



CECIL COUNTY PUBLIC SCHOOLS
THE DEPARTMENT OF BUSINESS SERVICES
 GEORGE WASHINGTON CARVER EDUCATION LEADERSHIP CENTER
 201 BOOTH STREET • ELKTON, MD 21921

Serving Learners, Families, and the Community

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

William H. Malesh
 President, Board of Education

July 9, 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 approved the budget amendment as seen below for June 2019 at their Board Meeting on July 8, 2019. This is a preliminary report. A final report will be submitted in August 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	\$ 37,592
Other Revenue	1,906,577	Instruction Leadership/Support	38,915
State Revenue	12,441	Instruction Salaries/Wages	302,635
Federal Revenue	642,502	Instruction Materials/Supplies	(34,783)
		Instruction Other Costs	38,584
		Special Education	401,800
		Student Personnel Services	464,516
		Student Health Services	17
		Student Transportation	833,230
		Operation of Plant	3,257
		Maintenance of Plant	(463)
		Fixed Charges	475,485
		Community Services	735
		Capital Outlay	-
Total Revenue	\$ 2,561,520	Total Expenditures	\$ 2,561,520

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
- 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 6/1/19 to 6/30/19 (PRELIMINARY):

Restricted Other Revenue		
Description	Project Number	Amount
FY19 Rochester Institute of Technology donation to Perryville High for PLTW classroom supplies.	11519	\$ 60
Additional FY19 Perryville PTO donation for outdoor classroom supplies and Rising Sun High Tigers Athletic Booster Club to support repainting of the school gymnasium.	18119	5,932
FY19 Gore donation to purchase participant t-shirts for robotics competitions.	18319	500
Total		\$ 6,492

Restricted State Revenue		
Description	Project Number	Amount
FY19 Learning in Extended Academic Programs (LEAP) grant awarded to Gilpin Manor Elementary to support summer school program.	11119	\$ 12,441
Total		\$ 12,441

Restricted Federal Revenue		
Description	Project Number	Amount
FY19 National Institutes of Justice research grant through the University of Maryland-Baltimore to support restorative practices.	14919	\$ 642,502
Total		\$ 642,502

Unrestricted Other Revenue		
Description	Project Number	Amount
Donation from Rising Sun High to purchase scoreboard.	n/a	\$ 15,287
Use of fund balance to support Administrative expenses.	n/a	16,200
Use of fund balance to support Instructional Leadership expenses.	n/a	35,000
Use of fund balance to support Regular Education expenses.	n/a	174,000
Use of fund balance to support Special Education expenses.	n/a	626,800
Use of fund balance to support Fixed Charges expenses.	n/a	436,000
Use of fund balance to support Student Transportation expenses.	n/a	596,798
Total		\$ 1,900,085

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	82,463,528	-	-
22 Other Revenue	1,953,168	1,900,085	8,252,917	10,206,085	1,254,587	-	8,951,498
24 State Revenue	106,513,246	-	332,000	106,845,246	106,029,341	-	815,905
Grand Total	190,929,942	1,900,085	8,584,917	199,514,859	189,747,456	-	9,767,403

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	4,831,318	20,700	334,231	5,165,549	5,185,826	121,277	(141,554)
02 Instruction -Leadership/Support	14,452,521	38,915	236,509	14,689,030	14,447,942	245,296	(4,208)
03 Instruction -Salaries/Wages	73,274,134	172,988	24,443	73,298,576	73,659,094	35,565	(396,083)
04 Instruction-Materials/Supplies	2,982,726	(40,081)	165,383	3,148,109	1,849,498	16,932	1,281,679
05 Instruction-Other Costs	3,327,906	38,084	224,027	3,551,933	3,470,541	20,138	61,254
06 Special Education	24,560,120	401,800	1,267,226	25,827,346	24,789,732	216,428	821,186
07 Student Personnel Services	1,567,938	-	164,926	1,732,864	1,436,805	93	295,966
08 Student Health Services	1,722,708	17	2,442	1,725,150	1,704,503	-	20,647
09 Student Transportation	10,026,280	833,230	869,254	10,895,534	10,890,563	25,269	(20,298)
10 Operation of Plant	11,161,069	3,257	(38,976)	11,122,093	11,203,008	110,950	(191,865)
11 Maintenance of Plant	4,173,718	(5,578)	418,803	4,592,521	4,114,619	85,537	392,365
12 Fixed Charges	38,393,262	436,018	1,893,688	40,286,950	39,681,820	1,990,875	(1,385,745)
14 Community Services	30,000	735	79,232	109,232	114,340	-	(5,108)
15 Capital Outlay	426,242	-	2,943,730	3,369,972	1,765,668	1,059,295	545,009
Grand Total	190,929,942	1,900,085	8,584,917	199,514,859	194,313,959	3,927,655	1,273,245

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	210,311	(31,542)	124,687,724	124,709,265	37,289	(58,830)
02 Contracted Charges	14,864,101	1,107,192	2,261,616	17,125,717	15,767,015	428,879	929,823
03 Supplies and Materials	4,462,181	(13,094)	855,553	5,317,734	3,528,885	101,320	1,687,529
04 Other Charges	43,666,731	468,440	1,930,747	45,597,478	45,039,522	2,332,764	(1,774,808)
05 Land, Buildings, Equipment	1,362,663	127,236	2,638,543	4,001,206	2,704,506	967,511	329,189
08 Transfers	1,855,000	-	930,000	2,785,000	2,564,766	59,892	160,342
Grand Total	190,929,942	1,900,085	8,584,917	199,514,859	194,313,959	3,927,655	1,273,245

Revenues

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
22 Other Revenue	-	6,492	414,806	414,806	275,307	-	139,499
24 State Revenue	614,649	12,441	427,716	1,042,365	283,021	-	759,344
26 Federal	9,799,901	642,502	3,978,615	13,778,516	9,836,034	-	3,942,482
Grand Total	10,414,550	661,435	4,821,137	15,235,687	10,394,362	-	4,841,325

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	225,079	16,892	554,425	779,504	283,461	-	496,043
02 Instruction -Leadership/Support	7,941	-	33,705	41,646	32,309	-	9,337
03 Instruction -Salaries/Wages	2,207,208	129,647	972,374	3,179,582	2,577,556	-	602,026
04 Instruction-Materials/Supplies	1,079,546	5,298	262,611	1,342,157	929,269	83,811	329,077
05 Instruction-Other Costs	230,195	500	811,928	1,042,123	679,958	113,563	248,602
06 Special Education	3,958,508	-	564,425	4,522,933	4,541,725	140,418	(159,210)
07 Student Personnel Services	-	464,516	719,772	719,772	284,900	172,406	262,466
08 Student Health Services	-	-	985	985	784	-	201
09 Student Transportation	177,209	-	177,014	354,223	165,863	6,099	182,261
10 Operation of Plant	-	-	(106)	(106)	-	-	(106)
11 Maintenance of Plant	116,014	5,115	50,268	166,282	35,858	72,699	57,725
12 Fixed Charges	2,154,871	39,467	507,032	2,661,903	2,186,766	163,539	311,598
14 Community Services	257,979	-	166,704	424,683	330,214	118	94,351
15 Capital Outlay	-	-	-	-	-	-	-
Grand Total	10,414,550	661,435	4,821,137	15,235,687	12,048,663	752,653	2,434,371

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	222,271	1,562,882	6,983,996	6,031,732	26,421	925,843
02 Contracted Charges	944,488	357,094	1,191,869	2,136,357	1,697,823	297,781	140,753
03 Supplies and Materials	1,214,368	14,213	337,592	1,551,960	1,111,975	87,670	352,315
04 Other Charges	2,473,617	50,965	1,114,926	3,588,543	2,772,680	169,639	646,224
05 Land, Buildings, Equipment	16,600	-	430,919	447,519	98,855	165,018	183,646
08 Transfers	344,363	16,892	182,949	527,312	335,598	6,124	185,590
Grand Total	10,414,550	661,435	4,821,137	15,235,687	12,048,663	752,653	2,434,371

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	82,463,528	-	-
22 Other Revenue	1,953,168	1,906,577	8,667,723	10,620,891	1,529,894	-	9,090,997
24 State Revenue	107,127,895	12,441	759,716	107,887,611	106,312,362	-	1,575,249
26 Federal Revenue	9,799,901	642,502	3,978,615	13,778,516	9,836,034	-	3,942,482
Grand Total	201,344,492	2,561,520	13,406,054	214,750,546	200,141,818	-	14,608,728

Expenditures by Category

Row Labels	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 Administration	5,056,397	37,592	888,656	5,945,053	5,469,287	121,277	354,489
02 Instruction -Leadership/Support	14,460,462	38,915	270,214	14,730,676	14,480,251	245,296	5,129
03 Instruction -Salaries/Wages	75,481,342	302,635	996,817	76,478,158	76,236,650	35,565	205,943
04 Instruction-Materials/Supplies	4,062,272	(34,783)	427,994	4,490,266	2,778,767	100,743	1,610,756
05 Instruction-Other Costs	3,558,101	38,584	1,035,955	4,594,056	4,150,499	133,701	309,856
06 Special Education	28,518,628	401,800	1,831,651	30,350,279	29,331,457	356,846	661,976
07 Student Personnel Services	1,567,938	464,516	884,698	2,452,636	1,721,705	172,499	558,432
08 Student Health Services	1,722,708	17	3,427	1,726,135	1,705,287	-	20,848
09 Student Transportation	10,203,489	833,230	1,046,268	11,249,757	11,056,426	31,368	161,963
10 Operation of Plant	11,161,069	3,257	(39,082)	11,121,987	11,203,008	110,950	(191,971)
11 Maintenance of Plant	4,289,732	(463)	469,071	4,758,803	4,150,477	158,236	450,090
12 Fixed Charges	40,548,133	475,485	2,400,720	42,948,853	41,868,586	2,154,414	(1,074,147)
14 Community Services	287,979	735	245,936	533,915	444,554	118	89,243
15 Capital Outlay	426,242	-	2,943,730	3,369,972	1,765,668	1,059,295	545,009
Grand Total	201,344,492	2,561,520	13,406,054	214,750,546	206,362,622	4,680,308	3,707,616

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	432,582	1,531,340	131,671,720	130,740,997	63,710	867,013
02 Contracted Charges	15,808,589	1,464,286	3,453,485	19,262,074	17,464,838	726,660	1,070,576
03 Supplies and Materials	5,676,549	1,119	1,193,145	6,869,694	4,640,860	188,990	2,039,844
04 Other Charges	46,140,348	519,405	3,045,673	49,186,021	47,812,202	2,502,403	(1,128,584)
05 Land, Buildings, Equipment	1,379,263	127,236	3,069,462	4,448,725	2,803,361	1,132,529	512,835
08 Transfers	2,199,363	16,892	1,112,949	3,312,312	2,900,364	66,016	345,932
Grand Total	201,344,492	2,561,520	13,406,054	214,750,546	206,362,622	4,680,308	3,707,616

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	5,165,549	5,185,826	100%	
	2018	5,423,183	5,620,991	5,384,411	96%	
02 - INSTRUCTION-LEAD/SUPPORT	2019	14,452,521	14,689,030	14,447,942	98%	
	2018	14,296,983	14,437,785	14,120,468	98%	
03 - INSTRUCTION-SALARIES/WAGES	2019	73,274,134	73,298,576	73,659,094	100%	
	2018	72,448,250	71,014,440	70,935,658	100%	
04 - INSTRUCTION-MATERIALS/SUPPLIES	2019	2,982,726	3,148,109	1,849,498	59%	DECREASE IN INSTRUCTIONAL MATERIALS
	2018	3,485,702	4,922,662	4,199,619	85%	
05 - INSTRUCTION-OTHER COSTS	2019	3,327,906	3,551,933	3,470,541	98%	
	2018	3,571,367	4,319,185	4,242,571	98%	
06 - SPECIAL EDUCATION	2019	24,560,120	25,827,346	24,789,732	96%	INCREASE IN NONPUBLIC COSTS
	2018	23,460,582	23,247,765	23,127,525	99%	
07 - STUDENT PERSONNEL SERVICES	2019	1,567,938	1,732,864	1,436,805	83%	
	2018	1,394,170	1,510,170	1,497,890	99%	
08 - STUDENT HEALTH SERVICES	2019	1,722,708	1,725,150	1,704,503	99%	
	2018	1,694,515	1,698,944	1,669,057	98%	
09 - STUDENT TRANS	2019	10,026,280	10,895,534	10,890,563	100%	
	2018	9,690,679	10,708,961	10,620,359	99%	
10 - OPER PLANT	2019	11,161,069	11,122,093	11,203,008	101%	INCREASE IN UTILITY COSTS (ELECTRICITY)
	2018	11,571,491	11,487,079	11,084,314	96%	
11 - MAINTENANCE PLANT	2019	4,173,718	4,592,521	4,114,619	90%	
	2018	3,906,141	4,924,826	4,831,396	98%	
12 - FIXED CHARGES	2019	38,393,262	40,286,950	39,681,820	98%	INCREASE IN HEALTHCARE COSTS
	2018	37,594,764	37,100,871	35,308,762	95%	
14 - COMMUNITY SERVICES	2019	30,000	109,232	114,340	105%	
	2018	30,000	75,354	66,108	88%	
15 - CAPITAL OUTLAY	2019	426,242	3,369,972	1,765,668	52%	PROJECTS USING FY17 FUND BALANCE TO BE COMPLETED IN FY19
	2018	348,947	2,288,016	1,119,804	49%	
TOTAL	2019	190,929,942	199,514,859	194,313,959	97%	
	2018	188,916,774	193,357,049	188,207,942	97%	
2019 - 2018		2,013,168	6,157,810	6,106,017		

**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	4,125,151	22,747,852	20,397,883	1,633,095	716,874	97%
10000 - BOARD	234,672	14,506	249,178	226,021	14,506	8,651	97%
20000 - SUPERINTENDENT	77,465	6,200	83,665	69,547	1,723	12,395	85%
30000 - DIV OF ADMIN SERVICES	9,425	14,855	24,280	24,076	-	204	99%
30100 - HR AND BENEFITS	69,206	20,000	89,206	69,117	2,310	17,779	80%
30200 - INFORMATION TECHNOLOGY	2,275,094	60,336	2,335,430	1,845,682	319,931	169,817	93%
30300 - ASST/ACCTBLTY	156,030	12,700	168,730	163,304	-	5,426	97%
30400 - SAFE SCHOOLS	47,900	2,178,339	2,226,239	640,046	1,055,498	530,695	76%
50000 - OFFICE OF FINANCE	1,541,233	22,970	1,564,203	1,552,775	-	11,428	99%
50100 - BUS SVCS	131,648	20,000	151,648	143,439	156	8,053	95%
50200 - PURCHASING	681,098	-	681,098	618,697	44,783	17,618	97%
50300 - UTILITIES	3,638,930	-	3,638,930	3,835,184	77,888	(274,142)	108%
60100 - STUDENT TRANS	7,405,000	564,799	7,969,799	7,919,226	25,269	25,304	100%
60200 - OPER PLANT	1,232,800	(81,822)	1,150,978	1,155,189	1,696	(5,907)	101%
60300 - MAINTENANCE PLANT	814,500	(237,484)	577,016	410,302	6,490	160,224	72%
60310 - ELECTRICAL SERVICES	78,000	195,801	273,801	239,921	4,483	29,397	89%
60311 - ELECTRICAL SERVICES - PROJECTS	-	66,462	66,462	2,558	63,904	-	100%
60320 - HVAC SERVICES	265,000	199,345	464,345	381,419	4,088	78,838	83%
60321 - HVAC SERVICES - PROJECTS	-	10,000	10,000	-	6,572	3,428	66%
60330 - SAFETY SERVICES	49,000	(6,713)	42,287	30,314	-	11,973	72%
60331 - SAFETY SERVICES - PROJECTS	-	-	-	-	-	-	0%
60340 - CARPENTRY SERVICES	60,000	31,203	91,203	83,112	-	8,091	91%
60341 - CARPENTRY SERVICES - PROJECTS	-	48,996	48,996	48,986	-	10	100%
60350 - GROUNDS MAINTENANCE	194,500	100,018	294,518	252,305	-	42,213	86%
60351 - GROUNDS MAINTENANCE - PROJECTS	-	59,000	59,000	33,414	-	25,586	57%
60600 - CAPITAL OUTLAY	131,200	775,640	906,840	872,026	3,798	31,016	97%
92500 - INSURANCE RECOVERY	-	50,000	50,000	14,469	-	35,531	29%
99100 - INDIRECT FEES	(470,000)	-	(470,000)	(233,246)	-	(236,754)	50%
EDUCATION SERVICES	12,239,367	2,259,395	14,498,762	12,980,204	281,856	1,236,702	91%
40000 - DIV OF ED SERVICES	2,130,500	366,720	2,497,220	2,443,344	31,915	21,961	99%
40100 - CAREER & TECHNOLOGY PROGRAM	585,855	(29,264)	556,591	474,559	692	81,340	85%
40200 - GIFTED AND TALENTED	4,470	-	4,470	2,283	-	2,187	51%
40300 - SPECIAL EDUCATION	1,700,000	175,490	1,875,490	1,948,704	17,279	(90,493)	105%
40310 - NONPUBLIC SCHOOL PROGRAMS	1,965,000	930,000	2,895,000	2,700,501	54,366	140,133	95%
40320 - PSYCHOLOGICAL SERVICES	130,000	196,243	326,243	255,574	27,039	43,630	87%
40330 - SPED RELATED SERVICES	600,000	434,300	1,034,300	652,737	54,137	327,426	68%
40340 - INFANTS AND TODDLERS	100,000	-	100,000	80,234	11,582	8,184	92%
40350 - STEP	-	169,688	169,688	75,360	-	94,328	44%
40400 - EARLY CHILDHOOD	35,999	-	35,999	6,490	-	29,509	18%

**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	1,135,496	5,619	242,100	82%
40610 - HOME/HOSP	339,000	-	339,000	323,567	79,064	(63,631)	119%
40620 - ALTERNATIVE EDUCATION	420,000	(10,000)	410,000	401,365	-	8,635	98%
40700 - STUDENT HEALTH SERVICES	84,000	-	84,000	66,975	-	17,025	80%
40800 - MEDIA PROGRAMS	285,159	(69,395)	215,764	191,334	-	24,430	89%
40900 - GUIDANCE SERVICES	53,400	12,973	66,373	12,261	-	54,112	18%
41000 - MATH-ELEMENTARY	53,163	(30,000)	23,163	5,802	-	17,361	25%
41100 - MATH-SECONDARY	100,000	(30,482)	69,518	47,042	-	22,476	68%
41200 - ELA-ELEMENTARY	99,325	(37,121)	62,204	48,210	-	13,994	78%
41300 - ELA-SECONDARY	75,049	-	75,049	48,745	-	26,304	65%
41400 - ART	41,627	(10,445)	31,182	18,220	-	12,962	58%
41500 - MUSIC	160,718	40,611	201,329	168,357	-	32,972	84%
41600 - INTEGRATED ARTS	-	-	-	-	-	-	0%
41700 - FOREIGN LANGUAGE	26,801	-	26,801	16,888	-	9,913	63%
41800 - ESOL	47,367	(16,819)	30,548	23,508	-	7,040	77%
41900 - SCIENCE	99,095	11,672	110,767	94,588	-	16,179	85%
42000 - STEM	13,020	500	13,520	6,205	-	7,315	46%
42100 - SOCIAL STUDIES	72,752	-	72,752	8,952	-	63,800	12%
42200 - HEALTH EDUCATION	18,576	(17,541)	1,035	1,035	-	-	100%
42300 - PHYSICAL EDUCATION	52,650	(15,384)	37,266	25,846	-	11,420	69%
42400 - ATHLETICS	1,232,758	57,711	1,290,469	1,262,340	163	27,966	98%
70000 - EXEC DIR FOR ELEMENTARY	-	42,500	42,500	25,861	-	16,639	61%
80000 - EXEC DIR FOR MIDDLE	329,868	24,000	353,868	344,743	-	9,125	97%
90000 - EXEC DIR FOR HIGH	-	63,438	63,438	63,078	-	360	99%
ELEMENTARY SCHOOLS	645,516	310,455	955,971	548,847	5,326	401,798	58%
MIDDLE SCHOOLS	302,544	138,322	440,866	262,256	10,992	167,618	62%
HIGH SCHOOLS	412,632	149,314	561,946	363,740	5,514	192,692	66%
FTE SALARIES	158,707,182	1,602,280	160,309,462	159,761,029	1,990,872	(1,442,439)	101%
99999 - FTE SALARIES	120,313,920	(291,405)	120,022,515	120,079,206	-	(56,691)	100%
60400 - FIXED CHARGES	38,393,262	1,893,685	40,286,947	39,681,823	1,990,872	(1,385,748)	103%
TOTAL	190,929,942	8,584,917	199,514,859	194,313,959	3,927,655	1,273,245	99%