description	Project Number	Amount
FY19 School Safety Survey Grant from the Maryland Center for School Safety to conduct security assessments of all CCPS facilities.	12319	\$ 56,577
Total		\$ 56,577

Unrestricted Other Revenue		
Description	Project Number	Amount
Use of fund balance to support design fees for the Perryville High field house.	n/a	\$ 55,777
Total		\$ 55,777

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
20 Local Appropriation	82,463,528	-	-	82,463,528	68,719,608	-	13,743,920
22 Other Revenue	1,953,168	55,777	6,363,990	8,317,158	1,016,865	-	7,300,293
24 State Revenue	106,513,246	-	332,000	106,845,246	88,249,178	-	18,596,068
Grand Total	190,929,942	55,777	6,695,990	197,625,932	157,985,651	-	39,640,281

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	4,831,318	-	191,531	5,022,849	4,177,953	1,039,491	(194,595)
02 Instruction -Leadership/Support	14,452,521	(853.00)	168,140	14,620,661	11,393,324	2,902,152	325,185
03 Instruction -Salaries/Wages	73,274,134	-	(77,162)	73,196,972	48,867,007	24,578,042	(248,077)
04 Instruction-Materials/Supplies	2,982,726	10,240.00	202,452	3,185,178	1,546,184	409,543	1,229,451
05 Instruction-Other Costs	3,327,906	(9,387.00)	253,020	3,580,926	2,914,322	454,888	211,716
06 Special Education	24,560,120	-	865,426	25,425,546	16,932,912	8,098,075	394,559
07 Student Personnel Services	1,567,938	-	164,926	1,732,864	1,052,718	386,086	294,060
08 Student Health Services	1,722,708	-	2,425	1,725,133	1,165,974	530,249	28,910
09 Student Transportation	10,026,280	-	36,024	10,062,304	9,109,092	241,946	711,266
10 Operation of Plant	11,161,069	-	(26,633)	11,134,436	9,371,778	1,324,205	438,453
11 Maintenance of Plant	4,173,718	-	424,381	4,598,099	3,440,697	668,689	488,713
12 Fixed Charges	38,393,262	-	1,457,708	39,850,970	31,258,122	7,603,515	989,333
14 Community Services	30,000	-	78,864	108,864	107,956	-	908
15 Capital Outlay	426,242	55,777	2,954,888	3,381,130	1,584,279	1,233,230	563,621
Grand Total	190,929,942	55,777	6,695,990	197,625,932	142,922,318	49,470,111	5,233,503

Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	124,719,266	-	(184,077)	124,535,189	86,668,555	37,756,895	109,739
02 Contracted Charges	14,864,101	60,228	1,074,982	15,939,083	13,085,928	1,465,930	1,387,225
03 Supplies and Materials	4,462,181	9,387	874,185	5,336,366	2,973,312	653,750	1,709,304
04 Other Charges	43,666,731	2,850	1,478,430	45,145,161	35,829,856	7,731,885	1,583,420
05 Land, Buildings, Equipment	1,362,663	(16,688)	2,522,470	3,885,133	2,567,912	1,078,951	238,270
08 Transfers	1,855,000	-	930,000	2,785,000	1,796,755	782,700	205,545
Grand Total	190,929,942	55,777	6,695,990	197,625,932	142,922,318	49,470,111	5,233,503

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
22 Other Revenue	-	1,135	297,873	297,873	232,639	-	65,234
24 State Revenue	614,649	56,577	66,132	680,781	203,715	-	477,066
26 Federal	9,799,901	-	3,336,112	13,136,013	6,968,547	-	6,167,466
Grand Total	10,414,550	57,712	3,700,117	14,114,667	7,404,901	-	6,709,766

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	225,079	56,577	171,409	396,488	218,171	11,548	166,769
02 Instruction -Leadership/Support	7,941	-	33,705	41,646	15,150	-	26,496
03 Instruction -Salaries/Wages	2,207,208	-	793,327	3,000,535	1,687,096	703,135	610,304
04 Instruction-Materials/Supplies	1,079,546	1,135	215,653	1,295,199	891,345	41,538	362,316
05 Instruction-Other Costs	230,195	235	811,428	1,041,623	349,797	224,694	467,132
06 Special Education	3,958,508	-	562,025	4,520,533	3,273,168	1,458,168	(210,803)
07 Student Personnel Services	-	-	255,256	255,256	169,650	241,100	(155,494)
08 Student Health Services	-	-	985	985	166	-	819
09 Student Transportation	177,209	(235)	177,014	354,223	113,027	5,601	235,595
10 Operation of Plant	-	-	(106)	(106)	-	-	(106)
11 Maintenance of Plant	116,014	-	45,153	161,167	22,852	85,125	53,190
12 Fixed Charges	2,154,871	-	467,564	2,622,435	1,664,784	219,434	738,217
14 Community Services	257,979	-	166,704	424,683	262,252	58,164	104,267
15 Capital Outlay	-	-	-	-	-	-	-
Grand Total	10,414,550	57,712	3,700,117	14,114,667	8,667,458	3,048,507	2,398,702

Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	5,421,114	-	1,291,211	6,712,325	4,106,300	1,716,839	889,186
02 Contracted Charges	944,488	(6,423)	722,706	1,667,194	1,186,840	822,379	(342,025)
03 Supplies and Materials	1,214,368	1,135	256,647	1,471,015	1,040,548	44,624	385,843
04 Other Charges	2,473,617	-	1,057,686	3,531,303	2,030,441	228,441	1,272,421
05 Land, Buildings, Equipment	16,600	63,000	205,810	222,410	43,412	188,550	(9,552)
08 Transfers	344,363	-	166,057	510,420	259,917	47,674	202,829
Grand Total	10,414,550	57,712	3,700,117	14,114,667	8,667,458	3,048,507	2,398,702

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
20 Local Appropriation	82,463,528	-	-	82,463,528	68,719,608	-	13,743,920
22 Other Revenue	1,953,168	56,912	6,661,863	8,615,031	1,249,504	-	7,365,527
24 State Revenue	107,127,895	56,577	398,132	107,526,027	88,452,893	-	19,073,134
26 Federal Revenue	9,799,901	-	3,336,112	13,136,013	6,968,547	-	6,167,466
Grand Total	201,344,492	113,489	10,396,107	211,740,599	165,390,552	-	46,350,047

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,056,397	56,577	362,940	5,419,337	4,396,124	1,051,039	(27,826)
02 Instruction -Leadership/Support	14,460,462	(853)	201,845	14,662,307	11,408,474	2,902,152	351,681
03 Instruction -Salaries/Wages	75,481,342	-	716,166	76,197,507	50,554,103	25,281,177	362,227
04 Instruction-Materials/Supplies	4,062,272	11,375	418,105	4,480,377	2,437,529	451,081	1,591,767
05 Instruction-Other Costs	3,558,101	(9,152)	1,064,448	4,622,549	3,264,119	679,582	678,848
06 Special Education	28,518,628	-	1,427,451	29,946,079	20,206,080	9,556,243	183,756
07 Student Personnel Services	1,567,938	-	420,182	1,988,120	1,222,368	627,186	138,566
08 Student Health Services	1,722,708	-	3,410	1,726,118	1,166,140	530,249	29,729
09 Student Transportation	10,203,489	(235)	213,038	10,416,527	9,222,119	247,547	946,861
10 Operation of Plant	11,161,069	-	(26,739)	11,134,330	9,371,778	1,324,205	438,347
11 Maintenance of Plant	4,289,732	-	469,534	4,759,266	3,463,549	753,814	541,903
12 Fixed Charges	40,548,133	-	1,925,272	42,473,405	32,922,906	7,822,949	1,727,550
14 Community Services	287,979	-	245,568	533,547	370,208	58,164	105,175
15 Capital Outlay	426,242	55,777	2,954,888	3,381,130	1,584,279	1,233,230	563,621
Grand Total	201,344,492	113,489	10,396,107	211,740,599	151,589,776	52,518,618	7,632,205

Expenditures by Object

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Salaries & Wages	130,140,380	-	1,107,134	131,247,514	90,774,855	39,473,734	998,925
02 Contracted Charges	15,808,589	53,805	1,797,688	17,606,277	14,272,768	2,288,309	1,045,200
03 Supplies and Materials	5,676,549	10,522	1,130,832	6,807,381	4,013,860	698,374	2,095,147
04 Other Charges	46,140,348	2,850	2,536,116	48,676,464	37,860,297	7,960,326	2,855,841
05 Land, Buildings, Equipment	1,379,263	46,312	2,728,280	4,107,543	2,611,324	1,267,501	228,718
08 Transfers	2,199,363	-	1,096,057	3,295,420	2,056,672	830,374	408,374
Grand Total	201,344,492	113,489	10,396,107	211,740,599	151,589,776	52,518,618	7,632,205

Unrestricted Expenditures
% of Current Budget to Prior Year Trend

Category	Fiscal Year	Original Budget	Revised Budget	YTD Actual	% to Date	Comments
01 - ADMINISTRATION	2019	4,831,318	5,022,849	4,177,953	83%	
	2018	5,423,183	5,817,781	4,786,937	82%	
02 - INSTRUCTION-LEAD/SUPPORT	2019	14,452,521	14,620,661	11,393,324	78%	
	2018	14,296,983	14,433,323	11,166,378	77%	
03 - INSTRUCTION-SALARIES/WAGES	2019	73,274,134	73,196,972	48,867,007	67%	
	2018	72,448,250	72,006,906	47,080,545	65%	
04 - INSTRUCTION-MATERIALS/SUPPLIES	2019	2,982,726	3,185,178	1,546,184	49%	DECREASE IN INSTRUCTIONAL MATERIALS
	2018	3,485,702	3,802,638	2,277,715	60%	
05 - INSTRUCTION-OTHER COSTS	2019	3,327,906	3,580,926	2,914,322	81%	
	2018	3,571,367	4,221,263	3,214,721	76%	
06 - SPECIAL EDUCATION	2019	24,560,120	25,425,546	16,932,912	67%	INCREASE IN NONPUBLIC COSTS
	2018	23,460,582	23,371,205	15,436,976	66%	
07 - STUDENT PERSONNEL SERVICES	2019	1,567,938	1,732,864	1,052,718	61%	
	2018	1,394,170	1,394,170	1,054,412	76%	
08 - STUDENT HEALTH SERVICES	2019	1,722,708	1,725,133	1,165,974	68%	
	2018	1,694,515	1,696,531	1,130,262	67%	
09 - STUDENT TRANS	2019	10,026,280	10,062,304	9,109,092	91%	
	2018	9,690,679	9,741,027	8,862,157	91%	
10 - OPER PLANT	2019	11,161,069	11,134,436	9,371,778	84%	INCREASE IN UTILITY COSTS
	2018	11,571,491	11,616,275	8,955,706	77%	(ELECTRICITY)
11 - MAINTENANCE PLANT	2019	4,173,718	4,598,099	3,440,697	75%	
	2018	3,906,141	4,814,415	3,716,561	77%	
12 - FIXED CHARGES	2019	38,393,262	39,850,969	31,258,122	78%	INCREASE IN HEALTHCARE COSTS
	2018	37,594,764	36,834,627	27,326,830	74%	
14 - COMMUNITY SERVICES	2019	30,000	108,864	107,956	99%	
	2018	30,000	75,354	56,461	75%	
15 - CAPITAL OUTLAY	2019	426,242	3,381,130	1,584,279	47%	PROJECTS USING FY17 FUND BALANCE TO BE
	2018	348,947	2,288,016	270,509	12%	COMPLETED IN FY19
TOTAL	2019	190,929,942	197,625,932	142,922,318	72%	
	2018	188,916,774	192,113,532	135,336,171	70%	
2019 - 2018		2,013,168	5,512,399	7,586,147		

**Unrestricted Budget Report
By Budget Rollup Code**

Rollup Code	Original Budget	Budget Transfers	Revised Budget	YTD Actual	Encumbrances	Available	% of Budget Used
ADMINISTRATIVE SERVICES	18,622,701	3,506,176	22,128,877	17,573,103	2,588,221	1,967,554	91%
10000 - BOARD	234,672	34,506	269,178	203,575	44,733	20,869	92%
20000 - SUPERINTENDENT	77,465	-	77,465	58,930	8,618	9,916	87%
30000 - DIV OF ADMIN SERVICES	9,425	14,855	24,280	23,581	-	699	97%
30100 - HR AND BENEFITS	69,206	(4,500)	64,706	54,242	2,515	7,949	88%
30200 - INFORMATION TECHNOLOGY	2,275,094	35,336	2,310,430	1,399,465	780,053	130,912	94%
30300 - ASST/ACCTBLTY	156,030	2,700	158,730	104,002	54,073	655	100%
30400 - SAFE SCHOOLS	47,900	2,178,339	2,226,239	526,332	1,166,726	533,181	76%
50000 - OFFICE OF FINANCE	1,541,233	23,338	1,564,571	1,547,348	-	17,223	99%
50100 - BUS SVCS	131,648	-	131,648	128,419	293	2,936	98%
50200 - PURCHASING	681,098	-	681,098	476,664	149,306	55,128	92%
50300 - UTILITIES	3,638,930	-	3,638,930	3,317,132	122,827	198,971	95%
60100 - STUDENT TRANS	7,405,000	-	7,405,000	6,718,738	48,581	637,682	91%
60200 - OPER PLANT	1,232,800	(87,400)	1,145,400	1,051,093	19,147	75,160	93%
60300 - MAINTENANCE PLANT	814,500	(227,441)	587,059	320,528	70,617	195,914	67%
60310 - ELECTRICAL SERVICES	78,000	169,206	247,206	211,112	8,051	28,044	89%
60311 - ELECTRICAL SERVICES - PROJECTS	-	95,004	95,004	2,558	63,904	28,542	70%
60320 - HVAC SERVICES	265,000	193,661	458,661	333,378	24,374	100,909	78%
60321 - HVAC SERVICES - PROJECTS	-	22,000	22,000	-	6,572	15,428	30%
60330 - SAFETY SERVICES	49,000	-	49,000	25,596	3,562	19,843	60%
60331 - SAFETY SERVICES - PROJECTS	-	-	-	-	-	-	0%
60340 - CARPENTRY SERVICES	60,000	33,887	93,887	78,575	200	15,112	84%
60341 - CARPENTRY SERVICES - PROJECTS	-	48,996	48,996	48,986	-	10	100%
60350 - GROUNDS MAINTENANCE	194,500	77,892	272,392	241,057	4,221	27,114	90%
60351 - GROUNDS MAINTENANCE - PROJECTS	-	59,000	59,000	33,414	-	25,586	57%
60600 - CAPITAL OUTLAY	131,200	786,797	917,997	858,521	9,848	49,628	95%
92500 - INSURANCE RECOVERY	-	50,000	50,000	7,556	-	42,444	15%
99100 - INDIRECT FEES	(470,000)	-	(470,000)	(197,699)	-	(272,301)	42%
EDUCATION SERVICES	12,239,367	1,413,220	13,652,587	9,735,949	1,952,797	1,963,845	86%
40000 - DIV OF ED SERVICES	2,130,500	(4,055)	2,126,445	1,744,084	157,746	224,615	89%
40100 - CAREER & TECHNOLOGY PROGRAM	585,855	23,337	609,192	393,477	5,810	209,906	66%
40200 - GIFTED AND TALENTED	4,470	-	4,470	2,095	12,100	(9,725)	318%
40300 - SPECIAL EDUCATION	1,700,000	(71,510)	1,628,490	1,590,252	51,493	(13,255)	101%
40310 - NONPUBLIC SCHOOL PROGRAMS	1,965,000	930,000	2,895,000	1,994,454	782,700	117,846	96%
40320 - PSYCHOLOGICAL SERVICES	130,000	196,243	326,243	218,335	72,368	35,540	89%
40330 - SPED RELATED SERVICES	600,000	32,500	632,500	473,889	153,409	5,202	99%
40340 - INFANTS AND TODDLERS	100,000	-	100,000	60,531	39,469	-	100%
40350 - STEP	-	169,688	169,688	56,536	-	113,152	33%
40400 - EARLY CHILDHOOD	35,999	-	35,999	4,825	-	31,174	13%

**Unrestricted Budget Report
By Budget Rollup Code**

Rollup Code	Original Budget	Budget Transfers	Revised Budget	YTD Actual	Encumbrances	Available	% of Budget Used
40500 - STUDENT PERSONNEL SERVICES	1,383,215	-	1,383,215	743,019	256,183	384,013	72%
40610 - HOME/HOSP	339,000	-	339,000	193,193	96,912	48,895	86%
40620 - ALTERNATIVE EDUCATION	420,000	(10,000)	410,000	305,722	-	104,278	75%
40700 - STUDENT HEALTH SERVICES	84,000	-	84,000	54,362	-	29,638	65%
40800 - MEDIA PROGRAMS	285,159	(44,395)	240,764	183,128	-	57,636	76%
40900 - GUIDANCE SERVICES	53,400	12,733	66,133	6,900	-	59,233	10%
41000 - MATH-ELEMENTARY	53,163	-	53,163	4,655	-	48,508	9%
41100 - MATH-SECONDARY	100,000	-	100,000	28,338	-	71,662	28%
41200 - ELA-ELEMENTARY	99,325	-	99,325	21,689	-	77,636	22%
41300 - ELA-SECONDARY	75,049	-	75,049	42,896	-	32,153	57%
41400 - ART	41,627	(2,000)	39,627	15,047	627	23,954	40%
41500 - MUSIC	160,718	31,760	192,478	147,507	-	44,971	77%
41600 - INTEGRATED ARTS	-	-	-	-	-	-	0%
41700 - FOREIGN LANGUAGE	26,801	-	26,801	8,798	-	18,003	33%
41800 - ESOL	47,367	-	47,367	16,021	-	31,346	34%
41900 - SCIENCE	99,095	11,672	110,767	79,135	-	31,632	71%
42000 - STEM	13,020	500	13,520	3,085	-	10,435	23%
42100 - SOCIAL STUDIES	72,752	-	72,752	8,202	-	64,551	11%
42200 - HEALTH EDUCATION	18,576	-	18,576	975	-	17,601	5%
42300 - PHYSICAL EDUCATION	52,650	-	52,650	21,229	-	31,421	40%
42400 - ATHLETICS	1,232,758	-	1,246,505	905,060	323,980	17,466	99%
70000 - EXEC DIR FOR ELEMENTARY	-	13,747	42,500	18,330	-	24,170	43%
80000 - EXEC DIR FOR MIDDLE	329,868	24,000	353,868	341,890	-	11,978	97%
90000 - EXEC DIR FOR HIGH	-	56,500	56,500	48,290	-	8,210	85%
ELEMENTARY SCHOOLS	645,516	310,455	955,971	447,756	3,185	505,028	47%
MIDDLE SCHOOLS	302,544	138,322	440,866	210,870	10,565	219,432	50%
HIGH SCHOOLS	412,632	141,515	554,147	278,620	3,655	271,869	51%
FTE SALARIES	158,707,182	1,186,302	159,893,484	114,676,020	44,911,688	305,775	100%
99999 - FTE SALARIES	120,313,920	(271,405)	120,042,515	83,417,901	37,308,173	(683,560)	101%
60400 - FIXED CHARGES	38,393,262	1,457,707	39,850,969	31,258,119	7,603,515	989,335	98%
TOTAL	190,929,942	6,695,990	197,625,932	142,922,318	49,470,111	5,233,503	97%