

***CECIL COUNTY PUBLIC SCHOOLS
BOARD OF EDUCATION
APPROVED BUDGET
FISCAL YEAR 2017***



***Continuous Improvement,
Everyone, Every Way, Every Day***

**Cecil County
Public Schools**

George Washington Carver
Education Leadership Center
201 Booth Street
Elkton, MD 21901

www.ccps.org

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**CECIL COUNTY PUBLIC SCHOOLS
FISCAL YEAR 2017 BUDGET
TABLE OF CONTENTS**

INTRODUCTORY SECTION	7
Board of Education Members	9
Superintendent’s Leadership Team Members.....	9
The Superintendent’s Message	12
Who We Are.....	13
Major Goals and Objectives	14
Budget Overview.....	16
Allocation of Funding to Performance Goals.....	22
Relevant Financial Policies	23
Executive Summary.....	25
Budget Process and Timeline	25
Summary of Revenue and Expenditures for All Government Funds	26
Budget Forecasts.....	30
Position Summary	32
Personnel Resource Changes.....	33
Total Revenue per Student	33
County Cost per Capita	34
Return on Education Investment.....	35
How the Education Dollar is Spent?.....	35
Capital Project (School Construction) Fund	36
Debt Service Fund	38
ORGANIZATIONAL SECTION.....	39
Cecil County Board of Education.....	41
Superintendent’s Leadership Team	42
Organizational Structure.....	43
Organizational Chart	43
The Board of Education.....	44
The Superintendent of Schools.....	44
The Leadership Team	44
The School System	45
Elementary Schools.....	46

TABLE OF CONTENTS (Continued)

Middle Schools..... 47

High Schools..... 48

Strategic Plan for Student Success..... 49

 Mission Statement..... 49

 Vision Statement..... 49

 Goals and Objectives..... 50

 Core Values..... 50

 Allocation of Funding to Performance Goals..... 52

Fund Structure..... 53

Budget Timeline and Process..... 54

Budgetary and Accounting Controls..... 55

Budget Amendment Process..... 57

Fiscal Policies and Procedures..... 57

 Governance..... 57

 Internal Controls..... 57

 Risk Management..... 57

 Investments..... 58

 Procurement..... 58

 Grant Program Revenue..... 58

 Fund Balance..... 58

FINANCIAL SECTION..... 61

Revenue..... 63

Expenditures..... 63

General Fund..... 67

 General Fund Revenue by Source..... 68

 General Fund Expense Summary by Category..... 69

 General Fund Expense Summary by Object..... 70

 Unrestricted General Fund..... 71

 Restricted General Fund..... 72

 Administrative Services Summary by Category and Object..... 73

 Administration Budget Summary..... 73

 General Support Summary..... 74

TABLE OF CONTENTS (Continued)

General Support Strategies.....	74
General Support Measures.....	75
Business Support Summary.....	76
Business Support Strategies.....	76
Business Support Measures.....	76
Centralized Support Summary.....	78
Centralized Support Strategies.....	78
Centralized Support Measures.....	79
Student Transportation Budget Summary.....	82
Student Transportation Strategies.....	83
Operation of Plant Budget Summary.....	85
Maintenance of Plant Budget Summary.....	87
Fixed Charges Budget Summary.....	90
Capital Outlay Budget Summary.....	92
Education Services Summary by Category and Object.....	93
Instruction Leadership and Support.....	94
Instructional Programs.....	95
Regular Programs.....	96
Special Programs.....	104
Career and Technology Programs.....	105
Gifted and Talented Programs.....	107
Early Childhood Programs.....	110
Nonpublic School Programs.....	111
Media Programs.....	112
Instructional Staff/Curriculum Development Programs.....	113
Guidance Services.....	114
Psychological Services.....	115
Special Education.....	116
Student Personnel Services.....	118
Student Health Services.....	120
Community Services Budget Summary.....	121
Capital Project (School Construction) Fund.....	122

TABLE OF CONTENTS (Continued)

County Funded Small Capital Improvement Projects 123

County Funded Large Capital Improvement Projects 123

Five Year Construction in Progress Plan 124

Debt Service Fund 130

Other (Non-Pension) Post-Employment Benefits (OPEB)..... 131

INFORMATIONAL SECTION 133

 Budget Forecasts..... 135

 Personnel Resources..... 137

 FY 2017 Position Changes 137

 FY 2017 Positions by Category 138

 Student Enrollment 139

 Student Enrollment Forecasting Methodology..... 139

 Actual Student Enrollment History 139

 Projected Student Enrollment 140

 Student Demographics..... 141

 Special Education 141

 Buildings and Land 142

 Demographic and Economic Statistics 143

 Principal Employers..... 143

 Restricted Federal and State Grants 144

 Salary Schedules..... 158

 Unrestricted Budget Detail by Category 174

 Glossary of Terms..... 221

 Acronyms 224

The page numbers in this document relate to electronic viewing (cover as page 1). The Table of Contents are hyperlinks (Ctrl + Click when viewing electronically) to go to the respective page.

INTRODUCTORY SECTION

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Board of Education Members

Dawn K. Branch, President

Wendy A. Wintersgill, Vice President

Lauren C. Camphausen, Member

William C. Manlove, Member

William H. Malesh, Member

Harriet Starr, Student Member

D’Ette W. Devine, Ed.D., Superintendent of Schools/Secretary/Treasurer

The Board of Education of Cecil County is a corporate body politic established through the Education Article of the Annotated Code of Maryland in 1868. The Board is composed of one voting member from each of the five districts within the county and one non-voting student member. All voting Board members were elected. Elected Board members serve four (4) year terms, and may not serve more than two (2) terms. The Superintendent is appointed by the Board to a four year term. The Board has the responsibility to maintain a reasonable, uniform system of public schools to provide quality education for all youth of Cecil County. The members of the Board elect one of their members to serve as President and one to serve as Vice President during the annual meeting in December by individually recorded vote.

Superintendent’s Leadership Team Members

Jeffrey A. Lawson, Ed.D., Associate Superintendent for Education Services

Carolyn J. Teigland, Ed.D., Associate Superintendent for Administrative Services

Thomas M. Kappra, Chief Financial Officer

Georgia S. Clark, Executive Director for Elementary Education

Robert J. Buckley, Ed.D., Executive Director for Middle School Education

Anne M. Gellrich, Executive Director for High School Education

Perry A. Willis, Executive Director for Support Services

The Leadership Team is responsible for the development and implementation of the educational program for the students of Cecil County. The team has the responsibility for implementing policies of the Board of Education and improving the effectiveness of staff members. Members of the Superintendent’s Leadership Team are responsible for the daily operation of their respective areas of responsibility. Team members provide direction and support and delegate authority to others as needed.

The fundamental concept as outlined in the organizational structure provides administrative support and program assistance to department heads, school administrators, and other certificated and support staff.

The organizational structure delineates responsibility, authority, and accountability for the attainment of system-wide goals with an elementary, middle, and high school level concept. The focus of this leadership supports improvements using a systems thinking strategy at the school and support department levels, student achievement, and student success within and between the three educational level structures.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Cecil County Public Schools

Maryland

For the Fiscal Year Beginning

July 1, 2015

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Cecil County Public Schools, Maryland** for its annual budget for the fiscal year beginning **July 1, 2015**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

CECIL COUNTY PUBLIC SCHOOLS

For excellence in the preparation and issuance of its budget
for the Fiscal Year 2015-2016.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, appearing to read 'M. Pepera', written over a horizontal line.

Mark C. Pepera, MBA, RSBO, SFO
President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director

June 14, 2016

To the Board of Education of Cecil County and
Citizens of Cecil County,

Pursuant to the public laws of the State of Maryland, the adopted budget for the fiscal year beginning July 1, 2016, and ending June 30, 2017, for Cecil County Public Schools (school system) follows. Operating budgets are presented for the General Fund, the Capital Projects Fund, and the Debt Service Fund.

Responsibilities for both the accuracy of the presented data and the completeness and fairness of the presentation rests with the management of the school system. We believe the data is accurate in all material respects and presented in a manner that fairly reflects the financial position, the results of operations, and the budget outlook of the school system.

The report is available to all interested parties. It is also available to the public on our website www.ccps.org.

The Superintendent's Message

With the state legislative session ended in April, most of the major bills that would have had significant costs were defeated except for the reduction in one long standing program that provides some assistance for older school buildings. State aid through the Aging Schools program was deferred, resulting in a reduction of \$250,625.

County Executive's proposed appropriation to the school system was approved by County Council without amendments. We were very pleased with her focus on capital improvements including the completion of Perryville Elementary School, the beginning of Gilpin Manor Elementary School, the boiler projects at Bohemia Manor, Cherry Hill, Kenmore and Thomson Estates. Also included were planning dollars and funds to purchase the land for a new Chesapeake City Elementary School.

Unfortunately, we made little gains in our small capital projects with only the performance contract, the Broadband Technology Opportunities Program (BTOP) and one set of tennis courts.

Additionally, we received a Maintenance of Effort budget with an additional \$859,660 due to an increase in enrollment. Significant State increases due to enrollment, student demographics, and wealth calculation will allow us to manage with this amount. However, a \$1.6 million reduction to the Board's proposed budget will affect many areas of the budget.

One area that will allow us to save money in the future is the opening of our Administrative Services Center housed in the old school of technology and the transfer of maintenance operations the Booth Street facility and other administrative services from the Elkton Boulevard facility. The cost of its minor renovation will be paid back the first year since we no longer have to lease Elkton Boulevard. The vacated maintenance facility will be turned over to the county as surplus. When you add savings of \$110,000 in utilities and maintenance to the lease savings, the total annual savings will be \$370,000.

CECIL COUNTY PUBLIC SCHOOLS

D'Ette W. Devine, Ed.D., *Superintendent*

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A recent report entitled Maintenance of Maryland's Public School Buildings contained this passage regarding Cecil County Public Schools, "A notable highlight of this year's inspection is that only five individual maintenance categories out of the total of 155 inspected received scores as low as "Adequate", and all five schools scored an overall Superior rating.

These results are testimony to this school system's excellent maintenance practices, which include the public recognition of the maintenance service of individual facility personnel. It is notable that that the Facility Safety and Administrative Issues that figures so prominently in schools across the state are absent in the five schools inspected in Cecil County. This suggests that the culture of good facility management is practiced not only by central office staff and custodians, but by school administrators and teachers as well." Hats off to our CCPS team!

Who We Are

The school system is a component unit of the Cecil County government. Services provide for a comprehensive pre-school, elementary, and secondary public school education. The school system serves 15,859 students in 30 schools throughout our county including 17 elementary, 6 middle, 5 high schools, a career and technology center, and an alternative school. Approximately 2.4 million square feet of building space is proudly maintained to ensure a safe and secure learning environment. The school buildings are multi-use facilities outside of the instructional day, serving over 300 approved community groups and organizations for meetings and recreational events. Our fleet of buses travel 2.3 million miles annually transporting students safely to and from school. Cecil County Public Schools is ranked 14th in enrollment of the 24 school systems in Maryland.

As one of the largest employers in Cecil County, the school system has over 2,500 employees including 1,216 teachers. A strong teacher induction program as well as leadership academies are in place to ensure teacher success and promote a quality work experience throughout the school system. A core business partnership council of approximately 63 members lends their expertise and resources to further strengthen our school system.

The school system is one governed by a Board of Education (Board) consisting of five elected members pursuant to State law and to which Cecil County government provides partial fiscal support. Because of this fiscal relationship and the county's control over the budget process, the school system is a component unit of the county for financial reporting purposes, a requirement of the Governmental Accounting Standards Board (GASB).

The Board adopted the Superintendent's budget request at their regular meeting on February 8, 2016 and subsequently presented to the County Executive. After review, the County Executive included an appropriation to the Board for the Operating, Capital and Debt Service Funds. The total county operating and capital budgets were submitted to the County Council by the County Executive. Pursuant to the Cecil County Charter, Section 507(a), "After the public hearing or hearings, the Council may decrease or delete any items in the Budget, except those required by the laws of this State and provisions for debt service on obligations then outstanding or for estimated cash deficits." According to State law, the Council may reinstate any reduction in the Board's request to the County Executive.

CECIL COUNTY PUBLIC SCHOOLS

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The adoption of the county budget, including the Board's appropriation was approved by the Council on June 7, 2016.

After receiving approval of appropriated amounts from the county, state and federal funding authorities, the Board adopted the final budget for the subsequent fiscal year on June 13, 2016.

The Board's fiscal 2017 operating budget totals \$195,920,434 for an increase of \$7,509,354 or 4.0% from fiscal 2016, funded 41.2% by the county, 54.0% by the State, and 4.8% by Federal and other sources. Included is funding from the county of \$80,610,438 which is \$859,660 or 1.1% above the fiscal 2016 appropriation. Funding from the County is at maintenance of effort. The increase in county funding is attributable to increased student enrollment.

The Board's total capital project budget is \$15,307,383. This is significantly below funding levels needed to maintain and upgrade our facilities. Estimated costs for fiscal 2017 deferred maintenance requests are over \$46.1 million. This value represents the value of requested projects from school administrators and facilities staff that were evaluated with fair or poor ratings. The Department of Facilities has quantified and evaluated the life expectancy of building components at each site and predicts costs for deferred maintenance will increase significantly if capital funding is not increased. Of the total \$46.1 million in deferred maintenance expense, \$10,412,162 will be eliminated with the implementation of our five-year capital improvement plan. This includes the replacement of Gilpin Manor Elementary School and Chesapeake City Elementary School, the elimination of Leeds Elementary School and the renovation/addition of North East Middle School.

Major Goals and Objectives

Mission Statement

Our mission is to provide an excellent pre-kindergarten through graduation learning experience that enables ALL students to demonstrate the skills, knowledge, and attitudes required for lifelong learning and productive citizenship in an ever-changing global society.

Goal 1: *All students will meet or exceed high academic standards.*

- Objective 1.1 Students will meet or exceed state proficiency levels in tested areas.
- Objective 1.2 Students will graduate from high school prepared for college and/or the world of work.
- Objective 1.3 Students will enroll in rigorous academic programs.
- Objective 1.4 All students will use technology to enhance their learning.

Goal 2: *All students will learn in safe, secure, and inviting environments.*

- Objective 2.1 Students will abstain from violent and disruptive behaviors.
 - Objective 2.2 Students will abstain from harmful behaviors associated with substance abuse.
 - Objective 2.3 All schools will demonstrate a readiness to address emergency situations.
 - Objective 2.4 Parents and guardians will support the public school system.
 - Objective 2.5 Students will support the public school system.
-

CECIL COUNTY PUBLIC SCHOOLS

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Goal 3: *All students will benefit from effective and efficient support and services provided by a learning organization.*

- Objective 3.1 Students will be taught by highly qualified professional and support staff.
- Objective 3.2 Students will learn in clean, well maintained and instructionally conducive facilities.
- Objective 3.3 Students and staff will have access to high quality, productive support services.
- Objective 3.4 All staff will utilize systems thinking approach in daily operations.

What do we want for our children? We want all students to perform at high academic levels as demonstrated by student achievement at the proficient or advanced levels on state assessments. We offer rigorous programs with technology incorporated as a tool to enhance learning, and to prepare students for college and/or the world of work. We want all students to learn in safe, secure, and inviting environments ready to respond to emergencies, abstaining from violent, disruptive or harmful behaviors with the support of parents, guardians, and the community. We want all students to benefit from effective and efficient support services and to be taught by highly qualified professionals in well-maintained and instructionally conducive facilities.

We provide a comprehensive, rigorous instructional program developed in collaboration with Common Core Standards as adopted in Maryland. Individual student needs are addressed through differentiation of instruction. Disabled students are educated in the least restrictive environment in their home school with their age appropriate peers to the degree possible. Supplemental aids and services are provided as needed to support student achievement. Students who are gifted and talented receive services through the challenge program. Cecil County Public Schools continues to grow both the number of students who take Advanced Placement Tests as well as the number of students who earn a passing score. In fact, AP results from the 2015-16 school year show an all-time high in the number of AP tests taken and the number of AP tests passed. Approximately 77.6% of Cecil County students report their intent to continue their education through a two or four-year college or specialized training school beyond graduation.

Recent Accomplishments

The school system is a diverse learning community where stakeholders are respected, valued and contribute to an excellent educational program in a rapidly changing global society. The following are the major programmatic initiatives accomplished before or within fiscal year 2016:

Our efforts to improve the academic achievement of our students included:

- Twilight School as an alternative to suspension in all secondary schools
 - Half day pre-kindergarten for qualified students in all 17 elementary schools
 - Differentiated instruction designed to meet the needs of all students
 - Curricular programs aligned with state and national standards
 - World language instruction for high school credit in every middle school
 - Serving the needs of students with disabilities in an inclusive, least restrictive environment
 - Revised Grading and Reporting Policy and Procedures
-

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Our efforts to improve the learning environment of our schools included:

- Ongoing implementation of Positive Behavior Interventions and Supports (PBIS) programs to all schools
- Active partnerships with business and community leaders
- Ongoing implementation of a revised Student Code of Conduct
- Regular safety reviews at each school to assess readiness to respond to incidents

Our efforts to improve support and services for our students and staff included:

- Professional development in Strategic Instructional Models for Success
- A schedule of training opportunities for administrative professionals
- A wellness policy by our Food and Nutrition Department to provide nutritious meals
- Ongoing implementation of a comprehensive wellness program for staff

The Future

Funding for the following major programmatic initiatives are included in this budget:

Our efforts to improve the academic achievement of our students include:

- Substitute release time for teachers to participate in professional development
- Additional special educators to provide specialized instruction
- Stipends for teachers to participate in professional development in the summer and beyond the duty day
- Step increases and COLA for employees per collective bargaining arrangements
- Resources to support the implementation of new curriculum

Our efforts to improve support and services for our students and staff include:

- Additional various maintenance projects and small capital construction projects to reduce deferred maintenance
- Replacement vehicles and equipment for maintenance

Budget Overview

General Fund

The General Fund is used to focus upon the operation of the school system's educational and support services programs. Revenue for operations is appropriated from federal, state, and county governments. The school system has no direct taxing authority. As such, it is totally dependent on these appropriations.

A difficult economy has challenged the county, state, and nation. Under the direction of the Board of Education, the school system significantly reduced costs since fiscal year 2007. During this time we implemented numerous cost containment measures focusing on long-term goals. We have achieved this by enacting cost improvements that identified the most effective strategy or product for the most affordable

CECIL COUNTY PUBLIC SCHOOLS

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price, by redefining health care benefits, by reducing our workforce through the elimination of over 146 positions since fiscal year 2009, and by deferring many programs and needs.

Since fiscal 2011, federal support for some programs has been reduced or eliminated. To complicate matters further, we are now required by Maryland law to comply with the comprehensive reform brought about by the Race to the Top legislation including a new principal and teacher evaluation process tied to student growth, the purchase of a longitudinal student data system, and the adoption of common core curriculum which will result in new student assessments.

At the state level, the annual foundation formula per student funding amount of \$6,954 increased .15% to \$6,964 for fiscal 2017, based on the current *Bridge to Excellence* legislation. The foundation amount per student is adjusted based on County wealth per student. Additional funding is provided for certain high risk student populations, such as special education, low income (compensatory education) and English as a second language. This legislation was implemented to increase K-12 state funding to a level determined to be adequate to support current education mandates. Current law provides for an inflation increase based on the Consumer Price Index, capped at 1.5%.

An increase in student enrollment and relative reduction in county wealth along with other changes in student demographics has resulted in an overall formula funding of \$104,332,703 for fiscal year 2017, an increase of \$6,319,565 or 6.4%. Fiscal 2017 funding on a per student basis increased from \$6,562 to \$6,912, or 5.3%.

The following chart shows the trend of mandated State funding on a per student basis since fiscal 2009:

State Funding Per FTE	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Foundation Program	\$ 4,261	\$ 4,181	\$ 4,169	\$ 4,085	\$ 4,084	\$ 4,104	\$ 4,164	\$ 4,167	\$ 4,243
Total Transportation	\$ 281	\$ 305	\$ 309	\$ 317	\$ 324	\$ 330	\$ 331	\$ 339	\$ 344
Compensatory Education	\$ 3,484	\$ 3,467	\$ 3,450	\$ 3,340	\$ 3,488	\$ 3,477	\$ 3,536	\$ 3,591	\$ 3,668
Limited English Proficient	\$ 4,589	\$ 4,463	\$ 4,441	\$ 4,299	\$ 4,287	\$ 4,217	\$ 4,218	\$ 4,214	\$ 4,258
Special Education	\$ 2,905	\$ 2,857	\$ 2,842	\$ 2,730	\$ 2,827	\$ 2,819	\$ 2,872	\$ 2,910	\$ 2,974
Guaranteed Tax Base	\$ 167	\$ 129	\$ 112	\$ 49	\$ 18	\$ 5	\$ 38	\$ 7	\$ 60
1% Supplemental & NTI	\$ -	\$ 16	\$ 2	\$ 3	\$ 3	\$ 31	\$ 84	\$ 72	\$ 134
TOTAL	\$ 6,081	\$ 6,116	\$ 6,219	\$ 6,111	\$ 6,255	\$ 6,302	\$ 6,523	\$ 6,562	\$ 6,912
Increase		0.6%	1.7%	-1.7%	2.4%	0.7%	3.5%	0.6%	5.3%

At the County level, the total County regular appropriation is \$80,610,438, an increase of \$859,660 or 1.1% is due to an increase in enrollment only, with funding per student remaining at \$5,448.

State law requires that the county fund, at a minimum, the same level of funding as the prior year on a per student basis. This is known as Maintenance of Effort (MOE). The fiscal year 2017 per student funding is at MOE.

Although the School System has received above MOE funding from fiscal 2013 to fiscal 2016, several years of nearly fixed or reduced funding adjusted solely for changes in enrollment greatly hampers our ability to meet current operational costs not impacted by enrollment changes. Any improvements or requirements


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to meet new mandates cannot be achieved without significant reductions in operations and other programs.

Because of a significant increase in state funding, many of the budget priorities are funded. The Board's request to the county of \$82,237,724 was reduced by the County Executive by \$1,627,286. That reduction led to deferring the following initiatives:



BUDGET PRIORITIES

The following have been identified as the priority needs of the school system which are addressed in this year's budget request.

Address Staffing Needs
Special education, fine arts, drug education, and career and technology are all areas in which additional staffing support is addressed.

29 positions	\$1.322
19.5 positions	\$.723

Provide Instructional Resources
This includes classroom resources such as textbooks, technology, and supplemental materials.

Textbooks	\$0.900
Instructional supplies	\$0.900
Instructional supplies	\$0.670

Fund Negotiated Agreements
We must remain competitive with surrounding school systems in order to recruit and retain a quality workforce which includes funding the negotiated cost of living adjustment and step increases.

Step and COLA	\$3.900
OT, Staff/Curr. Dev., Other	\$0.600
OT, Staff/Curr. Dev., Other	\$0.310

Address Deferred Maintenance Needs
This budget would support the purchase of supplies, materials, and the hiring of contractors as we attempt to address the current deferred maintenance backlog of \$44 million.

Projects <\$50k	\$0.257
-----------------	---------

Replace Equipment
The current maintenance fleet includes several vehicles approaching 200,000 miles, several more in need of significant repairs, in addition to equipment maintenance and repairs that must be addressed.

Maintenance vehicles	\$0.153
Sec. cameras, technology	\$0.583
Vehicles and tech lease	\$.239

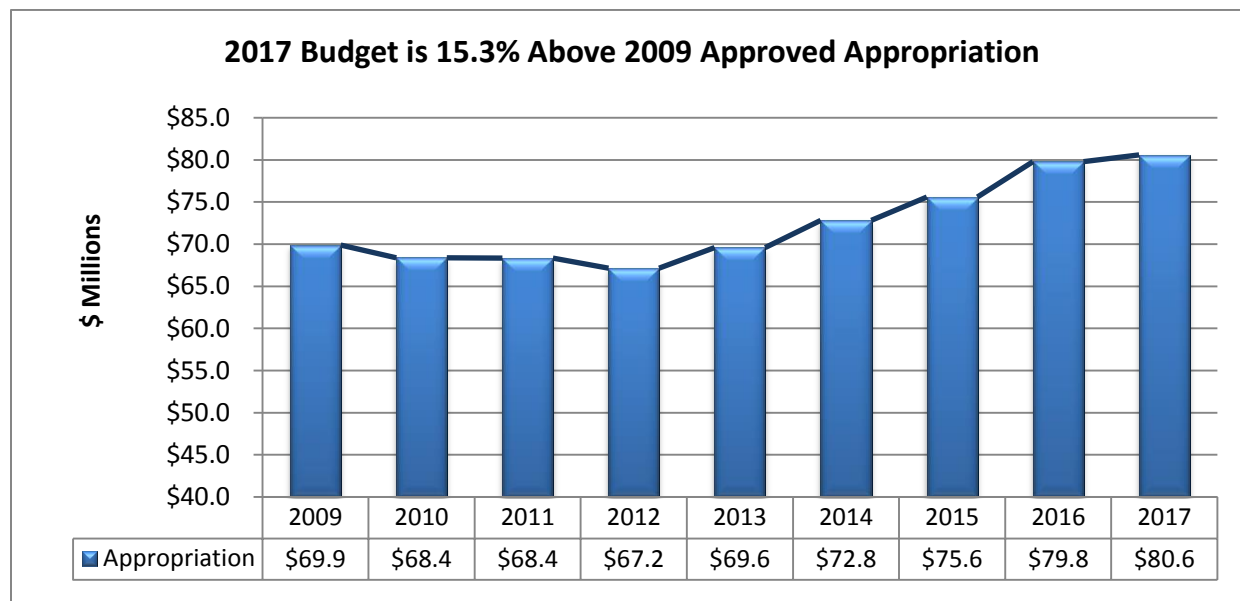
Total proposed increase	\$8.626
County reduction of \$1.627	\$6,999

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Although the county appropriation to the school system for fiscal 2017 is \$10,695,276 or 15.3% above the amount appropriated in fiscal 2009, \$3,943,745 of that increase is due to the mandated shift of the normal cost of teachers' pension from the state. This increase was phased in 25% from fiscal 2013 to 2016. Although funding is finally above pre-recession levels, continued funding increases are needed to maintain operations and comply with current reforms and mandates.



Throughout the process of preparing this budget input is received from various stakeholders groups. All requests for additions, changes, and reductions are evaluated at the department and leadership level before the Superintendent makes a recommendation to the Board of Education for final adoption. The following lists some of the items that were included in the adopted fiscal 2017 budget:

Programs Included:

- Increase salaries and supplies for staff and curriculum development
- Increases for both classroom supplies and textbooks including Chromebooks
- Increase in Career and Technology supplies
- Consultants for home bound instruction
- Replacement firewalls and server
- Contractor payments for plumbing, HVAC, and various school projects
- Supplies and equipment for safe school initiative
- Supplies for various school projects
- Technology equipment and lease payments

CECIL COUNTY PUBLIC SCHOOLS

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The following shows the funding trend of the school system's Operating Budget:

Fiscal 2017 Revenue Source: State 54%, County 41%, Other 5%								
	FY2014	FY2015	FY2016	FY2016	FY2017	Increase/ (Decrease)	% of	
	Actual	Actual	Actual	Approved	Approved		Revenue	
State revenue	\$ 96,994,375	\$100,270,583	\$ 99,918,053	\$ 99,638,364	\$105,863,909	\$ 6,225,545	6.2%	54.0%
Local appropriation	72,848,292	75,523,845	79,750,778	79,750,778	80,610,438	859,660	1.1%	41.1%
Federal revenue	9,065,853	10,009,922	8,991,912	8,561,938	8,986,087	424,149	5.0%	4.6%
Other revenue	688,951	621,610	703,569	460,000	460,000	-	0.0%	0.2%
Total Revenue	\$179,597,471	\$186,425,960	\$189,364,312	\$188,411,080	\$195,920,434	\$ 7,509,354	4.0%	100%
Change	0.9%	3.8%	1.6%		4.0%			
Fund Balance Change	\$ (5,232,633)	\$ 1,845,528	\$ 3,035,131	\$ -	\$ -			
Ending Fund Balance	\$ 7,127,567	\$ 8,973,095	\$ 12,008,226	\$ 12,008,226	\$ 12,008,226	6.4%		
Operating Budget	\$184,830,104	\$185,805,586	\$186,329,181	\$188,411,080	\$195,920,434	\$ 7,509,354	4.0%	
Change	2.3%	0.5%	0.3%		4.0%			
Local Appropriation								
Teacher Pension	\$ 3,117,889	\$ 3,352,878	\$ 3,943,745	\$ 3,943,745	\$ 3,943,745	\$ -	0.0%	
Regular Appropriation	69,730,403	72,170,967	75,807,033	75,807,033	76,666,693	859,660	1.1%	
	\$ 72,848,292	\$ 75,523,845	\$ 79,750,778	\$ 79,750,778	\$ 80,610,438	\$ 859,660	1.1%	

Capital Projects Fund

The Capital Projects Fund reports the revenue and expenditures related to school construction projects ranging from site improvements to minor and major building and renovation projects. Projects are approved and funded by the state and county governments on a project basis. Revenue is appropriated as expenditures are recognized. Projects are identified as Small Capital or Major Additions/Renovations. Small Capital projects are 100% funded by the county and do not require approval by the State Interagency Committee for School Construction (IAC). Major Additions/Renovations are partly funded by the State and require IAC approval.

Every year the school system prepares a five-year Capital Improvement Plan detailing justification for various projects. The plan is submitted to the IAC after approval by the Board of Education. An Acknowledgement and Statement of Interest by the County Council is submitted after approval of the County Capital Improvement Plan.

Small Capital

The school system's approved budget for county small capital project funding is \$1,023,913 the repair of tennis courts at Rising Sun High School and the eleventh annual payment of fifteen of \$803,913 for energy performance upgrades completed at various buildings.

Major Additions/Renovations

The total asset value (cost basis) of the school system's 31 buildings was \$279.5 million as of the fiscal year ended June 30, 2016. The school buildings are multi-use facilities outside of the instructional day, serving over 300 approved community groups and organizations for meetings and recreational use. In recent years,

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investment in our facilities has been significantly reduced. This has led to an increased burden in maintenance and operations costs. Further non-investment in our facilities will increase costs in the long run.

Major addition/renovation projects proposed for fiscal year 2017 total \$14,283,470 including \$7,633,000 in county funding. This is significantly below current requirements. This includes the completion of a major renovation of Perryville Elementary School. Other major projects including new (replacement) elementary schools for Gilpin Manor and Chesapeake City are included in our five year capital improvement plan. Also included are several boiler replacements and other systems in various schools.

Long-term Financial Planning

In 2002 the state legislature enacted the *Bridge to Excellence in Public Schools Act (BTE)*. This law initiated major changes in state financing of local schools to achieve adequate and equitable funding to Maryland's twenty four districts. The state legislature is expected to again review the current funding formulas in light of recent federal and state mandates including, *Race to the Top* and teachers' pension funding. Current state funding formulas are based on a foundation per student amount that is capped at a maximum 1.5% increase annually. Preschool and pre-kindergarten students are not included in the state or county MOE funding formulas.

Federal funding is largely dependent on changes in student demographics among those receiving federally funded Free and Reduced Meals (FaRM) and students with Individual Education Plans (IEP). Federal funding is not expected to increase with several programs having the potential to be eliminated or reduced.

In order to receive an increase in State Foundation Aid, the county must appropriate an amount equal to, or greater than, the prior year per student appropriation. This Maintenance of Effort (MOE) calculation ensures equal funding relative to enrollment as that of prior years on a per student basis. Fiscal 2013 was the first time in four years that the county funded above MOE, although a decline in enrollment resulted in no increase in revenue. Funding in fiscal 2014 through 2016 did exceed the MOE amount and resulted in increased funding. While containment efforts continue, so do operating costs. Funding near this minimum level will seriously impact the school system long-term. While enrollment has declined in recent years, the decline has not provided the school system with the basis to reduce costs or expand current programs. Further funding by the county at the MOE level will result in the necessity to eliminate programs and increase class size.

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Allocation of Funding to Performance Goals

School system's budget priorities and allocation of funding align with the Goals and Objectives of the Strategic Plan. Throughout this document you will find specific reference to the Board Goals and Objectives along with measures of success.

In addition, our Strategic Plan must align with the four assurance areas of the School Improvement Program under Section 1003(g) of the Elementary and Secondary Education Act of 1965 (ESEA), reauthorized by the No Child Left Behind Act (NCLB) in 2002.

With funds allocated under the American Recovery and Reinvestment Act of 2009, the U.S. Department of Education issued program requirements that charged State Education Agencies (SEAs) to focus on four areas of improvement to improve low achieving schools.

The following chart shows the school system's investment in these four assurance areas

Bridge to Excellence in Public Schools Act of 2002							
	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	% of Total	Inc. from FY13
Assurance Area 1 - Standards and Assessments: Adopting standards and assessments that prepare students to succeed in college and the workplace and to compete in the global economy.	\$ 107,560,179	\$ 108,581,765	\$ 109,987,422	\$ 111,478,432	\$ 117,117,933	60%	9%
Assurance Area 2 - Data Systems to support instruction: Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction.	\$ 1,765,711	\$ 2,487,271	\$ 3,354,938	\$ 2,632,126	\$ 2,365,349	1%	34%
Assurance Area 3 - Great Teachers and Leaders: Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most.	\$ 1,948,828	\$ 2,136,179	\$ 2,373,490	\$ 2,454,330	\$ 2,813,430	1%	44%
Assurance Area 4 - Turning Around the Lowest Achieving Schools	\$ 2,868,109	\$ 3,101,809	\$ 3,100,953	\$ 3,274,373	\$ 3,400,200	2%	19%
Mandatory Cost of Doing Business: mandatory costs not attributable to an assurance area in this category.	\$ 60,114,420	\$ 61,481,638	\$ 61,271,399	\$ 68,571,819	\$ 70,223,522	36%	17%
Total	\$ 174,257,247	\$ 177,788,662	\$ 180,088,202	\$ 188,411,080	\$ 195,920,434	100%	12%

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Relevant Financial Policies

The Board of Education of Cecil County establishes and maintains fiscal oversight and control of funds appropriated to the school system. The Board must adopt an annual balanced budget (total expenditures equal to total revenues) and establish policies to implement a system of adequate internal controls and special grants management to assure fiscal accountability.

The Board must engage the services of an independent public accounting firm to perform annual financial audits and perform other financial review services at their request.

The school system has no authority to levy and collect taxes. All funding is provided by the federal, state, and county governments. The school system has authority to transfer funds within major categories of expenditure, as defined by statute, upon the approval of the Cecil County Council.

In order to receive an increase in State Foundation Aid, the county must appropriate an amount equal to, or greater than, the prior year per student appropriation. This Maintenance of Effort (MOE) calculation ensures equal funding relative to enrollment as that of prior years on a per student basis.

All appropriated unrestricted funds not spent at the end of the fiscal year accrue to the operating fund balance. By Board policy, a minimum of 5% of the school system's operating budget must be maintained as fund balance. Any excess funds may be appropriated for one time expenditures or used to manage revenue shortfalls in subsequent years' budgets. All funds must remain in the fund originally appropriated.

Budgetary Requirements

The school system maintains a chart of accounts that fulfills the reporting requirements of the Maryland State Department of Education and specific needs of the organization itself. The chart of accounts is composed of the following elements: fund, category, program and object to fulfill state requirements and location, activity and discipline to fulfill organizational needs. Revenues are classified as Local, State, Federal or other. Expenses are classified by category and further classified by object.

These categories include:

Administration	Student Health Services
Instruction Leadership and Support	Student Transportation
Instruction Salaries	Operation of Plant
Instruction Materials and Supplies	Maintenance of Plant
Instruction Other Costs	Fixed Charges
Special Education	Community Services
Student Personnel Services	Capital Outlay

Revenues are categorized by funding source as mandated by Maryland statute. These categories are:

Local Appropriation	State Revenue
Federal Revenue	Other Revenue

A complete chart of accounts is available on the school system's website at ccps.org.

CECIL COUNTY PUBLIC SCHOOLS

D'Ette W. Devine, Ed.D., *Superintendent*

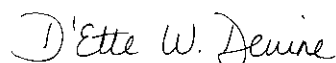
201 Booth Street, Elkton, MD 21921

The school system may transfer funds between major categories with approval of the County Council. The school system has the authority to transfer funds between objects of expenditures (i.e. salaries and wages, contracted services, materials and supplies, other charges, and equipment) within major categories, but must notify the County Council of such action at the end of each month. In accordance with the Education Article, Title 5, §5-105, of Maryland Annotated Code, the school system may not exceed the appropriation by category.

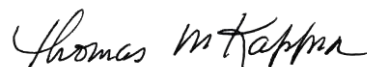
The management and staff of the school system are responsible for preparing the budget, monitoring budgetary expenditures, reporting, and making recommendations for transfers between objects of expenditure and major categories.

We would like to acknowledge the effective, valuable work of our school system employees, the commitment of parents and families to their children's education, and the support for public education by the citizens of this community and our state and local officials. All have contributed significantly to the success of our students and this school system.

Sincerely,



D'Ette W. Devine, Ed.D.
Superintendent of Schools
Secretary/Treasurer



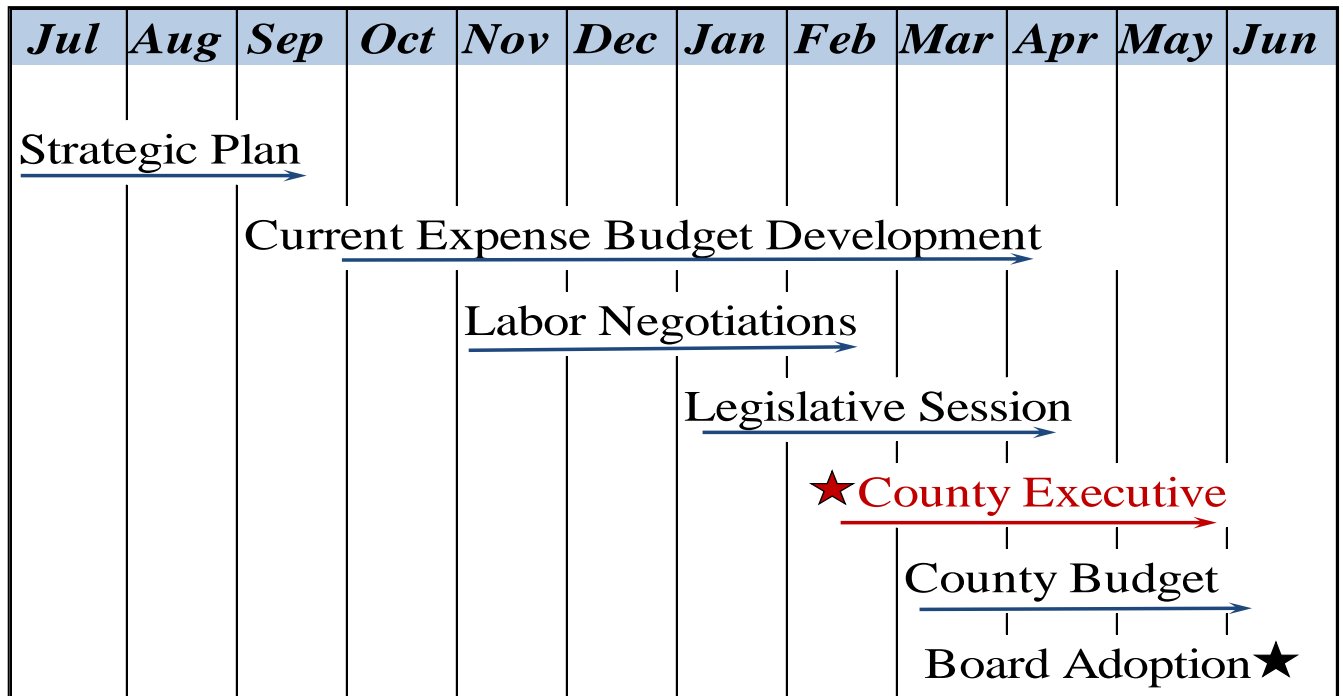
Thomas M. Kappra
Chief Financial Officer

Executive Summary

Budget Process and Timeline

The school system follows the budget requirements for local school systems within the State of Maryland as specified by state law. Beginning December 1, 2012 the previous county commissioner form of government transitioned to a charter form of government. A County Executive was elected in November 2012 to oversee the daily operations of the government and have executive authority. Previous commissioners became council members and have legislative authority, subject to approval of the County Executive. Charter government requires the Board of Education to submit a budget request to the County Executive. The County Executive may modify the Board’s request included in the total county budget submitted to the County Council.

The following timeline shows the activities that comprise the overall annual budget process with modification as a result of transitioning to Charter Government:



1. The annual budget process begins with the annual update of the Board of Education’s Long Range *Strategic Plan*.
2. Input from various stakeholder groups is gathered by school staff and department heads early in the process to assist the Board in determining priorities. Public budget work sessions are held during the months of December and January where the Superintendent and Leadership Team members present their respective areas of the budget to the Board and the public. At a final formal public hearing in late January, the Superintendent’s budget request is presented.
3. The Board must submit a budget request to the County Executive prior to February 15.

4. The County Executive must submit a complete County budget to the County Council by April 1.
5. Following public hearings, the County Council must approve the budgets by June 30.
6. Based on the annual appropriation amount approved by the County Council, results of labor contract negotiations, and State Legislative actions, the Board of Education must make the appropriate adjustments and adopt a final budget in June.

Summary of Revenue and Expenditures for All Government Funds

The school system uses four major funds. These funds are described below:

- The **General Fund** is used to focus upon the operation of the school system's educational and support services programs.
- The **Special Revenue Fund** is used to record the financial transactions of the food and nutrition program.
- The **School Construction Fund** reports the revenue and expenditures related to school construction projects ranging from site improvements to minor and major building renovation and addition projects.
- The **Debt Service Fund** represents the principal and interest payments due on County long-term bond obligations used to finance major capital addition and renovation projects. The school system has no authority to incur debt or levy taxes. Payment of the Debt Service of the school system is the responsibility of the funding authorities.

Basis of Accounting

All governmental funds are accounted for using the modified accrual basis of accounting. Under this method, revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred. Available revenues are those that are collectible in the current period or within sixty (60) days thereafter, which will be used to pay liabilities of the current period. Expenditures generally are recorded when the fund liability is incurred, except for debt service expenditures and the expenditures related to compensated absences and claims and judgments, which are recorded only when payment is due. All governmental funds and all fiduciary fund types except agency funds are accounted for using the modified accrual basis of accounting. Agency funds are custodial in nature, and so do not involve measurement of results of operations.

Measurement Focus of the School Systems' Budget

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet and their related expenditures are included in the fund budgets.

The following is a summary of the fiscal 2017 budget:

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total
Revenues					
Intergovernmental					
Cecil County, Maryland	\$ 80,610,438	\$ -	\$ 8,656,913	\$ 7,761,511	\$ 97,028,862
State of Maryland	105,863,909	371,683	6,650,470	-	112,886,062
United States government	8,986,087	4,490,075	-	-	13,476,162
Other sources					
Sale of food	-	1,847,908	-	-	1,847,908
Investment interest	-	-	-	-	-
Other	460,000	-	-	-	460,000
Total Revenue	\$ 195,920,434	\$ 6,709,666	\$ 15,307,383	\$ 7,761,511	\$ 225,698,994
Expenditures					
Administration	5,259,193	279,104	-	-	5,538,297
Instruction leadership and support	14,139,542	-	-	-	14,139,542
Instruction salaries and wages	72,703,252	-	-	-	72,703,252
Instruction materials and supplies	4,176,808	-	-	-	4,176,808
Instruction other	3,141,775	-	15,307,383	-	18,449,158
Special education	27,130,120	-	-	-	27,130,120
Student personnel services	963,127	-	-	-	963,127
Student health services	1,625,301	-	-	-	1,625,301
Student transportation	9,618,935	-	-	-	9,618,935
Operation of plant	12,080,489	-	-	-	12,080,489
Maintenance of plant	4,131,103	-	-	-	4,131,103
Fixed charges	40,335,346	-	-	-	40,335,346
Community services	260,199	-	-	-	260,199
Capital outlay	355,244	-	-	-	355,244
Food service					
Food	-	2,900,000	-	-	2,900,000
Salaries and wages	-	2,486,428	-	-	2,486,428
Contracted services	-	60,000	-	-	60,000
Supplies and materials	-	310,610	-	-	310,610
Other operating costs	-	673,524	-	-	673,524
Debt Service					
Principal	-	-	-	5,521,687	5,521,687
Interest	-	-	-	2,239,824	2,239,824
Total Expenditures	\$ 195,920,434	\$ 6,709,666	\$ 15,307,383	\$ 7,761,511	\$ 225,698,994
EXCESS (DEFICIENCY)	-	-	-	-	-
Beginning Fund Balance	8,973,095	218,335	47,954	-	9,239,384
Ending Fund Balance	\$ 8,973,095	\$ 218,335	\$ 47,954	\$ -	\$ 9,239,384

The school system's fiscal year 2017 budget request for the all governmental funds totals \$225,698,924, an increase of \$11,631,136 more than the fiscal year 2016 approved budget. Total revenue for all funds will also increase by \$11,631,136 or 5.4%, with the general fund increasing by \$7,509,354 or 4.0% from all funding sources. The fiscal 2016 fully phased in county funding for the state mandated share of Teachers' pension costs of \$3,943,745 became part of the MOE appropriation amount for fiscal 2017.

The following is a summary of revenue for all government funds. 50% of total fund revenue comes from the state:

Total Revenue by Source for All Government Funds					
	Fiscal Year		Change		
	2016 Budget	2017 Budget	Amount	%	
General Fund					
State of Maryland	\$ 99,638,364	\$ 105,863,909	\$ 6,225,545	6.2%	
Cecil County, Maryland	79,750,778	80,610,438	859,660	1.1%	
United States government	8,561,938	8,986,087	424,149	5.0%	
Other sources	460,000	460,000	-	0.0%	
Total General Fund	\$ 188,411,080	\$ 195,920,434	\$ 7,509,354	4.0%	
Special Revenue Fund					
United States government	\$ 4,052,847	\$ 4,490,075	\$ 437,228	10.8%	
Other sources	1,851,246	1,847,908	(3,338)	-0.2%	
State of Maryland	322,755	371,683	48,928	15.2%	
Total Special Revenue Fund	\$ 6,226,848	\$ 6,709,666	\$ 482,818	7.8%	
School Construction Fund					
State of Maryland	\$ 4,722,750	\$ 6,650,470	\$ 1,927,720	40.8%	
Cecil County, Maryland	7,071,432	8,656,913	1,585,481	22.4%	
Total School Construction Fund	\$ 11,794,182	\$ 15,307,383	\$ 3,513,201	29.8%	
Debt Service Fund (Cecil County)	\$ 7,635,748	\$ 7,761,511	\$ 125,763	1.6%	
All Funds by Source					
State of Maryland	\$ 104,683,869	\$ 112,886,062	\$ 8,202,193	7.8%	
Cecil County, Maryland	94,457,958	97,028,862	2,570,904	2.7%	
United States government	12,614,785	13,476,162	861,377	6.8%	
Other sources	2,311,246	2,307,908	(3,338)	-0.1%	
Total All Funds	\$ 214,067,858	\$ 225,698,994	\$ 11,631,136	5.4%	

A 3D pie chart illustrating the distribution of total revenue by source. The largest slice is blue, representing the State of Maryland at 50%. The next largest is red, representing Cecil County, Maryland at 43%. A smaller red slice represents the United States government at 6%, and a very small green slice represents other sources at 1%.

Economic Condition and Outlook

According to the U.S. Census Population Estimates, the population of Cecil County as of July 1, 2015 was 102,382. As of July 2014, the Maryland Department of Planning projects that this number is expected to increase by nearly 40% to 139,660 residents by 2040. Cecil County's population growth rate is expected to be the fourth highest amongst Maryland counties over the next 30 years.

The labor force in Cecil County continues to remain around 53,000. The most recent monthly labor force number in 2016 was 53,285. The number of in-county jobs has remained fairly steady between 30,000 and 31,000. As of May 2016, the unemployment rate was 4.7%, comparable to 5.8% measured in the same

month last year. The median household income for Cecil County, as calculated by the United States Census Bureau's American Community Survey, was \$65,124 in 2014, the most recent year measured. The same source reported that 87.4% of Cecil County citizens over the age of 25 are high school graduates.

The Maryland Department of Labor, Licensing and Regulation reported a total of 1,962 active businesses in Cecil County in 2015. With direct access to the major thoroughfares of I-95 and U.S. Route 40, 22.7% of the employers in Cecil County are in the trade, transportation and utility industry. The manufacturing sector in Cecil County continues to be strong, employing an average of 4,255 or 13.9% of the total workforce. The County's manufacturing sector employment concentration is over three times that of the State of Maryland. These employees earn an average weekly wage of \$1,549. Major manufacturers in the County include W.L. Gore, Orbital ATK, Terumo Medical Corporation and Terumo Cardiovascular Systems.

Local government, trade and transportation, education and health services, and leisure and hospitality sectors provide employment opportunities for over 60% of those employed in the county. However, the county currently experiences an out-commute roughly twice as large as the in-commute on a daily basis.

The top employer in Cecil County is W.L. Gore which specializes in medical products and research and development, currently employing over 2,300 people. Cecil County is also home to several large logistics and transportation organizations such as IKEA, Restoration Hardware, Burris Logistics, and Performance Food Group that all employ over 200 workers, with IKEA employing nearly 600. The county's prime location near I-95 makes it a great destination for these organizations.

Cecil County continues to see high commercial and industrial prospect activity within and around its Growth Corridor, including three Fast Track projects. These projects will result in over 2.2 million square feet of new warehousing, manufacturing, office and plant processing space. In turn, this amount of space has the potential to create over 1,800 new full-time jobs. The Fast Track process is an important economic development tool used to encourage large scale commercial and industrial capital improvements. The process, which requires businesses to meet certain job creation and investment requirements, accelerates the review and approval of development projects that will have a major impact on Cecil County.

An important segment of Cecil County's economy involves the tourism industry. A Tourism Impact Study that measures tourism impact on Cecil County revealed that visitors spent \$161 million during 2014. This was a 5% increase from the previous year. This resulted in approximately \$23 million in local and state taxes. In addition, the tourism industry employed over 2,300 people, and total wages for these employees increased from \$90 million in 2013 to \$91 million in 2014. On average, every Maryland household would have to pay more than \$1,000 additional in taxes to replace the tax revenues generated by visitors.

Approximately 70% of Cecil County is rural. Therefore, agriculture also significantly contributes to the local economy. About 34.6% of Cecil County acreage is farmland. Much of this land is devoted to cash grain and dairy farms. Principal crops are corn, soybeans and wheat. According to the U.S. Census, agriculture product sales were \$113 million in 2012, an 18% increase in market value of production from 2007. Equally impressive is the value of equine inventory in the county. As of the 2010 Equine Census, there are 740 equine facilities with an inventory of 6,200 for a total value of \$94 million.

The Enterprise Zone, Revolving Loan Fund, and access to Video Lottery Terminal (VLT) funds continue to be attractive to businesses looking to invest in Cecil County. The Enterprise Zone provides tax incentives to both property and business owners who meet certain criteria, and was expanded further to include the Town of Port Deposit including the Bainbridge property in 2015.

Budget Forecasts

General (Operating) Fund

Revenue	FY16		FY17	FY18	FY19	FY20	FY21	Growth	
	Approved	Actual	Approved	Projected	Projected	Projected	Projected	Rate	Prior 5 yr.
State revenue	\$ 99,638,364	\$ 99,918,052	\$ 105,863,909	\$ 107,769,459	\$ 109,709,309	\$ 111,684,077	\$ 113,694,390	1.8%	1.8%
Local appropriation	79,750,778	79,750,778	80,610,438	82,222,647	83,867,100	85,544,442	87,255,331	2.0%	3.7%
Federal revenue	8,561,938	8,991,912	8,986,087	9,075,948	9,166,707	9,258,374	9,350,958	1.0%	-1.3%
Other revenue	460,000	703,569	460,000	460,000	460,000	460,000	460,000	0.0%	-2.6%
Total Revenue	\$ 188,411,080	\$ 189,364,311	\$ 195,920,434	\$ 199,528,054	\$ 203,203,116	\$ 206,946,893	\$ 210,760,679	1.8%	2.3%
Expenditures									
Administrative Services									
Salaries and wages	\$ 12,288,697	\$ 11,910,396	\$ 12,540,562	\$ 12,791,373	\$ 13,047,200	\$ 13,308,144	\$ 13,574,307	2.0%	0.6%
Contracted services	10,762,948	10,842,507	11,013,691	11,068,759	11,124,103	11,179,724	11,235,623	0.5%	2.8%
Supplies and materials	1,233,113	1,475,886	1,376,334	1,390,097	1,403,998	1,418,038	1,432,218	1.0%	7.7%
Other charges	6,195,458	4,977,612	5,950,236	5,979,987	6,009,887	6,039,936	6,070,136	0.5%	-0.9%
Equipment	197,323	207,668	549,161	198,611	199,604	200,602	201,605	2.0%	-
Transfers	45,669	4,029	14,980	15,055	15,130	15,206	15,282	0.5%	-
Total Administrative Services	30,723,208	29,418,098	31,444,964	31,443,882	31,799,922	32,161,650	32,529,171	1.1%	1.6%
Education Services									
Salaries and wages	107,292,433	107,195,597	111,150,453	113,373,462	115,640,931	117,953,750	120,312,825	2.0%	1.9%
Contracted services	3,329,930	4,189,544	3,854,784	3,874,058	3,893,428	3,912,895	3,932,459	0.5%	5.8%
Supplies and materials	3,926,235	3,695,245	4,820,616	4,868,822	4,917,510	4,966,685	5,016,352	1.0%	9.1%
Other charges	754,315	724,735	782,277	786,188	790,119	794,070	798,040	0.5%	4.7%
Equipment	12,500	514,936	520,840	531,257	541,882	552,720	563,774	2.0%	-
Transfers	3,028,828	2,830,090	3,011,154	3,011,154	3,011,154	3,011,154	3,011,154	0.0%	-5.1%
Total Education Services	118,344,241	119,150,147	124,140,124	126,444,941	128,795,024	131,191,274	133,634,604	1.9%	1.9%
Fixed charges	39,343,631	37,760,935	40,335,346	41,545,406	42,791,768	44,075,521	45,397,787	3.0%	4.0%
Total Expenditures	\$ 188,411,080	\$ 186,329,180	\$ 195,920,434	\$ 199,434,229	\$ 203,386,714	\$ 207,428,445	\$ 211,561,562	1.8%	2.3%
Fund balance change	\$ -	\$ 3,035,131	\$ -	\$ 93,825	\$ (183,598)	\$ (481,552)	\$ (800,883)		
Ending fund balance		\$ 12,008,226	\$ 12,008,226	\$ 12,102,051	\$ 11,918,453	\$ 11,436,901	\$ 10,636,018		
% of Budget		6.4%	6.1%	6.1%	5.9%	5.5%	5.0%		
Enrollment (Sep 30, prior FY)		15,859	15,932	16,042	16,124	16,143	16,180		
Growth			0.5%	0.7%	0.5%	0.1%	0.2%		

General Fund Assumptions

Revenue

- Since fiscal 2012, State revenue increased an average of 1.8% per year. State revenue sources are projected to increase by 1.8% due to an increase in the per student foundation amount and changes in student demographics, with low growth in total enrollment.
- Since fiscal 2012, Local revenue increased an average of 3.7% per year. Local revenue is projected to increase at an average growth rate of 2.0% keeping pace with inflation, with low growth in total enrollment.
- Federal revenue growth since fiscal 2012 had been flat. This trend is expected to continue.
- Other revenue is projected to remain flat.

Expenditures

- Since fiscal 2012, overall spending increased an average of 2.3%. This included higher than typical increases in the areas of contracted services, equipment, and supplies and materials to recover from significant reductions during the recession.
- Salaries will increase 2.0% due to annual step increases and COLA partially offset by employee turnover and position eliminations, keeping pace with historical trends.
- All other expenditures except for salaries and fixed charges will increase by an average of 1.2% with continued increased spending in equipment, and supplies and materials.
- Fixed charges (including healthcare, payroll taxes and other employee benefits) will increase an average of 3.0%
- Overall expenditure projections maintain a fund balance of 5% the operating budget per Board policy.

Special Revenue (Food and Nutrition) Fund

Revenue	FY16		FY17	FY18	FY19	FY20	FY21	Growth Rate
	Approved	Actual	Approved	Projected	Projected	Projected	Projected	
Federal revenue	\$ 3,833,785	\$ 4,557,278	\$ 4,490,075	\$ 4,557,426	\$ 4,625,787	\$ 4,695,174	\$ 4,765,602	1.5%
Sale of food	2,111,265	1,824,286	1,847,908	1,884,866	1,922,563	1,961,014	2,000,234	2.0%
State revenue	290,841	329,274	371,683	377,258	382,917	388,661	394,491	1.5%
Other revenue	-	19	-	-	-	-	-	0.0%
Total revenue	\$ 6,235,891	\$ 6,710,857	\$ 6,709,666	\$ 6,819,550	\$ 6,931,267	\$ 7,044,849	\$ 7,160,327	
Expenditures								
Administration	\$ 250,000	\$ 285,728	\$ 279,104	\$ 283,291	\$ 287,540	\$ 291,853	\$ 296,231	1.5%
Food	2,696,100	3,134,844	2,900,000	2,960,900	3,023,079	3,086,564	3,151,382	2.1%
Salaries and wages	2,260,134	2,408,133	2,486,428	2,523,724	2,561,580	2,600,004	2,639,004	1.5%
Contracted services	65,000	69,757	60,000	60,300	60,602	60,905	61,210	0.5%
Supplies and materials	310,000	197,128	310,610	312,163	313,724	315,293	316,869	0.5%
Other operating costs	654,657	660,472	673,524	676,892	680,276	683,677	687,095	0.5%
Total expenditures	\$ 6,235,891	\$ 6,756,062	\$ 6,709,666	\$ 6,817,270	\$ 6,926,801	\$ 7,038,296	\$ 7,151,791	
Change in Fund Balance	\$ -	\$ (45,205)	\$ -	\$ 2,280	\$ 4,466	\$ 6,553	\$ 8,536	
Ending Fund Balance		\$ 173,130	\$ 173,130	\$ 175,410	\$ 179,876	\$ 186,429	\$ 194,965	

Capital Projects Fund

Revenue	FY16		FY17	FY18	FY19	FY20	FY21
	Approved	Actual	Approved	Projected	Projected	Projected	Projected
Local appropriation	\$ 6,712,322	\$ 8,300,206	\$ 8,653,913	\$ 5,384,712	\$ 2,686,193	\$ 5,700,000	\$ 7,300,000
State revenue	8,195,000	4,519,774	6,650,470	6,062,000	4,508,000	5,744,000	3,750,000
Other revenue	-	501,155	-	-	-	-	-
Total Revenue	\$ 14,907,322	\$ 13,321,135	\$ 15,304,383	\$ 11,446,712	\$ 7,194,193	\$ 11,444,000	\$ 11,050,000
Expenditures							
Small capital (pay-go)	\$ 602,935	\$ 802,935	\$ 803,913	\$ 803,913	\$ 803,913	\$ 803,913	\$ 803,913
Major projects	14,304,387	12,523,422	14,500,470	10,642,799	6,390,280	10,640,087	10,246,087
Total Expenditures	\$ 14,907,322	\$ 13,326,357	\$ 15,304,383	\$ 11,446,712	\$ 7,194,193	\$ 11,444,000	\$ 11,050,000
Change in Fund Balance	\$ -	\$ (5,222)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance		\$ 42,732	\$ 42,732	\$ 42,732	\$ 42,732	\$ 42,732	\$ 42,732

Fund balance fluctuation is a result of timing of expenditures

Projections are from the Fiscal 2016 Cecil County Approved Capital Improvement Program

Debt Service Fund Fund

Revenue	FY16		FY17	FY18	FY19	FY20	FY21
	Approved	Actual	Approved	Projected	Projected	Projected	Projected
Local appropriation	\$ 7,635,748	\$ 7,635,748	\$ 7,761,544	\$ 7,842,030	\$ 8,272,373	\$ 8,340,004	\$ 9,069,807
Expenditures							
Principal	\$ 4,872,649	\$ 4,872,649	\$ 5,521,687	\$ 5,624,231	\$ 6,105,534	\$ 6,228,316	\$ 6,949,663
Interest	2,763,099	2,763,099	2,239,824	2,217,798	2,166,839	2,111,688	2,120,144
Total Expenditures	\$ 7,635,748	\$ 7,635,748	\$ 7,761,511	\$ 7,842,030	\$ 8,272,373	\$ 8,340,004	\$ 9,069,807
Bonds Outstanding		\$ 67,928,321	\$ 63,055,671	\$ 67,471,178	\$ 69,846,947	\$ 71,839,413	\$ 78,457,097

Projections are on the Fiscal 2016 Cecil County Approved Capital Improvement Program

The School System does not have the authority to incur long-term debt

Student Enrollment Trends and Forecasts

Over the past several years, the school system has experienced an overall flat enrollment trend. Local and State projections indicate a moderate increase for the next five years.

Grades	Actual				Projection				
	Sep-12	Sep-13	Sep-14	Sep-15	Sep-16	Sep-17	Sep-18	Sep-19	Sep-20
Preschool	66	94	98	108	87	87	87	87	87
Prekindergarten	561	626	645	650	686	677	674	677	697
Sub-total (unfunded)	627	720	743	758	773	764	761	764	784
Elementary kindergarten to 5	6,850	6,862	6,800	6,938	6,914	6,967	7,052	7,068	7,085
Middle School	3,485	3,548	3,446	3,443	3,516	3,593	3,593	3,593	3,593
High School	4,672	4,694	4,692	4,720	4,729	4,718	4,718	4,718	4,718
Sub-total (funded)	15,007	15,104	14,938	15,101	15,159	15,278	15,363	15,379	15,396
Total	15,634	15,824	15,681	15,859	15,932	16,042	16,124	16,143	16,180
Increase/(Decrease)	(303)	190	(143)	178	73	110	82	19	37
	(1.9%)	1.2%	(0.9%)	1.1%	0.5%	0.7%	0.5%	0.1%	0.2%

While the overall enrollment trend is flat or declining, certain segments of the student population requiring additional resources to achieve performance goals have increased at significant rates.

Children in Poverty	6,612 or 42%
Children with Special Needs	2,365 or 15%
Children with Limited English Proficiency	207
Children who are Homeless	708
Mobility Rate – Transient families who transfer in and out of our schools	22.8%
Pre-school and Pre-kindergarten children (not counted in funding formulas)	758

Position Summary

After a decline of 184 positions or 8% of the school system’s workforce from fiscal 2009 to 2015, some additional teacher positions have been added in the past few years. Most of these positions are in special education and related services.

POSITION	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
01 Superintendent, Assoc., Exec.	9.00	9.00	9.00	8.00	8.00	-
02 Director, Coord., Supv., Specialist	23.00	25.00	25.00	27.00	27.00	-
03 Principal	29.00	29.00	29.00	29.00	29.00	-
04 Assistant Principal	36.00	37.00	38.00	39.00	39.00	-
05 Teacher	1,177.00	1,178.20	1,187.90	1,200.90	1,216.20	15.30
06 Therapist	27.20	33.20	30.60	31.40	36.00	4.60
07 School Counselor	57.00	57.00	53.00	52.00	52.00	-
08 Media Specialist	25.00	25.00	25.00	25.20	25.20	-
09 Psychologist	8.00	8.00	12.00	13.00	13.00	-
10 Student Personnel, Case Worker	12.80	12.00	12.00	12.00	12.00	-
11 Nurse	31.00	30.00	30.00	30.00	30.00	-
12 Other Professional Staff	36.00	33.00	33.00	32.00	33.00	1.00
13 Secretary, Clerical	139.00	139.00	138.00	138.00	136.00	(2.00)
14 Bus Driver	13.00	13.00	13.00	11.00	11.00	-
15 Paraprofessional	246.86	237.46	206.00	198.50	198.50	-
16 Operations, Maintenance	169.00	169.00	169.50	172.00	172.50	0.50
Total FTEs	2,038.86	2,034.86	2,011.00	2,019.00	2,038.40	19.40

Personnel Resource Changes

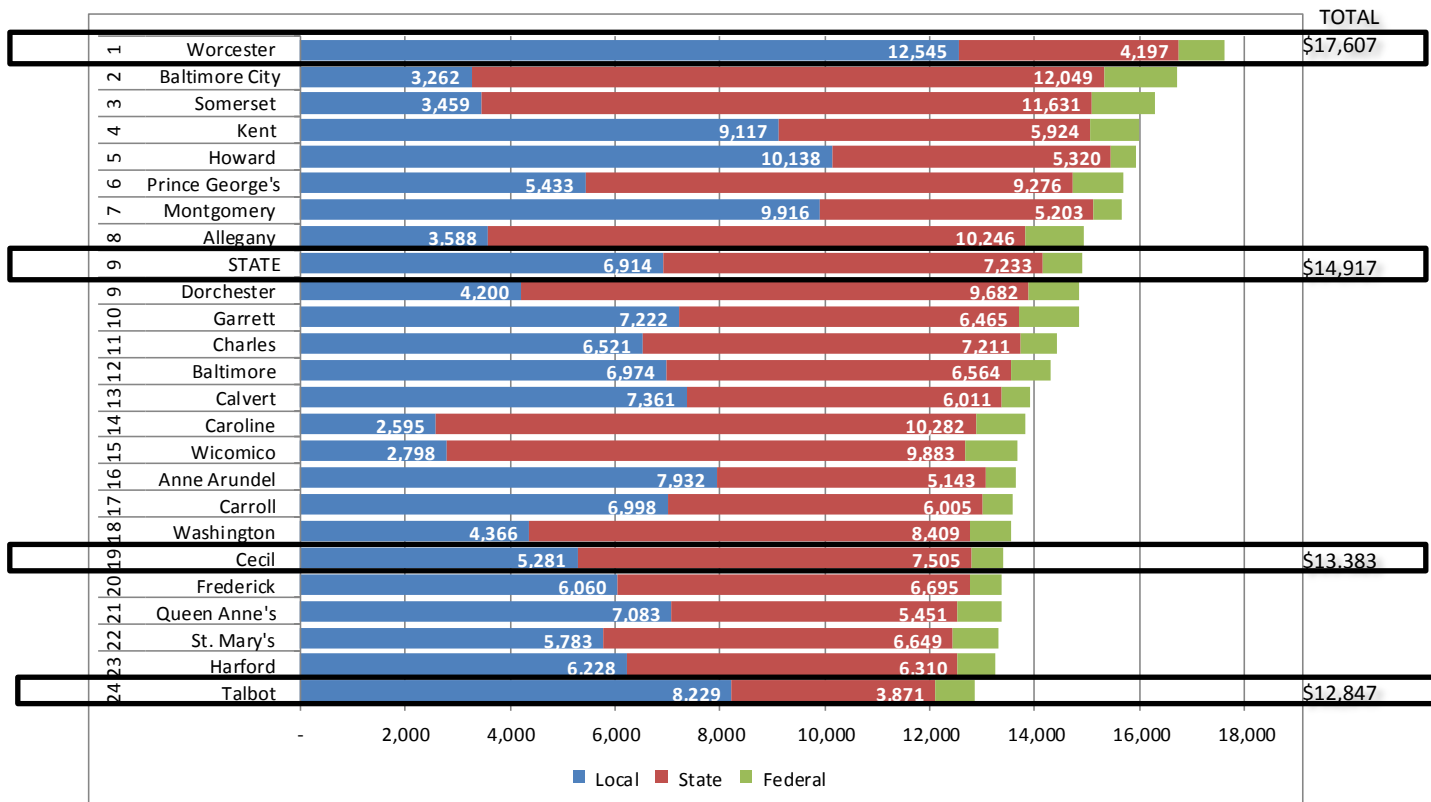
The following summarized the position changes for fiscal 2017:

Administration	-	Special Education	17.60
(1.00) Secretary		8.00 Classroom Teachers	
1.00 Human Resources Asst.		6.00 Paraprofessionals	
Instruction Leadership & Support	(2.00)	3.60 Therapists	
Principal's Office		Operation of Plant	2.50
(2.00) Office Assistants		2.50 Custodian	
Instruction - Regular	2.30	Maintenance of Plant	(1.00)
1.00 Drug Education Teacher		1.00 Secretary	
1.00 Strings Teacher		(2.00) Utility Workers	
1.00 Music Teacher			
1.00 Art Teacher			
(0.50) Classroom Teachers			
1.30 CTE Teachers			
0.50 Early Childhood Teacher			
1.00 Teacher Mentor			
1.00 ESOL Instr. Coach/ Family Liaison			
(5.00) Paraprofessionals			

Education Services	17.90
Administrative Services	1.50
Grand Total	19.40

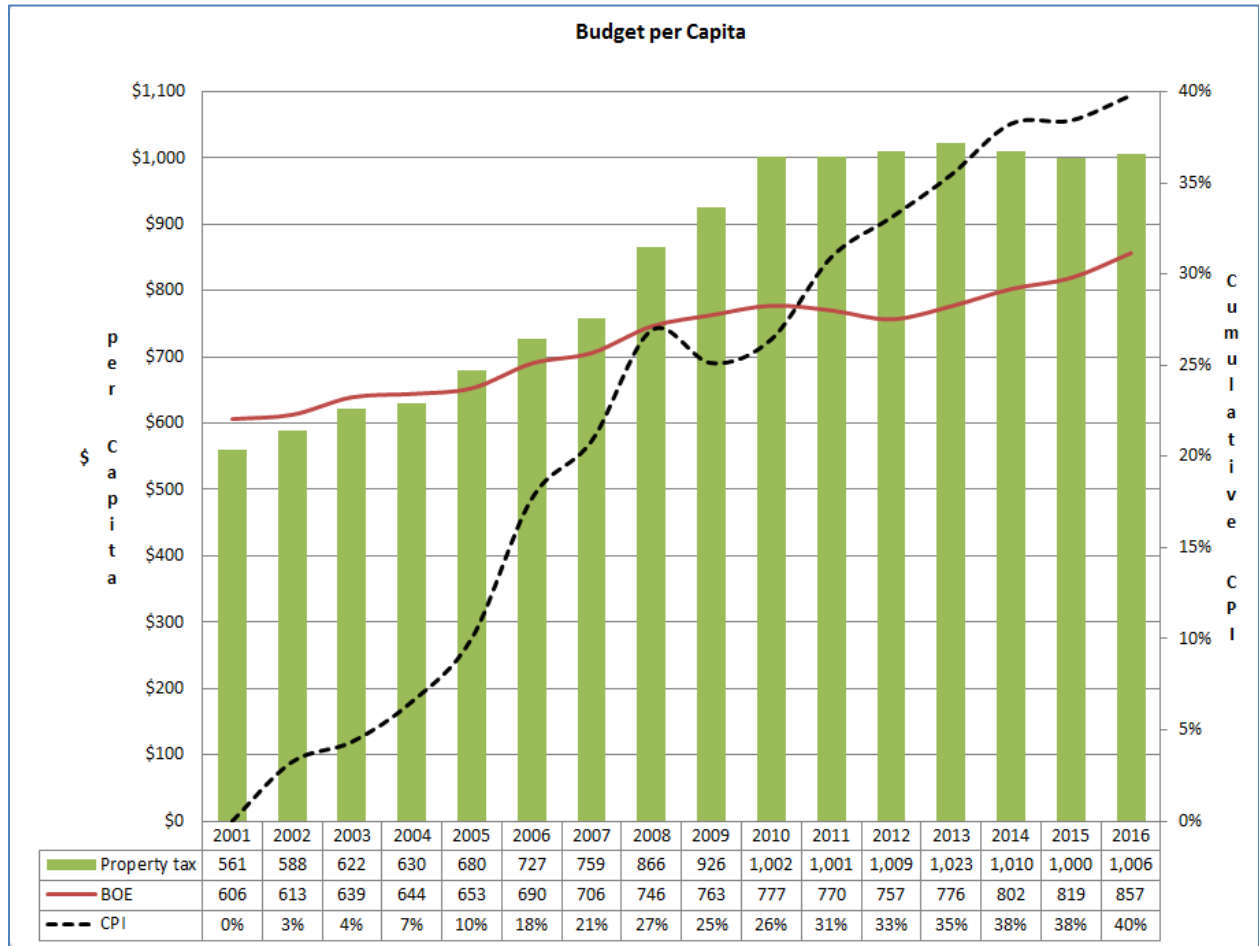
Total Revenue per Student

In fiscal 2016, the school system's total revenue per student of \$13,383 was \$1,534, or 10.3% less than the state average. This gap has widened over time. In fiscal 2000, the difference was \$747 or 10% less than the state average. Among all 24 Maryland school systems, Cecil County ranks 19th in revenue per student and 16th in wealth (local assessable base). In comparison, the Local Education Effort, a measure of the county's ability to fund based on wealth per student, is 0.86. Local Education Effort is calculated by dividing the local education appropriation by local wealth and indexing to the state average, an index of 1.0.



County Cost per Capita

Indexed for inflation (CPI-U All Urban Cities), the county appropriation per capita has not kept pace with inflation. For fiscal 2001 the county appropriation per capita was \$606, for fiscal 2016 the county appropriation was \$857, a 33% increase, which is 7% below the cumulative inflation rate for the same period.



Return on Education Investment

Published in April, 2011, the Center for American Progress completed a two year study evaluating the return on investment (ROI) in education spending. A basic ROI was calculated based on student achievement as measured by standardized testing required by the federal Elementary and Secondary Education Act of 2001, No Child Left Behind and total spending. Since that time, student achievement has increased while spending has remained relatively flat, so we believe this ranking is still relevant today.

Cecil County ranked 6th among Maryland's 24 school districts in the overall ROI from education spending:

Rank	District	Enrollment	Total Revenue/ student	Achievement Index	Local Revenue/ Student	%	FaRM
1	CALVERT COUNTY PUBLIC SCHOOLS	17,394	13,804	.90	7,166	52%	15%
2	FREDERICK COUNTY PUBLIC SCHOOLS	40,487	14,036	.87	7,686	55%	17%
3	QUEEN ANNE'S COUNTY PUBLIC SCHOOLS	7,808	13,957	.87	8,413	60%	15%
4	ANNE ARUNDEL COUNTY PUBLIC SCHOOLS	73,400	13,668	.86	8,639	63%	22%
5	CARROLL COUNTY PUBLIC SCHOOLS	28,320	14,375	.89	8,137	57%	12%
6	CECIL COUNTY PUBLIC SCHOOLS	16,290	13,257	.82	5,859	44%	27%
7	MONTGOMERY COUNTY PUBLIC SCHOOLS	137,717	18,915	.86	14,132	75%	26%
8	ST. MARY'S COUNTY PUBLIC SCHOOLS	16,890	13,342	.85	6,230	47%	27%
9	CAROLINE COUNTY PUBLIC SCHOOLS	5,658	12,409	.81	3,247	26%	44%
10	HARFORD COUNTY PUBLIC SCHOOLS	39,172	14,974	.84	7,983	53%	21%
22	KENT COUNTY PUBLIC SCHOOLS	2,274	15,309	.76	8,335	54%	39%
23	SOMERSET COUNTY PUBLIC SCHOOLS	2,910	16,751	.74	4,774	28%	52%
24	WICOMICO COUNTY PUBLIC SCHOOLS	14,399	13,418	.75	4,510	34%	46%
			14,849	.81	7,330	49%	33%

Source: Center for American Progress - Fiscal 2008 Data
http://www.americanprogress.org/issues/2011/01/educational_productivity/
 Revenue includes all fund sources – Operating, Food and Nutrition, Capital and Debt Service

How the Education Dollar is Spent?

\$.82 of every education dollar is spent directly in the classroom and for instructional support. \$.15 is spent on student transportation and facilities operations and maintenance. The remaining \$.03 is spent on school system administration.



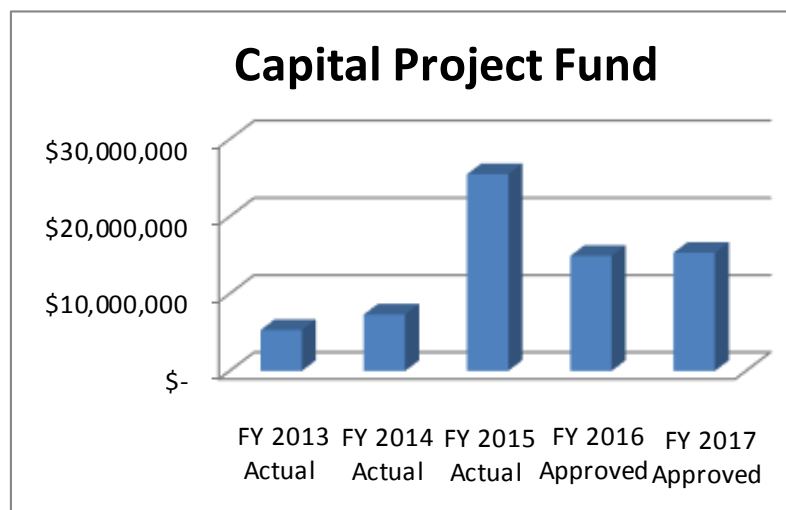
Capital Project (School Construction) Fund

This budget category includes expenditures budgeted in the Capital Improvement Program which is funded by both the State of Maryland and the county. Costs of construction/renovation are shared on a pro-rated basis with the State’s share determined by the county’s wealth. For direct construction costs, 63% is paid by the State and 37% by the county. However, the State excludes many costs from its formula including architectural, engineering fees, movable equipment, purchase of land, temporary housing of students, and square footage in excess of the base formula.

Also included in the category are requests from schools and the Facilities Department for major repair and renovation of schools and sites. Examples would include replacement of boilers and major heating/ventilation equipment, various school safety projects, paving and resurfacing of driveways, parking areas, and tracks, purchase and movement of relocatable classrooms, and ADA projects for accessibility improvements.

Management of this program is budgeted in the category of Capital Outlay. The following shows the recent trend in funding for capital improvement projects:

CAPITAL PROJECT FUND	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Increase/	
	Actual	Actual	Actual	Approved	Approved	(Decrease)	
State	\$ 1,717,962	\$ 2,370,160	\$ 8,446,482	\$ 8,195,000	\$ 6,650,470	\$ (1,544,530)	-18.8%
Local	3,505,942	4,765,231	16,887,621	6,712,322	8,656,913	1,944,591	29.0%
Other	<u>75,012</u>	<u>182,790</u>	<u>154,812</u>	-	-	-	0.0%
	\$ 5,298,916	\$ 7,318,181	\$25,488,915	\$14,907,322	\$15,307,383	\$ 400,061	2.7%



Summary of Current and Future Major Addition/Renovation Project Requests

School / Project	Approved Budget FY 2017		Project Funding Total			
	State	Local	State	Local	Other	Total
Perryville Elementary Planning / renovations	\$ 904,470	\$ 1,639,000	\$ 7,654,000	\$ 11,109,000	\$ -	\$ 18,763,000
Cecilton Elementary Exterior restoration & roof	220,000	128,000	368,000	207,000	-	575,000
BoManor Middle / High Boiler replacement	378,000	222,000	378,000	222,000	-	600,000
Kenmore Elementary Boiler replacement	309,000	181,000	309,000	181,000	-	490,000
Cherry Hill Middle Boiler replacement	439,000	258,000	439,000	258,000	-	697,000
Thomson Estates Elementary Boiler replacment	362,000	212,000	362,000	212,000	-	574,000
Gilpin Manor Elementary Replacement school	4,038,000	3,513,000	12,906,000	18,237,000	-	31,143,000
Chesapeake City Elementary Replacement school	-	900,000	10,443,000	13,886,000	-	24,329,000
BTOP Project Year 3 (FY16)	-	-	-	195,319	398,433	593,752
BTOP Project Year 4	-	580,000	-	580,000	-	580,000
Subtotal Large Capital Projects	\$ 6,650,470	\$ 7,633,000	\$ 83,741,000	\$ 108,886,000	\$ 398,433	\$ 193,025,433

County Funded Small Capital Improvement Project Requests (Pay-go)

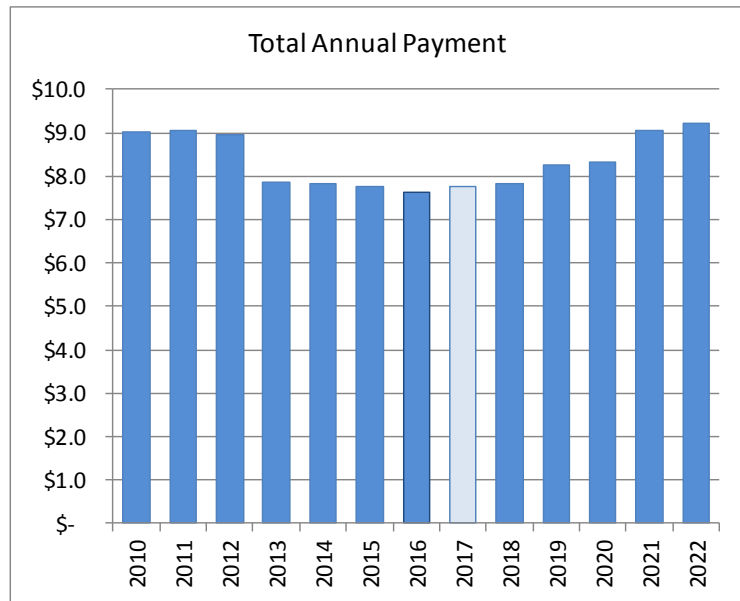
School / Project	Approved Budget FY 2017		Project Funding Total			
	State	Local	State	Local	Other	Total
Various schools Energy performance contract	\$ -	\$ 803,913	\$ -	\$ 4,019,565	\$ -	\$ 4,019,565
Rising Sun High repair tennis courts	-	220,000	-	220,000	-	220,000
Subtotal Small Capital Projects	\$ -	\$ 1,023,913	\$ -	\$ 4,239,565	\$ -	\$ 4,239,565

Debt Service Fund

The Debt Service Fund records the principal and interest payments of outstanding bonds for school construction projects. The Maryland Financial Reporting Manual requires that the principal and interest payments made by the County be recorded in the school system’s financial records. There are no positions included in the Debt Service Fund.

County Debt Amortization (\$ millions)

Fiscal Year	Total Annual Payment	CIP	Outstanding Bonds
2010	\$ 9.0		\$ 95.7
2011	\$ 9.0		\$ 90.0
2012	\$ 8.9		\$ 83.6
2013	\$ 7.9		\$ 78.4
2014	\$ 7.8		\$ 73.0
2015	\$ 7.8		\$ 67.9
2016	\$ 7.6		\$ 63.1
2017	\$ 7.8	\$ 9.9	\$ 67.5
2018	\$ 7.8	\$ 8.0	\$ 69.8
2019	\$ 8.3	\$ 8.1	\$ 71.8
2020	\$ 8.3	\$ 12.8	\$ 78.5
2021	\$ 9.1	\$ 12.7	\$ 84.2
2022	\$ 9.2	\$ 3.1	\$ 80.2



Projected annual payments from fiscal 2017 through 2022 are based upon the approved five year County Capital Improvement Plan approved June 6, 2016 are contingent upon annual review and appropriation approval. The county and state funding authorities review and approve the school system’s Capital Improvement Plan and authorize expenditures for approved projects based on their respective funding policies.

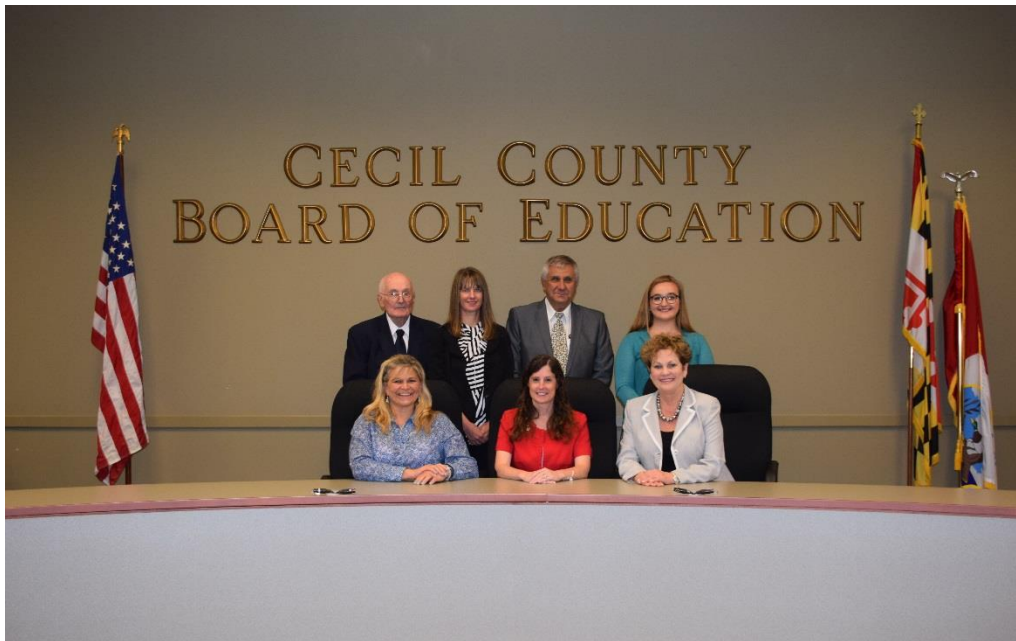
County Debt Service

The county issues general obligation bonds to provide funds for the acquisition and construction of major capital assets for the school system. They are direct obligations and pledge the full faith and credit of the government. These bonds generally are issued as 10 to 20 year serial bonds with varying amounts of principal due each year.

ORGANIZATIONAL SECTION

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Cecil County Board of Education



Seated: Wendy A. Wintersgill (Vice-President)(District 3), Dawn K. Branch (President)(District 5), Dr. D'Ette W. Devine (Superintendent),
Standing: William C. Manlove (District 1), Lauren C. Camphausen (District 2), William H. Malesh (District 4), Harriet M. Starr (Student Member).

Dawn K. Branch, President, has been involved with Cecil County Public Schools since 2004 when she moved here from Harford County. She graduated in 1991 from the University of Baltimore with a Bachelor of Science degree in Business Management and later pursued a Master of Arts in Elementary Education from the College of Notre Dame of Maryland. Dawn has a strong professional background in finance. She is the sole proprietor of a full-service travel agency.

Wendy A. Wintersgill, Vice-president, is an advanced practice nurse and educator for the Christiana Care Health System. Wendy was raised in the suburbs outside of Philadelphia, PA. She is a graduate from Widener University and completed her Master's degree in 2009 at the University of Delaware. The Wintersgill family chose to live in Cecil County over 10 years ago. Wendy is a member of the Blood Bank of Delmarva and volunteers for the American Heart Association as a Heart Start team leader. She runs 5K events to support any good cause. She is a polo player and a two-time rodeo champion. A nurse for more than 20 years, Wendy's work includes quality and performance improvement, research, clinical care, and publication. She is dedicated to safety, helping people through crises, and supporting others to find their greatest potential.

Lauren C. Camphausen, Member, attended Cecil County Public Schools from kindergarten through her graduation from North East High School in 1993. In 1997, Lauren obtained a Bachelor of Arts in Sociology, with a concentration in Education, from the University of Maryland. Her professional career has been focused on program development and evaluation, strategic planning, and public policy related to youth substance abuse prevention, child abuse and neglect prevention, and parent support and education. She's worked as a research assistant with a social science research organization in Washington, D.C., as a contract manager and grant manager with the State of Delaware Office of Prevention and Early

Intervention, and was also involved in budget development and management with the State of Delaware Division of Family Services. Lauren works as a private consultant providing consultation services to various non-profit and state agencies in the development, implementation, and evaluation of school and community-based programs.

Mr. William C. Manlove, Member, is a lifelong resident of Cecil County and graduate of Cecilton High School. He attended Western Maryland College and the University of Wisconsin, and served in the U.S. Army. His family has farmed in the Earleville area for many generations. Bill is Past President of the Cecilton Lions Club and member of the Masonic Temple Union Lodge No. 48 A.F & A.M., Saint Peter's Anglican Church, and the Cecil County Farm Bureau.

William H. Malesh, Member, has been a resident and small business owner in Cecil County for over 35 years. He received his Bachelor of Science degree in Education from the University of Maryland, a Master's degree in Educational Administration from Johns Hopkins University, and a Certificate of Advanced Study (CASE) in Educational Leadership also from Johns Hopkins University. Bill retired from Baltimore County Public Schools after 32 years of teaching and also spent a year teaching at West Nottingham Academy. He served six years in the Maryland National Guard. He has volunteered and chaired the Perryville Zoning Board of Appeals for the past 30 years.

Harriet M. Starr, Student Member, is a senior at Rising Sun High School (RSHS), where she has been Treasurer of the Student Council and Chair of the blood drive. She also represents RSHS at County Council meetings. Harriet is also a skilled lacrosse player, active in the National Honor Society and S⁴ (a student leadership group that mentors middle school students), and volunteers for a non-profit that distributes food to needy children in our county. Harriet currently has a weighted GPA of 3.815 while enrolled in advanced placement and honors courses.

D'Ette W. Devine, Ed.D., Superintendent of Schools/Secretary/Treasurer, holds Master and Doctorate degrees of Education. She has thirty-seven years of experience in CCPS as: Associate Superintendent for Administrative Services, Executive Director of Staff Relations, High School Assistant Principal and Principal, and Classroom Teacher.

Superintendent's Leadership Team

Jeffrey A. Lawson, Ed.D., Associate Superintendent for Education Services

Carolyn J. Teigland, Ed.D., Associate Superintendent for Administrative Services

Thomas M. Kappra, Chief Financial Officer

Georgia S. Clark, Executive Director for Elementary Education

Robert J. Buckley, Ed.D., Executive Director Middle School Education

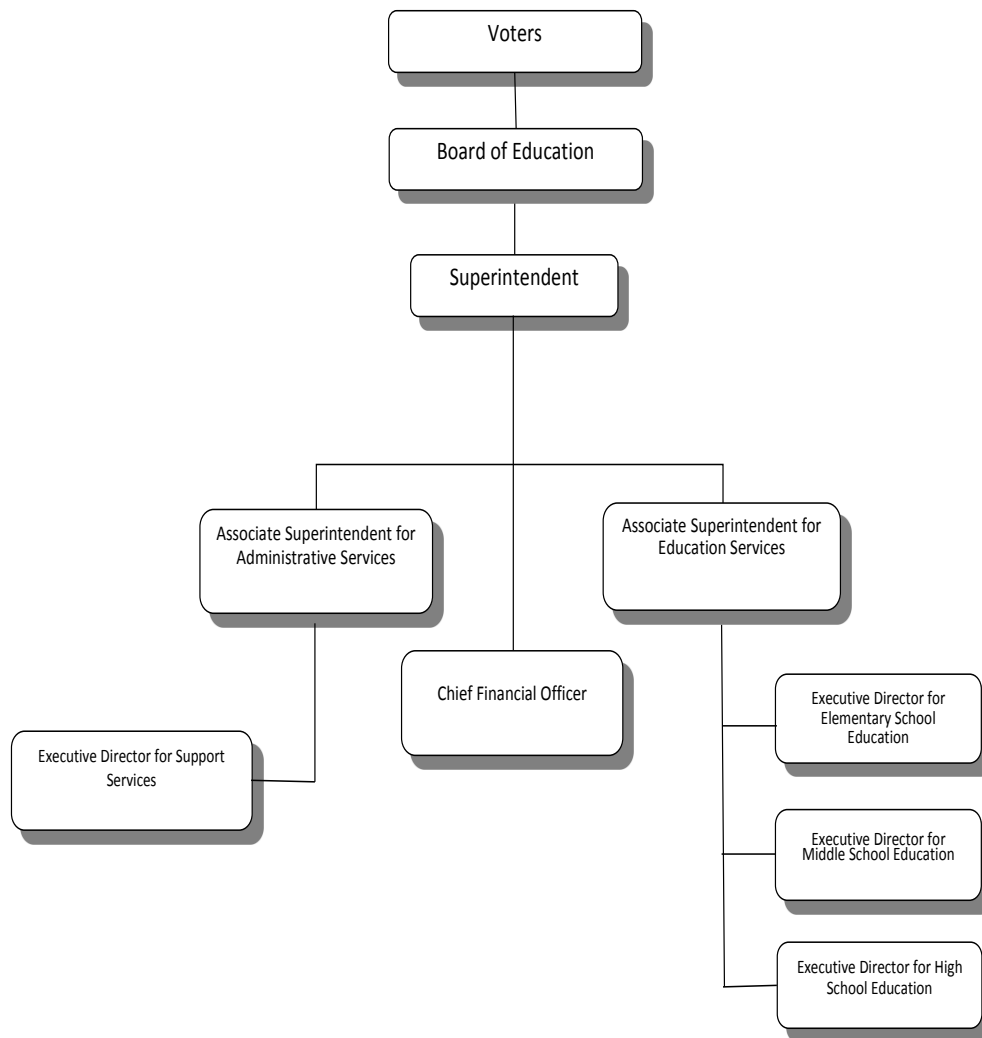
Anne M. Gellrich, Executive Director for High School Education

Perry A. Willis, Executive Director for Support Services

Organizational Structure

Cecil County Public Schools is governed by a Board of Education (Board) consisting of five elected members pursuant to State law and to which Cecil County provides partial fiscal support. Because of this fiscal relationship and the county's control over the budget process, the school system is a component unit of the county for financial reporting purposes. The Board of Education of Cecil County is a corporate body politic established through the Education Article of the Annotated Code of Maryland in 1868. Cecil County Public Schools is fiscally dependent and has no direct taxing authority.

Organizational Chart



Our mission is to provide an excellent pre-kindergarten through graduation experience that enables ALL students to demonstrate the skills, knowledge, and attitudes required for lifelong learning and productive citizenship in an ever-changing global society.

The Board of Education

As set forth in § 4-108 of the Education Article of the Annotated Code of Maryland, duties for a board of education include:

- Carry out the applicable provisions of this article and the bylaws, rules, regulations and policies of the State Board;
- Maintain throughout the county a reasonably uniform, quality system of public schools to provide an equal educational opportunity for all children;
- Determine, with the advice of the county Superintendent, the educational policies for county schools; and
- Establish public bylaws, rules and regulations consistent with State law for the conduct and management of the school system.

Another of the most significant responsibilities of a county board is to appoint the county Superintendent of Schools (Md. Code Ann., Ed. Art. § 4-201).

The Superintendent of Schools

The Superintendent is accountable to the Board of Education of Cecil County and serves as secretary-treasurer and executive officer. As executive officer, the Superintendent conducts all correspondence. The Superintendent is charged with carrying out applicable State and Federal law relating to public schools, by-laws and policies of the State Board, and rules, regulations and policies of the county board (Md. Code Ann., Ed. Art. § 4-204). The Superintendent oversees and provides direction to the divisions of administration and instruction to ensure the best possible educational programs and services for the school system.

The Leadership Team

The Leadership Team is responsible for the development and implementation of the educational program for the students of Cecil County. The team has the responsibility for implementing policies of the Board of Education and improving the effectiveness of staff members. Members of the Superintendent's Leadership Team are responsible for the daily operation of their respective areas of responsibility. Team members provide direction and support and delegate authority to others as needed.

The fundamental concept as outlined in the organization structure provides administrative support and program assistance to department heads, building administrators and other certificated and support staff.

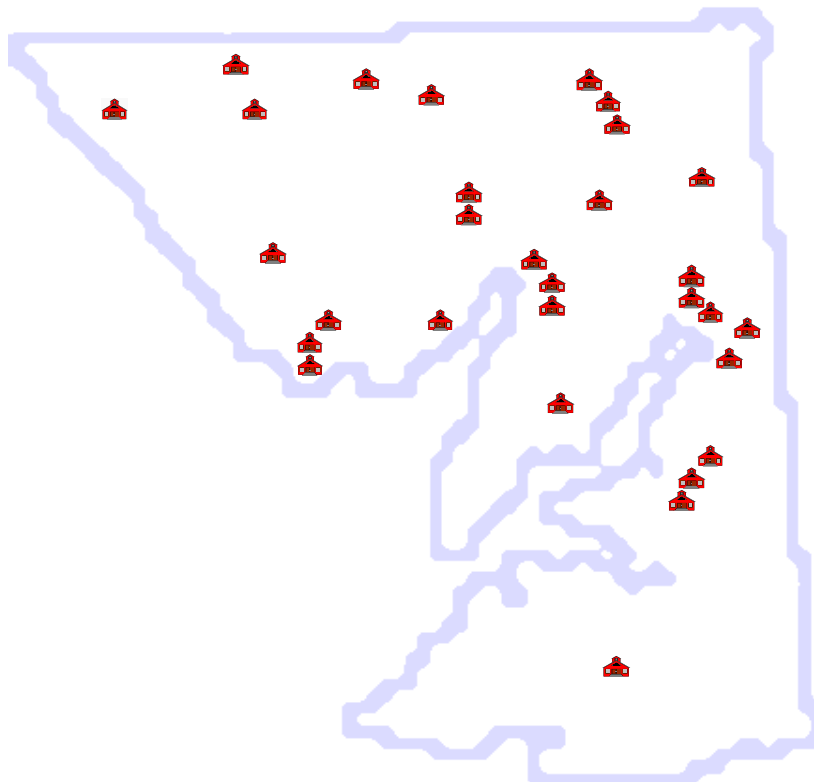
The organization structure delineates responsibility, authority, and accountability for the attainment of system-wide goals with an elementary, middle and high school level concept. The focus of this leadership supports improvements using a systems thinking strategy at the school and support department levels, student achievement, and student success within and between the three educational level structures.

The School System

The Cecil County Public school system covers 360 square miles in the northeastern corner of Maryland, bordering the states of Delaware and Pennsylvania. Students and staff are supported in 32 schools and centers throughout the county including 17 elementary, 6 middle, and 5 high schools, a career and technology center, an alternative school, two central office locations. Approximately 2.4 million square feet of building space is proudly maintained to ensure a safe and secure learning environment. School buses travel 2.3 million miles annually transporting students safely to and from school. Currently serving 15,859 students, Cecil County Public Schools is the 14th largest school system in Maryland and the 2nd largest employer in the County. Nestled

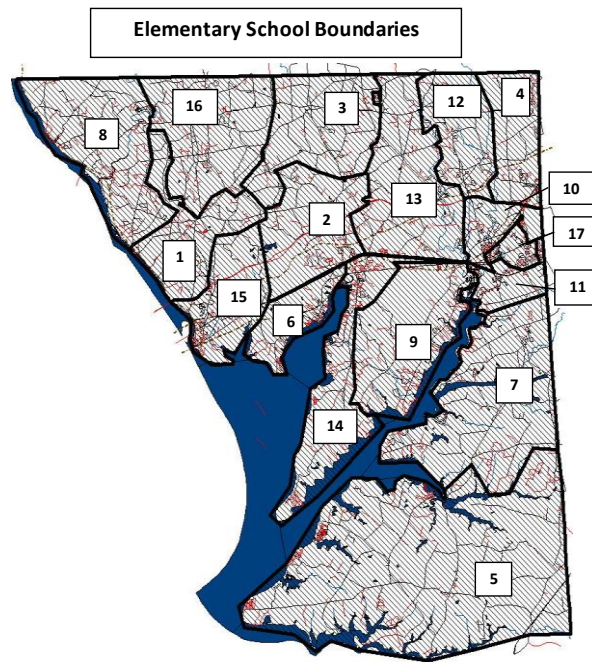


at the top of the Chesapeake Bay, Cecil County, with a population of over 102,000, is the most rural county along the I-95 corridor between Virginia and Boston, Massachusetts. Conveniently located midway between two metropolitan areas, Cecil County is only an hour drive from both Baltimore and Philadelphia, providing easy access to a wide array of cultural events and attractions.



Elementary Schools

School	Enrollment 9/30/15
Bainbridge Elementary 41 Preston Drive Port Deposit, MD 21904	532
Bay View Elementary 910 North East Road North East, MD 21901	609
Calvert Elementary 79 Brick Meetinghouse Road Rising Sun, MD 21911	479
Cecil Manor Elementary 971 Elk Mills Road Elkton, MD 21921	470
Cecilton Elementary 251 West Main Street Cecilton, MD 21913	345
Charlestown Elementary 550 Baltimore Street Charlestown, MD 21914	436
Chesapeake City Elementary 214 Third Street Chesapeake City, MD 21915	343
Conowingo Elementary 471 Rowlandsville Road Conowingo, MD 21918	474
Elk Neck Elementary 41 Racine School Road Elkton, MD 21921	408
Gilpin Manor Elementary 203 Newark Avenue Elkton, MD 21921	466
Holly Hall Elementary 233 White Hall Road Elkton, MD 21921	650
Kenmore Elementary 2475 Singerly Road Elkton, MD 21921	339
Leeds Elementary 615 Deaver Road Elkton, MD 21921	407
North East Elementary 301 Thomas Avenue North East, MD 21901	527
Perryville Elementary 901 Maywood Avenue Perryville, MD 21903	*
Rising Sun Elementary 500 Hopewell Road Rising Sun, MD 21911	755
Thomson Estates Elementary 203 East Thomson Drive Elkton, MD 21921	456
TOTAL	7,696

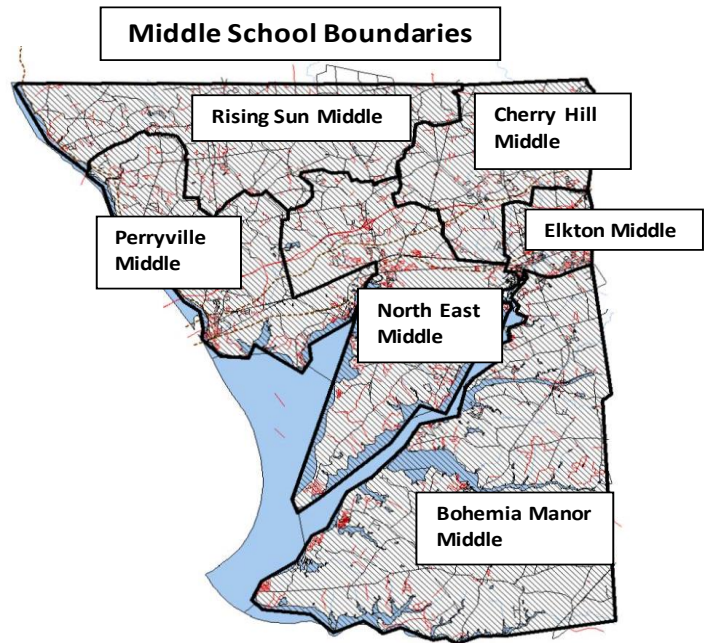


1. Bainbridge
2. Bay View
3. Calvert
4. Cecil Manor
5. Cecilton
6. Charlestown
7. Chesapeake City
8. Conowingo
9. Elk Neck
10. Gilpin Manor
11. Holly Hall
12. Kenmore
13. Leeds
14. North East
15. Perryville
16. Rising Sun
17. Thomson Estates

* School temporarily closed for renovation

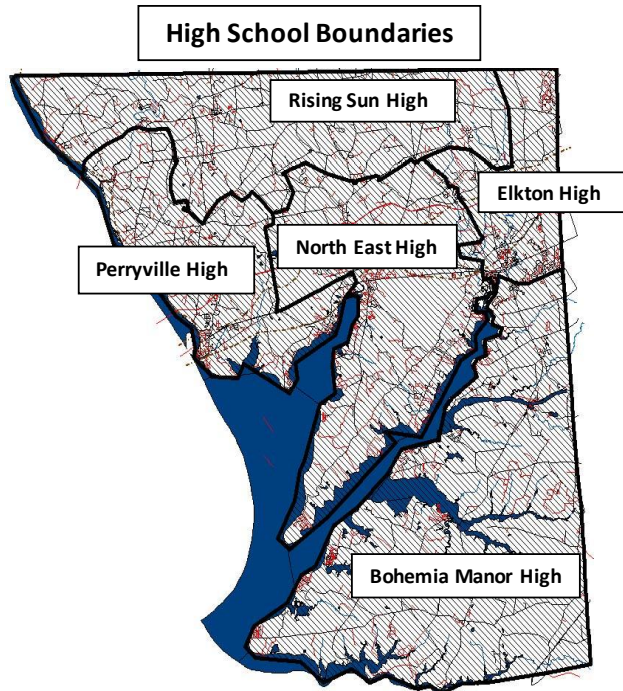
Middle Schools

School	Enrollment 9/30/15
Bohemia Manor Middle 2755 Augustine Highway Chesapeake City, MD 21915	506
Cherry Hill Middle 2535 Singerly Road Elkton, MD 21921	416
Elkton Middle 615 North Street Elkton, MD 21921	554
North East Middle 200 East Cecil Avenue North East, MD 21901	732
Perryville Middle 850 Aiken Avenue Perryville, MD 21903	556
Rising Sun Middle 289 Pearl Street Rising Sun, MD 21911	679
TOTAL	3,443



High Schools

School	Enrollment 9/30/15
Bohemia Manor High 2755 Augustine Highway Chesapeake City, MD 21915	656
Elkton High 110 James Street Elkton, MD 21921	1,026
North East High 300 Irishtown Road North East, MD 21901	1,065
Perryville High 1696 Perryville Road Perryville, MD 21903	802
Rising Sun High 100 Tiger Drive North East, MD 21901	1,171
TOTAL	4,720



Other Schools	Enrollment 9/30/15
Cecil County School of Technology 912 Appleton Road Elkton, MD 21921	*
Cecil Alternative Program 3035 Singerly Road Elkton, MD 21921	*

* Enrollment from these schools is included with the students' home school.

Strategic Plan for Student Success

Cecil County Public Schools submitted its Strategic Plan in accordance with the requirements of the Bridge to Excellence legislation. The Maryland State Board of Education first approved the Plan in December 2003 and it now serves as the framework for the system's continuous improvement efforts as the plan is resubmitted annually. The budget has been developed to equip the teachers and staff of the school system to achieve the ambitious goals and objectives of the Plan. Key elements of the Plan are excerpted here. More information on our Strategic Plan can be found on our website [CCPS Strategic Plan](#).

Mission Statement

Our mission is to provide an excellent pre-kindergarten through graduation learning experience that enables ALL students to demonstrate the skills, knowledge and attitudes required for lifelong learning and productive citizenship in an ever-changing global society.

Vision Statement

The Cecil County Public school system is a diverse learning community where all stakeholders are respected and valued and contribute to an excellent education program in an ever-changing global society.

Students are caring citizens who take responsibility to demonstrate the skills, knowledge and attitudes required to excel academically and to be prepared for future challenges.

Teachers and Staff understand their primary responsibility is the success of all students. They collaborate in the creation, development, implementation, and assessment of an excellent pre-Kindergarten through graduation learning experience. They share in decisions that have significant impact on the school and community in the cognitive, affective, physical, and social domains.

Parents and Other Citizens provide a nurturing environment that supports student learning. They actively participate in the decision-making process and contribute time and resources that assist in fulfilling the mission of the school.

The School Organization is flexible and designed to meet the complexities of life in the twenty-first century. The school is a vital part of the community and is used to further the ongoing education of all citizens.

School Administrators are instructional leaders who manage the school environment and use their expertise to facilitate learning and continuous improvement.

Central Office Support Personnel provide leadership, resources, and services to schools and departments to promote the accomplishment of the vision.

Goals and Objectives

Goal 1: *All students will meet or exceed high academic standards.*

- Objective 1.1 Students will meet or exceed state proficiency levels in tested areas.
- Objective 1.2 Students will graduate from high school prepared for college and/or the world of work.
- Objective 1.3 Students will enroll in rigorous academic programs.
- Objective 1.4 Students will use technology to enhance their learning.

Goal 2: *All students will learn in safe, secure, and inviting environments.*

- Objective 2.1 Students will abstain from violent and disruptive behaviors.
- Objective 2.2 Students will abstain from harmful behaviors associated with substance abuse.
- Objective 2.3 All schools will demonstrate a readiness to address emergency situations.
- Objective 2.4 Parents and guardians will support the public school system.
- Objective 2.5 Students will support the public school system.

Goal 3: *All students will benefit from effective and efficient support and services provided by a learning organization.*

- Objective 3.1 Students will be taught by highly qualified professional and support staff.
- Objective 3.2 Students will learn in clean, well maintained and instructionally conducive facilities.
- Objective 3.3 Students and staff will have access to high quality, productive support services.
- Objective 3.4 All staff will utilize systems thinking approach in daily operations.

Core Values

Excellence

The pursuit of excellence requires that we:

- Set high goals and hold ourselves accountable for their attainment
- Seek continuous improvement in all that we do
- Take pride in achieving established goals
- Celebrate our successes
- Dedicate ourselves to meeting the needs of our community

Safety and Wellness

We will promote and protect the wellbeing of students and employees as we:

- Provide a safe, secure, and healthy environment
 - Assume responsibility for our own health and safety
 - Participate in activities that promote personal health, safety, and wellness
-

- Provide the support systems that promote job satisfaction and success for our employees
- Recognize that our employees are driven by the pride they take in a job well done and show that we value this commitment

Integrity

To exemplify personal and organizational ethical behavior, we will:

- Model our Vision and Core Values
- Do what is right, equitable, and honest
- Take responsibility for our own actions and decisions
- Maintain confidentiality of information entrusted to us

Learning

As an organization dedicated to learning and growth, we will:

- Engage in continuous professional growth and development
- Value and reward creativity, innovation, and risk taking
- Set goals and use data to evaluate goal attainment

Flexibility

To demonstrate our personal and organizational flexibility, we will:

- Be open to new ideas
- Adapt to changing conditions in our schools and community
- Take well-considered risks
- Embrace new best practices in our programs and efforts

Collaboration

We will work in a collaborative environment in which we will:

- Be open, trusting, honest, and timely in our communication
 - Engage others in the decision making process
 - Acknowledge and appreciate diversity
 - Nurture and mentor one another
 - Value and respect the contributions of all
-

Allocation of Funding to Performance Goals

School system’s budget priorities and allocation of funding align with the Goals and Objectives of the Strategic Plan. Throughout this document you will find specific reference to the Board Goals and Objectives along with measures of success.

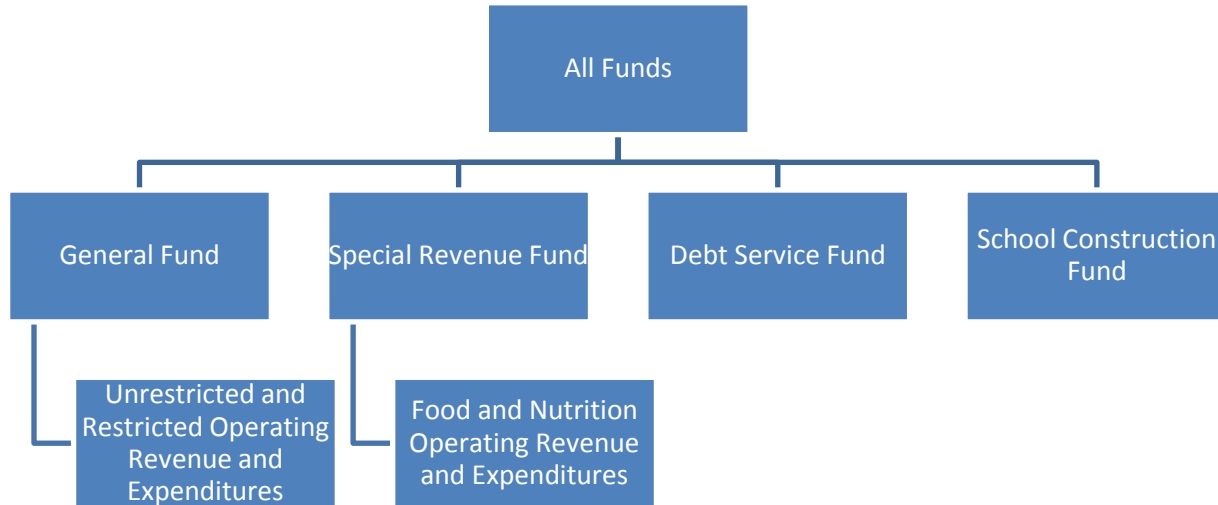
In addition, our Strategic Plan must align with the four assurance areas of the School Improvement Program under Section 1003(g) of the Elementary and Secondary Education Act of 1965 (ESEA), reauthorized by the No Child Left Behind Act (NCLB) in 2002.

With funds allocated under the American Recovery and Reinvestment Act of 2009, the U.S. Department of Education issued program requirements that charged State Education Agencies (SEAs) to focus on four areas of improvement to improve low achieving schools.

The following chart shows the school system’s investment in these four assurance areas

Bridge to Excellence in Public Schools Act of 2002								
	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	% of Total	Inc. from FY13	
Assurance Area 1 - Standards and Assessments: Adopting standards and assessments that prepare students to succeed in college and the workplace and to compete in the global economy.	\$ 107,560,179	\$ 108,581,765	\$ 109,987,422	\$ 111,478,432	\$ 117,117,933	60%	9%	
Assurance Area 2 - Data Systems to support instruction: Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction.	\$ 1,765,711	\$ 2,487,271	\$ 3,354,938	\$ 2,632,126	\$ 2,365,349	1%	34%	
Assurance Area 3 - Great Teachers and Leaders: Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most.	\$ 1,948,828	\$ 2,136,179	\$ 2,373,490	\$ 2,454,330	\$ 2,813,430	1%	44%	
Assurance Area 4 - Turning Around the Lowest Achieving Schools	\$ 2,868,109	\$ 3,101,809	\$ 3,100,953	\$ 3,274,373	\$ 3,400,200	2%	19%	
Mandatory Cost of Doing Business: mandatory costs not attributable to an assurance area in this category.	\$ 60,114,420	\$ 61,481,638	\$ 61,271,399	\$ 68,571,819	\$ 70,223,522	36%	17%	
Total	\$ 174,257,247	\$ 177,788,662	\$ 180,088,202	\$ 188,411,080	\$ 195,920,434	100%	12%	

Fund Structure



The school system uses four major funds. These funds are described below:

- The **General Fund** is used to focus upon the operation of the school system’s educational and support services programs.
- The **Special Revenue Fund** is used to record the financial transactions of the food and nutrition program.
- The **School Construction Fund** reports the revenue and expenditures related to school construction projects ranging from site improvements to minor and major building renovation and addition projects.
- The **Debt Service Fund** represents the principal and interest payments due on county long term bond obligations used to finance major capital addition and renovation projects. The school system has no authority to incur debt or levy taxes. Payment of the debt service of the school system is the responsibility of the funding authorities.

Basis of Accounting

All governmental funds are accounted for using the modified accrual basis of accounting. Under this method, revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred. Available revenues are those that are collectible in the current period or within sixty (60) days thereafter, which will be used to pay liabilities of the current period. Expenditures generally are recorded when the fund liability is incurred, except for debt service expenditures and the expenditures related to compensated absences and claims and judgments,

which are recorded only when payment is due. All governmental funds and all fiduciary fund types except agency funds are accounted for using the modified accrual basis of accounting. Agency funds are custodial in nature, and so do not involve measurement of results of operations.

Measurement Focus of the School System's Budget

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, generally only current assets and current liabilities are included on the balance sheet and their related expenditures are included in the fund budgets.

Budget Timeline and Process

A budget development calendar is established by the Superintendent in September of the preceding fiscal year. Budget requests received from each school community and department are carefully reviewed by members of the Superintendent's Leadership Team during the process of developing the Superintendent's budget request. Several public meetings are held between the Board of Education and staff in December and January when estimated revenue and expenditures in all budget categories are reviewed and discussed. All requests must align to the goals and objectives in the school system's Strategic Plan. At the conclusion of the hearings the Board advises the Superintendent and staff of additions and/or revisions to the budget request. The Board of Education takes action to adopt the request at their regular monthly meeting in February.

The Board's request is then submitted to the County Executive. The County Executive must submit a complete county budget to the County Council by March 1. By law, the county government announces on May 1 a tentative appropriation for the Board of Education for the following fiscal year. A final appropriation is then announced by the county government on June 1.

The School System has the authority to transfer funds between objects of expenditures (i.e. salaries and wages, contracted services, materials and supplies, other charges, and equipment) within major categories, but must notify the County of such action at the end of each month. In accordance with the Education Article, Title 5, §5-105, of Maryland Annotated Code, the School System may not exceed the appropriation by category.

Fiscal 2017 Budget Development Calendar

• October 9, 2015	Forms distributed to principals, coordinators and department heads
• November 1, 2015	Budget database distributed to principals, coordinators and department heads
• November 20, 2015	Principals submit budget requests
• November 30, 2015	Instructional coordinators and department heads submit budget requests
• December 14, 2015	Meeting of Superintendent with Board to discuss parameters
• January 13 and 20, 2016 • January 27, 2016 Public Hearing	The Superintendent's budget request is considered by Board of Education in public work sessions to be held at the George Washington Carver Center, 201 Booth Street, Elkton, Maryland
• February 8, 2016	Budget approved by Board of Education for transmittal to fiscal authority, the County Executive of Cecil County
• February 15, 2016	Submission of Board of Education's budget request to the County Executive of Cecil County
• April 1, 2016	County Executive of Cecil County submits proposed budget and capital improvement program to County Council
• May 26, 2016	Public hearing on annual budget and appropriations ordinance of Cecil County at county council meeting
• June 7, 2016	Formal adoption of annual budget and appropriations ordinance of Cecil County to adopt the budget for fiscal year 2017
• June 6, 2016	Board of Education adopts budget for fiscal year 2017
• July 1, 2016	Begin fiscal year 2017: July 1, 2016 to June 30, 2017

Budgetary and Accounting Controls

Budgetary and accounting controls are designed to provide reasonable assurance that assets are safeguarded and authorized transactions are recorded and executed. A detailed line item budget is used. Salaries and wages are managed with internal controls where budgeted positions are compared to actual positions filled.

Monthly financial statements are prepared for the Current Expense Fund and distributed to the board, Superintendent, Leadership Team, and county government. This report includes monthly and year-to-date budget amendment and expenditure activity and resulting unexpended appropriation balances by object of expenditure in each category.

In addition, department heads, administrators and school principals receive monthly reports showing the status of current expense accounts for which they are responsible. These reports include monthly and year-to-date expenditure activity and the remaining unexpended and unencumbered balance of each budgeted line item.

The school system maintains a chart of accounts that fulfills the reporting requirements of the Maryland State Department of Education and specific needs of the organization itself. The chart of accounts is composed of the following elements: fund, category, program and object to fulfill state requirements and location, activity and discipline to fulfill organizational needs. Expenses are classified by category and further classified by object.

These categories include:

Administration	Student Health Services
Instruction Leadership and Support	Student Transportation
Instruction Salaries	Operation of Plant
Instruction Materials and Supplies	Maintenance of Plant
Instruction Other Costs	Fixed Charges
Special Education	Community Services
Student Personnel Services	Capital Outlay

The object classification is used to describe the service or commodity obtained as a result of a specific expenditure. The objects are:

Salaries and Wages	Expenditures incurred for personnel on the school system's payroll.
Contracted Services	Expenditures for services performed by persons or organizations not on the school system's payroll.
Supplies and Materials	Materials which meet any one or more of the following conditions: (1) lasts for less than one year, (2) better to replace than repair, (3) in not an independent unit, (4) loses its identity through incorporation into a different or more complex unit, (5) does not exceed a minimum dollar value, (6) is consumed in use, and/or (7) is expendable. Such items include: textbooks, library media, food and related supplies, and office and classroom supplies.
Other Charges	Expenditures for employee benefits and other miscellaneous expenditures that cannot be classified elsewhere. Expenditures include: travel, property and liability insurance, communications, and utility services.
Land, Buildings, Equipment	Expenditures for the acquisition of new or replacement fixed assets including: equipment, vehicles, buildings, school sites, and other property. A fixed asset is a unit of property with more than a one year life and unit value of more than \$5,000.
Transfers	Payments to other school systems and non-public institutions, or transfers between major funds within the school system.

Revenues are categorized by funding source as mandated by Maryland statute. These categories are:

Local Appropriation	State Revenue
Federal Revenue	Other Revenue

A complete chart of accounts is available on the school system's website at ccps.org.

Budget Amendment Process

Cecil County Public Schools is not permitted to spend in excess of the amount appropriated by fund and by category. It is the responsibility of each principal, department manager, and administrator to spend within their allocated funding and to notify the appropriate member of the Leadership Team of any potential deviance from the budget plan.

Budget transfers within a category between objects must be approved by the Board of Education and reported to the county government. The transfer of funds between major categories and/or funds requires the approval of the county government through a budget amendment process. Similarly, the expenditure of non-local funds received by the Board after adoption of the budget requires notice to the county government and its approval of the funding source and budget (Md. Code Ann, Ed. Art. § 5-105(c)).

The county government must also approve budget transfers between projects within the Capital Projects Fund.

Fiscal Policies and Procedures

Governance

The Board has the primary leadership, directional and oversight responsibility for the school system, including the key responsibility for approving the annual budget and ongoing monitoring of the proper application/use of approved funds. The Board also approves formal policies to establish the authoritative and foundational guidelines upon which all activities should be conducted. Although the Board performs all the preliminary steps in the budget process and is accountable for the fiscal performance of the school system, it remains fiscally dependent on the state and county governments to apportion taxes for school purposes.

Internal Controls

The Board has the primary oversight responsibility for internal control. Management is responsible for the design, implementation and maintenance of effective internal controls as well as the monitoring of such controls through the delegated authority of the Board. Both internal and external audits provide additional assurances for the Board. There is also a shared responsibility for internal control across the organization, with all personnel being expected to ensure that established internal controls are operating effectively and reporting observed violations of prescribed controls to management, senior management and/or the Board.

Risk Management

The school system is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and related disasters. The system is a member of the Maryland Association of Boards of Education (MABE) Group Insurance Pool and the Workers' Compensation Group Self-Insurance Fund. MABE is a public entity risk pool currently operating as a common risk management and insurance program for fourteen member counties to reduce the amount of claims expenditures incurred. Under the group insurance pool, coverage for casualty losses are at the replacement cost of the asset; general liability losses are limited to \$400,000 per incident as provided by

the State of Maryland's Sovereign Immunity Law. In the event that the Sovereign Immunity Law is not applicable, the system is covered up to \$1,000,000 per incident. There have been no reductions in the insurance coverage in the current year and settlements have not exceeded insurance coverage for the last three fiscal years. The Workers' Compensation Group Self-Insurance Fund provides coverage for up to the statutory limit of each incident.

Investments

The school system is bound by Maryland law (COMAR 6-222) to minimize credit and interest rate risk by investing only in the highest quality investments, and therefore, has no formal Board investment policy. The law states that permissible investments are limited to U.S. Treasury and U.S. Government Agency obligations, collateralized repurchase agreements and certificates of deposit, money market mutual funds of the highest rating and any investment portfolio created under the Maryland Local Government Investment Pool.

The Maryland Local Government Investment Pool is duly chartered, administered and subject to regulatory oversight by the State of Maryland. This pool is managed in a "Rule 2(a)-7 like" manner and has an S&P rating of AAAM. The fair value of our position in the pool is equal to the shares outstanding.

The Board has funds designated for Other Post-Employment Benefits (OPEB) that are held by Maryland Association of Boards of Education (MABE). The investment policy of MABE is set and monitored by MABE's Board of Trustees. MABE primarily invests in registered securities and mutual funds.

Procurement

If the cost of any school building, improvement, supplies, contracted service or equipment is more than twenty-five thousand dollars (\$25,000), the contract shall be bid and awarded on the basis of competitive bidding as prescribed by the Annotated Code of Maryland §5-112. The Superintendent or designee is authorized to purchase on behalf of the Board of Education when formal bidding procedures are not required by law and when budget appropriations are adequate to cover such obligations.

Grant Program Revenue

Certain programs serving specific needs and purposes of the school system and the welfare of the students are funded by restricted Federal and State grants. Monies so acquired are used in the designated programs and do not supplant funding for the unrestricted programs.

Fund Balance

There is no statutory requirement for the school system to maintain a Fund Balance. The fund balance of the Board has been accumulated to provide stability and flexibility to respond to unexpected adversity and/or opportunities. The target is to maintain a fund balance of not less than 5% of annual operating expenditures for the fiscal year.

The Board's basic goal is to maintain annual expenditure increases at a growth rate, and to limit expenditures to anticipated revenue in order to maintain a balanced budget. The Board is required to adopt a balanced budget, where projected and appropriated revenue equal projected expenditures. A

portion of the prior year's fund balance, if available, may be included by the Board in the annual budget submitted to the county to be re-appropriated and balance the budget.

The decision to retain a total fund balance of not less than 5% of operating expenditures is governed by Board Policy DFAA, and stems from the following:

- This amount provides the liquidity necessary to accommodate the Board's uneven cash flow.
- This amount provides the liquidity to cover contingent liabilities.
- Any amount above 5% of operating expenditures is reported as unassigned fund balance.

The Board policy states that most restricted dollars will be spent before less restricted dollars in the following order:

Non-spendable – Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact. This component includes prepaid expenses related to healthcare and inventory related to food services.

Restricted – This component includes funds that are constrained to specific purposes by their providers (such as grantors, bondholders and higher levels of government) through constitutional provisions or by enabling legislation.

Committed – This component includes funds approved in the current fiscal year for use in the subsequent fiscal year. A portion of the fund balance may be assigned to balance the subsequent year's budget and is shown as committed. This requires formal action by the Board.

Assigned – This component includes a contingency for the projected maximum liability for the medical, dental, vision and drug plans in excess of established premiums, and a budget contingency due to unforeseen events in the General Fund. The authority of assigning fund balance is expressed by the Superintendent and Chief Financial Officer.

Unassigned – This component consists of the amount that has not been committed or assigned to a specific purpose and exceeds the 5% of the annual operating budget fund balance minimum requirement. A negative unassigned balance may be reported if expenditures incurred for specific purposes exceed the amount restricted, committed, or assigned to those purposes.

All policies and regulations of the Board are reviewed on a bi-annual basis (by policy) and amended as needed.

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FINANCIAL SECTION

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Revenue

All revenues necessary to prepare schools for students, pay teachers and employees, and purchase the supplies and services to deliver instructional services to each student in the classroom are received from Cecil County Government, the State of Maryland, the Federal Government and other sources.

The State of Maryland provides unrestricted funding using formulas based on student enrollment, student demographics and county wealth. These major state aid revenues are listed as Foundation Program, Student Transportation, Compensatory Education, Limited English Proficiency, Special Education, Guaranteed Tax Base, Supplemental Grants, NTI (Net Taxable Income) and Disabled Students Non-Public Placement Aid. Estimates of the projected level of State funding are provided by the Maryland State Department of Education. In order for Cecil County Public Schools to be eligible to receive state aid, the local government must provide a minimum funding level known as "Maintenance of Effort." Maintenance of Effort requires local funding support to be the same or above the per pupil amount as was appropriated in the previous year. Other sources of revenue include tuition paid for non-residents, summer school and evening high school. Also included are interest on investments and rental for use of school facilities.

Numerous grants are received from the Federal and State governments and other sources. Expenditures for these grant programs are restricted as to their use by the granting agency. Major school system grant programs administered by the Maryland State Department of Education include:

Title I	Federal
Title IIA - Teacher Quality	Federal
Title III - Language Acquisition	Federal
Carl D. Perkins Career and Technical Education Improvement Act of 200	Federal
Special Education Grants	Federal/State
Fine Arts Initiative	State
Judy Hoyer Center Grant	State
Aging Schools Program	State

Expenditures

General (Current Expense) Fund

Detailed information on estimated expenditures is reported by budgetary categories. Each section includes data for actual expenditures for fiscal years 2013, 2014 and 2015 and the budget for fiscal years 2016 and 2017.

The operating budget expenditures are divided into fourteen categories mandated by Maryland statute. These categories are:

Administration	Student Personnel Services
Instruction Leadership and Support	Student Transportation
Instruction Salaries and Wages	Operation of Plant
Instruction Materials and Supplies	Maintenance of Plant
Instruction Other Costs	Fixed Charges
Special Education	Community Services
Student Health Services	Capital Outlay

Categories are further divided into the expenditures objects of Salaries and Wages, Contracted Services, Materials and Supplies, Other Charges, Equipment and Transfers. Each category contains a summary page with an overview of the services provided, fiscal information and a position summary if applicable for years 2013, 2014 and 2015, the budget for fiscal years 2016 and 2017, and the goals, objectives and major strategies adopted within each area.

Special Revenue Fund

This fund accounts for all revenue and expenditures used in the operation of the school system's food and nutrition program. The food and nutrition program is self-supporting and operates on federal and state revenues and receipts from the sale of meals to students and adults. This governmental fund does not require a legally adopted budget.

School Construction Fund

This fund is organized and reported by project and funding source. First, major construction projects with State Public School Construction Program participation are listed. The second project listing includes those projects to be funded solely by the county. Funding for the school construction fund is received primarily from state and county sources. The State's Public School Construction Program funds a portion of the cost of approved additions, renovations and new facilities. This contribution is based upon a formula which recognizes the age, design capacity of the facility and square footage. At the county level, proceeds from the sale of bonds serve as the primary source of funding for the local share of major construction projects.

Debt Service Fund

The annual principal and interest payments made by the county to reduce the long-term debt incurred for school construction projects is recorded in the Debt Service Fund as required by law. The liability for the repayment of long-term debt incurred by the State and county government to finance school construction projects rests with the state and county.

Major equipment may be financed, with the county's approval, through a multi-year lease purchase arrangement. This activity is recorded in the Current Expense Fund. The purchases of school buses and maintenance vehicles have been financed over multi-year terms.

Fiscal 2017 Budget All Governmental Funds

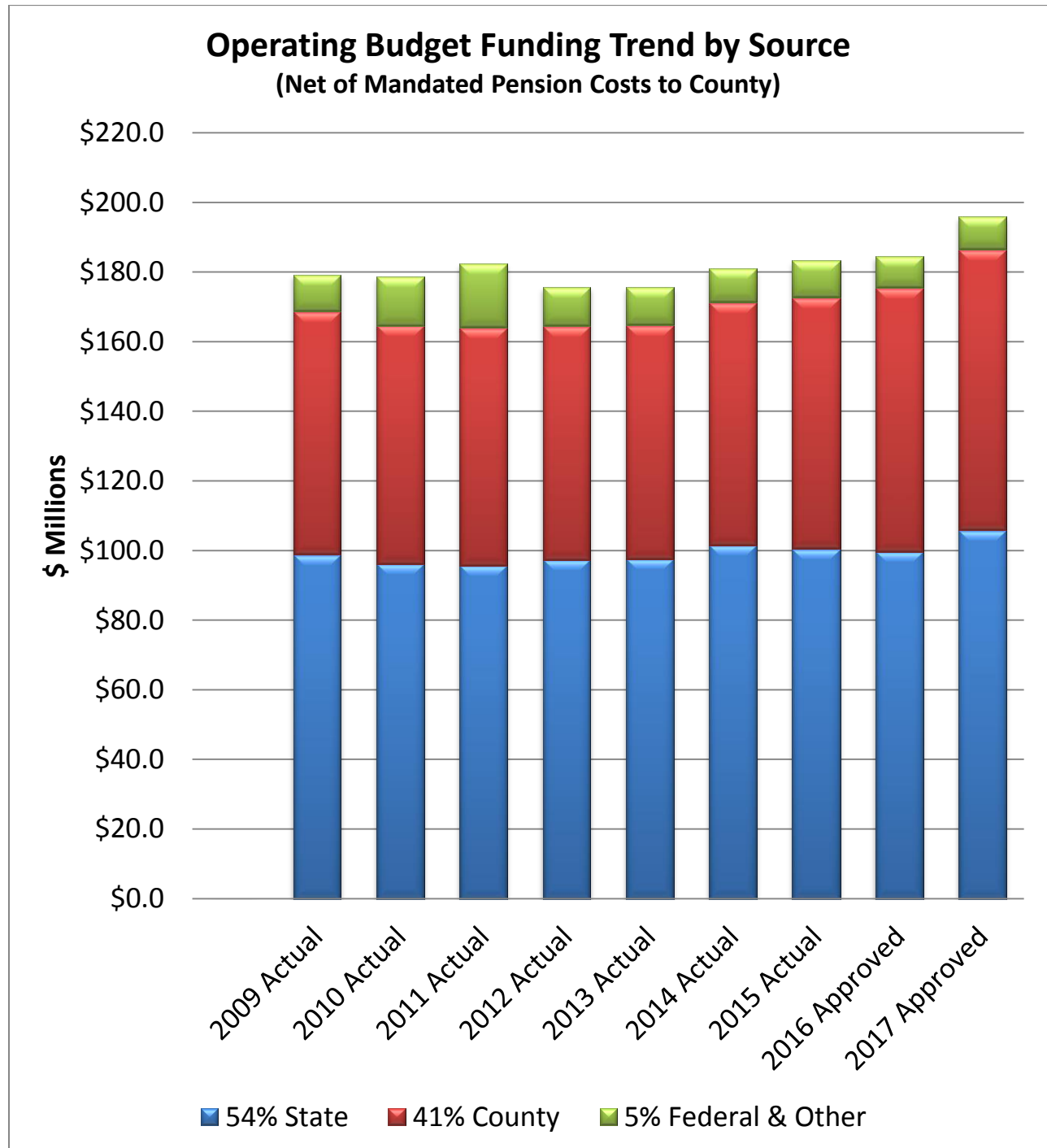
	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total
Revenues					
Intergovernmental					
Cecil County, Maryland	\$ 80,610,438	\$ -	\$ 8,656,913	\$ 7,761,511	\$ 97,028,862
State of Maryland	105,863,909	371,683	6,650,470	-	112,886,062
United States government	8,986,087	4,490,075	-	-	13,476,162
Other sources					
Sale of food	-	1,847,908	-	-	1,847,908
Investment interest	-	-	-	-	-
Other	460,000	-	-	-	460,000
Total Revenue	<u>\$ 195,920,434</u>	<u>\$ 6,709,666</u>	<u>\$ 15,307,383</u>	<u>\$ 7,761,511</u>	<u>\$ 225,698,994</u>
Expenditures					
Administration	5,259,193	279,104	-	-	5,538,297
Instruction leadership and support	14,139,542	-	-	-	14,139,542
Instruction salaries and wages	72,703,252	-	-	-	72,703,252
Instruction materials and supplies	4,176,808	-	-	-	4,176,808
Instruction other	3,141,775	-	15,307,383	-	18,449,158
Special education	27,130,120	-	-	-	27,130,120
Student personnel services	963,127	-	-	-	963,127
Student health services	1,625,301	-	-	-	1,625,301
Student transportation	9,618,935	-	-	-	9,618,935
Operation of plant	12,080,489	-	-	-	12,080,489
Maintenance of plant	4,131,103	-	-	-	4,131,103
Fixed charges	40,335,346	-	-	-	40,335,346
Community services	260,199	-	-	-	260,199
Capital outlay	355,244	-	-	-	355,244
Food service					
Food	-	2,900,000	-	-	2,900,000
Salaries and wages	-	2,486,428	-	-	2,486,428
Contracted services	-	60,000	-	-	60,000
Supplies and materials	-	310,610	-	-	310,610
Other operating costs	-	673,524	-	-	673,524
Debt Service					
Principal	-	-	-	5,521,687	5,521,687
Interest	-	-	-	2,239,824	2,239,824
Total Expenditures	<u>\$ 195,920,434</u>	<u>\$ 6,709,666</u>	<u>\$ 15,307,383</u>	<u>\$ 7,761,511</u>	<u>\$ 225,698,994</u>
EXCESS (DEFICIENCY)	-	-	-	-	-
Beginning Fund Balance	8,973,095	218,335	47,954	-	9,239,384
Ending Fund Balance	<u>\$ 8,973,095</u>	<u>\$ 218,335</u>	<u>\$ 47,954</u>	<u>\$ -</u>	<u>\$ 9,239,384</u>

Fund Balance All Governmental Funds

	2015	2014	2013	2012	2011
General fund:					
Non-spendable	\$ 614,961	\$ 579,811	\$ 787,321	\$ 777,885	\$ 1,026,595
Committed	4,742,665	2,847,015	1,784,391	1,588,063	1,798,419
Assigned	3,615,469	3,700,741	6,317,721	4,045,024	3,358,296
Unassigned	-	-	3,470,767	8,552,567	6,671,073
Total general fund	<u>\$ 8,973,095</u>	<u>\$ 7,127,567</u>	<u>\$ 12,360,200</u>	<u>\$ 14,963,539</u>	<u>\$ 12,854,383</u>
All other governmental funds					
Special Revenue Fund:					
Non-spendable	\$ 142,032	\$ 175,435	\$ 258,595	\$ 223,646	\$ 171,597
Unassigned	76,303	(116,840)	(226,543)	36,591	156,463
Capital Project Fund:					
Restricted	47,954	(156,795)	47,905	47,848	47,644
Total all other governmental funds	<u>\$ 266,289</u>	<u>\$ (98,200)</u>	<u>\$ 79,957</u>	<u>\$ 308,085</u>	<u>\$ 375,704</u>

General Fund

The school system's FY 2017 General Fund revenue budget totals \$195,920,434, an increase of \$7,509,354 or 4.0% more than the FY 2016 budget. The primary sources of revenue are unrestricted state and local funds, restricted state and federal funds, other sources such as tuition and investment revenue. The overall trend in funding has been flat since fiscal 2009.



General Fund Revenue by Source

	Fiscal 2013 Actual	Fiscal 2014 Actual	Fiscal 2016 Actual	Fiscal 2016 Approved	Fiscal 2017 Approved	Increase/ (Decrease)	% Change
UNRESTRICTED REVENUE							
State Sources							
Foundation Program	\$ 62,219,806	\$ 61,591,268	\$ 62,440,022	\$ 62,440,022	\$ 64,040,198	\$ 1,600,176	2.6%
Transportation	4,941,348	4,944,348	5,061,312	5,062,312	5,192,369	130,057	2.6%
Compensatory Education	21,475,003	20,915,225	22,052,285	22,052,285	24,256,100	2,203,815	10.0%
Limited English Proficient	660,175	624,175	715,534	715,534	881,595	166,061	23.2%
Special Education	5,685,641	5,951,139	6,566,576	6,566,576	7,034,107	467,531	7.1%
Guaranteed Tax Base	269,220	71,283	99,623	99,623	911,723	812,100	815.2%
1% Supplemental & NTI	49,060	463,227	1,076,786	1,076,786	2,016,866	940,080	87.3%
Sub-total Foundation Programs	\$ 95,300,253	\$ 94,560,665	\$ 98,012,138	\$ 98,013,138	\$ 104,332,958	\$ 6,319,820	6.4%
Handicapped Children (non-public)	1,140,520	1,098,241	938,822	1,020,500	928,655	(91,845)	(9.0%)
TOTAL STATE SOURCES	\$ 96,440,773	\$ 95,658,906	\$ 98,950,960	\$ 99,033,638	\$ 105,261,613	\$ 6,227,975	6.3%
Other Sources							
Summer School Tuition	\$ 97,394	\$ 119,220	\$ 118,897	\$ 25,000	\$ 25,000	\$ -	-
Investment Income	9,997	8,099	18,136	10,000	10,000	-	-
Other Local Revenue	538,930	423,610	394,481	425,000	425,000	-	-
TOTAL OTHER SOURCES	\$ 646,321	\$ 550,929	\$ 531,514	\$ 460,000	\$ 460,000	\$ -	-
TOTAL COUNTY APPROPRIATION	\$ 69,615,833	\$ 72,848,292	\$ 79,750,778	\$ 79,750,778	\$ 80,610,438	\$ 859,660	1.1%
TOTAL UNRESTRICTED REVENUE	\$ 166,702,927	\$ 169,058,127	\$ 179,233,252	\$ 179,244,416	\$ 186,332,051	\$ 7,087,635	4.0%
RESTRICTED REVENUE							
ARRA Federal Programs	\$ 1,079,465	\$ 543,874	\$ 52,224	\$ -	\$ -	\$ -	-
Federal Funds							
Title I	\$ 2,727,992	\$ 2,710,731	\$ 2,834,616	\$ 2,894,944	\$ 3,049,576	\$ 154,632	5.3%
Title II - Teacher Quality	605,825	567,197	582,553	553,104	548,218	(4,886)	(0.9%)
Title III - Language Acquisition	29,644	26,184	51,647	30,928	35,834	4,906	15.9%
Medical Assistance Program	1,456,627	1,332,744	1,598,919	1,220,000	1,420,000	200,000	16.4%
Maryland Infant and Toddlers	186,635	185,158	190,102	192,443	171,219	(21,224)	(11.0%)
PL 108-446 Special Education	3,556,527	3,396,661	3,407,832	3,519,348	3,605,571	86,223	2.4%
Carl D. Perkins Career & Tech.	161,251	165,248	156,340	151,171	155,669	4,498	3.0%
Other Federal Restricted	218,689	138,056	117,679	-	-	-	-
TOTAL FEDERAL REVENUE	\$ 10,022,655	\$ 9,065,853	\$ 8,991,912	\$ 8,561,938	\$ 8,986,087	\$ 424,149	5.0%
State Funds							
Fine Arts Initiative	\$ 16,382	\$ 14,997	\$ 10,023	\$ 15,727	\$ 15,727	\$ -	-
Judy Hoyer Center & Enhancement	456,807	348,488	344,312	322,000	322,000	-	-
Aging Schools	234,547	382,217	56,162	96,024	96,024	-	-
Maryland Infant and Toddlers	171,121	165,684	170,975	170,975	168,545	(2,430)	(1.4%)
Other State Restricted	260,547	424,083	385,621	-	-	-	-
TOTAL STATE RESTRICTED REVENUE	\$ 1,139,404	\$ 1,335,469	\$ 967,093	\$ 604,726	\$ 602,296	\$ (2,430)	(0.4%)
TOTAL OTHER RESTRICTED REVENUE	\$ 145,114	\$ 138,022	\$ 172,055	\$ -	\$ -	\$ -	-
TOTAL RESTRICTED REVENUE	\$ 11,307,173	\$ 10,539,344	\$ 10,131,060	\$ 9,166,664	\$ 9,588,383	\$ 421,719	4.6%
REVENUE							
State	\$ 97,580,177	\$ 96,994,375	\$ 99,918,053	\$ 99,638,364	\$ 105,863,909	\$ 6,225,545	6.2%
Other	791,435	688,951	703,569	460,000	460,000	-	-
County	69,615,833	72,848,292	79,750,778	79,750,778	80,610,438	859,660	1.1%
Federal Funds Distributed by State	10,022,655	9,065,853	8,991,912	8,561,938	8,986,087	424,149	5.0%
TOTAL REVENUE	\$ 178,010,100	\$ 179,597,471	\$ 189,364,312	\$ 188,411,080	\$ 195,920,434	\$ 7,509,354	4.0%
USE OF UNRESTRICTED FUND BALANCE	\$ 2,603,339	\$ 5,232,633	\$ (3,035,131)	\$ -	\$ -	\$ -	-
OPERATING BUDGET	\$ 180,613,439	\$ 184,830,104	\$ 186,329,181	\$ 188,411,080	\$ 195,920,434	\$ 7,509,354	4.0%
BEGINNING FUND BALANCE	14,963,539	12,360,200	8,973,095	8,973,095	8,973,095		
ENDING FUND BALANCE	\$ 12,360,200	\$ 7,127,567	\$ 12,008,226	\$ 8,973,095	\$ 8,973,095	\$ 8,973,095	4.6%

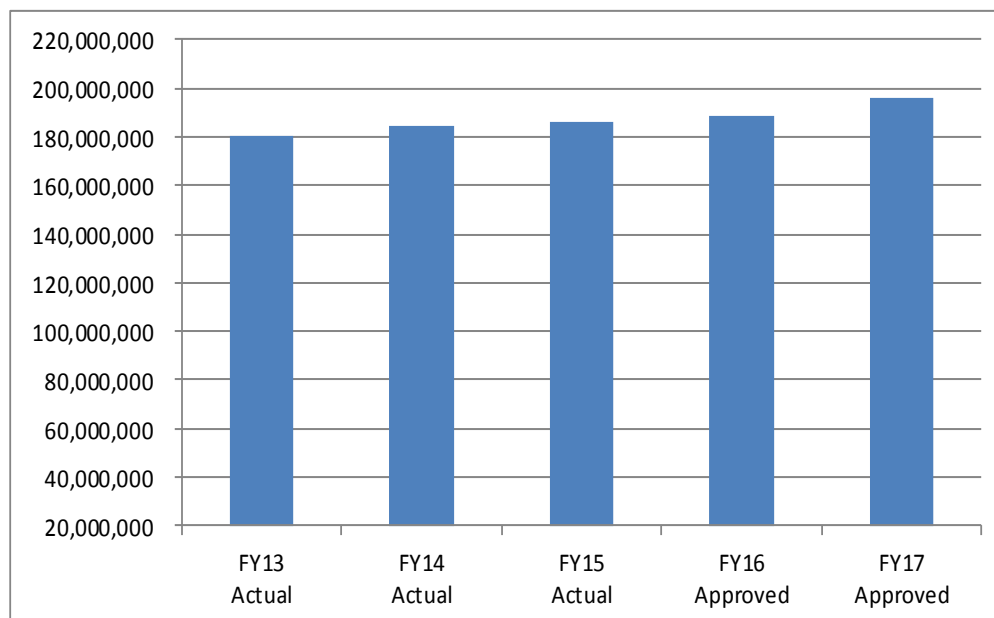
General Fund Expense Summary by Category

ADMINISTRATIVE SERVICES	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase/ (Decrease)	% Change
01 Administration	4,717,990	4,221,468	4,069,040	4,651,191	5,259,193	608,002	13.1%
09 Student Transportation	9,599,678	9,391,768	9,456,522	9,675,142	9,618,935	(56,207)	-0.6%
10 Operation of Plant	11,286,391	11,638,301	11,900,682	12,199,920	12,080,489	(119,431)	-1.0%
11 Maintenance of Plant	4,219,071	4,542,525	4,206,477	3,851,363	4,131,103	279,740	7.3%
15 Capital Outlay	211,609	391,580	296,587	345,592	355,244	9,652	2.8%
TOTAL	30,034,738	30,185,642	29,929,308	30,723,208	31,444,964	721,756	2.3%

EDUCATION SERVICES	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase/ (Decrease)	% Change
02 Instruction -Leadership/Support	13,566,354	13,275,794	13,375,653	13,654,507	14,139,542	485,035	3.6%
03 Instruction -Salaries/Wages	68,237,316	69,545,018	70,313,502	70,781,134	72,703,252	1,922,118	2.7%
04 Instruction-Materials/Supplies	3,643,215	3,790,757	4,611,784	3,403,543	4,176,808	773,265	22.7%
05 Instruction-Other Costs	3,288,480	2,917,327	2,568,485	2,483,734	3,141,775	658,041	26.5%
06 Special Education	25,135,508	24,609,671	25,216,523	25,266,817	27,130,120	1,863,303	7.4%
07 Student Personnel Services	996,891	1,073,218	1,071,992	1,039,555	963,127	(76,428)	-7.4%
08 Student Health Services	1,525,980	1,506,440	1,520,899	1,605,743	1,625,301	19,558	1.2%
14 Community Services	388,028	235,790	281,925	109,208	260,199	150,991	138.3%
TOTAL	116,781,772	116,954,015	118,960,763	118,344,241	124,140,124	5,795,883	4.9%

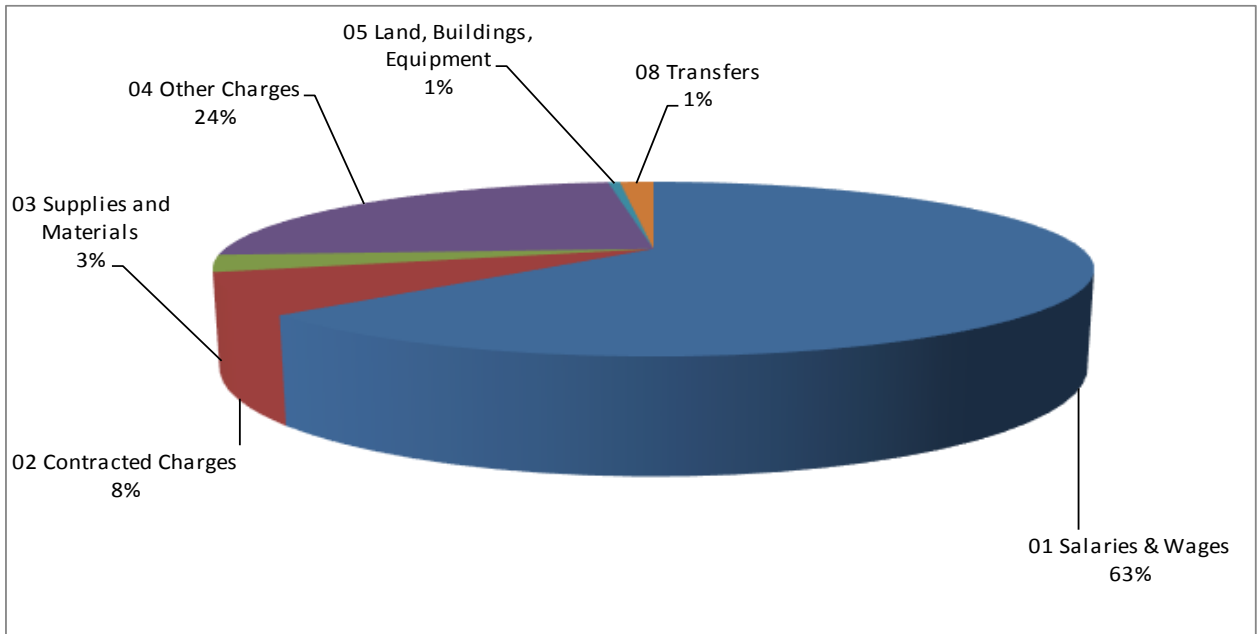
12 FIXED CHARGES	33,796,877	37,690,447	36,882,155	39,343,631	40,335,346	991,715	2.5%
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GRAND TOTAL	180,613,387	184,830,104	185,772,226	188,411,080	195,920,434	7,509,354	4.0%
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General Fund Expense Summary by Object

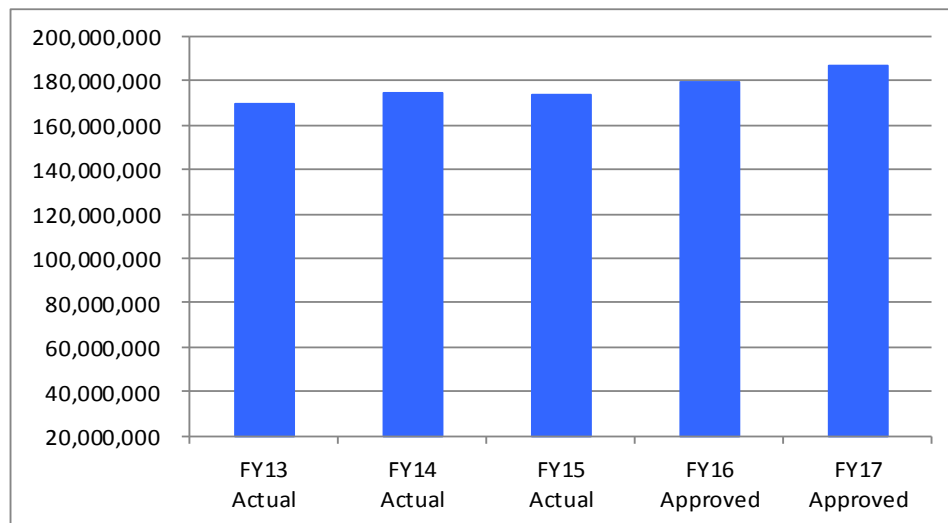
OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase/ (Decrease)	% Change
01 Salaries & Wages	115,239,411	116,726,686	117,825,442	119,581,130	123,691,015	4,109,885	3.4%
02 Contracted Charges	14,131,611	14,142,262	14,602,399	14,092,878	14,868,475	775,597	5.5%
03 Supplies and Materials	5,759,094	5,797,834	6,390,805	5,159,348	6,196,950	1,037,602	20.1%
04 Other Charges	40,213,219	44,321,189	43,772,148	46,293,404	47,067,859	774,455	1.7%
05 Land, Buildings, Equipment	1,888,688	860,454	191,620	209,823	1,070,001	860,178	410.0%
08 Transfers	3,381,363	2,981,677	2,989,812	3,074,497	3,026,134	(48,363)	-1.6%
TOTAL	180,613,387	184,830,104	185,772,226	188,411,080	195,920,434	7,509,354	4.0%



Unrestricted General Fund

EXPENDITURE BY CATEGORY	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase/ (Decrease)	% Change
01 Administration	4,178,169	3,962,245	3,779,438	4,395,522	5,034,213	638,691	14.5%
02 Instruction -Leadership/Support	13,469,883	13,218,700	13,247,437	13,648,132	14,135,911	487,779	3.6%
03 Instruction -Salaries/Wages	65,444,790	66,843,573	66,856,448	68,587,025	70,384,369	1,797,344	2.6%
04 Instruction-Materials/Supplies	3,054,372	3,266,887	3,764,705	3,061,244	3,863,144	801,900	26.2%
05 Instruction-Other Costs	2,812,712	2,402,136	2,115,132	2,245,299	2,959,360	714,061	31.8%
06 Special Education	20,684,267	20,679,442	21,226,204	21,576,732	23,263,167	1,686,435	7.8%
07 Student Personnel Services	917,721	980,569	972,161	954,318	963,127	8,809	0.9%
08 Student Health Services	1,518,225	1,506,395	1,520,765	1,605,743	1,625,301	19,558	1.2%
09 Student Transportation	9,500,751	9,314,698	9,309,583	9,528,264	9,466,507	(61,757)	-0.6%
10 Operation of Plant	11,285,714	11,634,391	11,891,649	12,199,920	12,079,489	(120,431)	-1.0%
11 Maintenance of Plant	3,965,524	4,143,615	3,752,792	3,755,339	4,035,079	279,740	7.4%
12 Fixed Charges	32,218,900	35,932,548	34,855,157	37,341,286	38,152,140	810,854	2.2%
14 Community Services	43,577	13,981	17,119	-	15,000	15,000	0.0%
15 Capital Outlay	211,609	391,580	296,587	345,592	355,244	9,652	2.8%
Grand Total	169,306,213	174,290,760	173,605,177	179,244,416	186,332,051	7,087,635	4.0%

EXPENDITURE BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase/ (Decrease)	% Change
01 Salaries & Wages	109,889,125	111,529,964	111,540,021	114,542,190	118,193,712	3,651,522	3.2%
02 Contracted Charges	11,522,801	11,873,670	12,653,684	13,103,775	13,957,125	853,350	6.5%
03 Supplies and Materials	4,865,039	5,044,571	5,190,275	4,669,397	5,732,798	1,063,401	22.8%
04 Other Charges	38,397,567	42,333,216	41,397,476	43,990,231	44,640,915	650,684	1.5%
05 Land, Buildings, Equipment	1,583,502	818,080	191,620	197,323	1,070,001	872,678	442.3%
08 Transfers	3,048,179	2,691,258	2,632,101	2,741,500	2,737,500	(4,000)	-0.1%
Grand Total	169,306,213	174,290,760	173,605,177	179,244,416	186,332,051	7,087,635	4.0%

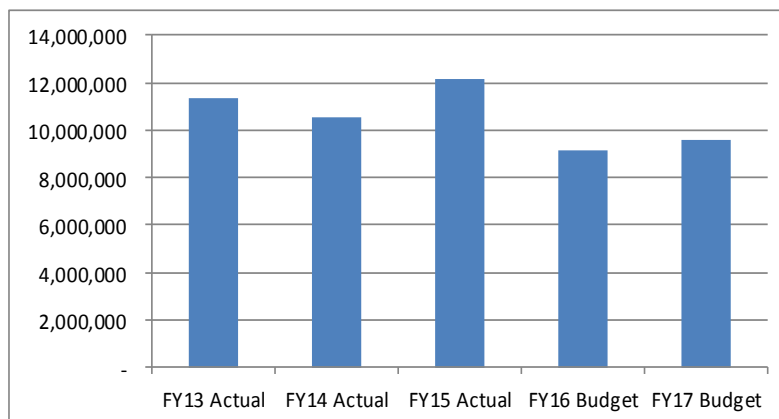


Restricted General Fund

REVENUE	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Change	% Change
22 Other Revenue	(145,114)	(138,022)	(174,025)	-	-	-	0.0%
24 State Revenue	(1,139,404)	(1,335,469)	(2,002,361)	(604,726)	(593,751)	10,975	-1.8%
26 Federal Revenue	(10,022,655)	(9,065,853)	(9,981,273)	(8,561,938)	(8,994,632)	(432,694)	5.1%
Grand Total	(11,307,173)	(10,539,344)	(12,157,659)	(9,166,664)	(9,588,383)	(421,719)	4.6%

EXPENDITURE BY CATEGORY	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase/ (Decrease)	% Change
01 Administration	539,821	259,223	289,602	255,669	224,980	(30,689)	-12.0%
02 Instruction -Leadership/Support	96,471	57,094	128,216	6,375	3,631	(2,744)	-43.0%
03 Instruction -Salaries/Wages	2,792,527	2,701,445	3,457,054	2,194,109	2,318,883	124,774	5.7%
04 Instruction-Materials/Supplies	588,843	523,870	847,079	342,299	313,664	(28,635)	-8.4%
05 Instruction-Other Costs	475,768	515,191	453,353	238,435	182,415	(56,020)	-23.5%
06 Special Education	4,451,240	3,930,229	3,990,319	3,690,085	3,866,953	176,868	4.8%
07 Student Personnel Services	79,170	92,649	99,831	85,237	-	(85,237)	-100.0%
08 Student Health Services	7,755	45	134	-	-	-	0.0%
09 Student Transportation	98,927	77,070	146,939	146,878	152,428	5,550	3.8%
10 Operation of Plant	677	3,910	9,033	-	1,000	1,000	0.0%
11 Maintenance of Plant	253,547	398,910	453,685	96,024	96,024	-	0.0%
12 Fixed Charges	1,577,976	1,757,898	2,026,998	2,002,345	2,183,206	180,861	9.0%
14 Community Services	344,451	221,809	264,806	109,208	245,199	135,991	124.5%
15 Capital Outlay	-	-	-	-	-	-	0.0%
Grand Total	11,307,173	10,539,344	12,167,049	9,166,664	9,588,383	421,719	4.6%

EXPENDITURE BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase/ (Decrease)	% Change
01 Salaries & Wages	5,350,285	5,196,723	6,285,421	5,038,940	5,497,303	458,363	9.1%
02 Contracted Charges	2,608,810	2,268,592	1,948,715	989,103	911,350	(77,753)	-7.9%
03 Supplies and Materials	894,055	753,263	1,200,530	489,951	464,152	(25,799)	-5.3%
04 Other Charges	1,815,653	1,987,972	2,374,672	2,303,173	2,426,944	123,771	5.4%
05 Land, Buildings, Equipment	305,186	42,374	-	12,500	-	(12,500)	-100.0%
08 Transfers	333,184	290,420	357,711	332,997	288,634	(44,363)	-13.3%
Grand Total	11,307,173	10,539,344	12,167,049	9,166,664	9,588,383	421,719	4.6%



Administrative Services Summary by Category and Object

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / (Decrease)
01 Administration	47.50	47.00	47.00	47.00	47.00	-
09 Student Transportation	25.00	25.00	25.00	23.00	23.00	-
10 Operation of Plant	131.00	131.00	130.50	132.00	134.50	2.50
11 Maintenance of Plant	47.50	47.50	48.50	49.00	48.00	(1.00)
15 Capital Outlay	2.50	2.50	2.50	3.00	3.00	-
Grand Total	253.50	253.00	253.50	254.00	255.50	1.50

BY CATEGORY	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / (Decrease)	% Change
01 Administration	4,717,990	4,221,468	4,069,040	4,651,191	5,259,193	608,002	13.1%
09 Student Transportation	9,599,678	9,391,768	9,456,522	9,675,142	9,618,935	(56,207)	-0.6%
10 Operation of Plant	11,286,391	11,638,301	11,900,682	12,199,920	12,080,489	(119,431)	-1.0%
11 Maintenance of Plant	4,219,071	4,542,525	4,206,477	3,851,363	4,131,103	279,740	7.3%
15 Capital Outlay	211,609	391,580	296,587	345,592	355,244	9,652	2.8%
Grand Total	30,034,738	30,185,642	29,929,308	30,723,208	31,444,964	721,756	2.3%

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / (Decrease)	% Change
01 Salaries & Wages	11,816,357	12,058,789	11,903,097	12,288,697	12,540,562	251,865	2.0%
02 Contracted Charges	9,938,151	10,352,922	10,514,371	10,762,948	11,013,691	250,743	2.3%
03 Supplies and Materials	1,558,174	1,510,381	1,213,569	1,233,113	1,376,334	143,221	11.6%
04 Other Charges	5,831,878	5,977,223	6,164,068	6,195,458	5,950,236	(245,222)	-4.0%
05 Land, Buildings, Equipment	890,876	287,091	139,363	197,323	549,161	351,838	178.3%
08 Transfers	(699)	(763)	(5,160)	45,669	14,980	(30,689)	-67.2%
Grand Total	30,034,738	30,185,642	29,929,308	30,723,208	31,444,964	721,756	2.3%

Administration Budget Summary

This budget category includes activities associated with the general regulations, direction, and control of the school system. Activities in this category generally involve the formulation and execution of educational or financial policy for the system as a whole, rather than the administration of a single building or narrow phase of school activity.

Programs Included in this Category:

General Support includes the Board of Education, Superintendent, Associate Superintendent and Executive Director for Support Services, supporting staff and expenses, as well as auditing and legal fees.

Business Support includes areas of responsibility such as Finance and Accounting, Purchasing, Payroll, and Print and Distribution.

Centralized Support includes activities that support each of the other instructional and supporting services programs. Included are Human Resources, Employee Benefits, Staff Relations, Public Information, Assessment and Accountability and Information Technology.

General Support Summary

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
01 Superintendent, Assoc., Exec.	3.00	3.00	3.00	3.00	3.00	-
12 Other Professional Staff	1.00	1.00	1.00	1.00	1.00	-
13 Secretary, Clerical	3.00	3.00	3.00	3.00	4.50	1.50
Grand Total	7.00	7.00	7.00	7.00	8.50	1.50

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	744,586	765,424	790,766	818,634	900,018	81,384	9.9%
02 Contracted Charges	78,352	130,711	155,760	126,887	122,208	(4,679)	-3.7%
03 Supplies and Materials	90,745	24,437	12,378	9,198	27,424	18,226	198.2%
04 Other Charges	88,169	73,062	82,363	70,200	82,400	12,200	17.4%
05 Land, Buildings, Equipment	44,249	196,624	10,203	71,214	86,276	15,062	21.2%
Grand Total	1,046,100	1,190,259	1,051,470	1,096,133	1,218,326	122,193	11.1%

General Support Strategies

Goal 2: *All students will learn in safe, secure, and inviting environments.*

Objective 2.3 All schools will demonstrate a readiness to address emergency situations.

- Require unannounced on-site building inspections at all school locations using a rigorous checklist to meet compliance.
- Implement self-reporting requirements for drill compliance and communicate to all administrators regularly each school year.
- Conduct staff trainings during upcoming Safe Schools Steering Committee meetings.

General Support Measures

2.3.a Annual safe school inspection results

Compliance	2013	2014	2015	2016 Target	2017 Target
Elementary	99.4%	99.1%	98.8%	100.0%	100.0%
Middle	96.7%	99.5%	98.6%	100.0%	100.0%
High	97.1%	95.6%	97.8%	100.0%	100.0%
NOTE: Full compliance is 93.3% or greater. All schools are fully compliant.					

2.3.b Fire, bus, secured status, and civil defense drill compliance

Compliance	2013	2014	2015	2016 Target	2017 Target
Fire drill	55.2%	77.0%	75.0%	100.0%	100.0%
Bus drill	82.8%	100.0%	100.0%	100.0%	100.0%
Secured status drill	96.6%	100.0%	100.0%	100.0%	100.0%
Civil defense drill	96.6%	100.0%	100.0%	100.0%	100.0%

Business Support Summary

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
01 Superintendent, Assoc., Exec.	1.00	1.00	1.00	1.00	1.00	-
12 Other Professional Staff	5.00	5.00	5.00	5.00	5.00	-
13 Secretary, Clerical	11.00	11.00	11.00	11.00	10.00	(1.00)
Grand Total	17.00	17.00	17.00	17.00	16.00	(1.00)

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	960,326	963,274	974,021	984,958	965,724	(19,234)	-2.0%
02 Contracted Charges	(65,730)	(109,851)	(75,345)	(70,152)	(2,902)	67,250	-95.9%
03 Supplies and Materials	88,781	107,358	89,683	109,000	113,400	4,400	4.0%
04 Other Charges	10,601	11,281	10,809	11,000	10,000	(1,000)	-9.1%
05 Land, Buildings, Equipment	444	-	-	-	1,299	1,299	0.0%
08 Transfers	(699)	(763)	(5,160)	45,669	14,980	(30,689)	-67.2%
Grand Total	993,723	971,300	994,008	1,080,475	1,102,501	22,026	2.0%

Business Support Strategies

Goal 3: *All students will benefit from effective and efficient support and services provided by a learning organization.*

Objective 3.3 Students and staff will have access to high quality, productive support services.

Sub-objective 3.3.3 Students and staff will have access to high quality, productive business systems and services enabling financial accountability and fiscal responsibility.

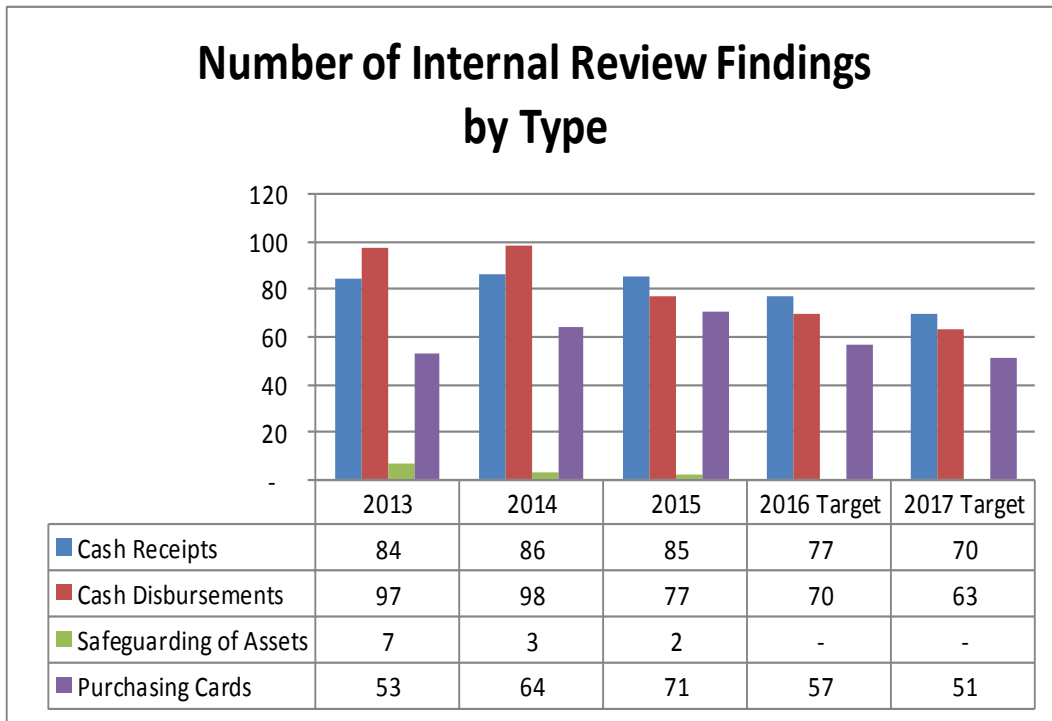
- Provide professional development meetings throughout the year.
- Conduct annual site visits to schools.
- Ensure periodic review and updating of vendor payment information.
- Promote expansion of online payments for student activities.

Business Support Measures

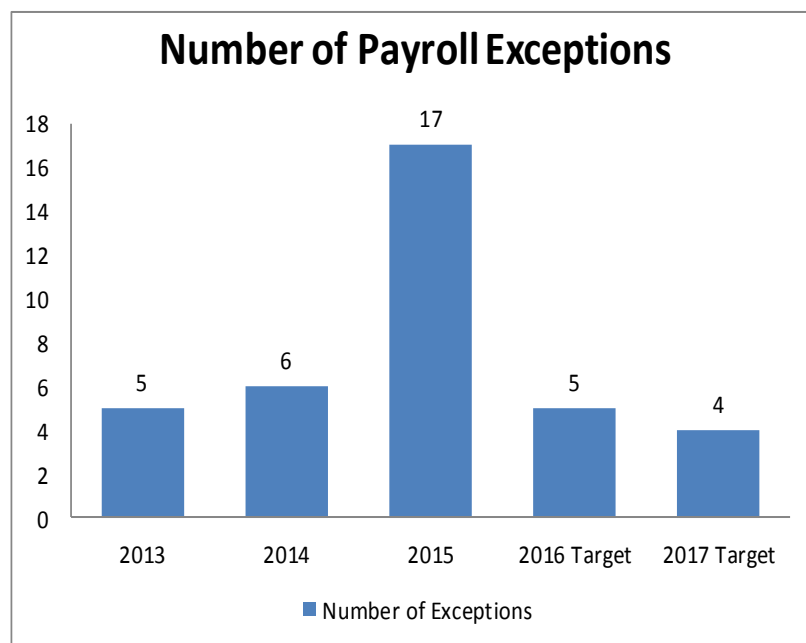
3.3.3.a Number of financial transactions by type

Type of Transactions	2003	2013	2014	2015	2016 Target	2017 Target
Printed purchase orders	2,693	756	706	750	750	750
In-house checks	12,398	845	799	696	700	700
Wire transfers	311	405	372	411	400	400
Payables Advantage						
Number of checks		1,227	1,241	1,143	1,050	1,000
Number of ACHs		2,219	2,189	2,088	2,100	2,200
Number of Visa		624	532	494	500	550

3.3.3.b Number of internal review findings by type



3.3.3.c Number of payroll exceptions



Centralized Support Summary

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
01 Superintendent, Assoc., Exec.	1.00	1.00	1.00	-	-	-
02 Director, Coord., Supv., Specialist	1.50	1.50	1.50	2.50	2.50	-
12 Other Professional Staff	14.00	14.00	14.00	14.00	15.00	1.00
13 Secretary, Clerical	7.00	6.50	6.50	6.50	5.00	(1.50)
Grand Total	23.50	23.00	23.00	23.00	22.50	(0.50)

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	1,518,458	1,541,238	1,513,515	1,542,346	1,558,632	16,286	1.1%
02 Contracted Charges	473,963	414,034	432,085	854,727	1,007,982	153,255	17.9%
03 Supplies and Materials	165,133	29,343	27,552	13,500	40,660	27,160	201.2%
04 Other Charges	54,661	56,173	50,410	64,010	72,010	8,000	12.5%
05 Land, Buildings, Equipment	465,951	19,120	-	-	259,082	259,082	0.0%
Grand Total	2,678,166	2,059,909	2,023,562	2,474,583	2,938,366	463,783	18.7%

Centralized Support Strategies

Goal 3: *All students will benefit from effective and efficient support and services provided by a learning organization.*

Objective 3.1 Students will be taught by highly qualified professional and support staff.

- Inform those involved in staffing of the ESEA (NCLB) definition of “Highly Qualified Teacher” and the requirements for paraprofessionals in Title I programs.
- Ensure these qualifications are considered when facilitating staff transfers.
- Provide support to help teachers and paraprofessionals in Title I programs to meet these requirements.
- Make staffing decisions with the need for a diverse work force as a priority.
- Provide salary, benefit plans, and other employment services that reflect efficient and effective use of resources while meeting the needs of employees.
- Recognize employees for their achievements, service and dedication to system goals.
- Seek feedback from new and experienced teachers as to their employment satisfaction.
- Promote the personal health and wellness of employees.
- Educate employees to the benefits of reducing days lost due to workplace injury.
- Educate employees on school safety and the hazards that contribute to slips, trips and falls.
- Instruct administrators and supervisors as to the benefits on using return-to-work positions when possible.

Objective 3.3 Students and staff will have access to high quality, productive support services.

Sub-objective 3.3.1 Students and staff will have access to high quality, productive technology services.

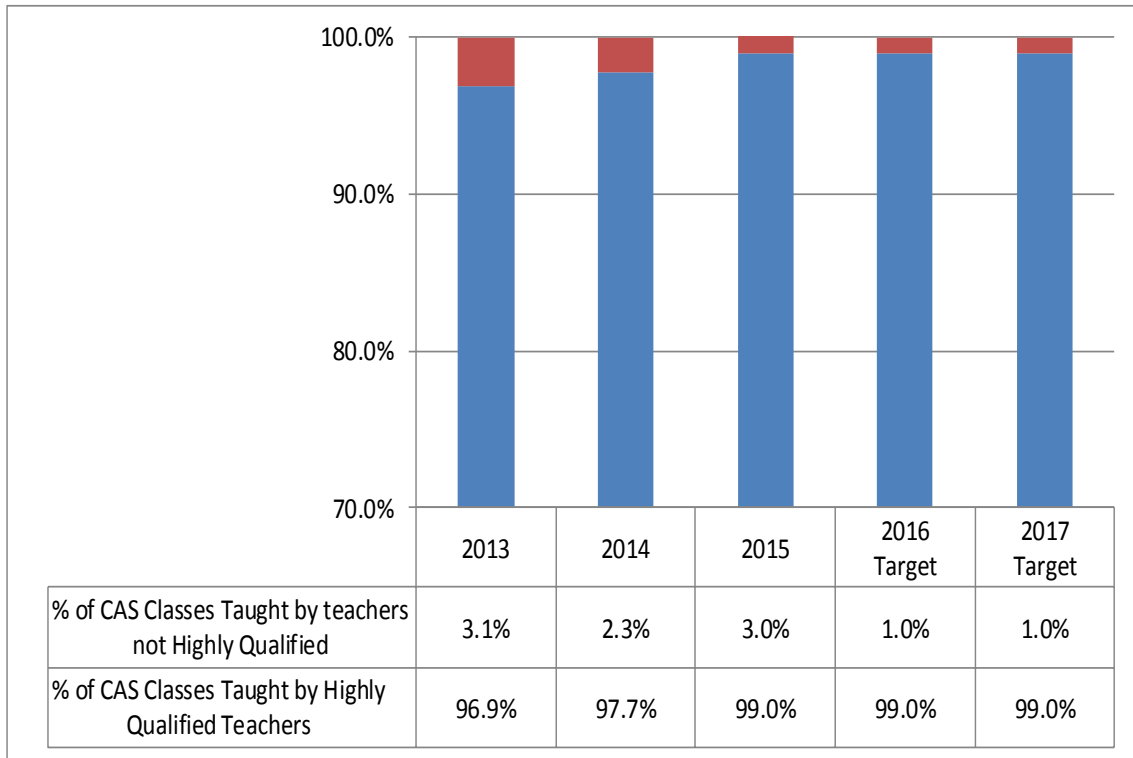
- Leveraging One Maryland Broadband Network (BTOP) fiber and eRate funding to upgrade network hardware in (10) Middle and High schools through FY16.
- Implement a new Human Resources/Payroll/Accounting Information System to increase departmental efficiencies by reducing the current number of redundant databases necessary to support the system and migrate to a SaaS platform for greater access and disaster recovery.

Centralized Support Measures

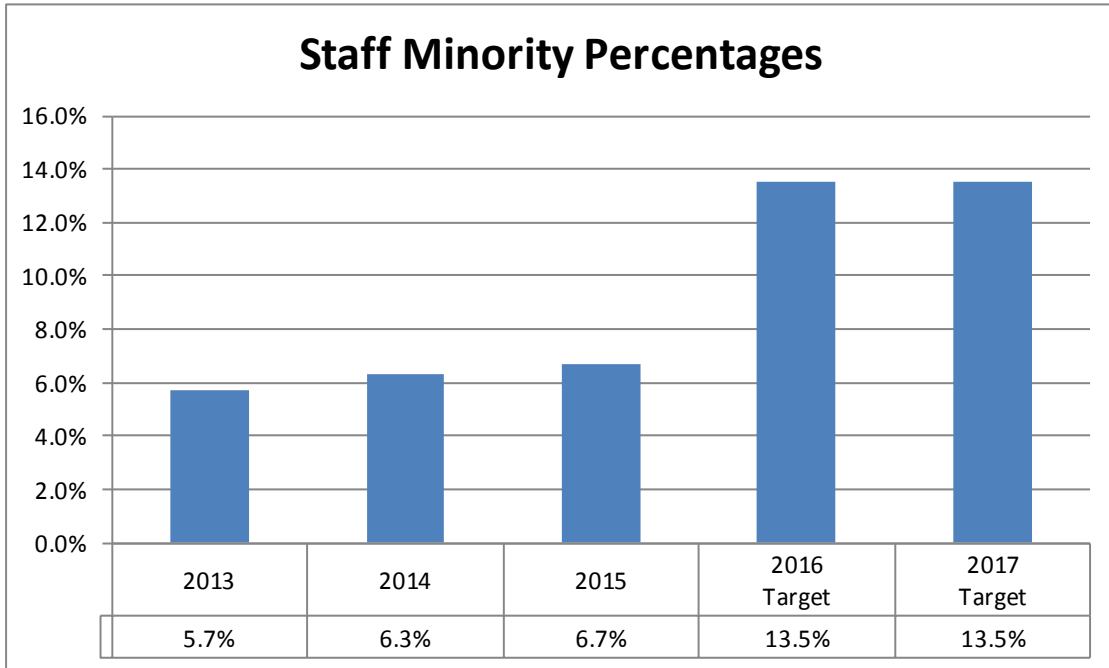
3.1.a Percentage of highly qualified paraprofessionals in Title I programs

100 % since 2012

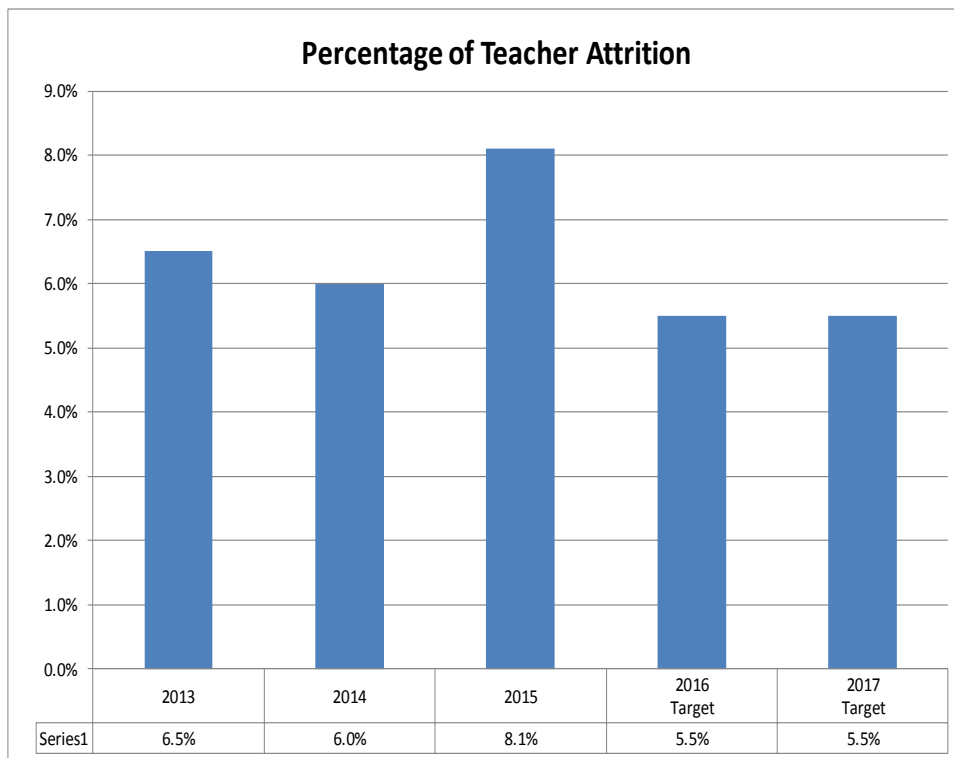
3.1.b Percentage of classes taught by highly qualified teachers



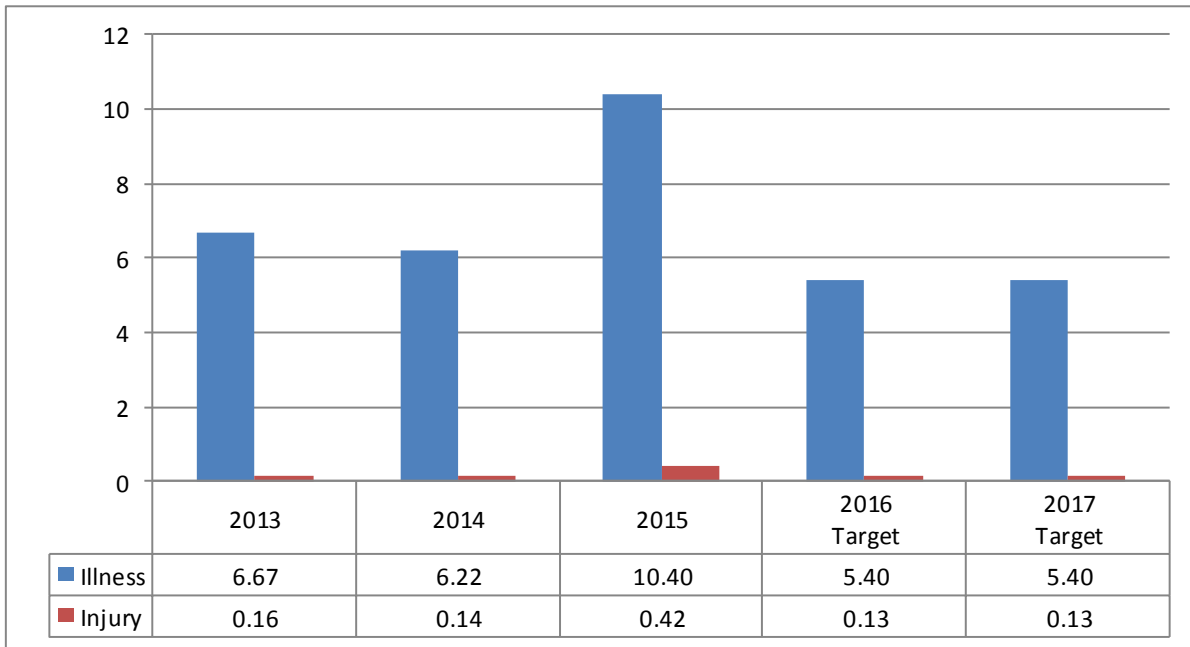
3.1.c Disaggregated report of staff ethnicity



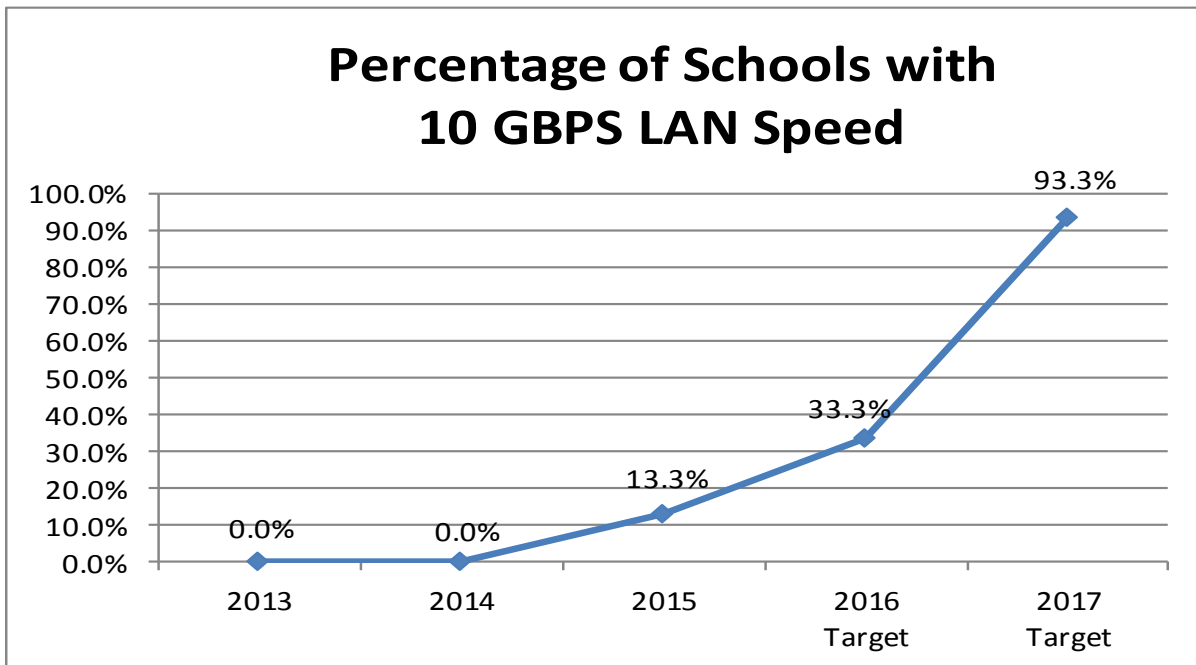
3.1.d Annual teacher attrition rate



3.1.e Average number of days of employee absence due to illness or injury



3.3.1.d Percent of school networks capable of 10 GBPS LAN speed



Student Transportation Budget Summary

This budget category consists of expenditures associated with the conveyance of students between home, school, and school activities. Activity is divided into Regular Transportation, Special Transportation, and School Activities Transportation.

The Student Transportation Office administers all student transportation programs according to policies adopted by the Board of Education of Cecil County, bylaws adopted by the Maryland State Board of Education, regulations proclaimed by the State Superintendent of Schools, and statutory laws enacted by the Maryland General Assembly and the Federal Government.

Approximately 77% of eligible students enrolled in pre-kindergarten through grade 12 are transported on contractor-owned and locally owned school buses. In addition, the Student Transportation Department supports numerous before and after school programs, school and Board sponsored field trips and interscholastic activities including transportation of special needs students and inclusion support. Other programs identified in this category and requiring departmental support include student work activities and modified day arrangements, the High Roads School, the Shorehaven School, the Cecil Alternative Program, the homeless, Community Living Programs, Cecil College classes, the Cecil School of Technology and before and after school intervention programs. The function of the 8 locally owned buses is primarily to transport students with disabilities. These locally-owned buses are all equipped with a lift to accommodate wheelchairs.

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
02 Director, Coord., Supv., Specialist	1.00	1.00	1.00	1.00	1.00	-
12 Other Professional Staff	2.00	2.00	2.00	2.00	2.00	-
13 Secretary, Clerical	2.00	2.00	2.00	2.00	2.00	-
14 Bus Driver	13.00	13.00	13.00	11.00	11.00	-
15 Paraprofessional	7.00	7.00	7.00	7.00	7.00	-
Grand Total	25.00	25.00	25.00	23.00	23.00	-

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	763,131	759,993	753,010	732,668	772,390	39,722	5.4%
02 Contracted Charges	8,182,479	8,070,858	8,134,808	8,292,658	8,159,394	(133,264)	-1.6%
03 Supplies and Materials	113,350	113,001	88,618	147,515	155,900	8,385	5.7%
04 Other Charges	433,718	447,916	474,986	466,602	494,249	27,647	5.9%
05 Land, Buildings, Equipment	107,000	-	5,100	35,699	37,002	1,303	3.6%
Grand Total	9,599,678	9,391,768	9,456,522	9,675,142	9,618,935	(56,207)	-0.6%

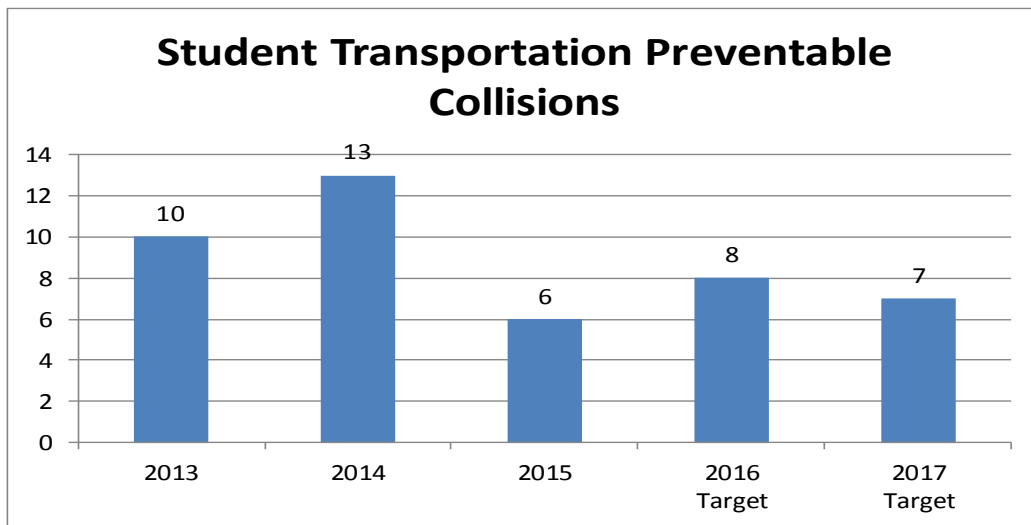
Student Transportation Strategies

Goal 3: *All students will benefit from effective and efficient support and services provided by a learning organization.*

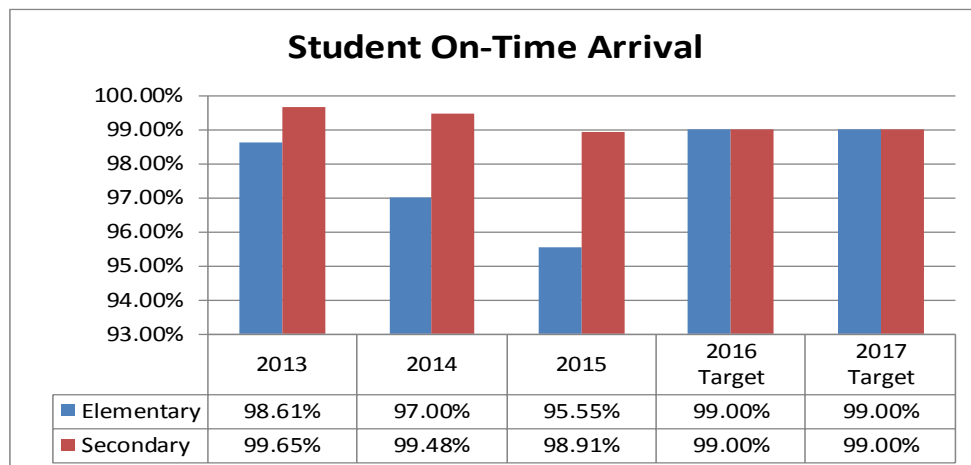
Sub-objective 3.3.5 Students will be transported to and from school and activities safely, efficiently and professionally.

- Provide additional training for any bus driver in a major accident.
- Implement use of cameras to provide an account of what occurs before, during, and as a result of an accident.
- Expand use of cameras to maintain student discipline.
- Continue to utilize GPS technology to provide more efficient routing to control miles traveled and hours worked.

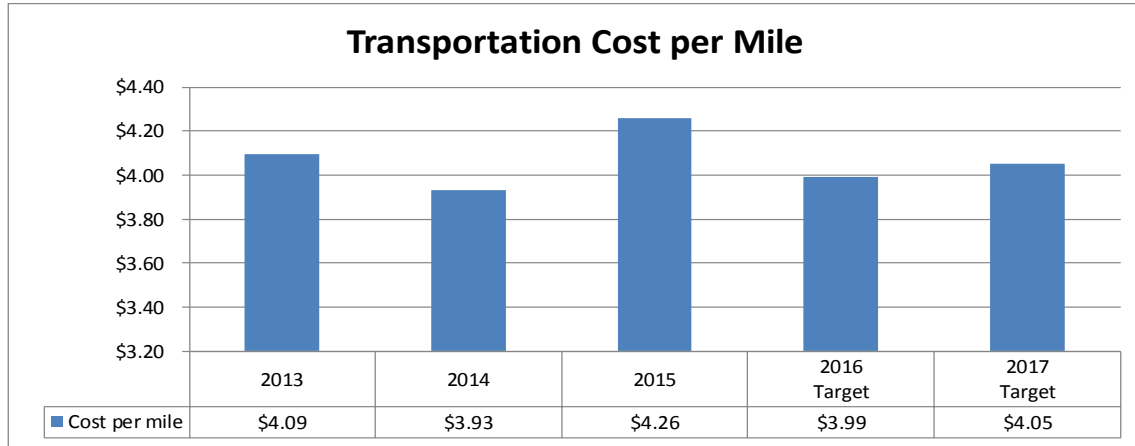
3.3.5.a Number of preventable accidents



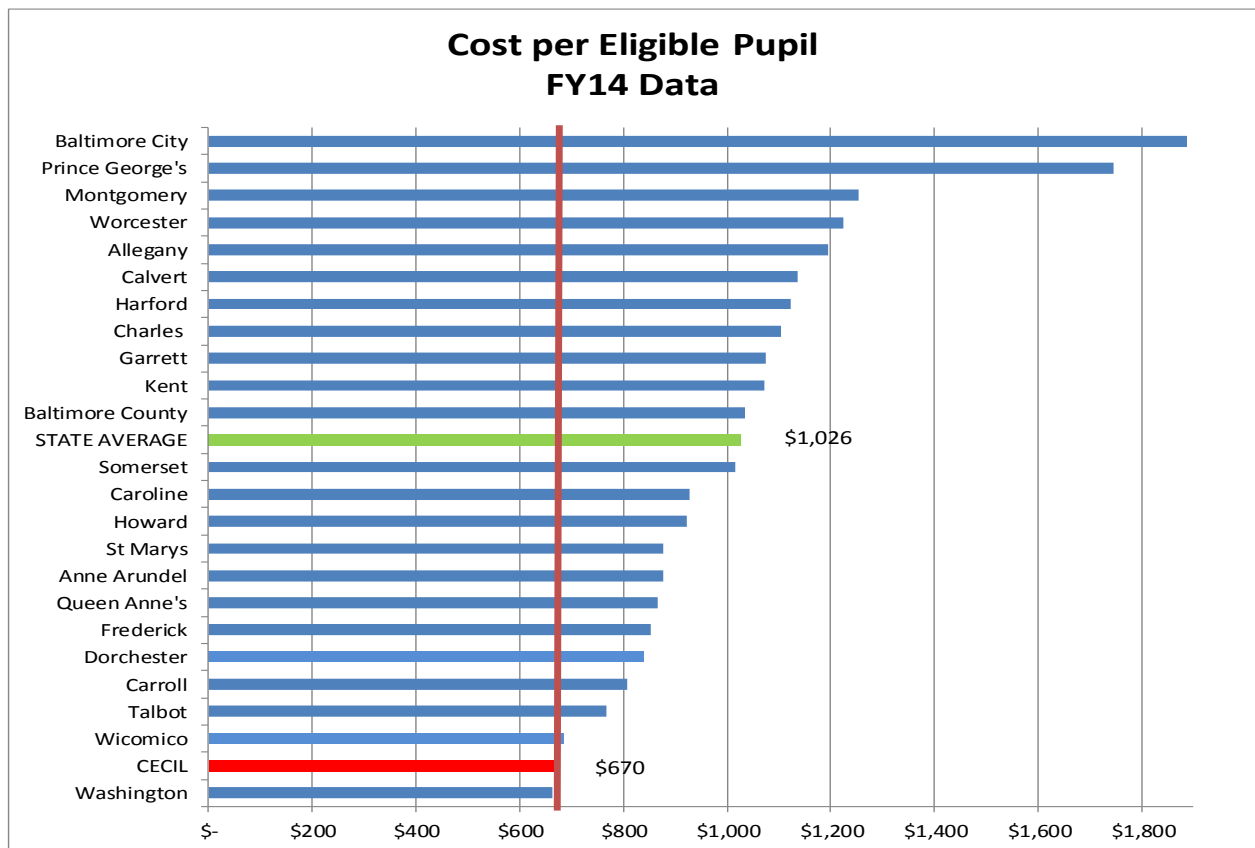
3.3.5.b On time morning arrival of buses at schools



3.3.5.c Cost per miles for eligible students and ridership percentage of eligible students based on September 30th enrollment



3.3.5.d Cost per eligible student for transportation services



Operation of Plant Budget Summary

This budget category includes activities associated with the efficient operation of all buildings used by the Board of Education, keeping them open, comfortable, and safe for use. This includes school buildings, ancillary structures such as sports service buildings, a maintenance facility, central office, and leased warehouse and student transportation spaces that total more than two million square feet.

Cleaning and minor maintenance of buildings are carried out by custodial staff. These employees are responsible for housekeeping, recycling, grounds maintenance, snow removal, security, and a variety of preventive maintenance and inspection duties.

Included in this category are the costs of all utilities including electricity, fuel oil, gas, water, and sewage. The costs for refuse removal, cleaning supplies used in all schools, and supplies for grounds maintenance are budgeted here. Replacement and additional equipment items such as mowers, buffers, vacuums, etc., are also included in this category.

Programs Included in this Category:

Warehouse and Distribution are activities associated with managing, receiving, storing, and distributing supplies, furniture, equipment, and materials.

Other Operation of Plant are activities associated with keeping the physical locations clean and ready for daily use, including utility costs.

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
☐ 30 Warehouse/Distribution	7.00	7.00	7.00	7.00	7.00	-
16 Operations, Maintenance	7.00	7.00	7.00	7.00	7.00	-
☐ 31 Other Operation of Plant	124.00	124.00	123.50	125.00	127.50	2.50
12 Other Professional Staff	3.00	3.00	3.00	3.00	3.00	-
16 Operations, Maintenance	121.00	121.00	120.50	122.00	124.50	2.50
Grand Total	131.00	131.00	130.50	132.00	134.50	2.50

BY PROGRAM	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
30 Warehouse/Distribution	581,009	605,531	605,522	618,894	633,180	14,286	2.3%
31 Other Operation of Plant	10,705,382	11,032,771	11,295,160	11,581,026	11,447,309	(133,717)	-1.2%
Grand Total	11,286,391	11,638,301	11,900,682	12,199,920	12,080,489	(119,431)	-1.0%

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	5,280,397	5,395,624	5,302,246	5,437,221	5,554,800	117,579	2.2%
02 Contracted Charges	487,336	494,061	702,908	765,634	745,127	(20,507)	-2.7%
03 Supplies and Materials	265,701	350,308	316,343	396,500	418,200	21,700	5.5%
04 Other Charges	5,210,895	5,359,048	5,513,137	5,546,565	5,283,377	(263,188)	-4.7%
05 Land, Buildings, Equipment	42,061	39,260	66,048	54,000	78,985	24,985	46.3%
Grand Total	11,286,391	11,638,301	11,900,682	12,199,920	12,080,489	(119,431)	-1.0%

Goal 3: All students will benefit from effective and efficient support and services provided by a learning organization.

Objective 3.2 Students will learn in clean, well maintained and instructionally conducive facilities.

- Inspect all schools semi-annually.
- Provide staff training.
- Maintain staffing to ensure clean, safe environments.

3.2.a Ratings of Facility Inspections conducted by local and state observers

# of Excellent or Good Ratings	2013	2014	2015	2016 Target	2017 Target
Elementary and Administration	9	7	11	12	13
Middle	1	1	1	2	3
High	1	0	0	1	2
Total	11	8	12	15	18

Maintenance of Plant Budget Summary

This budget category includes activities associated with keeping the grounds, buildings, and fixed equipment in good condition through repair, scheduled and preventive maintenance, or replacement of property. Expenditures are divided into repairs to buildings and equipment, preventive maintenance, minor modernizations, alterations, and code corrections.

The State Public School Construction Program requires that school buildings be adequately maintained. Staff of the Interagency Committee for Public School Construction conduct periodic inspections of schools.

Personnel in the department fulfill work orders for such services as carpentry, painting, roofing, plumbing, heating, refrigeration, air-conditioning, electrical repairs, snow removal, vehicular repair, small motor repair, and grounds keeping which includes athletic fields and playgrounds.

Employees include skilled workers under the leadership of the Division Head of Plant Facilities and Assistants in Facilities who are responsible for budgeting, planning projects, supervising workers, and communicating directly with various contractors for the completion of work. All facilities personnel work closely with the School Construction Program.

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
12 Other Professional Staff	5.00	5.00	5.00	5.00	5.00	-
13 Secretary, Clerical	1.50	1.50	1.50	1.00	2.00	1.00
16 Operations, Maintenance	41.00	41.00	42.00	43.00	41.00	(2.00)
Grand Total	47.50	47.50	48.50	49.00	48.00	(1.00)

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	2,367,803	2,454,698	2,384,995	2,563,720	2,574,954	11,234	0.4%
02 Contracted Charges	755,065	1,147,162	1,063,211	661,952	846,882	184,930	27.9%
03 Supplies and Materials	833,946	882,047	678,236	555,900	618,250	62,350	11.2%
04 Other Charges	31,084	26,532	31,123	33,381	4,500	(28,881)	-86.5%
05 Land, Buildings, Equipment	231,172	32,086	48,912	36,410	86,517	50,107	137.6%
Grand Total	4,219,071	4,542,525	4,206,477	3,851,363	4,131,103	279,740	7.3%

Goal 3: *All students will benefit from effective and efficient support and services provided by a learning organization.*

Objective 3.2 Students will learn in clean, well maintained and instructionally conducive facilities.

- Increase the amount of funding for maintenance projects.
- Increase preventative maintenance including added School Dude PM module.
- Evaluate school project requests and request funding at a level that will ensure a reduction in deferred maintenance.

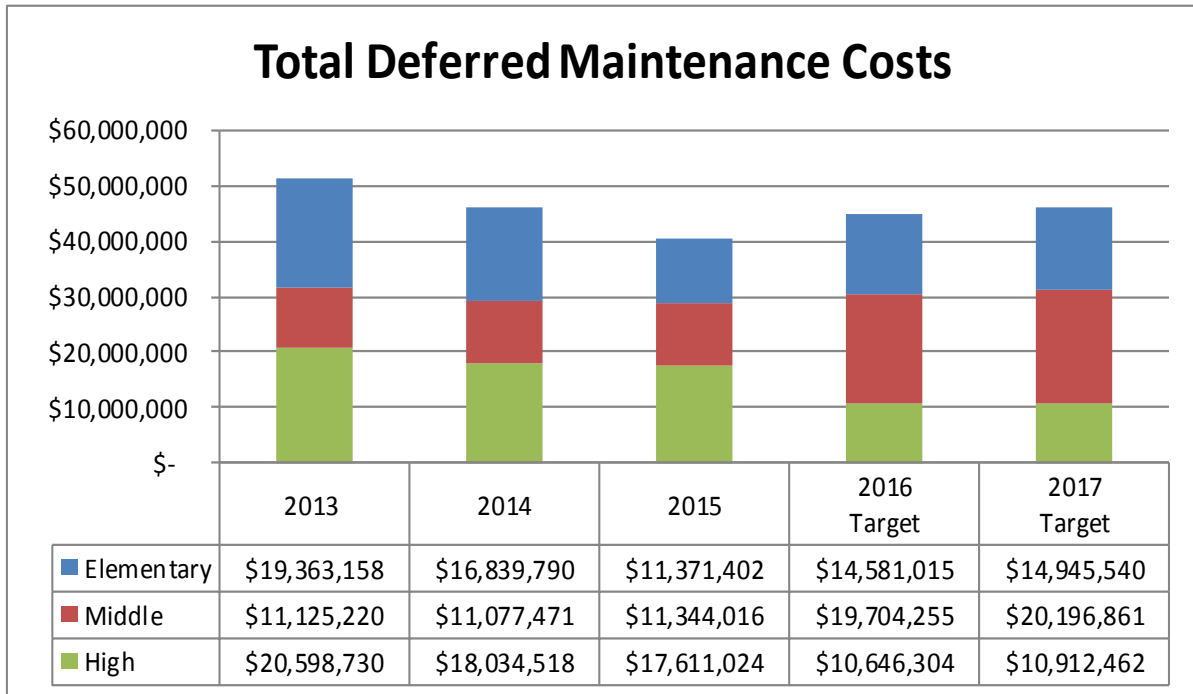
3.2.b Number of building improvement jobs completed (e.g. CIP)

School by Type	2013	2014	2015	2016 Target	2017 Target
Elementary Schools	15	21	28	35	40
Middle Schools	5	6	14	15	20
High Schools	8	16	24	25	20
Total	28	43	66	75	80

3.2.c Completed work orders by type

Work Order Type	2013	2014	2015	2016 Target	2017 Target
Code correction	0%	0%	0%	0%	0%
Preventative maintenance	22%	21%	20%	22%	23%
Modernization/alteration	0%	0%	0%	0%	0%
Scheduled maintenance	57%	62%	64%	62%	63%
Repair maintenance	20%	16%	15%	15%	13%
Vandalism maintenance	1%	1%	1%	1%	1%
Total	100%	100%	100%	100%	100%

3.2.d Reduction of deferred maintenance



Fixed Charges Budget Summary

This budget category includes charges of a generally recurrent nature, including employee benefits and personnel tuition reimbursements.

This budget consists of estimated expenditures for employee benefit and insurance programs such as health care, term life insurance, workers compensation, unemployment, blood bank membership, leave accrual, and general property and liability insurance.

Tuition reimbursement and professional improvement expenditures are subject to the collective bargaining process with certificated and support staff employee groups. Social Security (FICA) costs represent the employer's share of social security benefits for all employees. The Board of Education participates in the Maryland Employee Contributory Pension Plan and the employer's contribution to this pension plan for classified employees is included. The State of Maryland makes contributions on behalf of the school system for certificated employees and that cost estimated at \$12.8 million dollars for FY 2016 is not included here.

The school system participates in the Maryland Association of Boards of Education (MABE) Group Insurance Pool and Workers Compensation Pool. MABE provides liability, property, vehicle and workers' compensation coverage. Estimated expenditures for comprehensive general liability and workers' compensation premiums are in this category.

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Change	%
0508 Awards	15,321	14,564	11,749	20,000	20,000	-	0.0%
0519 Tuition-tea	325,707	422,555	361,452	410,318	430,834	20,516	5.0%
0520 Tuition-a&s	9,960	23,223	17,236	16,719	23,687	6,968	41.7%
0521 Tuition-sup	5,723	21,804	19,733	17,285	22,240	4,955	28.7%
0527 Interest	9,954	-	-	-	12,514	12,514	0.0%
0546 Ins-comp gen liab	74,025	147,722	95,159	150,000	125,000	(25,000)	-16.7%
0548 Health care optout	387,470	369,976	391,251	405,000	380,614	(24,386)	-6.0%
0550 Ins-health care	15,512,303	17,181,849	16,416,072	17,843,051	17,894,755	51,704	0.3%
0551 Ins-term life	245,371	229,111	238,065	248,357	234,006	(14,351)	-5.8%
0552 Emp assist	57,904	53,580	50,944	53,016	52,262	(754)	-1.4%
0553 Flex spending	19,824	27,876	22,581	23,264	25,229	1,965	8.4%
0554 Wellness prog	53,682	224,609	200,690	215,000	215,000	-	0.0%
0555 Ins-workers comp	629,662	733,151	663,983	732,888	704,505	(28,383)	-3.9%
0556 Retiree healthcare	3,425,569	4,002,430	3,713,172	4,104,217	4,173,121	68,904	1.7%
0557 Social security	8,527,203	8,616,977	8,704,719	8,600,051	9,165,755	565,704	6.6%
0558 Retirement systems	510,352	1,127,533	1,076,272	1,109,395	1,115,601	6,206	0.6%
0559 Blood bank dues	1,694	(403)	-	2,200	-	(2,200)	-100.0%
0571 Emp pers losses	100	550	425	500	500	-	0.0%
0572 Unemp ins	39,477	80,635	53,457	89,804	80,635	(9,169)	-10.2%
0578 Leave accru	186,333	396,884	516,682	342,502	396,884	54,382	15.9%
0580 Teach pens systems	3,457,956	3,705,659	4,013,748	4,643,295	4,926,182	282,887	6.1%
0513 Trs/tps admin. fee	301,286	310,161	314,765	316,769	336,022	19,253	6.1%
Grand Total	33,796,877	37,690,447	36,882,155	39,343,631	40,335,346	991,715	2.5%

Goal 3: All students will benefit from effective and efficient support and services provided by a learning organization.

- Objective 3.1 Students will be taught by highly qualified professional and support staff.
- Provide competitive benefits to attract and retain highly qualified employees.
 - Promote participation in the employee wellness program.
 - Evaluate health care cost containment strategies with the Benefit Advisory Committee and health care consultants.
-

Capital Outlay Budget Summary

This budget category consists of activities associated with the cost of directing and managing the acquisition, construction, and renovation of land, buildings, and equipment.

This budget includes expenditures for the administration of the School Construction Program. Expenditures from the Current Expense Fund related to directing and managing activities identified are budgeted in this category. Other capital outlay expenditures are recorded in the School Construction Fund.

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
12 Other Professional Staff	2.00	2.00	2.00	2.00	2.00	-
13 Secretary, Clerical	0.50	0.50	0.50	1.00	1.00	-
Grand Total	2.50	2.50	2.50	3.00	3.00	-

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	181,655	178,537	184,544	209,150	214,044	4,894	2.3%
02 Contracted Charges	26,686	205,947	100,944	131,242	135,000	3,758	2.9%
03 Supplies and Materials	518	3,886	759	1,500	2,500	1,000	66.7%
04 Other Charges	2,750	3,210	1,240	3,700	3,700	-	0.0%
05 Land, Buildings, Equipment		-	9,100	-	-	-	0.0%
Grand Total	211,609	391,580	296,587	345,592	355,244	9,652	2.8%

Education Services Summary by Category and Object

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
02 Instruction -Leadership/Support	196.60	196.10	196.10	197.10	195.10	(2.00)
03 Instruction -Salaries/Wages	1,126.86	1,120.66	1,103.40	1,101.10	1,102.40	1.30
06 Special Education	414.20	418.20	411.10	419.90	437.50	17.60
07 Student Personnel Services	14.70	15.90	15.90	15.90	13.90	(2.00)
08 Student Health Services	32.00	31.00	31.00	31.00	31.00	-
14 Community Services	1.00	-	-	-	3.00	3.00
Grand Total	1,785.36	1,781.86	1,757.50	1,765.00	1,782.90	17.90

BY CATEGORY	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
02 Instruction -Leadership/Support	13,566,354	13,275,794	13,375,653	13,654,507	14,139,542	485,035	3.6%
03 Instruction -Salaries/Wages	68,237,316	69,545,018	70,313,502	70,781,134	72,703,252	1,922,118	2.7%
04 Instruction-Materials/Supplies	3,643,215	3,790,757	4,611,784	3,403,543	4,176,808	773,265	22.7%
05 Instruction-Other Costs	3,288,480	2,917,327	2,568,485	2,483,734	3,141,775	658,041	26.5%
06 Special Education	25,135,508	24,609,671	25,216,523	25,266,817	27,130,120	1,863,303	7.4%
07 Student Personnel Services	996,891	1,073,218	1,071,992	1,039,555	963,127	(76,428)	-7.4%
08 Student Health Services	1,525,980	1,506,440	1,520,899	1,605,743	1,625,301	19,558	1.2%
14 Community Services	388,028	235,790	281,925	109,208	260,199	150,991	138.3%
Grand Total	116,781,772	116,954,015	118,960,763	118,344,241	124,140,124	5,795,883	4.9%

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	103,423,054	104,667,898	105,922,345	107,292,433	111,150,453	3,858,020	3.6%
02 Contracted Charges	4,193,460	3,789,340	4,088,028	3,329,930	3,854,784	524,854	15.8%
03 Supplies and Materials	4,200,920	4,287,454	5,177,236	3,926,235	4,820,616	894,381	22.8%
04 Other Charges	584,464	653,520	725,925	754,315	782,277	27,962	3.7%
05 Land, Buildings, Equipment	997,812	573,364	52,257	12,500	520,840	508,340	4066.7%
08 Transfers	3,382,062	2,982,440	2,994,972	3,028,828	3,011,154	(17,674)	-0.6%
Grand Total	116,781,772	116,954,015	118,960,763	118,344,241	124,140,124	5,795,883	4.9%

Instruction Leadership and Support

This budget category includes administration and supervision of system-wide and school-level instructional programs and activities divided between the Office of the Principal and Instructional Leadership. This category is referred to in the Financial Reporting Manual as Mid-Level Administration.

Programs Included in this Category:

Principal's Office – Basic & Supplemental are activities associated with managing the operation of a particular school.

Principal's Office – Career & Technology are activities associated with managing the operation of the School of Technology.

Education Services – Program Director Impact are activities associated with directing, managing, supervising, and evaluating the non-career and technology instructional program.

Education Services – Career & Technology are activities associated with directing, managing and evaluating the career and technology instructional program.

Education Services – Media includes activities associated with directing, managing, supervising, and evaluating media services.

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
01 Superintendent, Assoc., Exec.	4.00	4.00	4.00	4.00	4.00	-
02 Director, Coord., Supv., Specialist	14.50	14.50	14.50	15.50	15.50	-
03 Principal	29.00	29.00	29.00	29.00	29.00	-
04 Assistant Principal	36.00	37.00	38.00	39.00	39.00	-
12 Other Professional Staff	4.00	1.00	1.00	-	-	-
13 Secretary, Clerical	109.10	110.60	109.60	109.60	107.60	(2.00)
Grand Total	196.60	196.10	196.10	197.10	195.10	(2.00)

BY PROGRAM	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
15 Principals Office - Basic & Supplemental	10,223,836	10,299,103	10,408,979	10,664,301	11,011,262	346,961	3.3%
16 Principals Office - Career & Technology	338,282	344,247	247,370	321,203	369,883	48,680	15.2%
17 Ed Services - Program Director Impact	2,988,971	2,615,904	2,615,236	2,561,229	2,655,304	94,075	3.7%
18 Ed Services -Career & Technology	2,692	3,153	96,157	98,213	100,943	2,730	2.8%
19 Ed Services - Media	12,573	13,387	7,911	9,561	2,150	(7,411)	-77.5%
Grand Total	13,566,354	13,275,794	13,375,653	13,654,507	14,139,542	485,035	3.6%

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	12,856,204	12,598,333	12,621,706	12,971,624	13,332,502	360,878	2.8%
02 Contracted Charges	394,220	354,400	344,957	295,559	290,590	(4,969)	-1.7%
03 Supplies and Materials	153,393	187,539	261,681	250,820	343,113	92,293	36.8%
04 Other Charges	135,714	134,341	147,309	136,504	171,856	35,352	25.9%
05 Land, Buildings, Equipment	26,822	1,181	-	-	1,481	1,481	0.0%
Grand Total	13,566,354	13,275,794	13,375,653	13,654,507	14,139,542	485,035	3.6%

Instructional Programs

In this Fiscal Year 2017 budget, instructional expenses are recorded in distinct program areas which provide more detail to the activities that occur in the schools.

Regular Programs are activities that deal with teaching and coaching general education students in grades 1-12 during the regular school day or during school-sponsored events.

Special Programs are activities designed for students with special English language learning challenges and cultural differences.

Career and Technology Programs are organized educational programs that are directly related to the preparation of individuals for employment.

Gifted and Talented Programs are activities designed for students with exceptional abilities.

Early Childhood Programs are instructional services to children birth through kindergarten.

Media Programs are activities associated with the selection, organization, management and use of all instructional materials, supplies and equipment that are inventoried by the media center.

Instructional Staff/Curriculum Development Programs are activities that contribute to the professional or occupational growth and competence of members of school-based instructional staff.

Guidance Services are activities of counseling students and parents on learning problems, social development, and educational and career plans.

Psychological Services are activities concerned with administering psychological tests, interpreting the results and providing services to meet the needs of students.

Categories Included in Each Program:

Instruction Salaries and Wages paid directly to employees for work performed during and beyond the basic school day.

Instruction Materials and Supplies used in support of instruction, including textbooks, media materials, computer supplies, interscholastic athletic supplies and classroom materials.

Instruction Other which includes mileage reimbursement, conference and meeting attendance, support for student programs, contracted services paid to consultants or providers of specific services, including internet-based functions and licenses, and equipment used for instruction in the classrooms, gymnasium or laboratories.

Regular Programs are activities that deal with teaching and coaching general education students in grades 1-12 during the regular school day or during school-sponsored events. This is the largest single component of the school system and includes the work of instructional staff and other professionals. Certain specialty components have been identified for detailed reporting in the pages that follow.

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
05 Teacher	834.20	829.80	827.50	826.10	830.40	4.30
15 Paraprofessional	20.86	20.96	24.50	21.00	16.50	(4.50)
Grand Total	855.06	850.76	852.00	847.10	846.90	(0.20)

BY CATEGORY	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	%
03 Instruction -Salaries/Wages	51,550,743	52,823,680	53,106,867	54,160,671	55,514,412	1,353,741	2.5%
04 Instruction-Materials/Supplies	2,667,587	3,017,173	3,820,138	2,797,104	3,170,874	373,770	13.4%
05 Instruction-Other Costs	2,770,845	2,341,501	2,039,425	1,933,498	2,460,745	527,247	27.3%
Grand Total	56,989,176	58,182,355	58,966,430	58,891,273	61,146,031	2,254,758	3.8%

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	%
01 Salaries & Wages	51,550,743	52,823,680	53,106,867	54,160,671	55,514,412	1,353,741	2.5%
02 Contracted Charges	1,599,563	1,514,330	1,644,973	1,614,286	1,767,903	153,617	9.5%
03 Supplies and Materials	2,667,587	3,017,173	3,820,138	2,797,104	3,170,874	373,770	13.4%
04 Other Charges	161,438	160,585	208,200	189,212	160,334	(28,878)	-15.3%
05 Land, Buildings, Equipment	882,367	531,216	52,257	-	402,508	402,508	0.0%
08 Transfers	127,477	135,371	133,995	130,000	130,000	-	0.0%
Grand Total	56,989,176	58,182,355	58,966,430	58,891,273	61,146,031	2,254,758	3.8%

Goal 1: All students will meet or exceed high academic standards.

Objective 1.1 Students will meet or exceed state proficiency levels in tested areas.

- Staff schools adequately to support appropriate class sizes.
- Provide trained substitutes for classrooms during teachers' absences.
- Provide additional resources and texts to support new curriculum.

Objective 1.2 Students will graduate from high school prepared for college and/or the world of work.

- Provide academic intervention and support through grade recovery and grade recoup programs.
- Enrich the extracurricular program opportunities available to our students.
- Continue North Bay overnight experience for all 6th grade students.

Objective 1.3 Students will enroll in rigorous academic programs.

- Expand course offerings in Advanced Placement and STEM.
- Support training and certification of new Advanced Placement teachers.

Goal 2: All students will learn in safe, secure, and inviting environments.

Objective 2.1 Students will abstain from violent and disruptive behaviors.

- Provide academic and behavioral support through Twilight School.

- Support Positive Behavioral Intervention Services in all participating schools.
- Objective 2.2 Students will abstain from harmful behaviors associated with substance abuse.
- One (1) new drug abuse awareness education teacher in grades 3 to 12.
 - Two (2) new Student Services resource teachers.

Goal 3: *All students will benefit from effective and efficient support and services provided by a learning organization.*

Objective 3.3 Students and staff will have access to high quality, productive support services.

Sub-objective 3.3.1 Students and staff will have access to high quality, productive technology services.

- Increase student access to technology for instruction and assessment through shift from fixed desktops to Chromebook carts.
- Provide access for all teachers to laptops.
- Provide software licensing that supports classroom instruction.

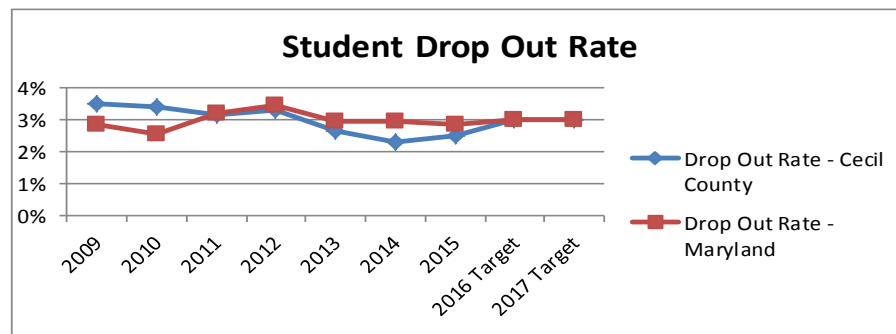
Sub-objective 3.3.2 Teachers will have access to current and complete curriculum manuals.

- Review and select print and digital resources to accompany new curriculum guidance.

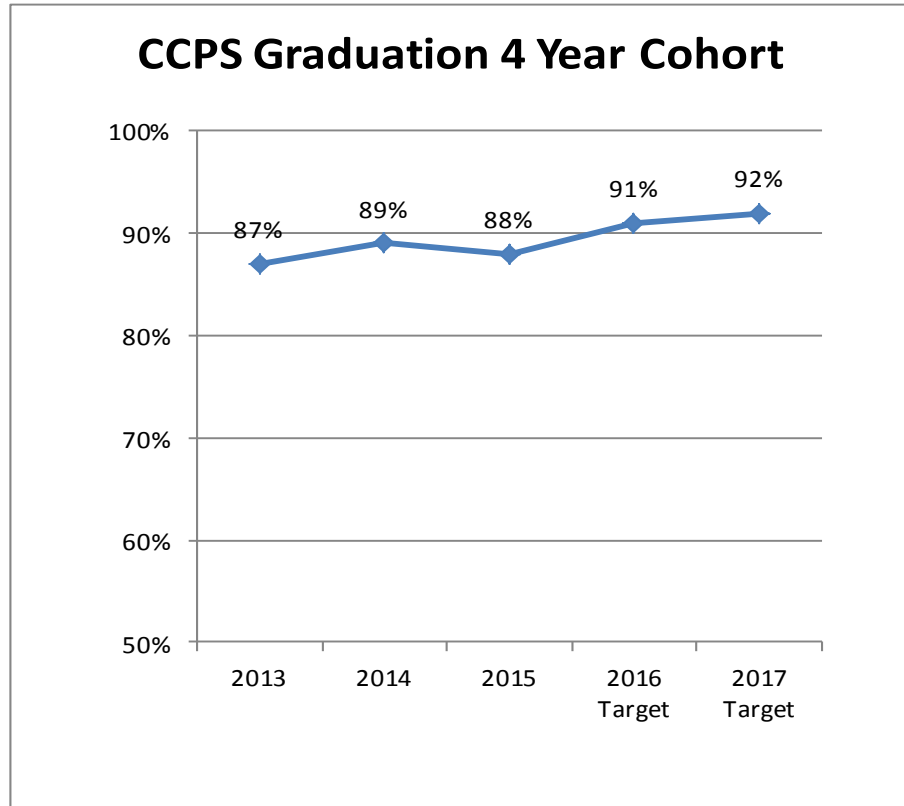
1.2.a Percentage of dropouts using the 4 year adjusted cohort rate

Student Drop Out Rate Grades 9-12										
As of June 30,										
	2008	2009	2010	2011	2012	2013	2014	2015	2016 Target	2017 Target
Number of Drop Out Students	238	192	184	167	153	124	107	114	143	143
Total Students in Grades 9-12	5,404	5,497	5,415	5,330	4,672	4,694	4,694	4,606	4,783	4,755
Drop Out Rate - Cecil County	4.40%	3.49%	3.40%	3.13%	3.27%	2.64%	2.28%	2.48%	3.00%	3.00%
Drop Out Rate - Maryland	3.40%	2.82%*	2.54%*	3.18%	3.45%	2.96%	2.94%	2.84%	3.00%	3.00%

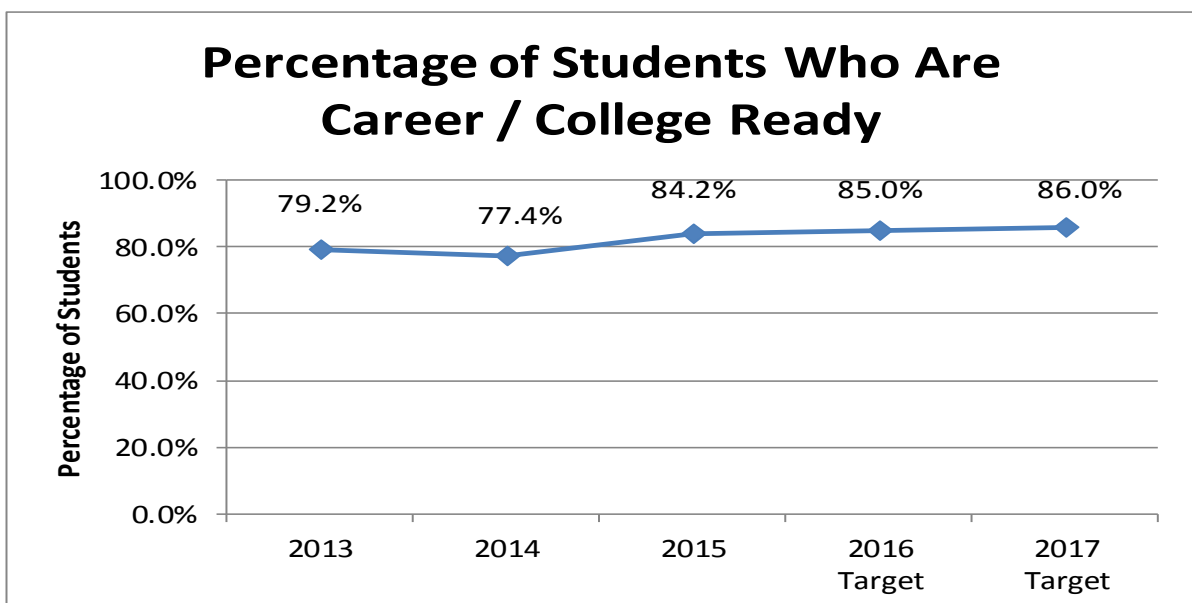
NOTE: 3% is the state satisfactory standard



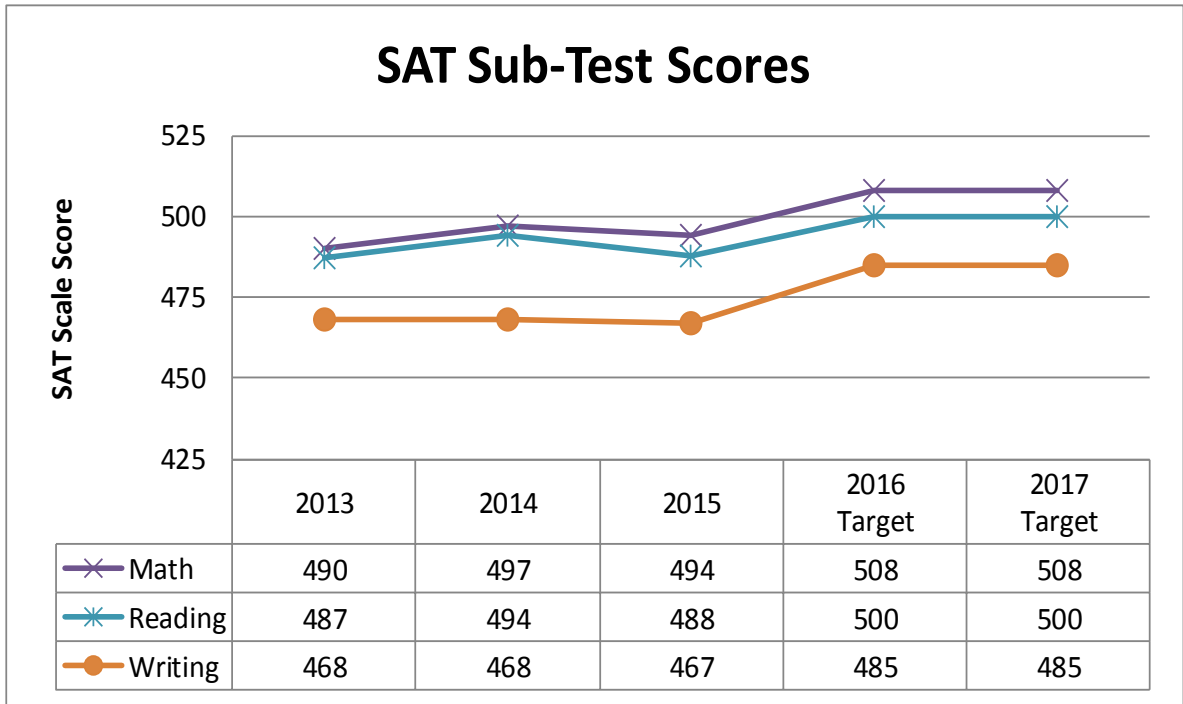
1.2.b Percentage of students who graduate in 4 year reporting cohorts



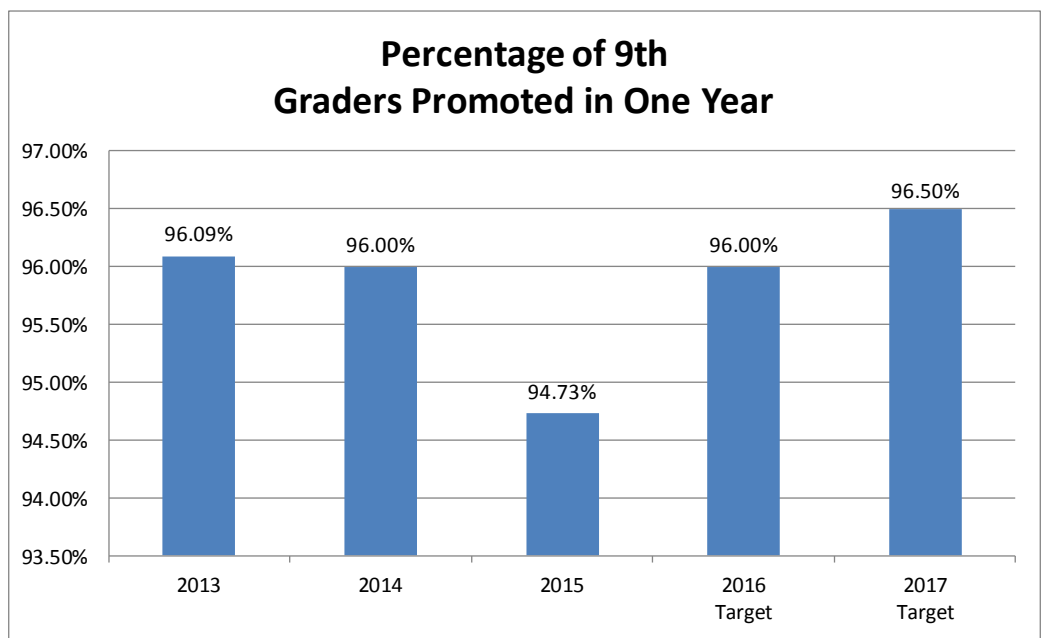
1.2.c Percentage of graduates who are career or college ready by MSDE program completion indicators



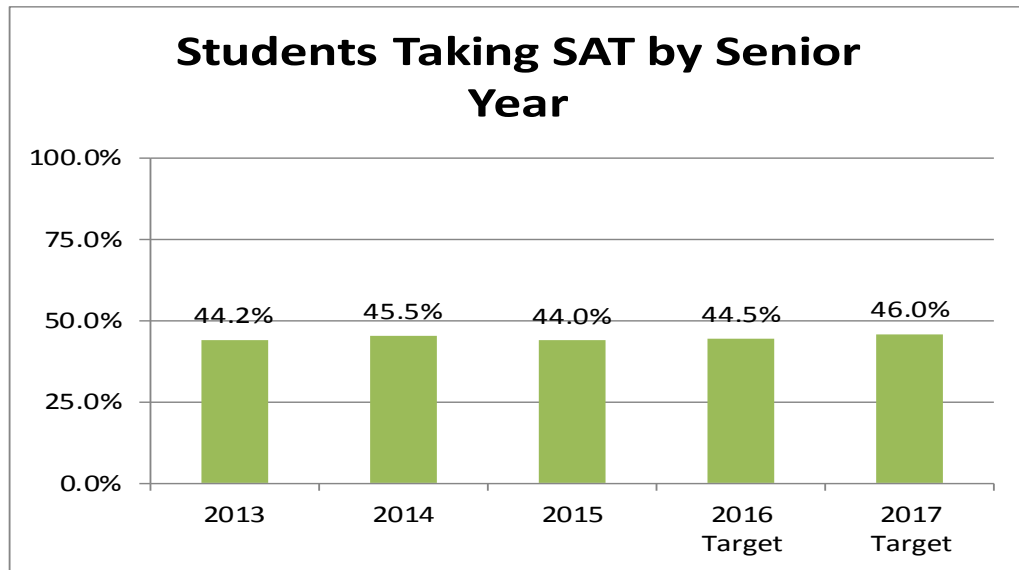
1.2.e Mean score of SATs by school and subgroups



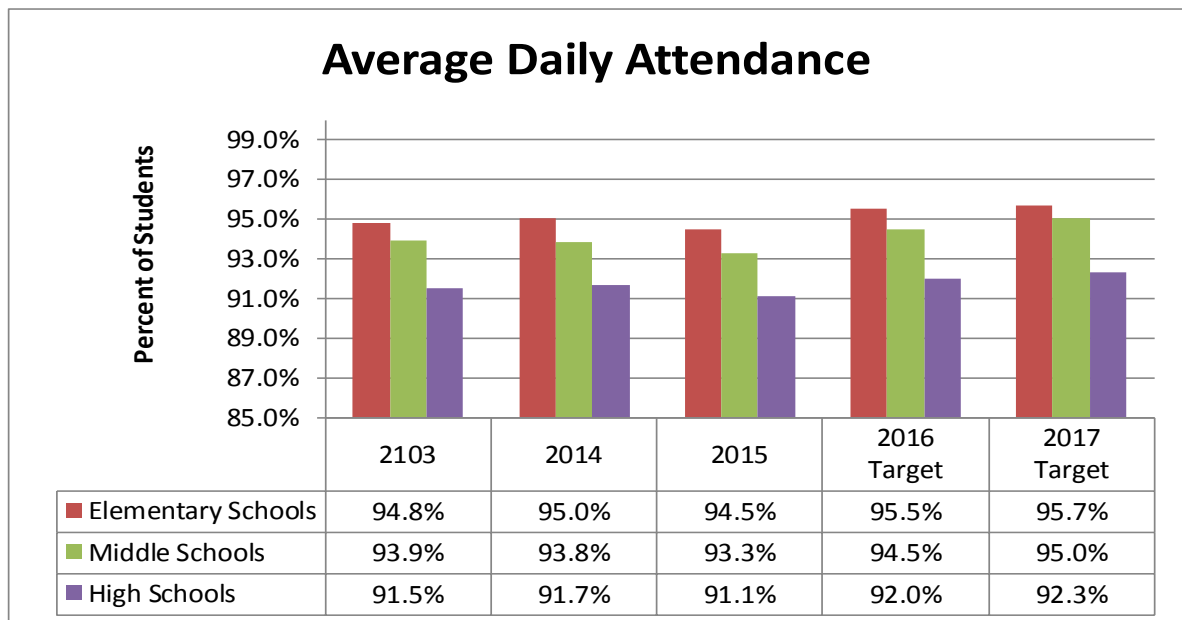
1.2.g Percentage of 9th graders promoted to 10th grade in one year



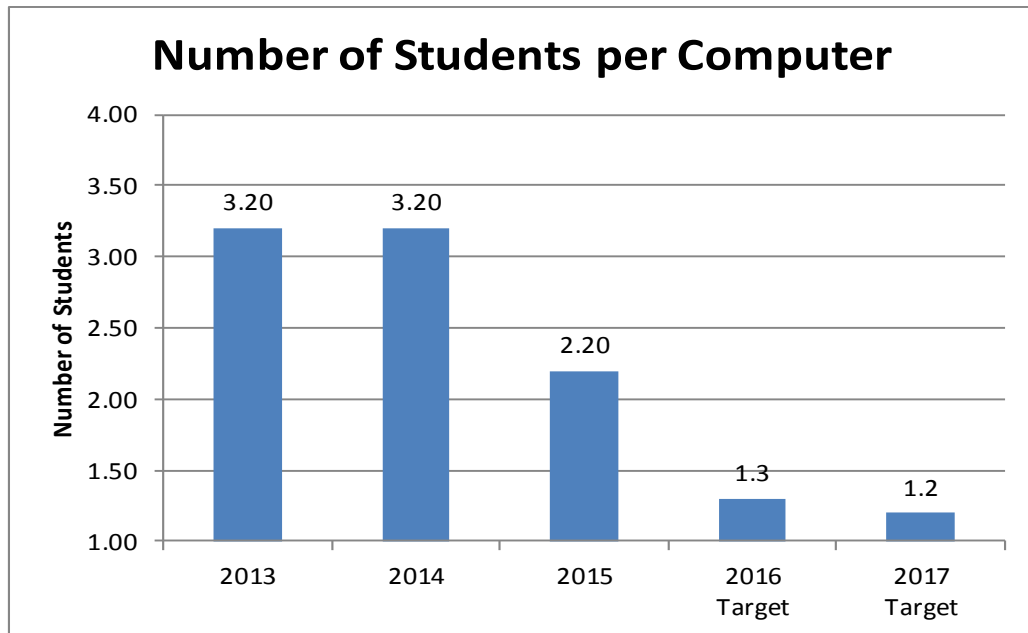
1.3.e Percentage of students taking SAT by senior year



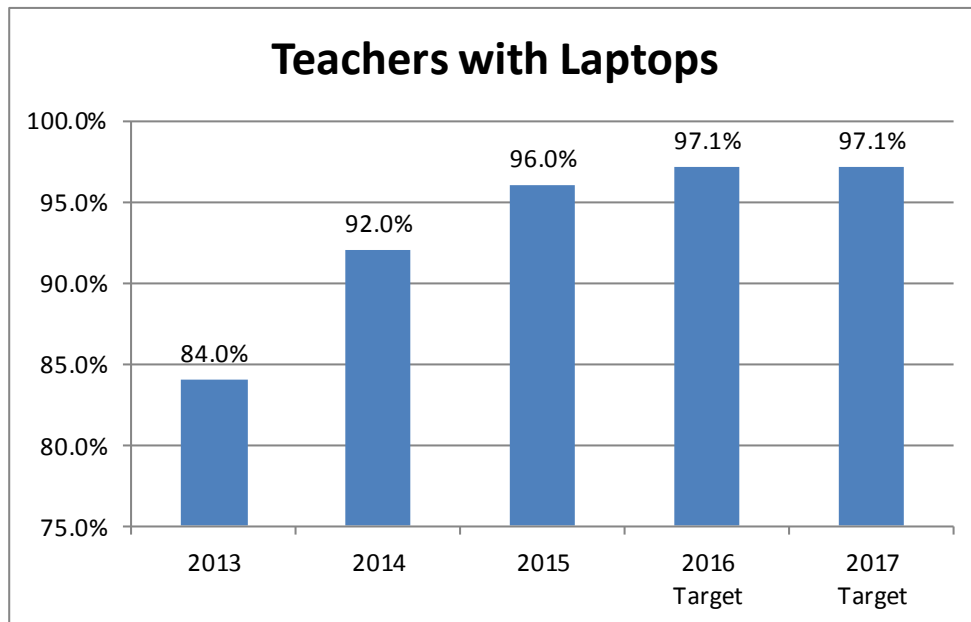
2.4.a Attendance by instructional level and school



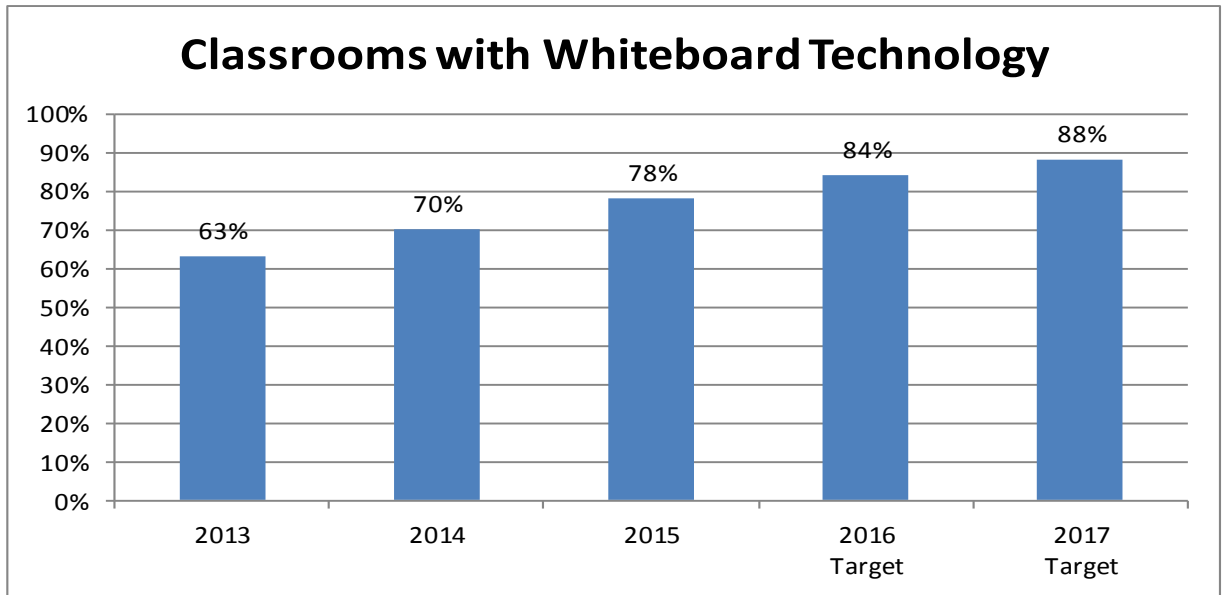
3.3.1.a Ratio of students to computers



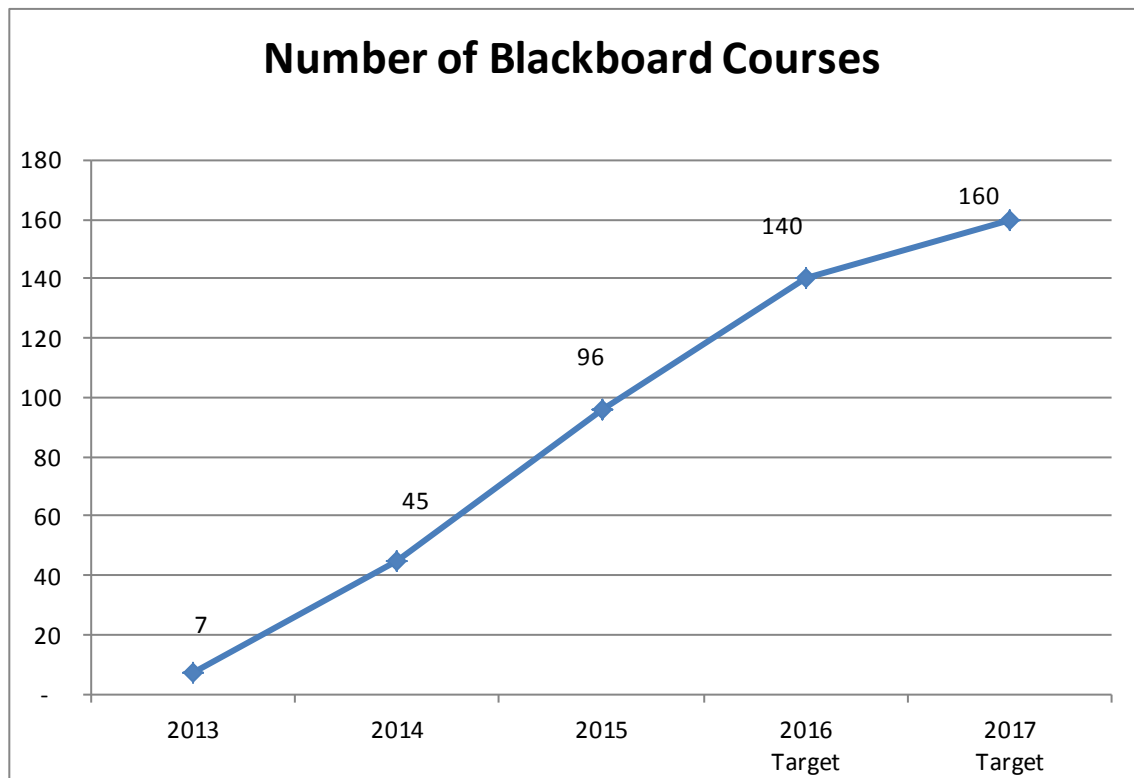
3.3.1.b Percentage of teachers with an instructional laptop



3.3.1.c Percentage of classrooms with interactive whiteboard technology



3.3.1.d The number of regular and alternative education courses taught through the Blackboard Learning Management System



3.3.2.a Review dates of curricula

Accounting	2011	ESOL- K-5, 6-12	2015	Music -Vocal 9-12	2013
Algebra I	2015	Fire Science/ EMT	2013	Natural Resources	2010
Algebra II, IIA, IIB	2015	Foundations of Tech.	2010	Personal Safety/ Guidance	2014
Allied Health	2013	French I	2014	Plumbing	2013
Anatomy and Physiology	2006	French II	2014	Photography—B/W, digital	2013
Art-Elem	2013	French III	2015	Physics	2014
Art-Middle	2013	French IV	2008	Pre-Calculus and Honors	2013
Art-High	2013	French V	2010	Principles of Physics	2005
Biology	2014	Geometry and Honors	2014	Psychology	2014
Business Education	2011	German I	2011	Science 1-5	2014
Calculus	2014	German II	2011	Science 6-8	2014
Calculus, AP	2014	German III	2011	Social Studies 1-5	2015
CADD/Mech Drawing	2009	German IV	2008	Social Studies 6	2015
Career Clusters	2006	German V	2010	Social Studies 7	2015
Career Research/Development	2010	Health 6-8	2009	Social Studies 8	2015
Chemistry	2014	Health 9-12	2010	Spanish I	2013
Chemistry, AP	2013	Heat-Vent-Air-Conditioning	2013	Spanish II	2013
Chinese I	2007	Honors / AP Biology	2014	Spanish III	2014
Chinese II	2008	Honors Chemistry	2014	Spanish IV	2008
Chinese III	2009	Honors Environmental Science	2010	Spanish V	2010
Chinese IV	2010	Honors / AP Physics	2013	Statistics, AP	2015
Constr./Manuf./Technology	2011	Integrated Arts	2014	Teacher Academy	2011
Construction Trades	2011	Language Arts, Pre-K	2015	Topics of Mathematics	2015
Contemporary World Studies	2014	Language Arts K-5	2015	Theatre	2013
Computer Electronics	2012	Language Arts 6-8	2015	Trigonometry/Functions and Honors	2013
Cosmetology	2013	Language Arts 9-12	2015	US Government	2014
Culinary Arts	2012	Math Pre-K-5	2015	US History	2014
Dance	2013	Math 6-8 and Accelerated 7, 8	2015	Video Technology	2013
Design and Presentation	2006	Media	2013	Webmaster Technology	2013
Earth Science	2014	Middle School Tech Ed	2013	Welding	2012
Electrical Trades	2014	Music -General 1-5	2013	World History	2014
Energy/Power/Transportation	2010	Music -General 6-8	2013	World Language Connections I & II	2015
Environmental Science	2014	Music -Instrumental	2013	Zoology	2006

Special Programs are activities designed for students with special English language learning challenges and cultural differences.

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
05 Teacher	7.00	8.00	8.00	10.00	10.00	-
Grand Total	7.00	8.00	8.00	10.00	10.00	-

BY CATEGORY	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
03 Instruction -Salaries/Wages	477,440	526,173	546,665	665,062	721,602	56,540	8.5%
04 Instruction-Materials/Supplies	2,371	5,743	9,199	8,075	11,519	3,444	42.7%
05 Instruction-Other Costs	13,811	15,418	19,117	14,973	34,213	19,240	128.5%
Grand Total	493,622	547,335	574,981	688,110	767,334	79,224	11.5%

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	477,440	526,173	546,665	665,062	721,602	56,540	8.5%
02 Contracted Charges	7,865	8,763	12,208	7,973	14,913	6,940	87.0%
03 Supplies and Materials	2,371	5,743	9,199	8,075	11,519	3,444	42.7%
04 Other Charges	5,946	6,655	6,909	7,000	19,300	12,300	175.7%
05 Land, Buildings, Equipment		-	-	-	-	-	0.0%
Grand Total	493,622	547,335	574,981	688,110	767,334	79,224	11.5%

Goal 1: *All students will meet or exceed high academic standards.*

Objective 1.1 Students will meet or exceed state proficiency levels in tested areas.

- Support English Language Learners in content areas as well as English acquisition.

Career and Technology Programs are organized educational programs that are directly related to the preparation of individuals for employment.

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
05 Teacher	40.30	40.40	35.90	39.00	40.50	1.50
15 Paraprofessional	2.00	2.00	2.00	-	-	-
Grand Total	42.30	42.40	37.90	39.00	40.50	1.50

BY CATEGORY	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
03 Instruction -Salaries/Wages	2,590,673	2,528,548	2,387,656	2,521,831	2,679,988	158,157	6.3%
04 Instruction-Materials/Supplies	601,904	344,706	429,902	250,268	470,775	220,507	88.1%
05 Instruction-Other Costs	122,146	69,457	85,372	119,472	194,168	74,696	62.5%
Grand Total	3,314,723	2,942,712	2,902,930	2,891,571	3,344,931	453,360	15.7%

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	2,590,673	2,528,548	2,387,656	2,521,831	2,679,988	158,157	6.3%
02 Contracted Charges	71,450	60,311	81,299	91,922	79,072	(12,850)	-14.0%
03 Supplies and Materials	601,904	344,706	429,902	250,268	470,775	220,507	88.1%
04 Other Charges	6,431	9,147	4,073	15,050	7,800	(7,250)	-48.2%
05 Land, Buildings, Equipment	44,264	-	-	12,500	107,296	94,796	758.4%
Grand Total	3,314,723	2,942,712	2,902,930	2,891,571	3,344,931	453,360	15.7%

Goal 1: *All students will meet or exceed high academic standards.*

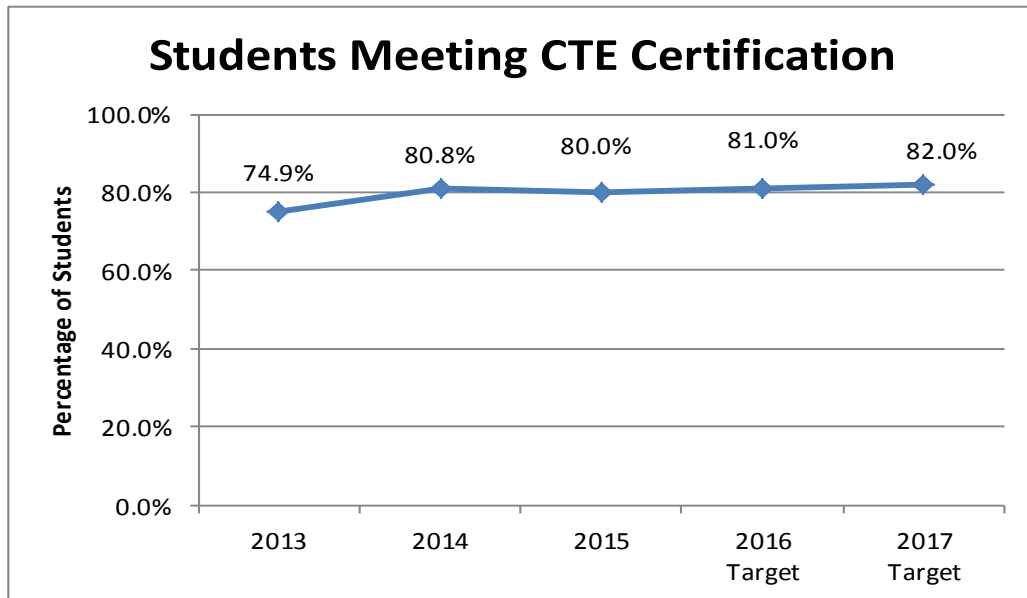
Objective 1.2 Students will graduate from high school prepared for college and/or the world of work.

- Continue support of the new Cecil County School of Technology.
- Expand access to Career & Technology programs including the implementation of Teacher Academy of Maryland.
- Coordinate Career & Technology Program expectations and experiences with the assistance of trade advisory groups.

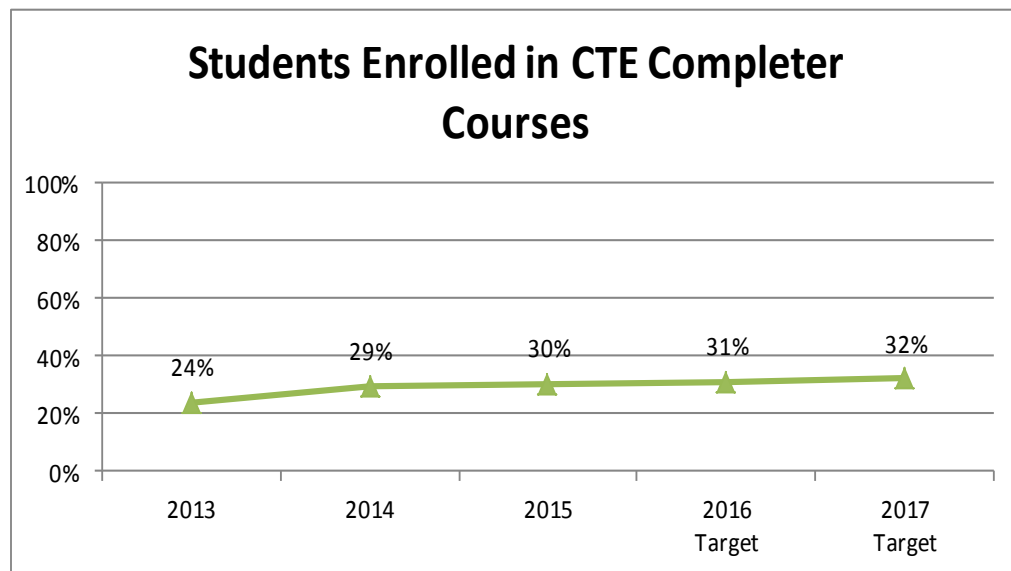
Objective 1.3 Students will enroll in rigorous academic programs.

- Support Career & Technology Programs that yield industry certifications.

1.2.d Percentage of Career and Technology Education (CTE) students earning industry recognized certifications



1.3.d Percentage of high school seniors completing Career and Technology Education (CTE) completer courses



Gifted and Talented Programs are activities designed for students with exceptional abilities.

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
05 Teacher	12.50	12.50	13.50	13.30	13.30	-
Grand Total	12.50	12.50	13.50	13.30	13.30	-

BY CATEGORY	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
03 Instruction -Salaries/Wages	797,290	848,068	888,120	910,554	938,471	27,917	3.1%
04 Instruction-Materials/Supplies	39,403	58,927	18,887	48,430	13,527	(34,903)	-72.1%
05 Instruction-Other Costs	58,502	85,620	70,200	23,000	17,500	(5,500)	-23.9%
Grand Total	895,196	992,615	977,207	981,984	969,498	(12,486)	-1.3%

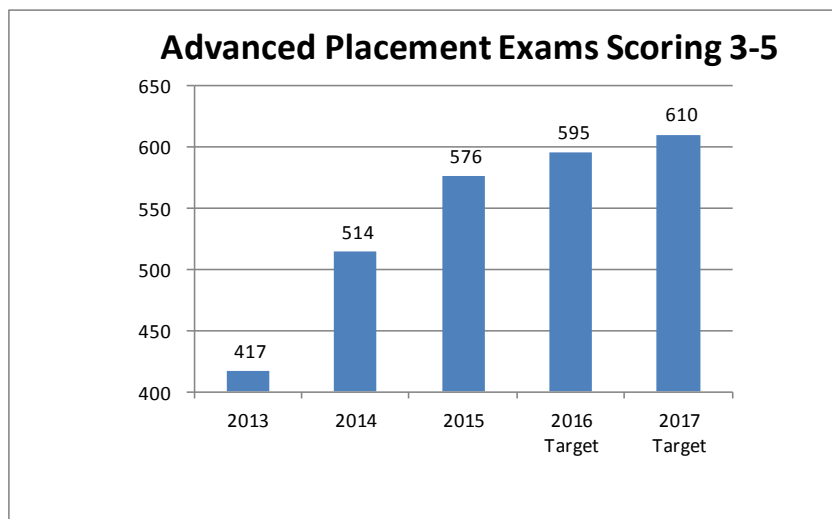
BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	797,290	848,068	888,120	910,554	938,471	27,917	3.1%
02 Contracted Charges	56,527	85,093	67,492	23,000	17,500	(5,500)	-23.9%
03 Supplies and Materials	39,403	58,927	18,887	48,430	13,527	(34,903)	-72.1%
04 Other Charges	1,975	527	2,708	-	-	-	0.0%
05 Land, Buildings, Equipment	-	-	-	-	-	-	0.0%
Grand Total	895,196	992,615	977,207	981,984	969,498	(12,486)	-1.3%

Goal 1: *All students will meet or exceed high academic standards.*

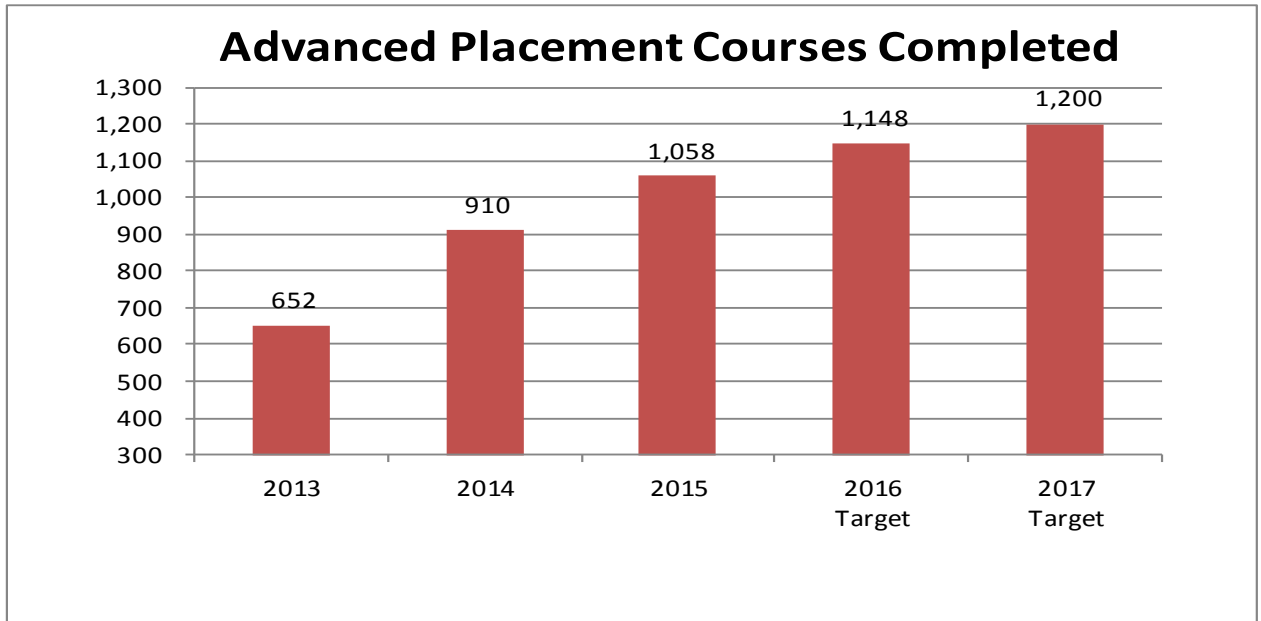
Objective 1.3 Students will enroll in rigorous academic programs.

- Support Gifted/Talented students through collaborative planning and varied instructional delivery.
- Support Gifted/Talented students through financial support of Upper Chesapeake Summer Center for the Arts.

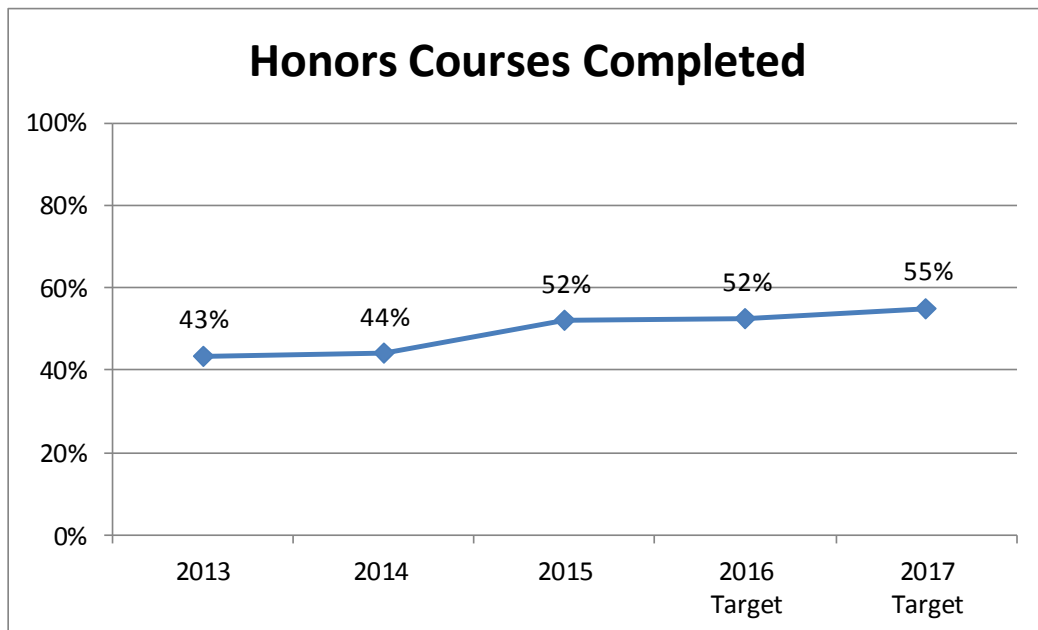
1.2.f Number of Advanced Placement exams yielding scores of 3 or higher



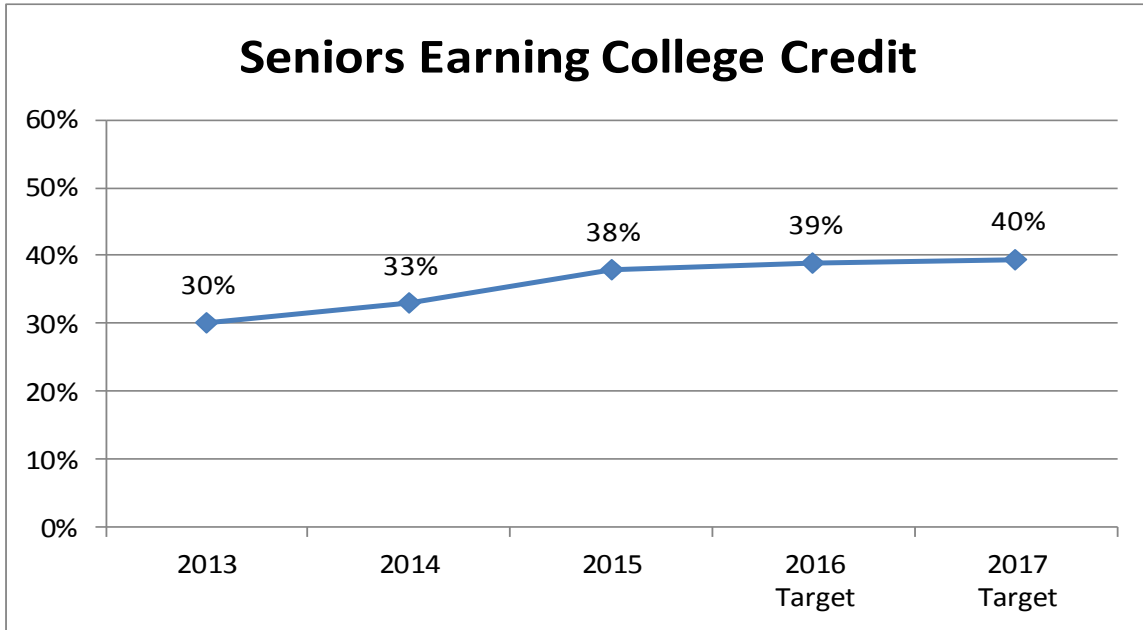
1.3.a Number of Advanced Placement courses completed



1.3.b Percentage of high school students completing Honors classes



1.3.c Percentage of high school seniors completing courses earning college credit (co-enrolled or articulated credit)



NOTE: Students may be enrolled in more than one course earning college credit.

Early Childhood Programs provide instructional services to children from birth through kindergarten.

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
05 Teacher	70.00	75.50	78.00	76.50	75.00	(1.50)
15 Paraprofessional	48.00	39.50	18.00	18.00	17.50	(0.50)
Grand Total	118.00	115.00	96.00	94.50	92.50	(2.00)

BY CATEGORY	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
03 Instruction -Salaries/Wages	5,663,869	5,272,859	5,184,205	5,332,889	5,382,255	49,366	0.9%
04 Instruction-Materials/Supplies	23,986	88,184	46,819	29,900	44,748	14,848	49.7%
05 Instruction-Other Costs	5,050	1,736	7,806	1,000	-	(1,000)	-100.0%
Grand Total	5,692,905	5,362,779	5,238,830	5,363,789	5,427,003	63,214	1.2%

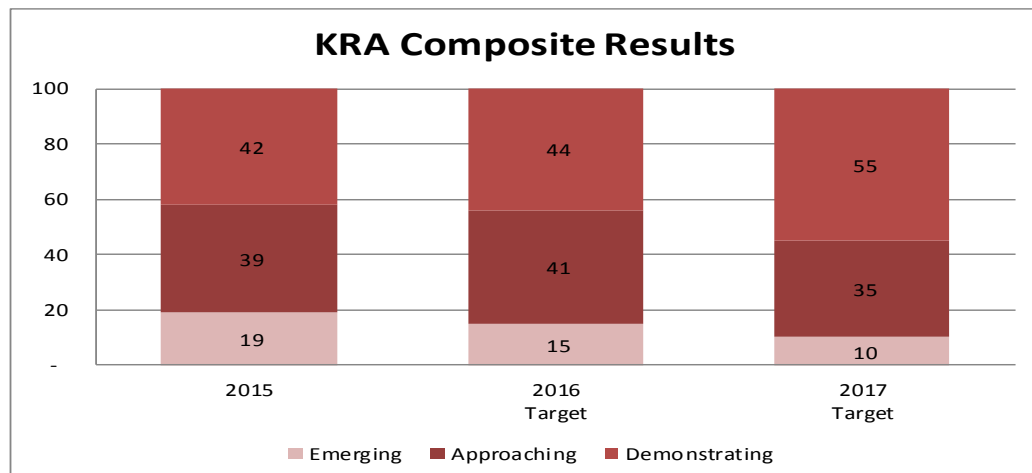
BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	5,663,869	5,272,859	5,184,205	5,332,889	5,382,255	49,366	0.9%
02 Contracted Charges	-	-	-	-	-	-	0.0%
03 Supplies and Materials	23,986	88,184	46,819	29,900	44,748	14,848	49.7%
04 Other Charges	5,050	1,736	7,806	1,000	-	(1,000)	-100.0%
Grand Total	5,692,905	5,362,779	5,238,830	5,363,789	5,427,003	63,214	1.2%

Goal 1: *All students will meet or exceed high academic standards.*

Objective 1.1 Students will meet or exceed proficiency levels in tested areas.

- Provide access to Pre-Kindergarten to all elementary schools.
- Implement online Kindergarten Readiness Assessment with MSDE.

1.1.c Percentage of kindergarten students scoring proficient on Kindergarten Readiness Assessment (KRA)



Maryland Model School Readiness (MMSR) ended in 2014. In March 2015, new baseline data for the Kindergarten Readiness Assessment (KRA) became available.

Nonpublic School Programs in accordance with federal law, provide equitable services to students and teachers in nonpublic county schools related to federal grants received by the district.

BY CATEGORY	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase/ Decrease	% Change
05 Instruction-Other Costs	13,836	17,597	19,546	24,647	24,043	(604)	-2.5%
Grand Total	13,836	17,597	19,546	24,647	24,043	(604)	-2.5%

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase/ Decrease	% Change
08 Transfers	13,836	17,597	19,546	24,647	24,043	(604)	-2.5%
Grand Total	13,836	17,597	19,546	24,647	24,043	(604)	-2.5%

Goal 1: *All students will meet or exceed high academic standards.*

Objective 1.1 Students will meet or exceed proficiency levels in tested areas.

- Collaborate with non-public colleagues to share resources as required in federal grants.

Media Programs are activities associated with the selection, organization, management and use of all school instructional materials, supplies and equipment that are inventoried by the media center.

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
08 Media Specialist	25.00	25.00	25.00	25.20	25.20	-
Grand Total	25.00	25.00	25.00	25.20	25.20	-

BY CATEGORY	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
03 Instruction -Salaries/Wages	1,636,595	1,621,931	1,658,139	1,674,942	1,727,655	52,713	3.1%
04 Instruction-Materials/Supplies	171,323	158,504	172,668	154,842	271,394	116,552	75.3%
05 Instruction-Other Costs	93,265	168,687	140,597	250,003	260,865	10,862	4.3%
Grand Total	1,901,183	1,949,122	1,971,404	2,079,787	2,259,914	180,127	8.7%

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	1,636,595	1,621,931	1,658,139	1,674,942	1,727,655	52,713	3.1%
02 Contracted Charges	4,673	599	7,559	23,100	32,964	9,864	42.7%
03 Supplies and Materials	171,323	158,504	172,668	154,842	271,394	116,552	75.3%
04 Other Charges	88,592	168,088	133,038	226,903	227,901	998	0.4%
05 Land, Buildings, Equipment		-	-	-	-	-	0.0%
Grand Total	1,901,183	1,949,122	1,971,404	2,079,787	2,259,914	180,127	8.7%

Goal 1: *All students will meet or exceed high academic standards.*

Objective 1.1 Students will meet or exceed state proficiency levels in tested areas.

- Expand and support E-book circulations in secondary schools.

Goal 3: *All students will benefit from effective and efficient support and services provided by a learning organization.*

Objective 3.3 Students and staff will have access to high quality, productive support services.

Sub-objective 3.3.1 Students and staff will have access to high quality, productive technology services.

- Support district wide application of online media circulation software.

Instructional Staff/Curriculum Development Programs are activities that contribute to the professional or occupational growth and competence of members of school-based instructional staff.

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
05 Teacher	9.00	9.00	9.00	9.00	11.00	2.00
Grand Total	9.00	9.00	9.00	9.00	11.00	2.00

BY CATEGORY	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
03 Instruction -Salaries/Wages	1,776,971	1,896,563	2,422,436	1,251,239	1,369,743	118,504	9.5%
04 Instruction-Materials/Supplies	63,526	70,536	54,109	70,150	149,556	79,406	113.2%
05 Instruction-Other Costs	186,970	208,562	177,838	107,921	117,941	10,020	9.3%
Grand Total	2,027,467	2,175,660	2,654,383	1,429,310	1,637,240	207,930	14.5%

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	1,776,971	1,896,563	2,422,436	1,251,239	1,369,743	118,504	9.5%
02 Contracted Charges	116,987	151,225	88,243	41,945	50,195	8,250	19.7%
03 Supplies and Materials	63,526	70,536	54,109	70,150	149,556	79,406	113.2%
04 Other Charges	69,983	57,336	89,595	65,976	67,746	1,770	2.7%
Grand Total	2,027,467	2,175,660	2,654,383	1,429,310	1,637,240	207,930	14.5%

Goal 3: *All students will benefit from effective and efficient support and services provided by a learning organization.*

Objective 3.1 Students will be taught by highly qualified professional and support staff.

- Continue to revise curriculum to align with Maryland’s College and Career-Ready Standards.
- Provide teachers with professional development to support new strategies, resources and expectations.
- Provide stipends to teachers who have obtained National Board Certification.
- Provide professional learning opportunities at regional meetings and conferences.

3.1.f Percentage of teachers receiving high quality professional development

	2013	2014	2015	2016 Target	2017 Target
Percentage of Teachers	100%	100%	100%	100%	100%

Guidance Services are activities of counseling students and parents on learning problems, social development, abilities and educational and career plans.

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
07 School Counselor	50.00	50.00	50.00	50.00	50.00	-
Grand Total	50.00	50.00	50.00	50.00	50.00	-

BY CATEGORY	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
03 Instruction -Salaries/Wages	3,204,081	3,306,867	3,347,138	3,443,107	3,537,147	94,040	2.7%
04 Instruction-Materials/Supplies	44,572	22,387	47,462	29,774	35,112	5,338	17.9%
05 Instruction-Other Costs	19,450	6,540	6,409	6,220	14,300	8,080	129.9%
Grand Total	3,268,103	3,335,795	3,401,009	3,479,101	3,586,559	107,458	3.1%

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	3,204,081	3,306,867	3,347,138	3,443,107	3,537,147	94,040	2.7%
02 Contracted Charges	6,640	6,540	6,220	6,220	6,300	80	1.3%
03 Supplies and Materials	44,572	22,387	47,462	29,774	35,112	5,338	17.9%
04 Other Charges	-	-	189	-	8,000	8,000	0.0%
05 Land, Buildings, Equipment	12,810	-	-	-	-	-	0.0%
Grand Total	3,268,103	3,335,795	3,401,009	3,479,101	3,586,559	107,458	3.1%

Goal 1: All students will meet or exceed high academic standards.

Objective 1.2 Students will graduate from high school prepared for college and/or the world of work.

- Provide guidance and counseling in all schools.

Psychological Services are activities concerned with administering psychological tests, interpreting the results and providing services to meet the needs of students.

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
09 Psychologist	8.00	8.00	12.00	13.00	12.00	(1.00)
Grand Total	8.00	8.00	12.00	13.00	12.00	(1.00)

BY CATEGORY	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
03 Instruction -Salaries/Wages	539,654	720,328	772,276	820,839	780,380	(40,459)	-4.9%
04 Instruction-Materials/Supplies	28,543	24,596	12,600	15,000	9,303	(5,697)	-38.0%
05 Instruction-Other Costs	4,606	2,207	2,175	3,000	18,000	15,000	500.0%
Grand Total	572,802	747,131	787,051	838,839	807,683	(31,156)	-3.7%

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	539,654	720,328	772,276	820,839	780,380	(40,459)	-4.9%
02 Contracted Charges	-	-	-	-	12,000	12,000	0.0%
03 Supplies and Materials	28,543	24,596	12,600	15,000	9,303	(5,697)	-38.0%
04 Other Charges	3,888	2,207	2,175	3,000	6,000	3,000	100.0%
05 Land, Buildings, Equipment	718	-	-	-	-	-	0.0%
Grand Total	572,802	747,131	787,051	838,839	807,683	(31,156)	-3.7%

Goal 2: *All students will learn in safe, secure, and inviting environments.*

Objective 2.1 Students will abstain from violent and disruptive behaviors.

- Conduct psychological assessments and provide advice for effective support for students experiencing learning challenges.

Special Education

This budget category includes expenditures for educational services for students with special needs. It consists of activities designed for students who, through appropriate assessment, have been determined to have temporary or long-term special education needs arising from cognitive, emotional, and/or physical factors. The Special Education department operates programs in all county schools.

Programs Included in this Category:

Public School Instruction is instructional activities for students with disabilities in public schools.

Nonpublic School Programs are special education day or residential programs provided to students placed in state-approved nonpublic schools.

Instructional Staff/Curriculum Development activities contribute to the professional or occupational growth and competence of members of school-based instructional staff.

Guidance activities are associated with providing counseling services to students with emotional and behavioral disorders.

Principal's Office – Basic & Supplemental are activities associated with managing the operation of a particular school.

Education Services – Program Director Impact activities are associated with directing, managing, supervising, and evaluating the special education program.

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
02 Director, Coord., Supv., Specialist	5.00	5.00	5.00	5.00	5.00	-
05 Teacher	203.00	203.00	216.00	227.00	235.00	8.00
06 Therapist	27.20	33.20	30.60	31.40	36.00	4.60
07 School Counselor	7.00	7.00	3.00	2.00	2.00	-
13 Secretary, Clerical	3.00	2.00	2.00	2.00	2.00	-
15 Paraprofessional	169.00	168.00	154.50	152.50	157.50	5.00
Grand Total	414.20	418.20	411.10	419.90	437.50	17.60

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	19,775,860	19,973,867	20,433,099	21,045,051	22,452,192	1,407,141	6.7%
02 Contracted Charges	1,656,543	1,398,673	1,584,134	1,115,913	1,537,287	421,374	37.8%
03 Supplies and Materials	351,591	278,609	266,629	144,172	200,285	56,113	38.9%
04 Other Charges	83,344	88,083	91,230	87,500	77,777	(9,723)	-11.1%
05 Land, Buildings, Equipment	27,422	40,967	-	-	5,468	5,468	0.0%
08 Transfers	3,240,749	2,829,472	2,841,431	2,874,181	2,857,111	(17,070)	-0.6%
Grand Total	25,135,508	24,609,671	25,216,523	25,266,817	27,130,120	1,863,303	7.4%

BY PROGRAM	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase/ (Decrease)	% Change
04 Public School Instruction	18,311,251	18,100,763	18,595,615	18,619,373	20,382,805	1,763,432	9.5%
06 Early Childhood	2,379,395	2,585,329	2,619,893	2,578,312	2,590,321	12,009	0.5%
07 Nonpublic School Programs	3,240,749	2,829,472	2,841,431	2,874,181	2,857,111	(17,070)	-0.6%
09 Instructional Staff / Curriculum	124,310	179,999	175,351	148,054	244,043	95,989	64.8%
10 Guidance Services	420,549	263,463	319,325	371,691	376,001	4,310	1.2%
15 Principals Office - Basic & Sup	57,574	42,626	43,654	42,000	42,000	-	0.0%
17 Ed Services - Program Director	601,681	608,019	621,254	633,206	637,839	4,633	0.7%
Grand Total	25,135,508	24,609,671	25,216,523	25,266,817	27,130,120	1,863,303	7.4%

Goal 1: *All students will meet or exceed high academic standards.*

Objective 1.2 Students will graduate from high school prepared for college and/or the world of work.

- Expand special education services through the addition of teaching positions.
- Continue relationship with local non-public schools to place students with special learning needs.
- Contract with related service agencies to deliver speech and physical therapy.
- Provide Special Education Transition Coach to help disabled high school students exit school with appropriate services and employment.

Goal 2: *All students will learn in safe, secure, and inviting environments.*

Objective 2.1 Students will abstain from violent and disruptive behaviors.

- Contract with Department of Social Services to provide in-school social workers in our neediest buildings.

Student Personnel Services

This budget category includes programs and support designed to improve student attendance at school and prevent or solve student problems in the home, the school, and the community to ensure that students are prepared for learning each day.

The pupil personnel workers found in this category are an important liaison between the home, community, and school and they coordinate student services teams.

Key areas of attention focus on student attendance, student services teams, student health and welfare issues, and interagency cooperation.

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
02 Director, Coord., Supv., Specialist	-	2.00	2.00	2.00	2.00	-
10 Student Personnel, Case Worker	12.80	12.00	12.00	12.00	10.00	(2.00)
13 Secretary, Clerical	1.90	1.90	1.90	1.90	1.90	-
Grand Total	14.70	15.90	15.90	15.90	13.90	(2.00)

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	973,596	1,052,752	1,050,914	976,106	940,778	(35,328)	-3.6%
02 Contracted Charges	1,672	2,983	2,991	2,124	1,749	(375)	-17.7%
03 Supplies and Materials	5,910	1,202	2,184	46,200	2,500	(43,700)	-94.6%
04 Other Charges	13,938	16,281	15,903	15,125	16,125	1,000	6.6%
05 Land, Buildings, Equipment	1,775	-	-	-	1,975	1,975	0.0%
Grand Total	996,891	1,073,218	1,071,992	1,039,555	963,127	(76,428)	-7.4%

Goal 2: *All students will learn in safe, secure, and inviting environments.*

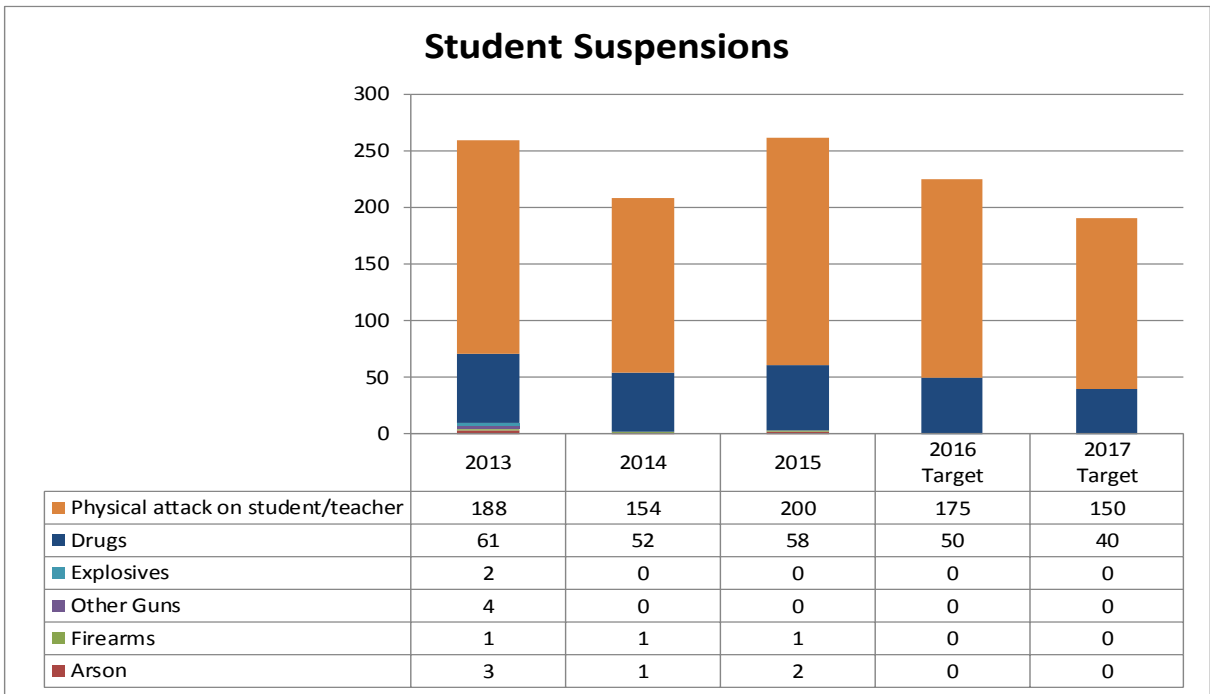
Objective 2.1 Students will abstain from violent and disruptive behaviors.

- Provide educational programs for students as an alternative to suspension.
- Provide educational programs that equip students with the life skills that will enable them to be successful and drug free.

Objective 2.4 Parents and guardians will support the public school system.

- Provide anti-bullying education and investigate all alleged instances of bullying.

2.1.a Suspensions / expulsions for arson, firearms, explosives, drugs, guns, and physical attack on students or teachers specifically defined by MSDE.



Student Health Services

This budget category provides physical and mental health activities that are not instructional to prevent and manage health issues in the schools.

School nurses maintain health rooms, student health records, identify health problems, enforce immunization laws, and provide students with appropriate medical and nursing services.

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
02 Director, Coord., Supv., Specialist	1.00	1.00	1.00	1.00	1.00	-
11 Nurse	31.00	30.00	30.00	30.00	30.00	-
Grand Total	32.00	31.00	31.00	31.00	31.00	-

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	1,480,383	1,478,121	1,485,056	1,518,243	1,527,383	9,140	0.6%
02 Contracted Charges	1,245	1,740	12,989	4,000	2,500	(1,500)	-37.5%
03 Supplies and Materials	41,158	24,263	21,720	81,500	91,306	9,806	12.0%
04 Other Charges	1,559	2,316	1,134	2,000	2,000	-	0.0%
05 Land, Buildings, Equipment	1,634	-	-	-	2,112	2,112	0.0%
Grand Total	1,525,980	1,506,440	1,520,899	1,605,743	1,625,301	19,558	1.2%

Goal 2: *All students will learn in safe, secure, and inviting environments.*

Objective 2.3 All schools will demonstrate a readiness to address emergency situations.

- Provide full time nursing services in all schools.
- Continue the replacement of AEDs in accordance with state law

Community Services Budget Summary

This budget category includes activities that are provided by the school system for the community or some segment of the community other than public school activities and adult programs.

FULL TIME EQUIVALENTS (FTE)	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	Increase / Decrease
05 Teacher	1.00	-	-	-	1.00	1.00
10 Student Personnel, Case Worker	-	-	-	-	2.00	2.00
Grand Total	1.00	-	-	-	3.00	3.00

BY OBJECT	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Approved	Increase / Decrease	% Change
01 Salaries & Wages	99,694	19,806	18,068	275	194,346	194,071	70571.3%
02 Contracted Charges	276,074	204,683	234,963	103,888	41,811	(62,077)	-59.8%
03 Supplies and Materials	5,653	5,084	13,238	-	6,604	6,604	0.0%
04 Other Charges	6,608	6,217	15,656	5,045	17,438	12,393	245.6%
Grand Total	388,028	235,790	281,925	109,208	260,199	150,991	138.3%

Goal 1: *All students will meet or exceed high academic standards.*

Objective 1.1 Students will meet or exceed state proficiency levels in tested areas.

- Maintain inter-agency collaborations associated with school entry readiness (Judy Center).

Goal 3: *All students will benefit from effective and efficient support and services provided by a learning organization.*

Objective 3.2 Students will learn in clean, well maintained and instructionally conducive facilities.

- Support community use of our buildings.

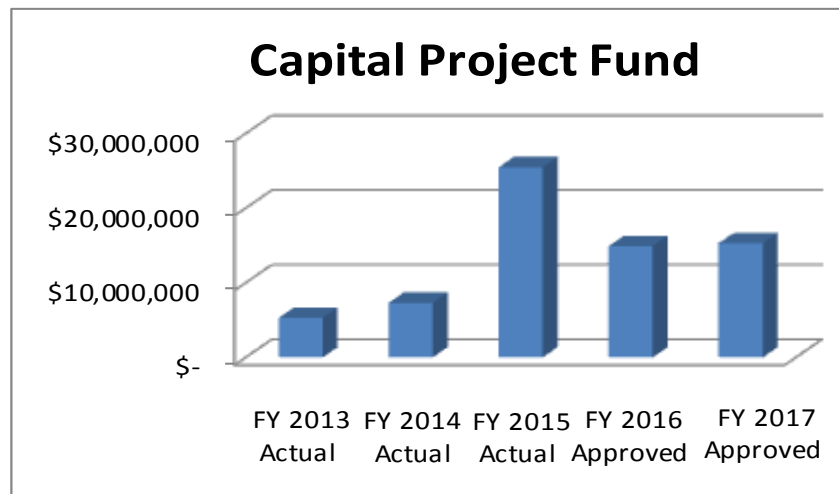
Capital Project (School Construction) Fund

This budget category includes expenditures budgeted in the Capital Improvement Program which is funded by both the State of Maryland and the County. Costs of construction/renovation are shared on a pro-rated basis with the State's share determined by the county's wealth. For direct construction costs, 63% is paid by the State and 37% by the county. However, the State excludes many costs from its formula including architectural, engineering fees, movable equipment, purchase of land, temporary housing of students and square footage in excess of the base formula.

Also included in the category are requests from schools and the Facilities Department for major repair and renovation of schools and sites. Examples would include replacement of boilers and major heating/ventilation equipment, various school safety projects, paving and resurfacing of driveways, parking areas and tracks, purchase and movement of relocatable classrooms, and ADA projects for accessibility improvements.

Management of this program is budgeted in the category of Capital Outlay.

CAPITAL PROJECT FUND	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved	FY 2017 Approved	Increase/ (Decrease)	
State	\$ 1,717,962	\$ 2,370,160	\$ 8,446,482	\$ 8,195,000	\$ 6,650,470	\$ (1,544,530)	-18.8%
Local	3,505,942	4,765,231	16,887,621	6,712,322	8,656,913	1,944,591	29.0%
Other	75,012	182,790	154,812	-	-	-	0.0%
	\$ 5,298,916	\$ 7,318,181	\$ 25,488,915	\$ 14,907,322	\$ 15,307,383	\$ 400,061	2.7%



County Funded Small Capital Improvement Projects

School / Project	Approved Budget FY 2017		Project Funding Total			
	State	Local	State	Local	Other	Total
Various schools Energy performance contract	\$ -	\$ 803,913	-	4,019,565	-	4,019,565
Rising Sun High repair tennis courts	-	220,000	-	220,000	-	220,000
Subtotal Small Capital Projects	\$ -	\$ 1,023,913	\$ -	\$ 4,239,565	\$ -	\$ 4,239,565

County Funded Large Capital Improvement Projects

School / Project	Previously Approved			Project Budget Adjustments			Approved Budget FY 2017		Project Funding Total			
	State	Local	Other	State	Local	Other	State	Local	State	Local	Other	Total
Perryville Elementary Planning / renovations	\$ 6,749,530	\$ 9,470,000	\$ -	\$ -	\$ -	\$ -	\$ 904,470	\$ 1,639,000	\$ 7,654,000	\$ 11,109,000	\$ -	\$ 18,763,000
Cecilton Elementary Exterior restoration & roof	148,000	79,000	-	-	-	-	220,000	128,000	368,000	207,000	-	575,000
BoManor Middle / High Boiler replacement	-	-	-	-	-	-	378,000	222,000	378,000	222,000	-	600,000
Kenmore Elementary Boiler replacement	-	-	-	-	-	-	309,000	181,000	309,000	181,000	-	490,000
Cherry Hill Middle Boiler replacement	-	-	-	-	-	-	439,000	258,000	439,000	258,000	-	697,000
Thomson Estates Elementary Boiler replacement	-	-	-	-	-	-	362,000	212,000	362,000	212,000	-	574,000
Gilpin Manor Elementary Replacement school	-	1,500,000	-	-	-	-	4,038,000	3,513,000	12,906,000	18,237,000	-	31,143,000
Chesapeake City Elementary Replacement school	-	-	-	-	-	-	-	900,000	10,443,000	13,886,000	-	24,329,000
BTOP Project Year 3 (FY16)	-	195,319	398,433	-	-	-	-	-	-	195,319	398,433	593,752
BTOP Project year 4	-	-	-	-	-	-	-	580,000	-	580,000	-	580,000
Subtotal Large Capital Projects	\$ 6,897,530	\$11,629,000	\$ 398,433	\$ -	\$ -	\$ -	\$ 6,650,470	\$ 7,633,000	\$83,741,000	\$ 108,886,000	\$ 398,433	\$ 193,025,433

Operational Impact of Completed Projects

Major projects completed in fiscal 2016 include:

State Security Initiative Project

Total Project Cost: \$22,316

This project updated security features at the Administrative Services Center. A new security camera system was installed.

Holly Hall Elementary Geothermal Repairs

Total Project Cost: \$200,000

This project repaired the geothermal system at the school.

New (Replacement) School of Technology

Total Project Budget: \$19,806,051

Project included the acquisition of an existing 91 acre site and 141,000 sq. ft. facility to expand Career and Technology programs and add additional programs. Programs include automotive repair, cosmetology, culinary arts, welding, allied health, natural science, fire science, homeland security, industrial maintenance, and building trades. Minor renovations were needed to create classroom spaces, replace

carpet and paint. One third of the building consists of high bay space ideally suited for the trade and automotive programs.

Conowingo Elementary School Roof Replacement

Total Project Budget: \$274,269

Replaced 1993 EPDM portions of roof only.

Five Year Construction in Progress Plan

The School system is required to submit a six year capital improvement plan to state and local funding authorities on an annual basis. A priority list with estimated project budgets is presented to the Board by operations personnel in September. The Board then submits the project list to the state and local funding authorities. County government approves the six year plan in May after the state participation is determined. The State participates in new construction, addition and renovation, and systemic projects approved by the Board of Public Works (BPW) based on the recommendations from the Interagency Committee on School Construction (IAC).

For building construction, additions and renovations, State participation is based on a construction cost per allowable square foot and a participation share determine partially based on the historical participation of the respective county. The cost per square foot is reviewed annually for new projects and the percentage share is reviewed and adjusted every three years. The current percentage of State share is 63% and will continue at 63% for new projects started in fiscal 2018.

The county is responsible for project design, site work, and removable furniture and fixtures in addition to any additional capacity or size additions over allowable State parameters based on projected enrollment. The county must appropriate approved amounts annually. The following five year capital improvement plan was approved in June, 2016:

Cecil County Government Approved CIP June 2016										
School / Project	Project Funding Total				County Funding					
	Total	State	Local	Other	Approved Through FY17	FY18	FY19	FY20	FY21	Future
Perryville Elementary Planning / renovations	18,763,000	\$ 7,654,000	\$ 11,109,000	\$ -	\$11,109,000	\$ -	\$ -	\$ -	\$ -	\$ -
Cecilton Elementary Exterior restoration & roof	575,000	368,000	207,000	-	207,000	-	-	-	-	-
BoManor Middle / High Boiler replacement	600,000	378,000	222,000	-	222,000	-	-	-	-	-
Kenmore Elementary Boiler replacement	490,000	309,000	181,000	-	181,000	-	-	-	-	-
Cherry Hill Middle Boiler replacement	697,000	439,000	258,000	-	258,000	-	-	-	-	-
Thomson Estates Elementary Boiler replacement	574,000	362,000	212,000	-	212,000	-	-	-	-	-
Gilpin Manor Elementary Replacement school	31,143,000	12,906,000	18,237,000	-	5,013,000	4,237,000	6,750,000	2,237,000	-	-
Chesapeake City Elementary Replacement school	24,329,000	10,443,000	13,886,000	-	900,000	-	2,814,000	3,750,000	4,672,000	1,750,000
BTOP Project Year 3 (FY16)	593,752	-	195,319	398,433	195,319	-	-	-	-	-
BTOP Project year 4	580,000	-	580,000	-	580,000	-	-	-	-	-
Perryville High Cooling tower replacement	150,000	-	150,000	-	150,000	-	-	-	-	-
Cecil Manor Elementary Waterline installation	175,000	-	175,000	-	175,000	-	-	-	-	-
BoManor Middle / High Waterline installation	59,681	-	59,681	-	59,681	-	-	-	-	-
Cecil Manor Elementary Roof replacement	893,000	563,000	330,000	-	-	330,000	-	-	-	-
Kenmore Elementary Addition / renovation	41,395,000	19,055,000	22,340,000	-	-	-	-	-	1,500,000	20,840,000
North East Middle Addition / renovations	47,117,000	20,302,000	26,815,000	-	-	-	-	-	-	26,815,000
Cecil Manor Elementary HVAC	1,750,000	1,139,000	611,000	-	-	-	611,000	-	-	-
Thomson Elementary Addition / renovation	23,141,000	9,823,000	13,318,000	-	-	-	-	-	-	13,318,000
Subtotal Large Capital Projects	\$193,025,433	\$ 83,741,000	\$108,886,000	\$ 398,433	\$19,262,000	\$ 4,567,000	\$ 10,175,000	\$ 5,987,000	\$ 6,172,000	\$ 62,723,000

The following projects in the five year Construction in Progress Plan have been approved and partial funding appropriated by the state and/or county:

Perryville Elementary School Addition and Renovation

Total project budget: \$18,763,000

Funds appropriated to-date: County \$11,109,000, State \$7,654,000

This project will provide a complete renovation of the school. Overall, this building is not serving effectively as an elementary school. Currently instructional spaces are not configured ideally in parts of the building, as it was originally designed for small groups of special needs students. The main office and health office are well undersized. In addition to programmatic challenges faced by the school, the building itself is in need of extensive work. The existing electrical and mechanical systems need to be replaced. The building has an old steam heating system serving the original portion of the building. Steam leaks located in inaccessible areas have caused extensive rusting throughout the building, including in electrical conduits. A fiscal 2008 state maintenance survey rated this building as "adequate" and reported the school to be "in dire need of upgrades."

Operating Cost/Savings

Perryville Elementary will be the School System's first LEED Certified building. In addition to the use of renewable materials and energy conservation design, the all existing HVAC utilities on the site will be

demolished. The replacement system is expected to save \$25,457 in utility cost per year. No operating costs are expected to increase.

Cecilton Elementary Exterior Envelope

Total project budget: \$575,500

Funds appropriated to-date: County \$207,000, State \$368,000

The existing roof at this school is a two-ply SBS modified bitumen roof that was installed in 1994 and 1997. The building was built in 1939 with an addition in 1997. The 1939 section of the building is part single floor and the other parts two-story. The exterior brick has extensive deterioration of the mortar joints due to age. Water is entering the wall and getting behind wall flashings on parapet walls and roof transitions from the single story to two-story sections. The project will include repair of all masonry and replacement of the roof with a new two-ply modified bitumen roof with tapered insulation, new counter flashings, and repair of coping stones on all walls

Operating Cost/Savings

No significant change in operating costs are expected.

Bohemia Manor High Boiler Replacement

Total project budget: \$600,000

Funds appropriated to-date: County \$222,000, State \$378,000

The existing heating plant serving this facility consist of two (2) equally sized oil fired fire tube boilers rated at 50 BHP (1,670,000 BTUH) each. The boilers were manufactured by Cleaver Brooks and are twenty two (22) years old. Scope includes replacing existing with two (2) new 80 BHP Cleaver Brooks fire tube boilers with enhanced efficiency as well as upgrading approximately 100 terminal control units (VAV boxes, unit heaters).

Operating Cost/Savings

Improved energy efficiency is expected to result in annual savings of \$15,750.

Kenmore Elementary Boiler Replacement

Total project budget: \$490,000

Funds appropriated to-date: County \$181,000, State \$309,000

Kenmore Elementary School is heated by a central hot water heating plant. Heat is generated by two (2) oil fired scotch marine fire tube style boilers. The boilers were manufactured in 1984 by Cleaver Brooks, Model CB, 50 Boiler Horse Power (1,670,000 BTUH). Fuel oil is stored in an underground 10,000 gallon fuel oil storage tank. The existing boilers are thirty-one (31) years old and are standard efficiency (80% - 82%) non-condensing style boilers with a 5:1 turndown ratio. Each boiler was sized for approximately two thirds (2/3) of the entire building load. They also utilize a more expensive, not clean fuel source in No. 2 fuel oil. Fuel oil is less desirable than clean burning natural gas which is less expensive per BTU of energy and can be used with high efficiency (85% - 99%) condensing boilers. High efficiency boilers can operate at any water temperature or flow rate simplifying the ability for control in a supply water temperature reset mode and lends itself to variable primary flow pumping. It is recommended the two (2) existing oil fired boilers be replaced with four (4) equally sized 1,500,000 BTUH nominal capacity vertical fire tube style gas fired high efficiency condensing boilers. Additionally a boiler sequencing controller is recommended and for it to be interfaced to the Johnson Control Energy Management System. The existing underground fuel oil tank, fuel

oil pumps and piping is recommended to be removed in its entirety. Based on the removal of the fuel oil system, the existing domestic water heater and master mixing valve will need to be replaced with a high efficiency gas fired condensing style.

Operating Cost/Savings

Improved energy efficiency and conversion to from fuel oil to natural gas id expected to result in an annual savings of \$6,082.

Cherry Hill Middle Boiler Replacement

Total project budget: \$697,000

Funds appropriated to-date: County \$258,000, State \$439,000

Cherry Hill Middle School is heated by a central hot water heating plant. Heat is generated by two (2) oil fired scotch marine fire tube style boilers with propane pilots. The boilers were manufactured in 1967 by Cleaver Brooks, Model CB, 100 Boiler Horse Power (3,340,000 BTUH). Fuel oil is stored in an underground 10,000 gallon fuel oil storage tank. The existing boilers are forty-eight (48) years old and are standard efficiency (80% - 82%) non-condensing style boilers with a 5:1 turndown ratio. They also utilize a more expensive, not clean fuel source in No. 2 fuel oil. Fuel oil is less desirable than clean burning natural gas which is less expensive per BTU of energy and can be used with high efficiency (85% - 99%) condensing boilers. Natural gas is located in the street and is available to the building. The use of natural gas as a cleaner, less expensive fuel source compared to fuel oil allows the use of high efficiency condensing boilers. It is recommended the two (2) existing oil fired boilers be replaced with six (6) equally sized 1,500,000 BTUH nominal capacity vertical fire tube style gas fired high efficiency condensing boilers. Each boiler shall be provided with an automatic isolation valve so boilers can be sequenced in lead lag fashion and rotated daily. Additionally a boiler sequencing controller is recommended and for it to be interfaced to the Johnson Control Energy Management System. The existing underground fuel oil tank, fuel oil pumps and piping is recommended to be removed in its entirety. It is also recommended that the existing electric domestic water heater(s) and master mixing valve and hot water storage tank be replaced with multiple high efficiency gas fired condensing style.

Operating Cost/Savings

Improved energy efficiency and conversion to from fuel oil to natural gas id expected to result in an annual savings of \$10,566.

Thomson Estates Elementary Boiler Replacement

Total project budget: \$574,000

Funds appropriated to-date: County \$212,000, State \$362,000

Thomas Estates Elementary School is heated by a central hot water heating plant. Heat is generated by two (2) oil fired scotch marine fire tube style boilers. The boilers were manufactured in 1975 by Cleaver Brooks, Model CB, 100 Boiler Horse Power (3,340,000 BTUH). Fuel oil is stored in an underground 10,000 gallon fuel oil storage tank. The existing boilers are forty (40) years old and are standard efficiency (80% - 82%) non-condensing style boilers with a 5:1 turndown ratio. Each boiler was sized for the entire building load so one boiler functions as standby. High efficiency boilers can operate at any water temperature or flow rate simplifying the ability for control in a supply water temperature reset mode and lends itself to variable primary flow pumping. Natural gas is located in the street and is available to the building. The use of

natural gas as a cleaner, less expensive fuel source compared to fuel oil allows the use of high efficiency condensing boilers. It is recommended the two (2) existing oil fired boilers be replaced with four (4) equally sized 1,500,000 BTUH nominal capacity vertical fire tube style gas fired high efficiency condensing boilers. The boilers also allow the building to be converted to variable primary flow thus enhancing operational efficiency during part load conditions. The existing heating water pumps are recommended to be replaced in kind utilizing high efficiency inverter duty type motors which complies with IECC and controlled by a variable speed drive. Additionally a boiler sequencing controller is recommended and for it to be interfaced to the Johnson Control Energy Management System.

Operating Cost/Savings

Improved energy efficiency and conversion to from fuel oil to natural gas id expected to result in an annual savings of \$6,938.

Gilpin Manor Elementary Replacement School

Total project budget: \$31,143,000

Funds appropriated to-date: County \$5,013,000, State \$4,038,000

This school was built in 1952 with additions in 1954, 1980, and 2005. The building is not serving effectively as an elementary school as it was originally intended to be a special education facility. Classrooms were built smaller than current state standards for primary classrooms. The gym, kitchen, and cafeteria are undersized for the current population with no space to enlarge them. Administration and core areas are also too small. Mechanical and electrical systems need to be upgraded, however HVAC upgrades will be difficult due to the low floor slab to roof deck height. Windows and exterior masonry are in poor condition and ADA issues need to be addressed. A feasibility study has been conducted and provides justification for building a new school at the west end of the campus, then demolishing the existing building. New construction is more cost effective than renovating and adding onto the existing building. This project is also intended to increase capacity of the school.

Chesapeake City Replacement School

Total project budget: \$24,329,000

Funds appropriated to-date: County \$900,000

Built in 1939, Chesapeake City Elementary School once served as the area's high school until 1958. The school received an addition of 12,000 sf in 1972. The design was in the open classroom format and currently provides a difficult teaching environment. Chesapeake City is one of the last schools in the county that is not completely air conditioned or equipped with a sprinkler system. The building does not meet ADA accessibility requirements as it does not have an elevator or accessible restrooms. The school occupies two locally owned relocatable classrooms and has limited resources for media, computers, music and art. The building's steam boiler is original 1939 vintage and provides inconsistent heating, resulting in safety and IAQ concerns. Negotiations to identify and acquire a new building site are ongoing with County officials.

Perryville High Cooling Tower Replacement

Total project budget: \$150,000

Funds appropriated to-date: County \$150,000

The existing cooling tower was installed in 1999. The life span of the current cooling tower is 15 to 20 years. The cooling tower that is currently in place is an older style cooling tower and does not have a mechanical fan. Newer model cooling towers have a fan which moves air through the cooling tower to remove enough heat from the condensing water for the chiller. The current cooling tower limits the capacity on the chiller does not provide the opportunity to lower the chilled water supply temperature to remove the humidity or maintain temperatures in the building on extreme days when the outside temperature and humidity is high.

Cecil Manor Elementary Waterline

Total project budget: \$175,000

Funds appropriated to-date: County \$175,000

The existing well was drilled when the school was built in 1954 and is only 63' which is shallow. A shallow well could easily be contaminated or run dry as more local wells are tapped into the same aquifer. There is a quarry being located directly across the street from the school. If a crack is opened from the blasting the school could lose well water. If the school loses the well unexpectedly, CCPS would need to drill a new well in another location which would also require new electrical and piping. The school has two underground steel storage tanks that store water for our domestic water and sprinkler systems. These tanks have a risk of developing a leak. The average life expectancy of a steel water storage tank is fifty (50) years. Estimated costs to replace the well and the underground storage tanks would be over \$100,000, not including continued maintenance and future repairs. These costs alone are more than the cost of the public water line being run into the building.

Bohemia Manor Middle/High Waterline

Total project budget: \$75,000

Funds appropriated to-date: County \$59,681

The existing piping was installed when the school built in 1958. The average life expectancy of galvanized water lines is 20-50 years. The school was on a well system which was high in iron for the lifetime the piping has been in use. Even though a water softener system was in place, it does not prevent all iron from getting into the system. This iron attacked the piping and now that the school is on Artisan water, the iron is coming off the sides of the piping and leaving deposits in the plumbing fixtures. The intent is to use copper piping as a replacement, which has a lifespan of 50+ years.

Debt Service Fund

The Debt Service Fund records the principal and interest payments on bonds issued in 1997 through 2014 for school construction projects by the county. The Maryland Financial Reporting Manual requires that the principal and interest payments made by the county be recorded in the school systems' financial records. There are no positions included in the Debt Service Fund.

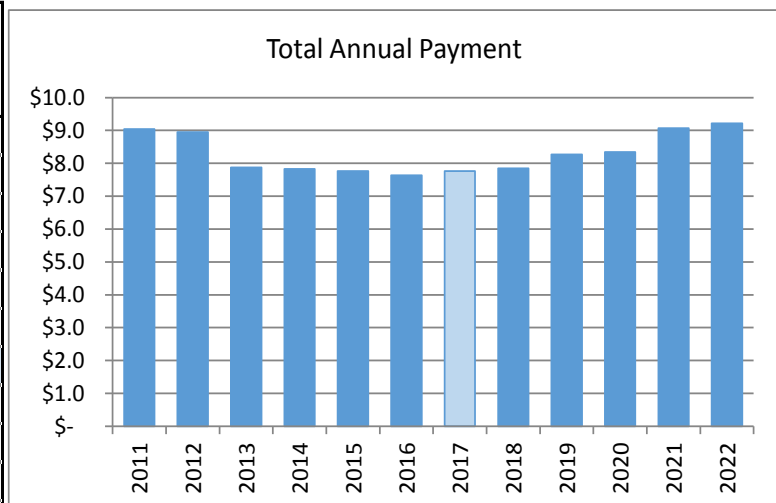
Debt Service	FY 2016	FY 2017	Change	
Debt Service Staff (FTE)	-	-	-	-
By PROGRAM				
Debt Service	\$ 7,635,748	\$ 7,761,511	\$ 125,763	1.6%
By OBJECT				
Principal	\$ 4,872,649	\$ 5,521,687	\$ 649,038	13.3%
Interest	2,763,099	2,239,824	(523,275)	-18.9%
	\$ 7,635,748	\$ 7,761,511	\$ 125,763	1.6%

The following debt service amortization schedule is based on the county's approved five-year Capital Improvement Plan and projection of related General Obligation (GO) Bonds to finance the school system's major addition and renovation projects.

County Debt Service (\$ millions)

(\$ millions)

Fiscal Year	Total Annual Payment	CIP **	Outstanding Bonds
2011	\$ 9.0		\$ 90.0
2012	\$ 8.9		\$ 83.6
2013	\$ 7.9		\$ 78.4
2014	\$ 7.8		\$ 73.0
2015	\$ 7.8		\$ 67.9
2016	\$ 7.6		\$ 63.1
2017	\$ 7.8	\$ 9.9	\$ 67.5
2018	\$ 7.8	\$ 8.0	\$ 69.8
2019	\$ 8.3	\$ 8.1	\$ 71.8
2020	\$ 8.3	\$ 12.8	\$ 78.5
2021	\$ 9.1	\$ 12.7	\$ 84.2
2022	\$ 9.2	\$ 3.1	\$ 80.2



Other (Non-Pension) Post-Employment Benefits (OPEB)

The school system's annual other post-employment benefit (OPEB) cost is calculated based on the Annual Required Contribution (ARC), an amount actuarially determined within the parameters set forth by the Governmental Accounting Standards Board (GASB). The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year plus any unfunded liability amortized over a period not to exceed thirty years. The school system pays post-retirement medical benefits (normal cost) from the General Fund, not from the Trust.

Annual required contribution	\$ 3,510,585
Adjustment to annual required contribution	<u>491,845</u>
Annual OPEB cost	4,002,430
Payments to retirees from general fund	(3,174,495)
Prefunding contribution	<u>(827,935)</u>
Increase in net OPEB obligation	-
Net OPEB obligation - beginning of year	<u>-</u>
Net OPEB obligation - end of year	<u><u>\$ -</u></u>

The school system's OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for fiscal 2013 and 2014, are as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2013	\$ 3,425,569	100.0%	\$ -
June 30, 2014	\$ 4,002,430	100.0%	\$ -

The funding history since the inception through fiscal 2015 of the OPEB trust is as follows:

As of June 30,	Contributions	Investment Income	Custodial Fees	Administrative Expenses	Net Income	Ending Balance	Return on Investment
2008	\$ 1,480,000	\$ -	\$ -	\$ -	\$ -	\$ 1,480,000	
2009	938,632	(218,163)	(7,533)	(20,096)	(245,792)	2,172,840	-15.2%
2010	938,632	166,050	(8,221)	(8,023)	149,806	3,261,278	7.3%
2011	1,011,504	607,890	(19,122)	(8,311)	580,457	4,853,239	18.1%
2012	1,011,504	(18,730)	(26,904)	(8,832)	(54,466)	5,810,277	-0.9%
2013	827,935	500,182	(34,163)	(7,745)	458,274	7,096,486	8.0%
2014	827,935	1,067,674	(38,413)	(8,638)	1,020,623	8,945,044	14.5%
2015	<u>659,012</u>	<u>109,373</u>	<u>(47,238)</u>	<u>(8,195)</u>	<u>53,940</u>	<u>9,657,996</u>	0.7%
Total	\$ 7,036,142	\$ 2,214,276	\$ (181,594)	\$ (69,840)	\$ 1,908,902	\$ 8,998,984	

Based on the most recent actuarial valuation dated July 1, 2014, a 100% a contribution of \$659,012 will be made in fiscal year 2016 and 2017. An annual OPEB cost of \$3,355,411 is budgeted in the school system's General Fund fiscal 2015 budget, including an estimated contribution of \$659,012 under the fixed charges category.

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INFORMATIONAL SECTION

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Budget Forecasts

General (Operating) Fund

Revenue	FY16		FY17	FY18	FY19	FY20	FY21	Growth	
	Approved	Actual	Approved	Projected	Projected	Projected	Projected	Rate	Prior 5 yr.
State revenue	\$ 99,638,364	\$ 99,918,052	\$ 105,863,909	\$ 107,769,459	\$ 109,709,309	\$ 111,684,077	\$ 113,694,390	1.8%	1.8%
Local appropriation	79,750,778	79,750,778	80,610,438	82,222,647	83,867,100	85,544,442	87,255,331	2.0%	3.7%
Federal revenue	8,561,938	8,991,912	8,986,087	9,075,948	9,166,707	9,258,374	9,350,958	1.0%	-1.3%
Other revenue	460,000	703,569	460,000	460,000	460,000	460,000	460,000	0.0%	-2.6%
Total Revenue	\$ 188,411,080	\$ 189,364,311	\$ 195,920,434	\$ 199,528,054	\$ 203,203,116	\$ 206,946,893	\$ 210,760,679	1.8%	2.3%
Expenditures									
Administrative Services									
Salaries and wages	\$ 12,288,697	\$ 11,910,396	\$ 12,540,562	\$ 12,791,373	\$ 13,047,200	\$ 13,308,144	\$ 13,574,307	2.0%	0.6%
Contracted services	10,762,948	10,842,507	11,013,691	11,068,759	11,124,103	11,179,724	11,235,623	0.5%	2.8%
Supplies and materials	1,233,113	1,475,886	1,376,334	1,390,097	1,403,998	1,418,038	1,432,218	1.0%	7.7%
Other charges	6,195,458	4,977,612	5,950,236	5,979,987	6,009,887	6,039,936	6,070,136	0.5%	-0.9%
Equipment	197,323	207,668	549,161	198,611	199,604	200,602	201,605	2.0%	-
Transfers	45,669	4,029	14,980	15,055	15,130	15,206	15,282	0.5%	-
Total Administrative Services	30,723,208	29,418,098	31,444,964	31,443,882	31,799,922	32,161,650	32,529,171	1.1%	1.6%
Education Services									
Salaries and wages	107,292,433	107,195,597	111,150,453	113,373,462	115,640,931	117,953,750	120,312,825	2.0%	1.9%
Contracted services	3,329,930	4,189,544	3,854,784	3,874,058	3,893,428	3,912,895	3,932,459	0.5%	5.8%
Supplies and materials	3,926,235	3,695,245	4,820,616	4,868,822	4,917,510	4,966,685	5,016,352	1.0%	9.1%
Other charges	754,315	724,735	782,277	786,188	790,119	794,070	798,040	0.5%	4.7%
Equipment	12,500	514,936	520,840	531,257	541,882	552,720	563,774	2.0%	-
Transfers	3,028,828	2,830,090	3,011,154	3,011,154	3,011,154	3,011,154	3,011,154	0.0%	-5.1%
Total Education Services	118,344,241	119,150,147	124,140,124	126,444,941	128,795,024	131,191,274	133,634,604	1.9%	1.9%
Fixed charges	39,343,631	37,760,935	40,335,346	41,545,406	42,791,768	44,075,521	45,397,787	3.0%	4.0%
Total Expenditures	\$ 188,411,080	\$ 186,329,180	\$ 195,920,434	\$ 199,434,229	\$ 203,386,714	\$ 207,428,445	\$ 211,561,562	1.8%	2.3%
Fund balance change	\$ -	\$ 3,035,131	\$ -	\$ 93,825	\$ (183,598)	\$ (481,552)	\$ (800,883)		
Ending fund balance		\$ 12,008,226	\$ 12,008,226	\$ 12,102,051	\$ 11,918,453	\$ 11,436,901	\$ 10,636,018		
% of Budget		6.4%	6.1%	6.1%	5.9%	5.5%	5.0%		
Enrollment (Sep 30, prior FY)		15,859	15,932	16,042	16,124	16,143	16,180		
Growth			0.5%	0.7%	0.5%	0.1%	0.2%		

General Fund Assumptions

Revenue

- Since fiscal 2012, State revenue increased an average of 1.8% per year. State revenue sources are projected to increase by 1.8% due to an increase in the per student foundation amount and changes in student demographics, with low growth in total enrollment.
- Since fiscal 2012, Local revenue increased an average of 3.7% per year. Local revenue is projected to increase at an average growth rate of 2.0% keeping pace with inflation, with low growth in total enrollment.
- Federal revenue growth since fiscal 2012 had been flat. This trend is expected to continue.
- Other revenue is projected to remain flat.

Expenditures

- Since fiscal 2012, overall spending increased an average of 2.3%. This included higher than typical increases in the areas of contracted services, equipment, and supplies and materials to recover from significant reductions during the recession.
- Salaries will increase 2.0% due to annual step increases and COLA partially offset by employee turnover and position eliminations, keeping pace with historical trends.
- All other expenditures except for salaries and fixed charges will increase by an average of 1.2% with continued increased spending in equipment, and supplies and materials.
- Fixed charges (including healthcare, payroll taxes and other employee benefits) will increase an average of 3.0%
- Overall expenditure projections maintain a fund balance of 5% the operating budget per Board policy.

Special Revenue (Food and Nutrition) Fund

Revenue	FY16		FY17	FY18	FY19	FY20	FY21	Growth Rate
	Approved	Actual	Approved	Projected	Projected	Projected	Projected	
Federal revenue	\$ 3,833,785	\$ 4,557,278	\$ 4,490,075	\$ 4,557,426	\$ 4,625,787	\$ 4,695,174	\$ 4,765,602	1.5%
Sale of food	2,111,265	1,824,286	1,847,908	1,884,866	1,922,563	1,961,014	2,000,234	2.0%
State revenue	290,841	329,274	371,683	377,258	382,917	388,661	394,491	1.5%
Other revenue	-	19	-	-	-	-	-	0.0%
Total revenue	\$ 6,235,891	\$ 6,710,857	\$ 6,709,666	\$ 6,819,550	\$ 6,931,267	\$ 7,044,849	\$ 7,160,327	
Expenditures								
Administration	\$ 250,000	\$ 285,728	\$ 279,104	\$ 283,291	\$ 287,540	\$ 291,853	\$ 296,231	1.5%
Food	2,696,100	3,134,844	2,900,000	2,960,900	3,023,079	3,086,564	3,151,382	2.1%
Salaries and wages	2,260,134	2,408,133	2,486,428	2,523,724	2,561,580	2,600,004	2,639,004	1.5%
Contracted services	65,000	69,757	60,000	60,300	60,602	60,905	61,210	0.5%
Supplies and materials	310,000	197,128	310,610	312,163	313,724	315,293	316,869	0.5%
Other operating costs	654,657	660,472	673,524	676,892	680,276	683,677	687,095	0.5%
Total expenditures	\$ 6,235,891	\$ 6,756,062	\$ 6,709,666	\$ 6,817,270	\$ 6,926,801	\$ 7,038,296	\$ 7,151,791	
Change in Fund Balance	\$ -	\$ (45,205)	\$ -	\$ 2,280	\$ 4,466	\$ 6,553	\$ 8,536	
Ending Fund Balance		\$ 173,130	\$ 173,130	\$ 175,410	\$ 179,876	\$ 186,429	\$ 194,965	

Capital Projects Fund

Revenue	FY16		FY17	FY18	FY19	FY20	FY21
	Approved	Actual	Approved	Projected	Projected	Projected	Projected
Local appropriation	\$ 6,712,322	\$ 8,300,206	\$ 8,653,913	\$ 5,384,712	\$ 2,686,193	\$ 5,700,000	\$ 7,300,000
State revenue	8,195,000	4,519,774	6,650,470	6,062,000	4,508,000	5,744,000	3,750,000
Other revenue	-	501,155	-	-	-	-	-
Total Revenue	\$ 14,907,322	\$ 13,321,135	\$ 15,304,383	\$ 11,446,712	\$ 7,194,193	\$ 11,444,000	\$ 11,050,000
Expenditures							
Small capital (pay-go)	\$ 602,935	\$ 802,935	\$ 803,913	\$ 803,913	\$ 803,913	\$ 803,913	\$ 803,913
Major projects	14,304,387	12,523,422	14,500,470	10,642,799	6,390,280	10,640,087	10,246,087
Total Expenditures	\$ 14,907,322	\$ 13,326,357	\$ 15,304,383	\$ 11,446,712	\$ 7,194,193	\$ 11,444,000	\$ 11,050,000
Change in Fund Balance	\$ -	\$ (5,222)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance		\$ 42,732	\$ 42,732	\$ 42,732	\$ 42,732	\$ 42,732	\$ 42,732

Fund balance fluctuation is a result of timing of expenditures

Projections are from the Fiscal 2016 Cecil County Approved Capital Improvement Program

Debt Service Fund Fund

Revenue	FY16		FY17	FY18	FY19	FY20	FY21
	Approved	Actual	Approved	Projected	Projected	Projected	Projected
Local appropriation	\$ 7,635,748	\$ 7,635,748	\$ 7,761,544	\$ 7,842,030	\$ 8,272,373	\$ 8,340,004	\$ 9,069,807
Expenditures							
Principal	\$ 4,872,649	\$ 4,872,649	\$ 5,521,687	\$ 5,624,231	\$ 6,105,534	\$ 6,228,316	\$ 6,949,663
Interest	2,763,099	2,763,099	2,239,824	2,217,798	2,166,839	2,111,688	2,120,144
Total Expenditures	\$ 7,635,748	\$ 7,635,748	\$ 7,761,511	\$ 7,842,030	\$ 8,272,373	\$ 8,340,004	\$ 9,069,807
Bonds Outstanding		\$ 67,928,321	\$ 63,055,671	\$ 67,471,178	\$ 69,846,947	\$ 71,839,413	\$ 78,457,097

Projections are on the Fiscal 2016 Cecil County Approved Capital Improvement Program

The School System does not have the authority to incur long-term debt

FY 2017 Positions by Category

Position Type	Administration	Instr. Leadership and Support		Instruction Salaries and Wages	Special Education	Student Personnel, Health and Community Services	Transportation	Maintenance, Operations and Capital	Total FTE
		Office of the Principal	Administration and Support						
Exec.	4.00		4.00		-	-			8.00
Directors, Coord., Supv., Specialist	2.50		15.50	-	5.00	3.00	1.00	-	27.00
Principal		29.00			-				29.00
Asst. Principal		39.00			-				39.00
Teachers				980.20	235.00	1.00			1,216.20
Therapist					36.00				36.00
Guidance Counselor				50.00	2.00				52.00
Media Specialist	-		-	25.20					25.20
Psychologist				13.00	-				13.00
Case Worker						12.00			12.00
Nurse						30.00			30.00
Other Professional Staff	21.00	-	-	-	-	-	2.00	10.00	33.00
Secretary, Clerical	19.50	100.00	7.60		2.00	1.90	2.00	3.00	136.00
Bus Driver							11.00		11.00
Paraprofessional				34.00	157.50	-	7.00		198.50
Custodian, Operation, Maintenance								172.50	172.50
Total FTE	47.00	168.00	27.10	1,102.40	437.50	47.90	23.00	185.50	2,038.40

Position History by Position Type

Superintendent, Asst., Exec.	9.00	9.00	8.00	8.00	8.00	8.00	8.00	9.00	8.00	8.00	-
Directors, Coord., Supv., Specialist	31.00	30.00	30.00	30.00	25.00	23.00	25.00	25.00	27.00	27.00	-
Principal	30.00	30.00	30.00	30.00	30.00	29.00	29.00	29.00	29.00	29.00	-
Asst. Principal	34.00	36.00	39.00	38.00	36.00	36.00	37.00	38.00	39.00	39.00	-
Teachers	1,234.16	1,249.66	1,235.33	1,215.30	1,175.60	1,177.00	1,178.20	1,187.90	1,200.90	1,216.20	15.30
Therapist	31.70	27.00	25.40	25.60	25.30	27.20	33.20	30.60	31.40	36.00	4.60
Guidance Counselor	60.00	60.00	60.00	59.50	56.00	57.00	57.00	53.00	52.00	52.00	-
Librarian	26.14	26.14	25.60	25.70	25.00	25.00	25.00	25.00	25.20	25.20	-
Psychologist	8.00	8.00	8.00	8.00	8.00	8.00	8.00	12.00	13.00	13.00	-
Student Personnel, Case Worker	12.00	12.00	13.00	13.00	12.60	12.80	12.00	12.00	12.00	12.00	-
Nurse	33.00	33.00	33.00	31.00	31.00	31.00	30.00	30.00	30.00	30.00	-
Other Professional Staff	35.00	36.00	36.00	33.00	36.00	35.00	32.00	33.00	32.00	33.00	1.00
Secretary, Clerical	150.75	149.75	147.75	147.00	144.00	141.00	141.00	138.00	138.00	136.00	(2.00)
Bus Driver	15.00	15.00	14.00	14.00	14.00	13.00	13.00	12.00	11.00	11.00	-
Paraprofessional	267.50	289.36	290.36	279.36	255.36	246.86	237.46	207.00	198.50	198.50	-
Custodian, Operation, Maintenance	181.00	184.00	181.00	178.50	170.00	169.00	169.00	169.50	172.00	172.50	0.50
Total FTE	2,158.25	2,194.91	2,176.44	2,135.96	2,051.86	2,038.86	2,034.86	2,011.00	2,019.00	2,038.40	19.40

Student Enrollment

Student Enrollment Forecasting Methodology

Cecil County Public Schools forecasts student enrollment using a three year average historical cohort projection methodology. The definition of this methodology is to assume that the average from the past three years indicates that students do not matriculate and move to the next grade level automatically. Some students are retained in their current grade each year and some withdraw or transfer. The three year average also would include students who transfer into our schools.

Actual Student Enrollment History

Actual Enrollment by School Last Ten Fiscal Years											
	2016 Capacity	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Elementary Schools											
Bainbridge Elementary	449	532	515	358	402	396	410	423	383	259	240
Bay View Elementary	608	609	617	571	619	641	618	621	615	609	602
Calvert Elementary	433	479	483	516	420	323	325	332	321	338	334
Cecil Manor Elementary	523	470	450	462	501	530	474	487	454	472	473
Cecilton Elementary	350	345	309	303	297	319	322	338	339	311	327
Charlestown Elementary	292	436	406	224	213	205	184	211	200	196	206
Chesapeake City Elementary	353	343	357	337	314	306	311	315	307	291	290
Conowingo Elementary	534	474	476	480	527	542	567	560	567	553	552
Elk Neck Elementary	501	408	428	434	412	424	430	432	446	443	418
Gilpin Manor Elementary	416	466	457	490	429	405	439	423	431	372	405
Holly Hall Elementary	624	650	629	625	632	633	610	602	619	577	547
Kenmore Elementary	306	339	331	346	326	331	314	305	315	329	316
Leeds Elementary	408	407	402	404	396	406	411	394	402	404	417
North East Elementary	542	527	524	486	512	501	507	477	492	493	524
Perryville Elementary	500	-	-	371	371	368	369	395	375	387	366
Rising Sun Elementary	715	755	690	665	615	665	669	679	721	823	830
Thomson Estates Elementary	614	456	469	510	491	473	490	510	533	535	548
Elementary School Total	8,168	7,696	7,543	7,582	7,477	7,468	7,450	7,504	7,520	7,392	7,395
Middle Schools											
Bohemia Manor Middle	601	506	472	473	473	477	487	478	478	488	508
Cherry Hill Middle	775	416	442	465	439	479	501	529	494	498	524
Elkton Middle	712	554	551	554	569	589	585	591	626	652	663
North East Middle	712	732	754	780	726	725	727	774	753	769	831
Perryville Middle	860	556	550	558	565	597	597	570	615	627	686
Rising Sun Middle	818	679	677	718	713	714	695	706	688	717	714
Middle School Total	4,478	3,443	3,446	3,548	3,485	3,581	3,592	3,648	3,654	3,751	3,926
High Schools											
Bohemia Manor High	643	656	620	629	641	635	664	736	733	742	739
Elkton High	1,380	1,026	1,067	1,124	1,105	1,097	1,087	1,122	1,112	1,120	1,109
North East High	1,009	1,065	1,028	1,005	1,037	1,078	1,121	1,129	1,084	1,143	1,114
Perryville High	944	802	810	789	775	812	846	892	905	948	972
Rising Sun High	924	1,171	1,167	1,147	1,114	1,156	1,177	1,174	1,201	1,194	1,166
High School Total	4,900	4,720	4,692	4,694	4,672	4,778	4,895	5,053	5,035	5,147	5,100
Other Schools											
Cecil County High School*	106	75	97	71	72	62	58	84	90	85	29
School of Technology*	580	387	258	247	253	254	255	254	240	275	256
Grand Total	18,232	15,859	15,681	15,824	15,634	15,827	15,937	16,205	16,209	16,290	16,421
Increase / (Decrease)		178	(143)	190	(193)	(110)	(268)	(4)	(81)	(131)	(100)
% Increase / Decrease		1.1%	-0.9%	1.2%	-1.2%	-0.7%	-1.7%	0.0%	-0.5%	-0.8%	-0.6%
High School Graduates		1,143	1,059	1,082	1,085	1,132	1,122	1,137	1,080	1,106	950

*Includes schools that are not home based. Students are taken from their primary location for a period of time during the school day.

Projected Student Enrollment

Our local projections agree with the State of Maryland projections with a variance of .12% to 1.52% for the projected period of 2016 to 2025.

Projected Enrollment By School											
September 30,											
2016 Capacity	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Elementary Schools:											
Bainbridge Elementary	449	395	398	392	392	394	396	396	396	396	396
Bay View Elementary	608	604	594	629	629	633	633	635	638	640	642
Calvert Elementary	433	498	507	512	512	512	512	512	512	512	512
Cecil Manor Elementary	523	477	483	495	497	502	502	505	505	507	507
Cecilton Elementary	350	350	356	350	350	352	353	356	360	363	365
Charlestown Elementary	292	229	240	248	251	255	257	257	260	261	263
Chesapeake City Elementa	353	348	350	344	346	346	348	348	350	350	352
Conowingo Elementary	534	469	470	471	473	475	477	477	479	481	483
Elk Neck Elementary	501	400	400	402	402	404	404	406	406	408	410
Gilpin Manor Elementary	416	455	455	453	453	457	458	460	462	466	466
Holly Hall Elementary	624	659	675	679	681	681	683	683	685	686	688
Kenmore Elementary	306	334	327	328	330	330	332	332	334	335	336
Leeds Elementary	408	412	417	419	421	422	422	422	425	426	426
North East Elementary	542	541	551	559	560	563	563	565	565	567	569
Perryville Elementary	500	309	311	340	342	343	346	347	350	352	353
Rising Sun Elementary	715	745	725	717	718	722	723	726	728	731	733
Thomson Estates Elementa	614	462	472	475	475	478	479	481	482	484	485
Elementary School Total:	8,168	7,687	7,731	7,813	7,832	7,869	7,888	7,908	7,937	7,965	7,986
Middle Schools:											
Bohemia Manor Middle	601	514	525	525	525	525	525	525	525	525	525
Cherry Hill Middle	775	436	459	459	459	459	459	459	459	459	459
Elkton Middle	712	599	596	596	596	596	596	596	596	596	596
North East Middle	712	750	765	765	765	765	765	765	765	765	765
Perryville Middle	860	558	585	585	585	585	585	585	585	585	585
Rising Sun Middle	818	659	663	663	663	663	663	663	663	663	663
Middle School Total:	4,478	3,516	3,593	3,593	3,593	3,593	3,593	3,593	3,593	3,593	3,593
High Schools:											
Bohemia Manor High	643	670	660	660	660	660	660	660	660	660	660
Elkton High	1,380	1,007	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1032
North East High	1,009	1,086	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1091
Perryville High	944	798	808	808	808	808	808	808	808	808	808
Rising Sun High	924	1,168	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1127
High School Total:	4,900	4,729	4,718	4,718	4,718	4,718	4,718	4,718	4,718	4,718	4,718
Grand Total	17,546	15,932	16,042	16,124	16,143	16,180	16,199	16,219	16,248	16,276	16,297
Increase/Decrease:		1.52%	0.69%	0.51%	0.12%	0.23%	0.12%	0.12%	0.30%	0.35%	0.30%

Buildings and Land

CAPITAL ASSET INFORMATION AS OF JUNE 30, 2016				
	Square Feet	Acres	Capacity	Year Constructed
Central Offices				
G.W. Carver Center	32,357	6	N/A	1953
Facilities Department	14,752	6	N/A	1925
Administrative Services Center	76,700	50	500	1965
Elementary Schools				
Bainbridge Elementary	51,818	15	449	1956
Bay View Elementary	61,884	15	608	1961
Calvert Elementary	58,857	16	433	1981
Cecil Manor Elementary	49,586	10	523	1955
Cecilton Elementary	35,321	8	350	1939
Charlestown Elementary	42,522	20	292	1959
Chesapeake City Elementary	41,027	10	353	1939
Conowingo Elementary	44,696	19	534	1955
Elk Neck Elementary	50,156	29	501	1991
Gilpin Manor Elementary	51,035	9	416	1952
Holly Hall Elementary	61,711	15	624	1963
Kenmore Elementary	35,225	11	306	1985
Leeds Elementary	40,414	17	408	1968
North East Elementary	61,396	11	542	1951
Perryville Elementary	69,649	10	500	1955
Rising Sun Elementary	62,496	12	715	1957
Thomson Estates Elementary	70,130	17	614	1976
Middle Schools				
Bohemia Manor Middle*	N/A	N/A	601	1958
Cherry Hill Middle	92,990	39	775	1968
Elkton Middle	72,600	14	712	1937
North East Middle	101,200	10	712	1932
Perryville Middle	102,746	26	860	1928
Rising Sun Middle	104,765	20	818	1931
High Schools				
Bohemia Manor High*	136,024	35	643	1958
Elkton High	187,046	37	1,380	1958
North East High	123,890	50	1,009	1970
Perryville High	130,672	39	944	1978
Rising Sun High	114,400	42	924	1991
Other Schools				
Providence	16,645	9	106	1923
School of Technology	160,000	91	580	1990
Total:	2,354,710	718	18,732	

*See Bohemia Manor High School; Bohemia Manor Middle School and Bohemia Manor High School share the same building

Demographic and Economic Statistics

Calendar Year	Population	Personal Income (amounts expressed in thousands)	Per Capita Income	Employment	Unemployment Rate	Median Price of Housing Sales	School Enrollment
2015	102,382	\$ 2,971,638	\$ 29,025	50,042	6.0%	\$ 197,902	15,859
2014	102,383	3,022,141	29,518	48,665	6.6%	194,000	15,681
2013	101,108	2,934,660	29,025	51,202	6.1%	195,000	15,824
2012	101,696	2,864,776	28,170	51,078	8.2%	199,900	15,634
2011	101,694	2,957,160	29,079	46,188	8.9%	199,900	15,827
2010	101,108	2,896,845	28,651	45,326	9.6%	242,500	15,937
2009	103,850	3,370,452	32,455	46,259	9.0%	225,000	16,271
2008	99,926	3,206,925	32,093	48,310	5.3%	235,000	16,290
2007	103,490	3,229,405	31,205	51,558	4.0%	279,157	16,421
2006	99,506	3,304,992	33,214	50,960	4.4%	299,000	16,521

Principal Employers

Employer	2016			2006		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
W. L. Gore & Associates, Inc.	2,405	1	4.81%	2,506	1	4.92%
Cecil County Board of Education	2,019	2	4.03%	1,991	2	3.91%
Perry Point V.A. Medical Center	1,500	3	3.00%	1,173	3	2.30%
Union Hospital	1,236	4	2.47%	900	4	1.77%
IKEA/Genco	580	5	1.16%	370	8	0.73%
Cecil County Government	569	6	1.14%	496	6	0.97%
Cecil College	515	7	1.03%	*	N/A	N/A
Wal-Mart Stores, Inc.	500	8	1.00%	300	10	0.59%
Orbital ATK, Inc. (formerly Thiokol Corp.)	464	9	0.93%	580	5	1.14%
Penn National Gaming	334	10	0.67%	*	N/A	N/A
Terumo Medical Corporation	*			400	7	0.78%
Basell North America, Inc. (formerly Montell USA)	*			350	9	0.69%
Totals	10,122		20.24%	9,066		17.80%

Restricted Federal and State Grants

Several supplemental instructional activities are funded by federal and state grants. These grants are restricted to specific programs and are recorded in the general operating fund as separate activity. These funds cannot be used to supplant local funding and may require a local match. The funding sources and titles of federal and state grants anticipated are shown below.

Restricted Revenue Summary

CCPS Grant Number	Grant Name	Approved Budget FY 2016	Approved Budget FY 2017	Change	
100	Title I	\$ 2,894,944	\$ 3,049,576	\$ 154,632	5.3%
113	Career and Technology Education, Carl D. Perkins Title IC	151,171	155,669	4,498	3.0%
142	Title III - Language Acquisition - Immigrant Portion	4,997	5,103	106	2.1%
143	Title III - Language Acquisition	25,931	30,731	4,800	18.5%
154	Title II - Teacher Quality	553,104	548,218	(4,886)	-0.9%
401	Special Education - Passthrough	3,206,314	3,332,808	126,494	3.9%
405	Special Education Discretionary - Local Priority Flexibility	108,795	94,863	(13,932)	-12.8%
406	Special Education - Early Childhood Connections	-	34,832	34,832	-
407	Special Education - PLI	-	600	600	-
408	Special Education - Pre-School Passthrough	99,993	100,357	364	0.4%
409	Special Education - Passthrough Parentally Placed	47,194	38,488	(8,706)	-18.4%
411	Special Education - Pre-School Passthrough Parentally Placed	1,487	1,123	(364)	-24.5%
412	Special Education Discretionary - Special Ed. Citizens Advisory Committee (SECAC)	2,500	2,500	-	-
416	Maryland Infants and Toddlers, Part C	106,178	110,383	4,205	4.0%
417	Maryland Infant and Toddlers, Part B	50,498	49,780	(718)	-1.4%
418	Maryland Infant and Toddlers, Part B 619	11,114	7,000	(4,114)	-37.0%
420	Maryland Infant and Toddlers, Part B 619 Preschool Extended Option	-	4,056	4,056	-
426	Special Education - NASDSE	600	-	(600)	-100.0%
427	Special Education - One-Time Supplemental (3 to K)	17,499	-	(17,499)	-100.0%
428	Special Education - One-Time Supplemental (3 to 21)	34,966	-	(34,966)	-100.0%
438	Medical Assistance - School Aged Children	1,100,000	1,300,000	200,000	18.2%
439	Medical Assistance - Infants and Toddlers	120,000	120,000	-	-
447	Maryland Infants and Toddlers, Part C Supplemental	24,653	-	(24,653)	-100.0%
Federal Grants Subtotal		\$ 8,561,938	\$ 8,986,087	\$ 424,149	5.0%
128	Aging Schools Program	\$ 96,024	\$ 96,024	\$ -	-
228	Fine Arts Initiative	15,727	15,727	-	-
415	Maryland Infants and Toddlers Intergovernmental Transfer (IGT)	160,000	160,000	-	-
419	Maryland Infants and Toddlers	10,975	8,545	(2,430)	-22.1%
487	Judy Hoyer Early Child Care and Education	322,000	322,000	-	-
State Grants Subtotal		\$ 604,726	\$ 602,296	\$ (2,430)	-0.4%
TOTAL		\$ 9,166,664	\$ 9,588,383	\$ 421,719	4.6%

Restricted Expense Summary

By Category	Approved Budget		Approved Budget		Change	
	FY 2016	Percent	FY 2017	Percent		
Administration	\$ 255,669	2.8%	\$ 224,980	2.3%	\$ (30,689)	-12.0%
Instruction - Leadership and Support	6,375	0.1%	3,631	0.0%	(2,744)	-43.0%
Instruction - Salaries and Wages	2,194,109	23.9%	2,318,883	24.2%	124,774	5.7%
Instruction - Materials and Supplies	342,299	3.7%	313,664	3.3%	(28,635)	-8.4%
Instruction - Other	238,435	2.6%	182,415	1.9%	(56,020)	-23.5%
Special Education	3,690,085	40.3%	3,866,953	40.3%	176,868	4.8%
Student Personnel Services	85,237	0.9%	-	0.0%	(85,237)	-100.0%
Student Health Services	-	0.0%	-	0.0%	-	-
Student Transportation	146,878	1.6%	152,428	1.6%	5,550	3.8%
Operation of Plant	-	0.0%	1,000	0.0%	1,000	-
Maintenance of Plant	96,024	1.0%	96,024	1.0%	-	-
Fixed Charges	2,002,345	21.8%	2,183,206	22.8%	180,861	9.0%
Community Services	109,208	1.2%	245,199	2.6%	135,991	124.5%
Capital Outlay	-	0.0%	-	0.0%	-	-
	\$ 9,166,664	100.0%	\$ 9,588,383	100.0%	\$ 421,719	4.6%

By Object	Approved Budget		Approved Budget		Change	
	FY 2016	Percent	FY 2017	Percent		
Salaries and Wages	\$ 5,038,940	55.0%	\$ 5,497,303	57.3%	\$ 458,363	9.1%
Contracted Services	989,103	10.8%	911,350	9.5%	(77,753)	-7.9%
Materials and Supplies	489,951	5.3%	464,152	4.8%	(25,799)	-5.3%
Other Charges	2,303,173	25.1%	2,426,944	25.3%	123,771	5.4%
Equipment	12,500	0.1%	-	0.0%	(12,500)	-100.0%
Transfers	332,997	3.6%	288,634	3.0%	(44,363)	-13.3%
	\$ 9,166,664	100.0%	\$ 9,588,383	100.0%	\$ 421,719	4.6%

Title I (100)

Description

Title I provides supplementary instructional support to identified targeted and school-wide schools. This funding is entirely above and beyond the CCPS school funding, providing additional aid in areas of staffing, materials and supplies, staff development, parent involvement, etc. as determined by each Title I school's needs. The majority of funding supports Teacher and Paraprofessional salaries in Title I schools. CCPS ensures equivalence in staffing among all schools through the class size allocation procedure in the Department of Education Services. Through the CCPS per pupil allocation process, based on each school's enrollment, funds for curriculum materials and instructional supplies are allocated equally for all students.

Financial Summary

	Approved Budget FY 2016	Approved Budget FY 2017	Change	
Restricted Staff (FTE)	28.10	24.90	(3.20)	-11.4%
By CATEGORY				
Administration	\$ 85,160	\$ 72,340	\$ (12,820)	-15.1%
Instruction - Leadership and Support	4,575	1,831	(2,744)	-60.0%
Instruction - Salaries and Wages	1,735,930	1,942,884	206,954	11.9%
Instruction - Materials and Supplies	254,550	203,340	(51,210)	-20.1%
Instruction - Other	142,661	113,516	(29,145)	-20.4%
Student Transportation	45,650	46,000	350	0.8%
Fixed Charges	<u>626,418</u>	<u>669,665</u>	<u>43,247</u>	6.9%
	\$ 2,894,944	\$ 3,049,576	\$ 154,632	5.3%
By OBJECT				
Salaries and Wages	\$ 1,735,930	\$ 1,942,884	\$ 206,954	11.9%
Contracted Services	46,665	55,137	8,472	18.2%
Supplies and Materials	256,530	203,771	(52,759)	-20.6%
Other Charges	753,012	758,401	5,389	0.7%
Transfers	<u>102,807</u>	<u>89,383</u>	<u>(13,424)</u>	-13.1%
	\$ 2,894,944	\$ 3,049,576	\$ 154,632	5.3%

Career and Technology Education, Carl D. Perkins Title IC (113)

Description

This program provides for instructional materials and equipment as well as career guidance services for students participating in career and technology programs. In addition, this funding supports staff development for career and technology staff.

Financial Summary

	Approved Budget FY 2016	Approved Budget FY 2017	Change	
Restricted Staff (FTE)	-	-	-	-
By CATEGORY				
Administration	\$ 4,104	\$ 4,004	\$ (100)	-2.4%
Instruction - Leadership and Support	1,800	1,800	-	-
Instruction - Salaries and Wages	6,676	3,846	(2,830)	-42.4%
Instruction - Materials and Supplies	74,750	102,958	28,208	37.7%
Instruction - Other	59,501	37,749	(21,752)	-36.6%
Student Transportation	3,800	5,000	1,200	31.6%
Fixed Charges	540	312	(228)	-42.2%
	\$ 151,171	\$ 155,669	\$ 4,498	3.0%
By OBJECT				
Salaries and Wages	\$ 6,676	\$ 3,846	\$ (2,830)	-42.4%
Contracted Services	25,425	20,575	(4,850)	-19.1%
Supplies and Materials	76,250	104,458	28,208	37.0%
Other Charges	26,216	22,786	(3,430)	-13.1%
Equipment	12,500	-	(12,500)	-100.0%
Transfers	4,104	4,004	(100)	-2.4%
	\$ 151,171	\$ 155,669	\$ 4,498	3.0%

Title III - Language Acquisition and Immigrant (142, 143)

Description

This program provides funding to improve the education of limited English proficient children. These funds are budgeted for intervention salaries, instructional materials and software, parent outreach materials, and translation services.

Financial Summary

	Approved Budget FY 2016	Approved Budget FY 2017	Change	
Restricted Staff (FTE)	-	-	-	-
By CATEGORY				
Administration	\$ 607	\$ 703	\$ 96	15.8%
Instruction - Salaries and Wages	4,325	15,748	11,423	264.1%
Instruction - Materials and Supplies	7,075	5,440	(1,635)	-23.1%
Instruction - Other	18,573	12,950	(5,623)	-30.3%
Fixed Charges	<u>348</u>	<u>993</u>	<u>645</u>	185.3%
	\$ 30,928	\$ 35,834	\$ 4,906	15.9%
By OBJECT				
Salaries and Wages	\$ 4,325	\$ 15,748	\$ 11,423	264.1%
Contracted Services	7,973	12,550	4,577	57.4%
Supplies and Materials	7,075	5,440	(1,635)	-23.1%
Other Charges	10,948	1,393	(9,555)	-87.3%
Transfers	<u>607</u>	<u>703</u>	<u>96</u>	15.8%
	\$ 30,928	\$ 35,834	\$ 4,906	15.9%

Title II – Teacher Quality (154)

Description

Title II funding provides additional teacher salaries and associated fixed charges. Six teachers are employed to reduce class size in primary grades.

Financial Summary

	Approved Budget FY 2016	Approved Budget FY 2017	Change	
Restricted Staff (FTE)	6.00	6.00	-	-
By CATEGORY				
Administration	\$ 16,163	\$ 13,921	\$ (2,242)	-13.9%
Instruction - Salaries and Wages	377,644	352,430	(25,214)	-6.7%
Instruction - Other	13,500	15,000	1,500	11.1%
Fixed Charges	<u>145,797</u>	<u>166,867</u>	<u>21,070</u>	14.5%
	<u>\$ 553,104</u>	<u>\$ 548,218</u>	<u>\$ (4,886)</u>	-0.9%
By OBJECT				
Salaries and Wages	\$ 377,644	\$ 352,430	\$ (25,214)	-6.7%
Contracted Services	6,500	8,000	1,500	23.1%
Other Charges	145,797	166,867	21,070	14.5%
Transfers	<u>23,163</u>	<u>20,921</u>	<u>(2,242)</u>	-9.7%
	<u>\$ 553,104</u>	<u>\$ 548,218</u>	<u>\$ (4,886)</u>	-0.9%

Special Education – Pass-through and Pass-through Parentally Placed (401, 409)

Description

This program provides instructional activities and counseling to students with disabilities. The majority of funding is budgeted for staff salaries and associated fixed charges.

Financial Summary

	Approved Budget FY 2016	Approved Budget FY 2017	Change	
Restricted Staff (FTE)	43.40	47.00	3.60	8.3%
By CATEGORY				
Administration	\$ 94,897	\$ 85,723	\$ (9,174)	-9.7%
Special Education	2,237,362	2,288,182	50,820	2.3%
Student Transportation	92,428	92,428	-	-
Fixed Charges	<u>828,821</u>	<u>904,963</u>	<u>76,142</u>	9.2%
	<u>\$ 3,253,508</u>	<u>\$ 3,371,296</u>	<u>\$ 117,788</u>	3.6%
By OBJECT				
Salaries and Wages	\$ 1,842,489	\$ 2,001,050	\$ 158,561	8.6%
Contracted Services	283,715	162,315	(121,400)	-42.8%
Supplies and Materials	85,679	103,044	17,365	20.3%
Other Charges	899,534	980,676	81,142	9.0%
Transfers	<u>142,091</u>	<u>124,211</u>	<u>(17,880)</u>	-12.6%
	<u>\$ 3,253,508</u>	<u>\$ 3,371,296</u>	<u>\$ 117,788</u>	3.6%

Special Education – Preschool Pass-through and Preschool Pass-through Parentally Placed (408, 411)

Description

This program provides funds for special education students with disabilities from age three through age five. These funds support paraprofessionals who provide services to students.

Financial Summary

	Approved Budget FY 2016		Approved Budget FY 2017		Change	
Restricted Staff (FTE)	1.00		1.00		-	
By CATEGORY						
Administration	\$	2,959	\$	2,581	\$	(378) -12.8%
Special Education		73,967		73,519		(448) -0.6%
Fixed Charges		<u>24,554</u>		<u>25,380</u>		<u>826</u> 3.4%
	\$	101,480	\$	101,480	\$	-
By OBJECT						
Salaries and Wages	\$	28,505	\$	29,253	\$	748 2.6%
Contracted Services		23,975		35,000		11,025 46.0%
Supplies and Materials		20,000		8,143		(11,857) -59.3%
Other Charges		24,554		25,380		826 3.4%
Transfers		<u>4,446</u>		<u>3,704</u>		<u>(742)</u> -16.7%
	\$	101,480	\$	101,480	\$	-

Special Education – State Discretionary Allocations (405, 406, 407, 412, 426, 427, 428)

Description

This program provides funds for professional development salaries and trainings, transition services for students exiting schools, Special Education Citizens Advisory Committee (SECAC) support, assistive technology, and parent involvement.

Financial Summary

	Approved Budget FY 2016	Approved Budget FY 2017	Change	
Restricted Staff (FTE)	-	-	-	-
By CATEGORY				
Special Education	163,255	127,806	(35,449)	-21.7%
Fixed Charges	830	4,699	3,869	466.1%
Community Services	<u>275</u>	<u>290</u>	<u>15</u>	5.5%
	\$ 164,360	\$ 132,795	\$ (31,565)	-19.2%
By OBJECT				
Salaries and Wages	\$ 10,219	\$ 57,966	\$ 47,747	467.2%
Contracted Services	116,725	36,392	(80,333)	-68.8%
Supplies and Materials	29,086	25,682	(3,404)	-11.7%
Other Charges	<u>8,330</u>	<u>12,755</u>	<u>4,425</u>	53.1%
	\$ 164,360	\$ 132,795	\$ (31,565)	-19.2%

Medical Assistance – School Aged Children and Infants and Toddlers (438, 439)

Description

This program, governed by the Department of Health and Mental Hygiene, reimburses local school systems for providing health related services to students enrolled in the program. Services include case management, speech and language therapy, occupational and physical therapy and psychological assessments.

Financial Summary

	Approved Budget FY 2016	Approved Budget FY 2017	Change	
Restricted Staff (FTE)	10.00	10.00	-	-
By CATEGORY				
Administration	\$ 36,109	\$ 31,380	\$ (4,729)	-13.1%
Special Education	913,408	1,105,693	192,285	21.1%
Fixed Charges	<u>270,483</u>	<u>282,927</u>	<u>12,444</u>	4.6%
	<u>\$ 1,220,000</u>	<u>\$ 1,420,000</u>	<u>\$ 200,000</u>	16.4%
By OBJECT				
Salaries and Wages	\$ 721,928	\$ 749,059	\$ 27,131	3.8%
Contracted Services	169,480	341,913	172,433	101.7%
Supplies and Materials	2,000	5,000	3,000	150.0%
Other Charges	290,483	292,648	2,165	0.7%
Transfers	<u>36,109</u>	<u>31,380</u>	<u>(4,729)</u>	-13.1%
	<u>\$ 1,220,000</u>	<u>\$ 1,420,000</u>	<u>\$ 200,000</u>	16.4%

**Maryland Infant and Toddler Part C, B, B619, State, and Intergovernmental Transfer
 (415, 416, 417, 418, 419, 420, 447)**

Description

This is an early intervention program for children and their families. This program provides funds for special education salaries, speech services, occupational therapy services, physical therapy services, and summer intervention salaries to help students with disabilities from birth through age three.

Financial Summary

	Approved Budget FY 2016	Approved Budget FY 2017	Change	
Restricted Staff (FTE)	2.00	2.00	-	-
By CATEGORY				
Administration	\$ 9,048	\$ 7,706	\$ (1,342)	-14.8%
Special Education	302,093	271,753	(30,340)	-10.0%
Fixed Charges	49,372	59,305	9,933	20.1%
Community Services	2,905	1,000	(1,905)	-65.6%
	<u>\$ 363,418</u>	<u>\$ 339,764</u>	<u>\$ (23,654)</u>	<u>-6.5%</u>
By OBJECT				
Salaries and Wages	\$ 160,453	\$ 162,036	\$ 1,583	1.0%
Contracted Services	109,638	95,633	(14,005)	-12.8%
Supplies and Materials	7,407	84	(7,323)	-98.9%
Other Charges	72,872	74,305	1,433	2.0%
Transfers	13,048	7,706	(5,342)	-40.9%
	<u>\$ 363,418</u>	<u>\$ 339,764</u>	<u>\$ (23,654)</u>	<u>-6.5%</u>

Aging Schools (128)

Description

This program provides State funds to address the needs of CCPS aging school buildings. These funds will be used for repairs and deferred maintenance work in existing public school buildings serving students.

Financial Summary

	Approved Budget FY 2016		Approved Budget FY 2017		Change	
Restricted Staff (FTE)		-		-		-
By CATEGORY						
Maintenance of Plant	\$	96,024	\$	96,024	\$	-
By OBJECT						
Contracted Services	\$	96,024	\$	96,024	\$	-

Fine Arts Initiative (228)

Description

This program supports the fine arts areas of dance, theater, enrichment programs, assessment and technology implementation. Funding is budgeted for fine arts staff development training, instructional materials, student enrichment, and student transportation.

Financial Summary

	Approved Budget FY 2016	Approved Budget FY 2017	Change	
Restricted Staff (FTE)	-	-	-	-
By CATEGORY				
Administration	\$ 308	\$ 308	\$ -	-
Instruction - Salaries and Wages	3,975	3,975	-	-
Instruction - Materials and Supplies	2,924	1,926	(998)	-34.1%
Instruction - Other	3,200	3,200	-	-
Student Transportation	5,000	5,000	-	-
Operation of Plant	-	1,000	1,000	-
Fixed Charges	<u>320</u>	<u>318</u>	<u>(2)</u>	<u>-0.6%</u>
	\$ 15,727	\$ 15,727	\$ -	-
By OBJECT				
Salaries and Wages	\$ 3,975	\$ 3,975	\$ -	-
Contracted Services	2,000	3,000	1,000	50.0%
Supplies and Materials	2,924	1,926	(998)	-34.1%
Other Charges	6,520	6,518	(2)	-
Transfers	<u>308</u>	<u>308</u>	<u>-</u>	<u>-</u>
	\$ 15,727	\$ 15,727	\$ -	-

Judy Hoyer Early Child Care and Education (486)

Description

This program provides support for pre-school services and home/school connections in the Thomson Estates Elementary attendance areas. This funding is used to support a Judy Center Coordinator salary and case worker salaries in addition to the purchase of contracted services from various local agencies.

Financial Summary

	Approved Budget FY 2016	Approved Budget FY 2017	Change	
Restricted Staff (FTE)	3.00	3.00	-	-
By CATEGORY				
Administration	\$ 6,314	\$ 6,314	\$ -	-
Instruction - Salaries and Wages	65,559	-	(65,559)	-100.0%
Instruction - Materials and Supplies	3,000	-	(3,000)	-100.0%
Instruction - Other	1,000	-	(1,000)	-100.0%
Student Personnel Services	85,237	-	(85,237)	-100.0%
Student Transportation	-	4,000	4,000	-
Fixed Charges	54,862	67,777	12,915	23.5%
Community Services	<u>106,028</u>	<u>243,909</u>	<u>137,881</u>	130.0%
	<u>\$ 322,000</u>	<u>\$ 322,000</u>	<u>\$ -</u>	-
By OBJECT				
Salaries and Wages	\$ 146,796	\$ 179,056	\$ 32,260	22.0%
Contracted Services	100,983	44,811	(56,172)	-55.6%
Supplies and Materials	3,000	6,604	3,604	120.1%
Other Charges	64,907	85,215	20,308	31.3%
Transfers	<u>6,314</u>	<u>6,314</u>	<u>-</u>	-
	<u>\$ 322,000</u>	<u>\$ 322,000</u>	<u>\$ -</u>	-

Salary Schedules

**10 MONTH TEACHER SALARY SCHEDULE ARTICLE XXXVI (190 DAYS)
JULY 1, 2016 - JUNE 30, 2017**

SALARY STEP	BACHELOR'S S.P.C.
1	\$ 45,208
2	\$ 45,673
3	\$ 46,406
4	\$ 47,622
5	\$ 49,121
6	\$ 50,624
7	\$ 52,122
8	\$ 53,731
9	\$ 55,338
10	\$ 56,945
11	\$ 58,554
12	\$ 60,320
13	\$ 63,476
14	\$ 65,475
15	\$ 67,475
16	\$ 69,475
17	\$ 71,638

To calculate total salary, add Bachelor's salary at appropriate step from above, plus any additional advanced certificate and longevity stipends from below. This amount is reported as eligible salary for pension purposes.

Certificate /Degree	Bachelor's plus :
Master's or A.P.C.	\$ 1,975
Master's & A.P.C.	\$ 2,800
Master's Plus 30	\$ 3,875
Master's Plus 60	\$ 4,925
Doctorate	\$ 5,425

	Completed Years of Service	Amount (cumulative)
LONGEVITY I	17	\$ 2,000
LONGEVITY II	23	\$ 5,000
LONGEVITY III	28	\$ 6,500
Provisional Cert.		\$ (1,000)
NBPTS Cert.	each year	\$ 2,000

**10.5 MONTH TEACHER SALARY SCHEDULE ARTICLE XXXVI (200 DAYS)
 JULY 1, 2016 - JUNE 30, 2017**

SALARY STEP	BACHELOR'S S.P.C.
1	\$ 47,588
2	\$ 48,076
3	\$ 48,848
4	\$ 50,128
5	\$ 51,706
6	\$ 53,288
7	\$ 54,866
8	\$ 56,558
9	\$ 58,250
10	\$ 59,942
11	\$ 61,636
12	\$ 63,494
13	\$ 66,816
14	\$ 68,922
15	\$ 71,026
16	\$ 73,132
17	\$ 75,408

To calculate total salary, add Bachelor's salary at appropriate step from above, plus any additional advanced certificate and longevity stipends from below. This amount is reported as eligible salary for pension purposes.

Certificate /Degree	Bachelor's plus :
Master's or A.P.C.	\$ 1,975
Master's & A.P.C.	\$ 2,800
Master's Plus 30	\$ 3,875
Master's Plus 60	\$ 4,925
Doctorate	\$ 5,425

	Completed Years of Service	Amount (cumulative)
LONGEVITY I	17	\$ 2,106
LONGEVITY II	23	\$ 5,264
LONGEVITY III	28	\$ 6,842
Provisional Cert.		\$ (1,000)
NBPTS Cert.	each year	\$ 2,000

**11 MONTH TEACHER SALARY SCHEDULE ARTICLE XXXVI (210 DAYS)
 JULY 1, 2016 - JUNE 30, 2017**

SALARY STEP	BACHELOR'S S.P.C.
1	\$ 49,967
2	\$ 50,480
3	\$ 51,290
4	\$ 52,634
5	\$ 54,291
6	\$ 55,952
7	\$ 57,609
8	\$ 59,386
9	\$ 61,163
10	\$ 62,939
11	\$ 64,718
12	\$ 66,669
13	\$ 70,157
14	\$ 72,368
15	\$ 74,577
16	\$ 76,789
17	\$ 79,178

To calculate total salary, add Bachelor's salary at appropriate step from above, plus any additional advanced certificate and longevity stipends from below. This amount is reported as eligible salary for pension purposes.

Certificate /Degree	Bachelor's plus :
Master's or A.P.C.	\$ 1,975
Master's & A.P.C.	\$ 2,800
Master's Plus 30	\$ 3,875
Master's Plus 60	\$ 4,925
Doctorate	\$ 5,425

	Completed Years of Service	Amount (cumulative)
LONGEVITY I	17	\$ 2,211
LONGEVITY II	23	\$ 5,527
LONGEVITY III	28	\$ 7,184
Provisional Cert.		\$ (1,000)
NBPTS Cert.	each year	\$ 2,000

ARTICLE XI
CERTIFICATED ADMINISTRATIVE AND SUPERVISORY PERSONNEL SALARY SCHEDULE
JULY 1, 2016 - JUNE 30, 2017

SALARY SCALES													
SALARY STEP	G	gg	H	HH	I	ii	J	jj	K	KK	L	M	MM
1	\$ 77,291	\$ 79,362	\$ 81,431	\$ 83,501	\$ 85,571	\$ 87,642	\$ 89,714	\$ 91,783	\$ 93,857	\$ 95,925	\$ 97,993	\$ 102,135	\$ 104,206
2	\$ 78,821	\$ 80,893	\$ 82,961	\$ 85,032	\$ 87,102	\$ 89,172	\$ 91,242	\$ 93,312	\$ 95,385	\$ 97,455	\$ 99,525	\$ 103,665	\$ 105,767
3	\$ 80,351	\$ 82,423	\$ 84,492	\$ 86,562	\$ 88,632	\$ 90,701	\$ 92,772	\$ 94,843	\$ 96,915	\$ 98,985	\$ 101,055	\$ 105,197	\$ 107,330
4	\$ 81,879	\$ 83,951	\$ 86,020	\$ 88,091	\$ 90,162	\$ 92,229	\$ 94,300	\$ 96,370	\$ 98,443	\$ 100,512	\$ 102,581	\$ 106,723	\$ 108,887
5	\$ 83,410	\$ 85,483	\$ 87,550	\$ 89,620	\$ 91,690	\$ 93,760	\$ 95,833	\$ 97,899	\$ 99,973	\$ 102,043	\$ 104,112	\$ 108,253	\$ 110,448
6	\$ 84,938	\$ 87,010	\$ 89,079	\$ 91,149	\$ 93,218	\$ 95,288	\$ 97,359	\$ 99,428	\$ 101,504	\$ 103,572	\$ 105,640	\$ 109,783	\$ 112,009
7	\$ 86,469	\$ 88,540	\$ 90,607	\$ 92,679	\$ 94,750	\$ 96,819	\$ 98,890	\$ 100,960	\$ 103,034	\$ 105,103	\$ 107,172	\$ 111,311	\$ 113,568
8	\$ 87,997	\$ 90,069	\$ 92,138	\$ 94,209	\$ 96,279	\$ 98,348	\$ 100,419	\$ 102,489	\$ 104,561	\$ 106,630	\$ 108,698	\$ 112,842	\$ 115,130
9	\$ 89,527	\$ 91,601	\$ 93,666	\$ 95,737	\$ 97,808	\$ 99,877	\$ 101,946	\$ 104,018	\$ 106,090	\$ 108,160	\$ 110,229	\$ 114,371	\$ 116,690
L1	\$ 90,927	\$ 93,001	\$ 95,066	\$ 97,137	\$ 99,208	\$ 101,277	\$ 103,346	\$ 105,418	\$ 107,490	\$ 109,560	\$ 111,629	\$ 115,771	\$ 118,090
L2	\$ 92,327	\$ 94,401	\$ 96,466	\$ 98,537	\$ 100,608	\$ 102,677	\$ 104,746	\$ 106,818	\$ 108,890	\$ 110,960	\$ 113,029	\$ 117,171	\$ 119,490
L3	\$ 93,727	\$ 95,801	\$ 97,866	\$ 99,937	\$ 102,008	\$ 104,077	\$ 106,146	\$ 108,218	\$ 110,290	\$ 112,360	\$ 114,429	\$ 118,571	\$ 120,890
L4	\$ 96,127	\$ 98,201	\$ 100,266	\$ 102,337	\$ 104,408	\$ 106,477	\$ 108,546	\$ 110,618	\$ 112,690	\$ 114,760	\$ 116,829	\$ 120,971	\$ 123,290

SCALE	POSITION CLASSIFICATIONS
E	Administrative Assistant E (not shown)
F	Administrative Assistant F (not shown)
ff	Administrative Assistant ff (not shown)
G	Assistant Principal I Elementary (210 days) Administrative Assistant G
gg	Pupil Personnel Worker
H	Administrative Assistant H
hh	Assistant Principal II Elementary & Middle Assistant Principal Cecil School of Technology
I	Instructional Specialist Program Facilitator
ii	Administrative Assistant ii Assistant Principal IV High
J	Administrative Assistant J

ADVANCED PREPARATION	
Master's or A.P.C.	\$1,975
Master's & A.P.C.	\$2,800
Master's Plus 30	\$3,875
Master's Plus 60	\$4,925
Doctorate	\$5,425

	Completed Years of Service	Amount
LONGEVITY I	14	\$ 1,400
LONGEVITY II	19	\$ 2,800
LONGEVITY III	24	\$ 4,200
LONGEVITY IV	27	\$ 6,600

SCALE	POSITION CLASSIFICATIONS
jj	Alternative Education Coordinator Coordinator for Guidance Services Instructional Coordinator Elementary Principal I Calvert Elementary Cecilton Elementary Charlestown Elementary Chesapeake City Elementary Elk Neck Elementary Kenmore Elementary Leeds Elementary
K	Administrative Assistant K Program Coordinator for Science and STEM Program Coordinator for Health, Physical Education & Interscholastic Athletics Cecil School of Technology Principal Elementary Principal II Bainbridge Elementary Bay View Elementary Cecil Manor Elementary Conowingo Elementary Gilpin Manor Elem. Holly Hall Elementary North East Elementary Perryville Elementary Rising Sun Elementary Thomson Estates Elementary Bohemia Manor Middle Cherry Hill Middle Elkton Middle North East Middle Perryville Middle Rising Sun Middle
L	Administrative Assistant L
M	Administrative Assistant M
mm	Director for Special Education Services Director for Student Services Director for Technology Services Director of Education Services High School Principal Bohemia Manor High Elkton High North East High Perryville High Rising Sun High

ARTICLE XII
SUPPORT SERVICE SUPERVISORY PERSONNEL SALARY SCHEDULE
JULY 1, 2016 - JUNE 30, 2017

PAY GRADES										
SALARY STEP	1	2	3	4	5	6	7	8	9	10
1	\$ 52,243	\$ 57,676	\$ 61,125	\$ 66,348	\$ 69,484	\$ 73,664	\$ 82,023	\$ 92,080	\$ 98,143	\$ 104,206
2	\$ 53,345	\$ 58,778	\$ 62,228	\$ 67,450	\$ 70,588	\$ 74,765	\$ 83,126	\$ 93,397	\$ 99,582	\$ 105,767
3	\$ 54,448	\$ 59,882	\$ 63,330	\$ 68,554	\$ 71,690	\$ 75,868	\$ 84,228	\$ 94,712	\$ 101,021	\$ 107,330
4	\$ 55,551	\$ 60,983	\$ 64,432	\$ 69,658	\$ 72,793	\$ 76,969	\$ 85,329	\$ 96,026	\$ 102,457	\$ 108,887
5	\$ 56,654	\$ 62,086	\$ 65,535	\$ 70,759	\$ 73,895	\$ 78,073	\$ 86,433	\$ 97,344	\$ 103,896	\$ 110,448
6	\$ 57,759	\$ 63,188	\$ 66,639	\$ 71,862	\$ 74,998	\$ 79,176	\$ 87,536	\$ 98,661	\$ 105,335	\$ 112,009
7	\$ 58,859	\$ 64,290	\$ 67,742	\$ 72,965	\$ 76,102	\$ 80,278	\$ 88,640	\$ 99,976	\$ 106,772	\$ 113,568
8	\$ 59,963	\$ 65,392	\$ 68,846	\$ 74,066	\$ 77,203	\$ 81,380	\$ 89,742	\$ 101,292	\$ 108,211	\$ 115,130
9	\$ 61,065	\$ 66,494	\$ 69,947	\$ 75,169	\$ 78,306	\$ 82,484	\$ 90,843	\$ 102,608	\$ 109,649	\$ 116,690
10	\$ 62,168	\$ 67,597	\$ 71,050	\$ 76,270	\$ 79,406	\$ 83,586	\$ 91,945	\$ 103,852	\$ 111,074	
L1	\$ 63,568	\$ 68,997	\$ 72,450	\$ 77,670	\$ 80,806	\$ 84,986	\$ 93,345	\$ 105,252	\$ 112,474	\$ 118,090
L2	\$ 64,968	\$ 70,397	\$ 73,850	\$ 79,070	\$ 82,206	\$ 86,386	\$ 94,745	\$ 106,652	\$ 113,874	\$ 119,490
L3	\$ 66,368	\$ 71,797	\$ 75,250	\$ 80,470	\$ 83,606	\$ 87,786	\$ 96,145	\$ 108,052	\$ 115,274	\$ 120,890
L4	\$ 67,568	\$ 72,997	\$ 76,450	\$ 81,670	\$ 84,806	\$ 88,986	\$ 97,345	\$ 109,252	\$ 116,474	\$ 122,090

PAY GR.	POSITION CLASSIFICATIONS	PAY GR.	POSITION CLASSIFICATIONS
1	Administrative Assistant	5	Benefits Manager
2	Administrative Assistant in Education Services Transportation Specialist	6	Manager of Applications/Database Manager of Facilities Manager of Human Resources Manager of Purchasing Manager of School Construction
3	Assistant in Administration To The Superintendent and Board of Education Assistant in Business Services Assistant in Food & Nutrition Assistant in Human Resources Assistant for Office Professionals Assistant in Operations Assistant in Safety Building Automation Technician Specialist Operations Specialist	7	Supervisor of Business Services Supervisor of Facilities Supervisor of Food & Nutrition Supervisor of Technology Services Supervisor of Transportation
		8	TBD
		9	TBD
4	Assistant in Administration Assistant in Facilities Assistant In Nursing Services Construction Field Inspector Network Services Manager Technology Services Manager	10	Director of Human Resources

	Completed Years of Service	Amount
LONGEVITY I	14	\$ 1,400
LONGEVITY II	19	\$ 2,800
LONGEVITY III	24	\$ 4,200
LONGEVITY IV	27	\$ 5,400

**ARTICLE XIII
 MAINTENANCE / OPERATIONS PERSONNEL SALARY SCHEDULE
 JULY 1, 2016 - JUNE 30, 2017**

PAY GRADES										
SALARY STEP	01A	1	2	3	4	5	6	7	8	9
1	\$ 24,815	\$ 31,018	\$ 33,191	\$ 35,359	\$ 37,532	\$ 39,701	\$ 41,873	\$ 44,046	\$ 46,217	\$ 48,389
2	\$ 25,446	\$ 31,810	\$ 33,981	\$ 36,151	\$ 38,323	\$ 40,496	\$ 42,664	\$ 44,837	\$ 47,009	\$ 49,178
3	\$ 26,079	\$ 32,600	\$ 34,772	\$ 36,944	\$ 39,114	\$ 41,287	\$ 43,457	\$ 45,630	\$ 47,799	\$ 49,969
4	\$ 26,713	\$ 33,393	\$ 35,562	\$ 37,736	\$ 39,905	\$ 42,079	\$ 44,246	\$ 46,421	\$ 48,592	\$ 50,762
5	\$ 27,347	\$ 34,183	\$ 36,357	\$ 38,527	\$ 40,698	\$ 42,868	\$ 45,038	\$ 47,211	\$ 49,382	\$ 51,555
6	\$ 27,981	\$ 34,976	\$ 37,148	\$ 39,319	\$ 41,489	\$ 43,659	\$ 45,831	\$ 48,003	\$ 50,175	\$ 52,345
7	\$ 28,612	\$ 35,766	\$ 37,939	\$ 40,110	\$ 42,280	\$ 44,452	\$ 46,620	\$ 48,796	\$ 50,968	\$ 53,135
8	\$ 29,248	\$ 36,559	\$ 38,729	\$ 40,903	\$ 43,072	\$ 45,244	\$ 47,412	\$ 49,586	\$ 51,758	\$ 53,928
9	\$ 29,882	\$ 37,352	\$ 39,520	\$ 41,693	\$ 43,863	\$ 46,037	\$ 48,206	\$ 50,377	\$ 52,549	\$ 54,720
10	\$ 30,514	\$ 38,142	\$ 40,314	\$ 42,486	\$ 44,654	\$ 46,827	\$ 48,996	\$ 51,170	\$ 53,341	\$ 55,511
L1	\$ 31,679	\$ 39,307	\$ 41,479	\$ 43,651	\$ 45,819	\$ 47,992	\$ 50,161	\$ 52,335	\$ 54,506	\$ 56,676
L2	\$ 32,844	\$ 40,472	\$ 42,644	\$ 44,816	\$ 46,984	\$ 49,157	\$ 51,326	\$ 53,500	\$ 55,671	\$ 57,841
L3	\$ 34,009	\$ 41,637	\$ 43,809	\$ 45,981	\$ 48,149	\$ 50,322	\$ 52,491	\$ 54,665	\$ 56,836	\$ 59,006

PAY GR.	POSITION CLASSIFICATION	PAY GR.	POSITION CLASSIFICATION
01A	Operations Helper	6	Maintenance VI - Auto Mechanic
1	Operations I - Custodian		Maintenance VI - Electric Motor Repairman
2	Operations II - Custodian		Maintenance VI - Electrician
3	Operations III - Head Custodian - Booth Street Center		Maintenance VI - Heating Mechanic
	Operations III - Head Custodian - Elementary School		Maintenance VI - HVAC Mechanic
	Operations III - Head Custodian - Providence School		Maintenance VI - Lead Carpenter
4	Maintenance IV - Courier		Maintenance VI - Lead Groundsman
	Maintenance IV - Utility Worker		Maintenance VI - Lead Roofer
	Operations IV - Head Custodian - School of Technology		Maintenance VI - Locksmith
	Operations IV - Head Custodian - Elementary School		Maintenance VI - Plumber
	Operations IV - Head Custodian - Middle School	Maintenance VI - Small Engine Mechanic	
5	Maintenance V - Lead Painter	Operations VI - Operations Coordinator	
	Operations V - Head Custodian - High School	7	Maintenance VII - Electronics Mechanic
	Operations V - Warehouseman	8	Maintenance VIII - Lead Electrician
	Maintenance VIII - Lead Heating Mechanic		
	Maintenance VIII - Lead HVAC Mechanic		
		9	Maintenance VIII - Lead Plumber
			Maintenance IX - Maintenance Coordinator

	Completed Years of Service	Amount
LONGEVITY I	14	\$ 1,165
LONGEVITY II	19	\$ 2,330
LONGEVITY III	24	\$ 3,495

**ARTICLE XIII
 NURSE SALARY SCHEDULE
 JULY 1, 2016 - JUNE 30, 2017**

SALARY STEP	SCHOOL NURSE
1	\$ 38,441
2	\$ 39,394
3	\$ 40,351
4	\$ 41,303
5	\$ 42,257
6	\$ 43,213
7	\$ 44,168
8	\$ 45,123
9	\$ 46,076
10	\$ 47,030
L1	\$ 47,980
L2	\$ 48,930
L3	\$ 49,880

	Completed Years of Service	Amount
LONGEVITY I	14	\$ 950
LONGEVITY II	19	\$ 1,900
LONGEVITY III	24	\$ 2,850

**ARTICLE XIII
 OFFICE ASSISTANT SALARY SCHEDULE
 JULY 1, 2016 - JUNE 30, 2017**

SALARY STEP	10 MONTH OFFICE ASSISTANT 6.0 HRS	12 MONTH OFFICE ASSISTANT 6.0 HRS	12 MONTH OFFICE ASSISTANT 7.5 HRS
1	\$ 15,202	\$ 18,632	\$ 23,290
2	\$ 15,691	\$ 19,236	\$ 24,047
3	\$ 16,183	\$ 19,843	\$ 24,805
4	\$ 16,673	\$ 20,448	\$ 25,563
5	\$ 17,164	\$ 21,054	\$ 26,322
6	\$ 17,654	\$ 21,660	\$ 27,079
7	\$ 18,145	\$ 22,266	\$ 27,838
8	\$ 18,636	\$ 22,873	\$ 28,596
9	\$ 19,125	\$ 23,477	\$ 29,354
10	\$ 19,615	\$ 24,083	\$ 30,112
L1	\$ 20,565	\$ 25,248	\$ 31,277
L2	\$ 21,515	\$ 26,413	\$ 32,442
L3	\$ 22,465	\$ 27,578	\$ 33,607

	Completed Years of Service	10 Month Longevity (Cumulative)	12 Month Longevity (Cumulative)
LONGEVITY I	14	\$ 950	\$ 1,165
LONGEVITY II	19	\$ 1,900	\$ 2,330
LONGEVITY III	24	\$ 2,850	\$ 3,495

ARTICLE XIII
10 & 12 MONTH SECRETARIAL / CLERICAL PERSONNEL SALARY SCHEDULE
JULY 1, 2016 - JUNE 30, 2017

PAY GRADES					
SALARY STEP	10 MONTH	12 MONTH	12 MONTH	12 MONTH	12 MONTH
	1	2	3	4	5
1	\$ 26,938	\$ 32,068	\$ 33,463	\$ 36,253	\$ 39,043
2	\$ 27,603	\$ 32,733	\$ 34,129	\$ 36,916	\$ 39,704
3	\$ 28,267	\$ 33,398	\$ 34,793	\$ 37,579	\$ 40,369
4	\$ 28,931	\$ 34,061	\$ 35,457	\$ 38,246	\$ 41,033
5	\$ 29,596	\$ 34,729	\$ 36,123	\$ 38,910	\$ 41,698
6	\$ 30,260	\$ 35,392	\$ 36,786	\$ 39,575	\$ 42,364
7	\$ 30,925	\$ 36,055	\$ 37,452	\$ 40,239	\$ 43,028
8	\$ 31,591	\$ 36,722	\$ 38,113	\$ 40,905	\$ 43,693
9	\$ 32,255	\$ 37,385	\$ 38,780	\$ 41,568	\$ 44,357
10	\$ 32,918	\$ 38,049	\$ 39,447	\$ 42,232	\$ 45,023
L1	\$ 33,868	\$ 39,214	\$ 40,612	\$ 43,397	\$ 46,188
L2	\$ 34,818	\$ 40,379	\$ 41,777	\$ 44,562	\$ 47,353
L3	\$ 35,768	\$ 41,544	\$ 42,942	\$ 45,727	\$ 48,518

PAY GR.	POSITION CLASSIFICATION
1	School Secretary I (10 month)
2	Accounting Clerk II Central Office Secretary II School Secretary II (12 month)
3	Accounting Clerk III Central Office Secretary III Central Office Secretary/Receptionist III (8.0 hrs/day) High School Bookkeeper/Secretary Lead School Secretary III Secondary Guidance Secretary
4	Accounting Clerk IV Central Office Secretary IV Lead School Secretary IV
5	Accounting Clerk V Administrative Secretary V Lead School Secretary V

	Completed Years of Service	10 Month Longevity	12 Month Longevity
LONGEVITY I	14	\$ 950	\$ 1,165
LONGEVITY II	19	\$ 1,900	\$ 2,330
LONGEVITY III	24	\$ 2,850	\$ 3,495

**ARTICLE XIII
 ACCOUNTANT SALARY SCHEDULE
 JULY 1, 2016 - JUNE 30, 2017**

		PAY GRADE
SALARY STEP	▼	1
1		\$ 49,182
2		\$ 50,136
3		\$ 51,091
4		\$ 52,044
5		\$ 52,999
6		\$ 53,954
7		\$ 54,909
8		\$ 55,862
9		\$ 56,818
10		\$ 57,771
L1		\$ 58,936
L2		\$ 60,101
L3		\$ 61,266

**ARTICLE XIII
 COMPUTER PROGRAMMER SALARY SCHEDULE
 JULY 1, 2016 - JUNE 30, 2017**

		COMPUTER PROGRAMMER
SALARY STEP	▼	1
1		\$ 55,133
2		\$ 56,219
3		\$ 57,307
4		\$ 58,395
5		\$ 59,481
6		\$ 60,570
7		\$ 61,654
8		\$ 62,745
9		\$ 63,832
10		\$ 64,920
L1		\$ 66,085
L2		\$ 67,250
L3		\$ 68,415

	Completed Years of Service	Amount
LONGEVITY I	14	\$ 1,165
LONGEVITY II	19	\$ 2,330
LONGEVITY III	24	\$ 3,495

ARTICLE XIII TECHNOLOGY SERVICES SALARY SCHEDULE JULY 1, 2016 - JUNE 30, 2017
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PAY GRADES						
SALARY STEP ▾	1	2	3	4	5	6
1	\$ 44,046	\$ 47,128	\$ 50,209	\$ 53,293	\$ 56,376	\$ 59,462
2	\$ 44,835	\$ 47,919	\$ 51,001	\$ 54,081	\$ 57,167	\$ 60,253
3	\$ 45,630	\$ 48,710	\$ 51,793	\$ 54,876	\$ 57,960	\$ 61,042
4	\$ 46,421	\$ 49,502	\$ 52,583	\$ 55,668	\$ 58,753	\$ 61,834
5	\$ 47,211	\$ 50,294	\$ 53,375	\$ 56,461	\$ 59,544	\$ 62,627
6	\$ 48,003	\$ 51,085	\$ 54,166	\$ 57,251	\$ 60,334	\$ 63,419
7	\$ 48,796	\$ 51,878	\$ 54,960	\$ 58,045	\$ 61,126	\$ 64,210
8	\$ 49,586	\$ 52,669	\$ 55,751	\$ 58,837	\$ 61,919	\$ 65,002
9	\$ 50,377	\$ 53,458	\$ 56,543	\$ 59,626	\$ 62,710	\$ 65,792
10	\$ 51,170	\$ 54,251	\$ 57,334	\$ 60,419	\$ 63,501	\$ 66,585
L1	\$ 52,335	\$ 55,416	\$ 58,499	\$ 61,584	\$ 64,666	\$ 67,750
L2	\$ 53,500	\$ 56,581	\$ 59,664	\$ 62,749	\$ 65,831	\$ 68,915
L3	\$ 54,665	\$ 57,746	\$ 60,829	\$ 63,914	\$ 66,996	\$ 70,080

PAY GR.	POSITION CLASSIFICATION
1	Technology Technician I
2	Technology Technician II
3	Technology Technician III
4	Application Developer I Network Technician I Web Application Technician
5	Application Developer II System Analyst Network Technician II
6	Application Developer III

	Completed Years of Service	Amount
LONGEVITY I	14	\$ 1,165
LONGEVITY II	19	\$ 2,330
LONGEVITY III	24	\$ 3,495

ARTICLE XIII
PARAPROFESSIONALS SALARY SCHEDULE
JULY 1, 2016 - JUNE 30, 2017

SALARY STEP	PAPAPROFESSIONAL	SPECIAL EDUCATION PARAPROFESSIONAL	SPECIAL EDUCATION INTENSIVE NEEDS PARAPROFESSIONAL
1	\$ 19,396	\$ 19,396	\$ 20,209
2	\$ 19,974	\$ 19,974	\$ 20,787
3	\$ 20,550	\$ 20,550	\$ 21,363
4	\$ 21,127	\$ 21,127	\$ 21,939
5	\$ 21,705	\$ 21,705	\$ 22,517
6	\$ 22,281	\$ 22,281	\$ 23,096
7	\$ 22,859	\$ 22,859	\$ 23,671
8	\$ 23,435	\$ 23,435	\$ 24,247
9	\$ 24,013	\$ 24,013	\$ 24,825
10	\$ 24,589	\$ 24,589	\$ 25,403
L1	\$ 25,539	\$ 25,539	\$ 26,353
L2	\$ 26,489	\$ 26,489	\$ 27,303
L3	\$ 27,439	\$ 27,439	\$ 28,253

SALARY STEP	FAMILY INVOLVEMENT ADVISOR
1	\$ 20,282
2	\$ 21,023
3	\$ 21,767
4	\$ 22,508
5	\$ 23,251
6	\$ 23,993
7	\$ 24,735
8	\$ 25,476
9	\$ 26,221
10	\$ 26,961
L1	\$ 27,911
L2	\$ 28,861
L3	\$ 29,811

SALARY STEP	SIGN LANGUAGE INTERPRETER / TUTOR / BRAILLIST
1	\$ 29,773
2	\$ 30,288
3	\$ 30,803
4	\$ 31,317
5	\$ 31,833
6	\$ 32,347
7	\$ 32,861
8	\$ 33,375
9	\$ 33,889
10	\$ 34,404
L1	\$ 35,354
L2	\$ 36,304
L3	\$ 37,254

	Completed Years of Service	Amount
LONGEVITY I	14	\$ 950
LONGEVITY II	19	\$ 1,900
LONGEVITY III	24	\$ 2,850

ARTICLE XIII
CERTIFIED PHYSICAL THERAPIST ASSISTANT SALARY SCHEDULE
CERTIFIED OCCUPATIONAL THERAPIST ASSISTANT SALARY SCHEDULE
JULY 1, 2016 - JUNE 30, 2017

SALARY STEP	1
1	\$ 32,109
2	\$ 33,029
3	\$ 33,947
4	\$ 34,868
5	\$ 35,787
6	\$ 36,705
7	\$ 37,627
8	\$ 38,547
9	\$ 39,464
10	\$ 40,384
L1	\$ 41,334
L2	\$ 42,284
L3	\$ 43,234

ARTICLE XIII
CASE WORKER SALARY SCHEDULE
JULY 1, 2016 - JUNE 30, 2017

SALARY STEP	1
1	\$ 34,198
2	\$ 35,092
3	\$ 35,988
4	\$ 36,883
5	\$ 37,777
6	\$ 38,673
7	\$ 39,568
8	\$ 40,463
9	\$ 41,357
10	\$ 42,252
L1	\$ 43,202
L2	\$ 44,152
L3	\$ 45,102

	Completed Years of Service	Amount
LONGEVITY I	14	\$ 950
LONGEVITY II	19	\$ 1,900
LONGEVITY III	24	\$ 2,850

ARTICLE XIII
10 MONTH TRANSPORTATION PERSONNEL SALARY SCHEDULE
JULY 1, 2016 - JUNE 30, 2017

BUS DRIVERS - 180 DAY SCALES								
SALARY STEP	1.0 HRS.	2.0 HRS.	3.0 HRS.	4.0 HRS.	5.0 HRS.	6.0 HRS.	7.0 HRS.	8.0 HRS.
1	\$ 2,917	\$ 5,834	\$ 8,750	\$ 11,667	\$ 14,583	\$ 17,500	\$ 20,417	\$ 23,333
2	\$ 3,001	\$ 6,001	\$ 9,001	\$ 12,003	\$ 15,004	\$ 18,004	\$ 21,004	\$ 24,005
3	\$ 3,085	\$ 6,168	\$ 9,254	\$ 12,338	\$ 15,423	\$ 18,506	\$ 21,591	\$ 24,676
4	\$ 3,166	\$ 6,332	\$ 9,500	\$ 12,666	\$ 15,832	\$ 18,998	\$ 22,165	\$ 25,333
5	\$ 3,248	\$ 6,497	\$ 9,745	\$ 12,995	\$ 16,242	\$ 19,491	\$ 22,740	\$ 25,987
6	\$ 3,334	\$ 6,668	\$ 10,003	\$ 13,337	\$ 16,671	\$ 20,005	\$ 23,339	\$ 26,674
7	\$ 3,415	\$ 6,829	\$ 10,243	\$ 13,657	\$ 17,072	\$ 20,486	\$ 23,901	\$ 27,315
8	\$ 3,499	\$ 6,996	\$ 10,495	\$ 13,993	\$ 17,491	\$ 20,990	\$ 24,487	\$ 27,986
9	\$ 3,584	\$ 7,168	\$ 10,752	\$ 14,336	\$ 17,920	\$ 21,503	\$ 25,088	\$ 28,671
10	\$ 3,666	\$ 7,332	\$ 10,998	\$ 14,663	\$ 18,329	\$ 21,996	\$ 25,661	\$ 29,328
L1	\$ 4,616	\$ 8,282	\$ 11,948	\$ 15,613	\$ 19,279	\$ 22,946	\$ 26,611	\$ 30,278
L2	\$ 5,566	\$ 9,232	\$ 12,898	\$ 16,563	\$ 20,229	\$ 23,896	\$ 27,561	\$ 31,228
L3	\$ 6,516	\$ 10,182	\$ 13,848	\$ 17,513	\$ 21,179	\$ 24,846	\$ 28,511	\$ 32,178

BUS ASSISTANTS - 180 DAY SCALES								
SALARY STEP	1.0 HRS.	2.0 HRS.	3.0 HRS.	4.0 HRS.	5.0 HRS.	6.0 HRS.	7.0 HRS.	8.0 HRS.
1	\$ 2,623	\$ 5,249	\$ 7,872	\$ 10,497	\$ 13,121	\$ 15,744	\$ 18,369	\$ 20,993
2	\$ 2,672	\$ 5,345	\$ 8,018	\$ 10,691	\$ 13,363	\$ 16,036	\$ 18,708	\$ 21,382
3	\$ 2,724	\$ 5,446	\$ 8,169	\$ 10,891	\$ 13,615	\$ 16,338	\$ 19,061	\$ 21,783
4	\$ 2,774	\$ 5,550	\$ 8,325	\$ 11,101	\$ 13,875	\$ 16,651	\$ 19,425	\$ 22,201
5	\$ 2,826	\$ 5,651	\$ 8,476	\$ 11,302	\$ 14,128	\$ 16,952	\$ 19,778	\$ 22,603
6	\$ 2,877	\$ 5,755	\$ 8,633	\$ 11,510	\$ 14,388	\$ 17,265	\$ 20,142	\$ 23,022
7	\$ 2,930	\$ 5,859	\$ 8,790	\$ 11,719	\$ 14,649	\$ 17,579	\$ 20,509	\$ 23,439
8	\$ 2,983	\$ 5,964	\$ 8,947	\$ 11,928	\$ 14,910	\$ 17,891	\$ 20,874	\$ 23,855
9	\$ 3,034	\$ 6,068	\$ 9,102	\$ 12,137	\$ 15,171	\$ 18,204	\$ 21,239	\$ 24,272
10	\$ 3,081	\$ 6,161	\$ 9,242	\$ 12,324	\$ 15,405	\$ 18,484	\$ 21,566	\$ 24,646
L1	\$ 4,031	\$ 7,111	\$ 10,192	\$ 13,274	\$ 16,355	\$ 19,434	\$ 22,516	\$ 25,596
L2	\$ 4,981	\$ 8,061	\$ 11,142	\$ 14,224	\$ 17,305	\$ 20,384	\$ 23,466	\$ 26,546
L3	\$ 5,931	\$ 9,011	\$ 12,092	\$ 15,174	\$ 18,255	\$ 21,334	\$ 24,416	\$ 27,496

	Completed Years of Service	Amount
LONGEVITY I	14	\$ 950
LONGEVITY II	19	\$ 1,900
LONGEVITY III	24	\$ 2,850

ARTICLE XIII
10 MONTH TRANSPORTATION PERSONNEL SALARY SCHEDULE
JULY 1, 2016 - JUNE 30, 2017

BUS DRIVERS - 220 DAY SCALES								
SALARY STEP	1.0 HRS.	2.0 HRS.	3.0 HRS.	4.0 HRS.	5.0 HRS.	6.0 HRS.	7.0 HRS.	8.0 HRS.
1	\$ 3,564	\$ 7,131	\$ 10,695	\$ 14,259	\$ 17,824	\$ 21,390	\$ 24,954	\$ 28,519
2	\$ 3,668	\$ 7,335	\$ 11,003	\$ 14,669	\$ 18,338	\$ 22,005	\$ 25,672	\$ 29,339
3	\$ 3,770	\$ 7,540	\$ 11,310	\$ 15,080	\$ 18,849	\$ 22,619	\$ 26,389	\$ 30,160
4	\$ 3,870	\$ 7,741	\$ 11,611	\$ 15,480	\$ 19,351	\$ 23,221	\$ 27,091	\$ 30,961
5	\$ 3,970	\$ 7,941	\$ 11,911	\$ 15,881	\$ 19,852	\$ 23,823	\$ 27,792	\$ 31,763
6	\$ 4,075	\$ 8,151	\$ 12,225	\$ 16,300	\$ 20,376	\$ 24,451	\$ 28,526	\$ 32,601
7	\$ 4,172	\$ 8,347	\$ 12,519	\$ 16,692	\$ 20,866	\$ 25,038	\$ 29,212	\$ 33,385
8	\$ 4,275	\$ 8,552	\$ 12,827	\$ 17,102	\$ 21,379	\$ 25,653	\$ 29,929	\$ 34,205
9	\$ 4,381	\$ 8,761	\$ 13,141	\$ 17,521	\$ 21,902	\$ 26,283	\$ 30,663	\$ 35,043
10	\$ 4,480	\$ 8,962	\$ 13,442	\$ 17,923	\$ 22,404	\$ 26,884	\$ 31,366	\$ 35,844
L1	\$ 5,430	\$ 9,912	\$ 14,392	\$ 18,873	\$ 23,354	\$ 27,834	\$ 32,316	\$ 36,794
L2	\$ 6,380	\$ 10,862	\$ 15,342	\$ 19,823	\$ 24,304	\$ 28,784	\$ 33,266	\$ 37,744
L3	\$ 7,330	\$ 11,812	\$ 16,292	\$ 20,773	\$ 25,254	\$ 29,734	\$ 34,216	\$ 38,694

BUS ASSISTANTS - 220 DAY SCALES								
SALARY STEP	1.0 HRS.	2.0 HRS.	3.0 HRS.	4.0 HRS.	5.0 HRS.	6.0 HRS.	7.0 HRS.	8.0 HRS.
1	\$ 3,208	\$ 6,414	\$ 9,622	\$ 12,829	\$ 16,037	\$ 19,245	\$ 22,450	\$ 25,658
2	\$ 3,267	\$ 6,534	\$ 9,800	\$ 13,065	\$ 16,333	\$ 19,599	\$ 22,866	\$ 26,132
3	\$ 3,328	\$ 6,656	\$ 9,985	\$ 13,312	\$ 16,640	\$ 19,968	\$ 23,296	\$ 26,625
4	\$ 3,392	\$ 6,784	\$ 10,175	\$ 13,566	\$ 16,959	\$ 20,352	\$ 23,743	\$ 27,134
5	\$ 3,453	\$ 6,906	\$ 10,361	\$ 13,814	\$ 17,266	\$ 20,719	\$ 24,172	\$ 27,627
6	\$ 3,518	\$ 7,035	\$ 10,550	\$ 14,068	\$ 17,585	\$ 21,103	\$ 24,620	\$ 28,137
7	\$ 3,579	\$ 7,162	\$ 10,743	\$ 14,324	\$ 17,905	\$ 21,485	\$ 25,066	\$ 28,647
8	\$ 3,644	\$ 7,289	\$ 10,934	\$ 14,578	\$ 18,223	\$ 21,868	\$ 25,513	\$ 29,157
9	\$ 3,709	\$ 7,416	\$ 11,125	\$ 14,833	\$ 18,543	\$ 22,251	\$ 25,959	\$ 29,668
10	\$ 3,766	\$ 7,531	\$ 11,297	\$ 15,061	\$ 18,826	\$ 22,593	\$ 26,357	\$ 30,123
L1	\$ 4,716	\$ 8,481	\$ 12,247	\$ 16,011	\$ 19,776	\$ 23,543	\$ 27,307	\$ 31,073
L2	\$ 5,666	\$ 9,431	\$ 13,197	\$ 16,961	\$ 20,726	\$ 24,493	\$ 28,257	\$ 32,023
L3	\$ 6,616	\$ 10,381	\$ 14,147	\$ 17,911	\$ 21,676	\$ 25,443	\$ 29,207	\$ 32,973

	Completed Years of Service	Amount
LONGEVITY I	14	\$ 950
LONGEVITY II	19	\$ 1,900
LONGEVITY III	24	\$ 2,850

ARTICLE XIII
12 MONTH TRANSPORTATION PERSONNEL SALARY SCHEDULE
JULY 1, 2016 - JUNE 30, 2017

SALARY STEP	DRIVER INSTRUCTOR
1	\$ 28,670
2	\$ 29,486
3	\$ 30,300
4	\$ 31,115
5	\$ 31,930
6	\$ 32,742
7	\$ 33,557
8	\$ 34,373
9	\$ 35,187
10	\$ 35,999
L1	\$ 37,164
L2	\$ 38,329
L3	\$ 39,494

	Completed Years of Service	Amount
LONGEVITY I	14	\$ 1,165
LONGEVITY II	19	\$ 2,330
LONGEVITY III	24	\$ 3,495

**ARTICLE XIII
FOOD & NUTRITION PERSONNEL SALARY SCHEDULE
JULY 1, 2016 - JUNE 30, 2017**

KITCHEN MANAGERS			
SALARY STEP	SS	MS-A	MS-B
1	\$ 26,128	\$ 29,399	\$ 30,801
2	\$ 26,690	\$ 30,040	\$ 31,463
3	\$ 27,250	\$ 30,682	\$ 32,124
4	\$ 27,811	\$ 31,324	\$ 32,785
5	\$ 28,374	\$ 31,962	\$ 33,446
6	\$ 28,933	\$ 32,607	\$ 34,108
7	\$ 29,498	\$ 33,245	\$ 34,770
8	\$ 30,058	\$ 33,886	\$ 35,429
9	\$ 30,619	\$ 34,529	\$ 36,090
10	\$ 31,177	\$ 35,169	\$ 36,754
L1	\$ 32,127	\$ 36,119	\$ 37,704
L2	\$ 33,077	\$ 37,069	\$ 38,654
L3	\$ 34,027	\$ 38,019	\$ 39,604

PAY GR.	POSITION CLASSIFICATION
SS	Kitchen Manager - Single Site
Kitchen Manager SS scale is based on a 7.0 hour work day for 189 days per year.	
MS-A	Kitchen Manager - Multi Site - A (800 or less daily participation)
MS-B	Kitchen Manager - Multi Site - B (801 or more daily participation)
Kitchen Manager MS scales are based on a 7.5 hour work day for 189 days per year.	
Multi Site Managers will be paid a stipend of \$500 for each Finishing Kitchen for which they are responsible.	

FINISHING KITCHEN LEAD ASSISTANT				
SALARY STEP	4.50 HRS.	5.0 HRS.	5.25 HRS.	5.50 HRS.
1	\$ 13,296	\$ 14,778	\$ 15,517	\$ 16,255
2	\$ 13,615	\$ 15,094	\$ 15,853	\$ 16,605
3	\$ 13,905	\$ 15,414	\$ 16,181	\$ 16,953
4	\$ 14,203	\$ 15,731	\$ 16,519	\$ 17,301
5	\$ 14,504	\$ 16,046	\$ 16,845	\$ 17,651
6	\$ 14,813	\$ 16,366	\$ 17,181	\$ 18,001
7	\$ 15,112	\$ 16,682	\$ 17,519	\$ 18,351
8	\$ 15,412	\$ 16,998	\$ 17,846	\$ 18,700
9	\$ 15,712	\$ 17,317	\$ 18,182	\$ 19,047
10	\$ 16,012	\$ 17,635	\$ 18,519	\$ 19,397
L1	\$ 16,962	\$ 18,585	\$ 19,469	\$ 20,347
L2	\$ 17,912	\$ 19,535	\$ 20,419	\$ 21,297
L3	\$ 18,862	\$ 20,485	\$ 21,369	\$ 22,247

Finishing Kitchen Lead Assistants scales are based on a work year of 187 days.

KITCHEN ASSISTANTS						
SALARY STEP	1.0 HRS.	2.0 HRS.	3.0 HRS.	4.0 HRS.	5.0 HRS.	6.0 HRS.
1	\$ 2,277	\$ 4,556	\$ 6,832	\$ 9,110	\$ 11,385	\$ 13,664
2	\$ 2,327	\$ 4,654	\$ 6,982	\$ 9,307	\$ 11,636	\$ 13,963
3	\$ 2,378	\$ 4,756	\$ 7,133	\$ 9,507	\$ 11,886	\$ 14,264
4	\$ 2,427	\$ 4,854	\$ 7,281	\$ 9,709	\$ 12,134	\$ 14,564
5	\$ 2,478	\$ 4,955	\$ 7,430	\$ 9,906	\$ 12,386	\$ 14,863
6	\$ 2,523	\$ 5,055	\$ 7,579	\$ 10,107	\$ 12,634	\$ 15,164
7	\$ 2,577	\$ 5,156	\$ 7,731	\$ 10,306	\$ 12,885	\$ 15,460
8	\$ 2,625	\$ 5,255	\$ 7,880	\$ 10,509	\$ 13,135	\$ 15,762
9	\$ 2,677	\$ 5,354	\$ 8,030	\$ 10,709	\$ 13,387	\$ 16,061
10	\$ 2,728	\$ 5,451	\$ 8,180	\$ 10,908	\$ 13,633	\$ 16,360
L1	\$ 3,678	\$ 6,401	\$ 9,130	\$ 11,858	\$ 14,583	\$ 17,310
L2	\$ 4,628	\$ 7,351	\$ 10,080	\$ 12,808	\$ 15,533	\$ 18,260
L3	\$ 5,578	\$ 8,301	\$ 11,030	\$ 13,758	\$ 16,483	\$ 19,210

Kitchen Assistants scales are based on a work year of 186 days.

	Completed Years of Service	Amount
LONGEVITY I	14	\$ 950
LONGEVITY II	19	\$ 1,900
LONGEVITY III	24	\$ 2,850

Unrestricted Budget Detail by Category

The following schedules show line item detail for the unrestricted budget. Unrestricted funds are appropriated by the State and County Governments for general operations and expenditures are budgeted at the discretion of the Board of Education.

The following is a list of the categories budgeted:

01 Administration

02 Instruction Leadership and Support

03 Instruction Salaries and Wages

04 Instruction Materials and Supplies

05 Instruction Other Costs

06 Special Education

07 Student Personnel Services

08 Student Health Services

09 Student Transportation

10 Operation of Plant

11 Maintenance of Plant

12 Fixed Charges

14 Community Services

15 Capital Outlay

01 Administration

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History				As of Jun		FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
21 General Support										
01.21.100	Stipends for the Board of Education members.									
	-	-	-	18,000	18,000	18,000	18,000	18,000	18,000	-
01.21.105	Salary of Superintendent, Associate Superintendent for Administrative Services, Executive Director for Support Services.									
	3.00	3.00	3.00	475,712	485,377	507,132	529,139	530,452	540,277	11,138
01.21.110	Salary of Administrative Assistants, Secretary, Receptionist, Assistant in Administration and Coordinator for Safe Schools.									
	4.00	4.00	5.50	250,874	262,047	265,634	271,495	317,554	341,741	70,246
Total 01 Salaries & Wages	7.00	7.00	8.50	744,586	765,424	790,766	818,634	866,006	900,018	81,384
01.21.200	Cost of independent auditor's examination of internal fiscal controls and records.									
	-	-	-	24,136	37,540	49,435	42,500	40,263	43,350	850
01.21.220	Fees paid to attorneys, arbitrators, mediators and consultants regarding legal matters, negotiations and contract administration.									
	-	-	-	43,968	65,530	68,593	65,000	22,104	60,000	(5,000)
01.21.235	Cost of equipment leases for the Superintendent's Office.									
	-	-	-	1,309	1,242	1,242	1,242	1,554	2,358	1,116
01.21.240	Cost of Board Docs program and other contracted services, including printing services and advertising costs for position vacancies and community notifications.									
	-	-	-	8,939	26,399	36,490	18,145	8,577	16,500	(1,645)
Total 02 Contracted Charges	-	-	-	78,352	130,711	155,760	126,887	72,498	122,208	(4,679)
01.21.300	Supplies and materials associated with the offices of the Superintendent, Associate Superintendent and Executive Director identified in this program.									
	-	-	-	90,745	24,437	12,378	9,198	31,710	27,424	18,226
Total 03 Supplies and Materials	-	-	-	90,745	24,437	12,378	9,198	31,710	27,424	18,226
01.21.500	Costs associated with attendance at meetings and conferences and travel for the Bd of Ed., Superintendent, Associate Superintendent, Executive Director and Coordinator for Safe Schools.									
	-	-	-	33,005	37,727	37,330	27,100	39,009	35,400	8,300
01.21.520	Cost of professional memberships, publications and subscriptions for the Board of Education and staff to remain current with laws, regulations, policies, and educational research.									
	-	-	-	55,165	35,335	45,033	43,100	52,894	47,000	3,900
Total 04 Other Charges	-	-	-	88,169	73,062	82,363	70,200	91,903	82,400	12,200

01 Administration

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
01.21.600 <i>Cost of capital equipment and leases for General Support staff.</i>	-	-	-	44,249	186,624	10,203	71,214	52,963	86,276	15,062
Total 05 Land, Buildings, Equipment	-	-	-	44,249	186,624	10,203	71,214	52,963	86,276	15,062
Total 21 General Support	7.00	7.00	8.50	1,046,100	1,051,470	1,051,470	1,096,133	1,115,080	1,218,326	122,193
22 Business Support										
01.22.100 <i>Salaries of Chief Financial Officer, Manager of Business Services, Purchasing Manager, Assistant in Business Services and two accountants.</i>	6.00	6.00	6.00	501,504	548,611	504,932	508,826	514,692	524,487	15,661
01.22.110 <i>Salaries of secretarial/clerical support in Business Services.</i>	11.00	11.00	10.00	458,822	414,663	469,089	476,132	422,251	441,237	(34,895)
Total 01 Salaries & Wages	17.00	17.00	16.00	960,326	963,274	974,021	984,958	936,943	965,724	(19,234)
01.22.200 <i>Cost of software for student activity accounting, offsite document storage and bank fees.</i>	-	-	-	83,954	59,131	93,994	90,000	113,852	160,000	70,000
01.22.210 <i>Cost of contracted printing of forms.</i>	-	-	-	1,193	1,032	414	1,100	1,306	600	(500)
01.22.220 <i>Cost of lease of equipment for Business Services and Print and Distribution.</i>	-	-	-	99,946	97,243	109,977	98,748	104,008	96,498	(2,250)
01.22.230 <i>Indirect cost recovered from Food and Nutrition Services</i>	-	-	-	(250,823)	(267,257)	(279,730)	(260,000)	(285,728)	(260,000)	-
Total 02 Contracted Charges	-	-	-	(65,730)	(109,851)	(75,345)	(70,152)	(66,562)	(2,902)	67,250
01.22.300 <i>Cost of system-wide Print and Distribution supplies and postage, including Business Services supplies.</i>	-	-	-	88,781	107,358	89,683	109,000	100,860	113,400	4,400
Total 03 Supplies and Materials	-	-	-	88,781	107,358	89,683	109,000	100,860	113,400	4,400
01.22.500 <i>Reimbursement for meetings and conferences, including travel and in-service training.</i>	-	-	-	4,426	3,712	2,969	3,600	2,517	3,000	(600)
01.22.510 <i>Cost of professional memberships, publications and subscriptions.</i>	-	-	-	6,175	7,569	7,840	7,400	7,784	7,000	(400)

01 Administration

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
Total 04 Other Charges	-	-	-	10,601	11,281	10,809	11,000	10,301	10,000	(1,000)
01.22.600 Cost of capital equipment and leases for Business Support.	-	-	-	444	-	-	-	966	1,299	1,299
Total 05 Land, Buildings, Equipment	-	-	-	444	-	-	-	966	1,299	1,299
01.22.700 Indirect cost recovered from restricted grants.	-	-	-	(221,876)	(216,298)	(290,797)	(210,000)	(230,184)	(210,000)	-
Total 08 Transfers	-	-	-	(221,876)	(216,298)	(290,797)	(210,000)	(230,184)	(210,000)	-
Total 22 Business Support	17.00	17.00	16.00	772,546	708,371	708,371	824,806	752,324	877,521	52,715

23 Centralized Support

01.23.100 Salaries of Professional Staff in Human Resources, Benefits and Technology	15.50	15.50	16.50	1,142,731	1,160,347	1,125,222	1,151,924	1,105,916	1,225,057	73,133
01.23.120 Salary of Instructional Coordinator for Assessment and Accountability.	1.00	1.00	1.00	102,816	105,129	107,777	110,574	110,574	114,493	3,919
01.23.130 Costs associated with secretarial and general assistant support to the offices Human Resources, Benefits, Public Information, Assessment and Technology.	6.50	6.50	5.00	272,912	275,762	280,516	279,848	215,169	219,082	(60,766)
Total 01 Salaries & Wages	23.00	23.00	22.50	1,518,458	1,541,238	1,513,515	1,542,346	1,431,659	1,558,632	16,286
01.23.220 Cost of computer programming consultation and software maintenance services.	-	-	-	277,259	264,463	302,080	715,801	468,117	823,661	107,860
01.23.225 Contracted services for Assessment and Accountability Office.	-	-	-	115,831	125,878	112,924	122,936	153,394	171,214	48,278
01.23.230 ADA consultative services and on-line application software service.	-	-	-	19,895	11,166	6,974	9,000	7,798	9,000	-
01.23.235 Printing Services.	-	-	-	10	-	2,367	2,250	-	-	(2,250)
01.23.240 Rental fees for equipment used in Human Resources, Benefits and Information Technology Offices.	-	-	-	4,615	4,740	4,740	4,740	3,894	4,107	(633)

01 Administration

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
Total 02 Contracted Charges	-	-	-	417,610	406,246	429,085	854,727	633,203	1,007,982	153,255
01.23. 300 <i>Supplies used by Centralized Support Offices.</i>	-	-	-	164,933	22,218	26,587	13,500	11,781	40,660	27,160
Total 03 Supplies and Materials	-	-	-	164,933	22,218	26,587	13,500	11,781	40,660	27,160
01.23. 500 <i>Expenses for travel to attend state meetings and to perform other visitations associated with job responsibilities.</i>	-	-	-	6,839	12,835	11,544	15,440	18,857	23,440	8,000
01.23. 510 <i>Cost of professional memberships, including publications and subscriptions for Human Resources, Benefits, Information Technology, Public Information, and Testing/Assessments.</i>	-	-	-	1,011	1,220	1,583	2,870	5,323	2,870	-
01.23. 520 <i>Cost associated with the recruitment of professional and support services staff.</i>	-	-	-	10,094	11,874	6,825	13,500	13,712	13,500	-
01.23. 530 <i>Cost associated with the recognition of employees, including retirement, Teacher of the Year and Service Recognition programs.</i>	-	-	-	25,994	21,572	22,037	21,500	20,180	21,500	-
01.23. 540 <i>Cost of processing new employees and providing in-service secretarial/clerical staff training.</i>	-	-	-	4,334	7,838	8,421	10,700	(3,186)	10,700	-
01.23. 560 <i>Funds to support development of partnerships.</i>	-	-	-	686	-	-	-	-	-	-
Total 04 Other Charges	-	-	-	48,957	55,340	50,410	64,010	54,886	72,010	8,000
01.23. 600 <i>Cost of captial equipment and leases in Centralized Support which includes system wide network hardware.</i>	-	-	-	209,564	1,179	-	-	5,635	259,082	259,082
Total 05 Land, Buildings, Equipment	-	-	-	209,564	1,179	-	-	5,635	259,082	259,082
Total 23 Centralized Support	23.00	23.00	22.50	2,359,523	2,019,597	2,019,597	2,474,583	2,137,164	2,938,366	463,783
Total 01 Administration	47.00	47.00	47.00	4,178,169	3,962,245	3,779,438	4,395,522	4,004,568	5,034,213	638,691

01 Administration

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
01 Administration										
Summary by Object Typ	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY14 Actual	FY15 Approved	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
01 Salaries & Wages	47.00	47.00	47.00	3,223,370	3,269,936	3,278,302	3,345,938	3,234,608	3,424,374	78,436 2.4%
02 Contracted Charges	-	-	-	430,232	427,106	509,500	911,462	639,139	1,127,288	215,826 34.2%
03 Supplies and Materials	-	-	-	344,459	154,014	128,648	131,698	144,351	181,484	49,786 45.7%
04 Other Charges	-	-	-	147,727	139,683	143,582	145,210	157,090	164,410	19,200 16.0%
05 Land, Buildings, Equipment	-	-	-	254,257	187,804	10,203	71,214	59,564	346,657	275,443
08 Transfers	-	-	-	(221,876)	(216,298)	(290,797)	(210,000)	(230,184)	(210,000)	-
Category Total	47.00	47.00	47.00	4,178,169	3,962,245	3,779,438	4,395,522	4,004,568	5,034,213	638,691 14.5%

AccountNo / Description	FTE			History				As of Jun		FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
15 Principals Office - Basic & Supplemental										
02.15.100	Principals for all schools except the school of technology are included in this program.									
	28.00	28.00	28.00	2,841,608	2,876,693	2,817,300	2,957,336	2,860,525	3,197,187	239,851
02.15.110	Assistant Principals and other school based professional staff for all schools except the school of technology are included in this program.									
	38.00	38.00	38.00	3,375,885	3,363,677	3,426,424	3,456,440	3,479,153	3,488,855	32,415
02.15.120	Clerical support for schools includes School Office, Guidance Secretaries and Office Assistants.									
	98.00	99.00	97.00	3,130,395	3,180,107	3,202,718	3,271,171	3,189,726	3,257,885	(13,286)
02.15.130	General Assistant hours allocated to each school for cafeteria supervision and operational support.									
	-	-	-	343,602	332,389	328,704	375,000	342,912	375,000	-
02.15.140	Office of the Principal extra duty summer salary/wages.									
	-	-	-	-	-	-	-	6,253	6,000	6,000
02.15.160	Substitute secretarial assistance in school and guidance offices.									
	-	-	-	11,412	10,246	25,681	8,000	14,175	6,000	(2,000)
Total 01 Salaries & Wages	164.00	165.00	163.00	9,702,901	9,763,112	9,800,827	10,067,947	9,892,744	10,330,927	262,980
02.15.200	Cost to lease photocopiers used in schools, except the Cecil County School of Technology.									
	-	-	-	272,727	269,814	269,552	269,460	236,029	268,850	(610)
Total 02 Contracted Charges	-	-	-	272,727	269,814	269,552	269,460	236,029	268,850	(610)
02.15.300	Supplies budgeted by schools based on a per pupil allocation and programs such as crisis management, energy conservation, volunteer programs.									
	-	-	-	138,349	175,115	141,985	233,640	163,145	308,479	74,839
Total 03 Supplies and Materials	-	-	-	138,349	175,115	141,985	233,640	163,145	308,479	74,839
02.15.500	Reimbursement of costs associated with attendance at meetings and conferences, including travel for principals, assistant principals and other school-based administrative staff.									
	-	-	-	4,384	4,996	4,633	7,000	10,764	7,000	-
02.15.510	Travel reimbursement for school office staff to attend local and state meetings, attend school events and conduct school business.									
	-	-	-	17,561	14,558	13,322	14,000	15,426	8,000	(6,000)
02.15.520	Telephone communication expenses at school level.									
	-	-	-	60,949	70,246	79,162	72,254	71,073	88,006	15,752

02 Instruction -Leadership/Support

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
Total 04 Other Charges	-	-	-	82,893	89,800	97,117	93,254	97,263	103,006	9,752
02.15.600 Cost of capital equipment and leases for the Office of the Principal.	-	-	-	22,759	1,181	-	-	-	-	-
Total 05 Land, Buildings, Equipment	-	-	-	22,759	1,181	-	-	-	-	-
Total 15 Principals Office - Basic &	164.00	165.00	163.00	10,219,630	10,309,481	10,309,481	10,664,301	10,389,181	11,011,262	346,961
16 Principals Office - Career & Technology										
02.16.100 Principal at Cecil County School of Technology (CCST.)	1.00	1.00	1.00	108,672	109,560	110,766	98,444	100,605	111,582	13,138
02.16.105 Assistant Principal and other school based professional staff at Cecil County School of Technology (CCST.)	1.00	1.00	1.00	102,934	105,285	-	88,197	86,180	88,820	623
02.16.110 School Office and Guidance Secretaries.	3.00	3.00	3.00	113,798	114,777	122,384	117,562	126,577	127,197	9,635
Total 01 Salaries & Wages	5.00	5.00	5.00	325,405	329,622	233,150	304,203	313,362	327,599	23,396
02.16.200 Cost to lease photocopiers used in CCST office.	-	-	-	6,104	6,000	6,000	6,000	5,382	6,284	284
Total 02 Contracted Charges	-	-	-	6,104	6,000	6,000	6,000	5,382	6,284	284
02.16.300 Supplies used by school administration at CCST.	-	-	-	3,737	5,028	2,458	6,000	14,085	13,000	7,000
Total 03 Supplies and Materials	-	-	-	3,737	5,028	2,458	6,000	14,085	13,000	7,000
02.16.500 Cost associated with attendance at professional conferences and travel reimbursement for the Office of the Principal at CCST.	-	-	-	1,043	1,003	928	-	290	-	-
02.16.510 Telephone communication expenses at CCST.	-	-	-	1,993	2,594	3,507	5,000	13,324	23,000	18,000
Total 04 Other Charges	-	-	-	3,037	3,597	4,435	5,000	13,614	23,000	18,000
Total 16 Principals Office - Career &	5.00	5.00	5.00	338,282	246,043	246,043	321,203	346,443	369,883	48,680

02 Instruction -Leadership/Support

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
17 Ed Services - Program Director Impact										
02.17. 100	Salaries and stipends for Instructional Leadership including Associate Superintendent, Executive Directors, Directors, Instructional Coordinators, Instructional Specialist and Program Facilitators.									
	18.50	18.50	18.50	2,407,056	2,107,909	2,133,758	2,150,508	2,066,986	2,206,256	55,748
02.17. 110	Clerical support for Division of Education Services.									
	8.30	7.40	7.60	408,370	385,199	354,027	346,242	361,425	370,077	23,835
Total 01 Salaries & Wages	26.80	25.90	26.10	2,815,426	2,493,108	2,487,785	2,496,750	2,428,411	2,576,333	79,583
02.17. 200	General contracted services for instructional programs.									
	-	-	-	7,873	8,263	45,201	-	20,566	8,000	8,000
02.17. 215	Cost of software licensing for program administrators.									
	-	-	-	105	2,567	61	-	-	-	-
02.17. 220	Printing specialized forms, policy notification, Education Planning Guide and other pre-printed items used in the Instructional Programs.									
	-	-	-	5,285	5,247	816	5,500	268	1,000	(4,500)
02.17. 240	Lease of photocopy equipment.									
	-	-	-	14,465	12,210	12,210	13,404	8,314	6,456	(6,948)
Total 02 Contracted Charges	-	-	-	27,727	28,287	58,288	18,904	29,148	15,456	(3,448)
02.17. 310	Office supplies, materials, postage and small equipment (not capitalized) used by the instructional leadership staff. Materials to complete printing in-house are included here.									
	-	-	-	9,557	5,156	2,363	7,000	2,010	19,003	12,003
Total 03 Supplies and Materials	-	-	-	9,557	5,156	2,363	7,000	2,010	19,003	12,003
02.17. 500	Professional conference attendance for Instructional Leadership staff.									
	-	-	-	10,540	5,487	8,519	6,000	4,287	7,700	1,700
02.17. 510	Cost of professional memberships and subscriptions for the Instructional Leadership staff.									
	-	-	-	7,647	7,213	7,807	6,000	7,149	8,500	2,500
02.17. 520	Travel reimbursement for Instructional Leadership staff to attend local and state meetings.									
	-	-	-	23,165	20,973	25,277	22,000	24,531	25,000	3,000
Total 04 Other Charges	-	-	-	41,352	33,674	41,603	34,000	35,967	41,200	7,200

02 Instruction -Leadership/Support

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History		As of Jun				
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
02.17. 600	Cost of capital equipment and leases for Division of Education Services.									
	-	-	-	4,063	-	-	-	1,101	1,481	1,481
Total 05 Land, Buildings, Equipment	-	-	-	4,063	-	-	-	1,101	1,481	1,481
Total 17 Ed Services - Program Director Impact	26.80	25.90	26.10	2,898,126	2,590,039	2,590,039	2,556,654	2,496,637	2,653,473	96,819
18 Ed Services -Career & Technology										
02.18. 100	Salary for Career and Technology Instructional Coordinator.									
	-	1.00	1.00	-	-	92,233	94,913	94,913	97,643	2,730
02.18. 110	Secretary for Career and Technology Programs									
	-	-	-	-	-	-	-	-	-	-
Total 01 Salaries & Wages	-	1.00	1.00	-	-	92,233	94,913	94,913	97,643	2,730
02.18. 300	Office supplies used by the Instructional Leadership for the Career and Technology Program.									
	-	-	-	-	-	-	-	-	-	-
Total 03 Supplies and Materials	-	-	-	-	-	-	-	-	-	-
02.18. 510	Travel reimbursement for the Career and Technology Instructional Coordinator to attend local and state meetings.									
	-	-	-	1,272	1,821	1,730	1,500	1,701	1,500	-
Total 04 Other Charges	-	-	-	1,272	1,821	1,730	1,500	1,701	1,500	-
02.18. 600	Cost of capital equipment and leases for Instructional Leadership for Career and Technology programs.									
	-	-	-	-	-	-	-	-	-	-
Total 05 Land, Buildings, Equipment	-	-	-	-	-	-	-	-	-	-
Total 18 Ed Services - Career & Technology	-	1.00	1.00	1,272	93,963	93,963	96,413	96,614	99,143	2,730
19 Ed Services - Media										
02.19. 100	Program Facilitator in the Media Program.									
	-	-	-	-	-	-	-	-	-	-
02.19. 110	Secretarial positions for Professional Media Services.									
	.30	.20	-	12,128	12,491	7,711	7,811	601	-	(7,811)
Total 01 Salaries & Wages	.30	.20	-	12,128	12,491	7,711	7,811	601	-	(7,811)

02 Instruction -Leadership/Support

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
02.19.300 Office supplies and materials used by the Professional Media Center.	-	-	-	245	500	-	700	-	700	-
Total 03 Supplies and Materials	-	-	-	245	500	-	700	-	700	-
02.19.500 Cost associated with attendance at professional conferences, including travel reimbursements for Media programs.	-	-	-	-	196	-	500	-	500	-
02.19.510 Cost of publications and subscriptions in Media Services.	-	-	-	200	200	200	550	199	950	400
Total 04 Other Charges	-	-	-	200	396	200	1,050	199	1,450	400
Total 19 Ed Services - Media	.30	.20	-	12,573	7,911	7,911	9,561	800	2,150	(7,411)
Total 02 Instruction - Leadership/Support	196.10	197.10	195.10	13,469,883	13,218,700	13,247,437	13,648,132	13,329,675	14,135,911	487,779

02 Instruction -Leadership/Support

Summary by Object Typ	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY14 Actual	FY15 Approved	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
01 Salaries & Wages	196.10	197.10	195.10	12,855,860	12,598,333	12,621,706	12,971,624	12,730,031	13,332,502	360,878 2.8%
02 Contracted Charges	-	-	-	306,558	304,101	333,840	294,364	270,559	290,590	(3,774) (1.2%)
03 Supplies and Materials	-	-	-	151,888	185,799	146,806	247,340	179,240	341,182	93,842 39.9%
04 Other Charges	-	-	-	128,754	129,287	145,085	134,804	148,744	170,156	35,352 26.0%
05 Land, Buildings, Equipment	-	-	-	26,822	1,181	-	-	1,101	1,481	1,481
Category Total	196.10	197.10	195.10	13,469,883	13,218,700	13,247,437	13,648,132	13,329,675	14,135,911	487,779 3.6%

03 Instruction -Salaries/Wages

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History				As of Jun		
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
01 Regular Programs										
03.01. 100	Elementary, middle and high school classroom teachers grade 1 through 12. Includes local support, art, music, physical education, resource and intervention teachers.									
	803.60	801.50	806.50	47,711,766	48,433,099	49,033,226	50,536,885	49,555,175	51,630,518	1,093,633
03.01. 120	Paraprofessional positions to provide services for modified instruction.									
	15.00	15.00	13.00	292,285	737,280	389,905	368,349	324,018	328,122	(40,227)
03.01. 130	Payment to substitute teachers and paraprofessionals in regular programs.									
	-	-	-	918,347	1,019,802	995,174	1,008,000	1,084,745	1,004,000	(4,000)
03.01. 145	Salaries for teachers and paraprofessionals providing after school and summer school programs including extended year intervention.									
	-	-	-	206,389	243,282	244,563	306,843	233,871	323,806	16,963
03.01. 175	Extra duty/extra pay for student body activities/athletics and security/games management.									
	-	-	-	625,536	651,213	657,747	691,000	666,377	744,159	53,159
03.01. 190	Salary savings: estimated savings due to employee turn-over.									
	-	-	-	-	-	-	(552,844)	-	(525,000)	27,844
Total 01 Salaries & Wages	818.60	816.50	819.50	49,754,322	51,084,676	51,320,615	52,358,233	51,864,186	53,505,605	1,147,372
Total 01 Regular Programs	818.60	816.50	819.50	49,754,322	51,320,615	51,320,615	52,358,233	51,864,186	53,505,605	1,147,372
02 Special Programs										
03.02. 100	Teacher salaries for the English for Speakers of Other Languages (ESOL) Program									
	8.00	10.00	10.00	473,375	517,489	546,112	660,262	687,208	712,774	52,512
03.02. 120	Substitute teacher/paraprofessional salaries for the ESOL Program									
	-	-	-	-	6,972	-	3,000	-	3,000	-
Total 01 Salaries & Wages	8.00	10.00	10.00	473,375	524,461	546,112	663,262	687,208	715,774	52,512
Total 02 Special Programs	8.00	10.00	10.00	473,375	546,112	546,112	663,262	687,208	715,774	52,512
03 Career & Technology Program										
03.03. 100	Teachers for Career and Technology Programs offered at the Cecil County School of Technology (CCST).									
	17.00	-	-	1,138,534	1,126,668	1,115,105	-	-	-	-

03 Instruction -Salaries/Wages

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
03.03.110 <i>Teachers for Career and Technology Programs in comprehensive high schools.</i>	18.90	39.00	40.50	1,366,863	1,306,509	1,207,078	2,483,255	2,417,506	2,641,242	157,987
03.03.130 <i>Daily payment to substitute teachers and paraprofessionals in Career and Technology programs.</i>	-	-	-	31,541	41,402	39,930	32,000	39,202	32,000	-
03.03.140 <i>Paraprofessional positions to provide services for students attending the Cecil County School of Technology.</i>	2.00	-	-	48,566	48,781	18,602	-	-	-	-
03.03.150 <i>Summer salaries for Career and Technology teachers.</i>	-	-	-	3,147	2,799	4,838	3,900	4,824	3,900	-
Total 01 Salaries & Wages	37.90	39.00	40.50	2,588,651	2,526,159	2,385,553	2,519,155	2,461,532	2,677,142	157,987
Total 03 Career & Technology Program	37.90	39.00	40.50	2,588,651	2,385,553	2,385,553	2,519,155	2,461,532	2,677,142	157,987
05 Gifted and Talented										
03.05.100 <i>Teacher salaries and substitutes for the Challenge Program.</i>	13.50	13.30	13.30	797,290	848,068	888,120	910,554	903,406	938,471	27,917
Total 01 Salaries & Wages	13.50	13.30	13.30	797,290	848,068	888,120	910,554	903,406	938,471	27,917
Total 05 Gifted and Talented	13.50	13.30	13.30	797,290	888,120	888,120	910,554	903,406	938,471	27,917
06 Early Childhood										
03.06.100 <i>Teachers providing instruction to Early Childhood (Infant to Kindergarten) students.</i>	76.50	73.00	72.50	4,424,902	4,655,037	4,475,377	4,587,929	4,563,466	4,696,397	108,468
03.06.101 <i>Regular Education paraprofessionals providing instruction pre-kindergarten students.</i>	18.00	18.00	17.50	1,036,085	446,211	442,717	451,062	438,412	448,855	(2,207)
03.06.102 <i>Payment to substitute teachers and paraprofessionals for Early Childhood education.</i>	-	-	-	82,478	95,416	111,659	82,800	99,290	81,000	(1,800)
Total 01 Salaries & Wages	94.50	91.00	90.00	5,543,464	5,196,663	5,029,753	5,121,791	5,101,168	5,226,252	104,461
Total 06 Early Childhood	94.50	91.00	90.00	5,543,464	5,029,753	5,029,753	5,121,791	5,101,168	5,226,252	104,461

03 Instruction -Salaries/Wages

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
08 Media Programs										
03.08. 100	School Media Program: elementary media specialists. (Does not reflect the challenge portion of the media specialists)									
	15.00	15.20	15.20	1,002,294	964,108	978,326	1,021,006	1,013,704	1,027,993	6,987
03.08. 110	School Media Program: middle and high school media specialists.									
	10.00	10.00	10.00	634,301	657,823	679,813	653,936	683,038	699,662	45,726
Total 01 Salaries & Wages	25.00	25.20	25.20	1,636,595	1,621,931	1,658,139	1,674,942	1,696,742	1,727,655	52,713
Total 08 Media Programs	25.00	25.20	25.20	1,636,595	1,658,139	1,658,139	1,674,942	1,696,742	1,727,655	52,713
09 Instructional Staff / Curriculum Development										
03.09. 100	Stipend for Nationally Certified Teachers.									
	-	-	-	87,566	97,405	98,900	85,000	100,167	94,000	9,000
03.09. 105	Salaries for Instructional Coaches working directly with teachers to support and enhance research based instructional practices.									
	9.00	9.00	11.00	575,590	585,100	609,662	631,102	643,447	767,213	136,111
03.09. 120	Salaries and wages for staff and curriculum development.									
	-	-	-	289,699	378,508	253,113	409,450	356,742	416,555	7,105
03.09. 130	Stipends to be paid to teacher mentors.									
	-	-	-	-	-	-	-	-	-	-
Total 01 Salaries & Wages	9.00	9.00	11.00	952,855	1,061,013	961,675	1,125,552	1,100,356	1,277,768	152,216
Total 09 Instructional Staff / Curriculum	9.00	9.00	11.00	952,855	961,675	961,675	1,125,552	1,100,356	1,277,768	152,216
10 Guidance Services										
03.10. 100	Salaries for school counselors.									
	49.00	49.00	49.00	3,107,341	3,257,681	3,297,608	3,381,897	3,280,173	3,472,723	90,826
03.10. 120	School counselors during alternative education and summer work.									
	-	-	-	51,242	2,592	1,210	10,800	1,957	11,000	200
Total 01 Salaries & Wages	49.00	49.00	49.00	3,158,584	3,260,273	3,298,818	3,392,697	3,282,130	3,483,723	91,026
Total 10 Guidance Services	49.00	49.00	49.00	3,158,584	3,298,818	3,298,818	3,392,697	3,282,130	3,483,723	91,026

03 Instruction -Salaries/Wages

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
11 Psychological Services										
03.11. 100	Salaries paid to psychologists.									
	12.00	13.00	13.00	539,654	720,328	772,276	820,839	750,345	831,979	11,140
Total 01 Salaries & Wages	12.00	13.00	13.00	539,654	720,328	772,276	820,839	750,345	831,979	11,140
05.11. 200	Contracted services related to psychological services.									
	-	-	-	-	-	-	-	-	-	-
Total 02 Contracted Charges	-	-	-	-	-	-	-	-	-	-
Total 11 Psychological Services	12.00	13.00	13.00	539,654	720,328	772,276	820,839	750,345	831,979	11,140
Total 03 Instruction - Salaries/Wages	1,067.50	1,066.00	1,071.50	65,444,790	66,843,573	66,861,061	68,587,025	67,847,073	70,384,369	1,797,344

03 Instruction -Salaries/Wages

Summary by Object Typ	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY14 Actual	FY15 Approved	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
01 Salaries & Wages	1,067.50	1,066.00	1,071.50	65,444,790	66,843,573	66,861,061	68,587,025	67,847,073	70,384,369	1,797,344 2.7%
02 Contracted Charges	-	-	-	-	-	-	-	-	-	-
Category Total	1,067.50	1,066.00	1,071.50	65,444,790	66,843,573	66,861,061	68,587,025	67,847,073	70,384,369	1,797,344 2.6%

04 Instruction-Materials/Supplies

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History				As of Jun		
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
01 Regular Programs										
04.01. 300	Per pupil allocation for each school to purchase textbooks.									
	-	-	-	44,033	45,741	66,179	88,922	28,310	135,153	46,231
04.01. 320	County purchase of textbooks used mainly to provide for newly-adopted or newly-expanded curriculum.									
	-	-	-	115,313	61,589	35,280	314,750	75,041	1,188,000	873,250
04.01. 340	Per pupil allocations for each school for supplies and materials.									
	-	-	-	862,059	815,681	818,778	869,582	850,412	845,641	(23,941)
04.01. 345	Supplies purchased at the county level to support instruction.									
	-	-	-	-	-	-	-	1,000	-	-
04.01. 350	Supplies, materials and small equipment (not capitalized) purchased at the county level.									
	-	-	-	1,229,949	1,769,408	2,233,594	1,270,176	889,962	805,314	(464,862)
Total 03 Supplies and Materials										
	-	-	-	2,251,353	2,692,419	3,153,831	2,543,430	1,844,725	2,974,108	430,678
04.01. 350	Supplies, materials and small equipment (not capitalized) purchased at the county level.									
	-	-	-	-	-	-	-	-	-	-
Total 05 Land, Buildings, Equipment										
	-	-	-	-	-	-	-	-	-	-
Total 01 Regular Programs										
	-	-	-	2,251,353	3,153,831	3,153,831	2,543,430	1,844,725	2,974,108	430,678
02 Special Programs										
04.02. 300	Funds for supplies for the English for Speakers of Other Languages (ESOL) program and Education That Is Multi-Cultural programs.									
	-	-	-	878	3,747	1,061	1,000	5,338	6,079	5,079
Total 03 Supplies and Materials										
	-	-	-	878	3,747	1,061	1,000	5,338	6,079	5,079
Total 02 Special Programs										
	-	-	-	878	1,061	1,061	1,000	5,338	6,079	5,079
03 Career & Technology Program										
04.01. 345	Supplies purchased at the county level to support instruction.									
	-	-	-	-	-	-	-	-	-	-
04.03. 300	Textbooks used to support programs in Career and Technology Education.									
	-	-	-	7,914	2,427	2,147	4,200	12,464	33,122	28,922

04 Instruction-Materials/Supplies

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History		As of Jun				
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
04.03. 310	Supplies, materials and small equipment (not capitalized) used to support programs in Career and Technology Education.									
	-	-	-	463,423	186,531	328,290	171,318	389,816	334,695	163,377
Total 03 Supplies and Materials	-	-	-	471,337	188,958	330,437	175,518	402,280	367,817	192,299
04.03. 310	Supplies, materials and small equipment (not capitalized) used to support programs in Career and Technology Education.									
	-	-	-	-	-	-	-	-	-	-
Total 05 Land, Buildings, Equipment	-	-	-	-	-	-	-	-	-	-
Total 03 Career & Technology Program	-	-	-	471,337	330,437	330,437	175,518	402,280	367,817	192,299
05 Gifted and Talented										
04.05. 300	Supplies and Materials for the gifted and talented program.									
	-	-	-	35,695	58,927	15,665	48,430	12,044	13,527	(34,903)
Total 03 Supplies and Materials	-	-	-	35,695	58,927	15,665	48,430	12,044	13,527	(34,903)
Total 05 Gifted and Talented	-	-	-	35,695	15,665	15,665	48,430	12,044	13,527	(34,903)
06 Early Childhood										
04.06. 300	General classroom supplies and small equipment (not capitalized) for Early Childhood education.									
	-	-	-	23,891	74,585	25,993	26,900	15,672	44,748	17,848
04.06. 301	Textbooks for Early Childhood education.									
	-	-	-	-	-	-	-	208	-	-
Total 03 Supplies and Materials	-	-	-	23,891	74,585	25,993	26,900	15,880	44,748	17,848
Total 06 Early Childhood	-	-	-	23,891	25,993	25,993	26,900	15,880	44,748	17,848
08 Media Programs										
04.08. 300	Funds used in secondary and elementary schools for the purchase and replacement of media materials.									
	-	-	-	171,323	158,504	163,671	154,842	153,378	271,394	116,552
Total 03 Supplies and Materials	-	-	-	171,323	158,504	163,671	154,842	153,378	271,394	116,552
Total 08 Media Programs	-	-	-	171,323	163,671	163,671	154,842	153,378	271,394	116,552

04 Instruction-Materials/Supplies

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
09 Instructional Staff / Curriculum Development										
04.09.300	Supplies and materials used in staff and curriculum development activities.									
	-	-	-	26,782	45,493	30,455	66,350	14,735	141,056	74,706
Total 03 Supplies and Materials	-	-	-	26,782	45,493	30,455	66,350	14,735	141,056	74,706
Total 09 Instructional Staff / Curriculum	-	-	-	26,782	30,455	30,455	66,350	14,735	141,056	74,706
10 Guidance Services										
04.10.300	Supplies and materials used in the elementary and secondary guidance program.									
	-	-	-	44,572	19,657	37,473	29,774	24,171	35,112	5,338
Total 03 Supplies and Materials	-	-	-	44,572	19,657	37,473	29,774	24,171	35,112	5,338
Total 10 Guidance Services	-	-	-	44,572	37,473	37,473	29,774	24,171	35,112	5,338
11 Psychological Services										
04.11.300	Supplies and protocols used by psychologists in testing students.									
	-	-	-	-	-	-	-	-	-	-
Total 02 Contracted Charges	-	-	-	-	-	-	-	-	-	-
04.11.300	Supplies and protocols used by psychologists in testing students.									
	-	-	-	28,543	24,596	12,600	15,000	35,421	9,303	(5,697)
Total 03 Supplies and Materials	-	-	-	28,543	24,596	12,600	15,000	35,421	9,303	(5,697)
Total 11 Psychological Services	-	-	-	28,543	12,600	12,600	15,000	35,421	9,303	(5,697)
Total 04 Instruction-Materials/Supplies	-	-	-	3,054,372	3,266,887	3,771,186	3,061,244	2,507,972	3,863,144	801,900

04 Instruction-Materials/Supplies

Summary by Object Typ	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY14 Actual	FY15 Approved	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
02 Contracted Charges	-	-	-	-	-	-	-	-	-	-
03 Supplies and Materials	-	-	-	3,054,372	3,266,887	3,771,186	3,061,244	2,507,972	3,863,144	801,900 19.4%
05 Land, Buildings, Equipment	-	-	-	-	-	-	-	-	-	-
Category Total	-	-	-	3,054,372	3,266,887	3,771,186	3,061,244	2,507,972	3,863,144	801,900 26.2%

05 Instruction-Other Costs

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History				As of Jun		FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
01 Regular Programs										
05.01.220	Contracted services related to instruction.									
	-	-	-	757,461	684,374	921,781	938,045	920,977	1,094,570	156,525
05.01.225	Cost of providing district-wide instructional software licenses and on-line instruction to students.									
	-	-	-	208,734	209,724	168,806	181,371	205,698	167,571	(13,800)
05.01.245	Providing officials, trainers, and game management at interscholastic contests.									
	-	-	-	214,346	203,158	177,913	201,600	184,428	204,125	2,525
05.01.275	Contract with North Bay for 6th Grade participation.									
	-	-	-	214,995	214,995	214,995	285,000	285,000	285,000	-
Total 02 Contracted Charges										
	-	-	-	1,395,536	1,312,250	1,483,495	1,606,016	1,596,103	1,751,266	145,250
05.01.500	Support for student field trips to Fair Hill Nature Center.									
	-	-	-	35,060	24,622	45,000	45,000	45,000	45,000	-
05.01.510	Travel for multi-school teachers.									
	-	-	-	11,810	9,355	8,320	10,000	9,298	9,000	(1,000)
05.01.520	Student Enrichment Programs for tournament support and special field trips.									
	-	-	-	-	-	-	-	-	7,500	7,500
05.01.521	Student enrichment to support PBIS and other initiatives.									
	-	-	-	18,392	13,927	24,334	7,500	20,375	9,200	1,700
05.01.530	Interscholastic insurance.									
	-	-	-	8,970	8,890	8,821	9,000	8,868	9,000	-
05.01.535	Instructional memberships and publications.									
	-	-	-	2,955	1,202	229	2,018	500	1,950	(68)
05.01.550	Accreditation expenses and dues for high schools.									
	-	-	-	6,401	11,716	250	7,000	-	7,000	-
Total 04 Other Charges										
	-	-	-	83,588	69,712	86,954	80,518	84,041	88,650	8,132

05 Instruction-Other Costs

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
05.01. 600	Cost of capital equipment and leases to support instruction.									
	-	-	-	882,367	531,216	52,257	-	362,546	402,508	402,508
Total 05 Land, Buildings, Equipment	-	-	-	882,367	531,216	52,257	-	362,546	402,508	402,508
05.01. 700	Charges paid to other Maryland school systems for students attending schools on an out-of-county living arrangement.									
	-	-	-	127,477	135,371	133,995	130,000	108,737	130,000	-
Total 08 Transfers	-	-	-	127,477	135,371	133,995	130,000	108,737	130,000	-
Total 01 Regular Programs	-	-	-	2,488,968	1,756,701	1,756,701	1,816,534	2,151,427	2,372,424	555,890
02 Special Programs										
05.02. 200	Funds for contracted services related to ESOL and Education That Is Multi-Cultural.									
	-	-	-	-	-	2,025	-	-	2,363	2,363
Total 02 Contracted Charges	-	-	-	-	-	2,025	-	-	2,363	2,363
05.02. 510	Meeting, conference, subscription and travel expenses related to the ESOL program.									
	-	-	-	5,719	6,537	6,635	7,000	7,879	19,000	12,000
Total 04 Other Charges	-	-	-	5,719	6,537	6,635	7,000	7,879	19,000	12,000
05.02. 600	Cost of furniture, equipment and capital leases for the ESOL and Education That Is Multi-Cultural programs.									
	-	-	-	-	-	-	-	-	-	-
Total 05 Land, Buildings, Equipment	-	-	-	-	-	-	-	-	-	-
Total 02 Special Programs	-	-	-	5,719	8,660	8,660	7,000	7,879	21,363	14,363
03 Career & Technology Program										
05.03. 210	Software licenses for career and technology programs.									
	-	-	-	41,535	36,058	37,032	50,500	123,465	42,500	(8,000)
05.03. 215	Cost of contracted services for Career and Techonogy students.									
	-	-	-	10,373	6,915	24,750	16,492	3,660	16,492	-
Total 02 Contracted Charges	-	-	-	51,908	42,973	61,782	66,992	127,125	58,992	(8,000)
05.03. 500	Mileage expense for Career and Technology programs.									
	-	-	-	2,456	1,742	732	4,150	1,397	1,800	(2,350)

05 Instruction-Other Costs

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History				As of Jun		
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
05.03. 520	Student enrichment for Career and Tech programs.									
	-	-	-	3,975	7,190	3,341	10,900	4,012	6,000	(4,900)
Total 04 Other Charges	-	-	-	6,431	8,932	4,073	15,050	5,409	7,800	(7,250)
05.03. 600	Cost of capital equipment and leases for Career and Technology Programs.									
	-	-	-	39,464	-	-	-	129,090	107,296	107,296
Total 05 Land, Buildings, Equipment	-	-	-	39,464	-	-	-	129,090	107,296	107,296
Total 03 Career & Technology Program	-	-	-	97,803	65,855	65,855	82,042	261,624	174,088	92,046
05 Gifted and Talented										
05.05. 200	Cost of contracted consultant for the Maryland summer center program offered through Cecil County Public Schools. These costs are offset by student tuition which is included in revenue.									
	-	-	-	54,920	84,148	67,492	17,000	86,103	17,500	500
05.05. 210	Cost of contracted services provided to students for Gifted and Talented programs.									
	-	-	-	1,607	945	-	6,000	-	-	(6,000)
Total 02 Contracted Charges	-	-	-	56,527	85,093	67,492	23,000	86,103	17,500	(5,500)
05.05. 500	Student Enrichment for Gifted and Talented programs.									
	-	-	-	1,975	527	2,708	-	1,760	-	-
05.05. 501	Mileage expense associated with Gifted and Talented education.									
	-	-	-	-	-	-	-	-	-	-
Total 04 Other Charges	-	-	-	1,975	527	2,708	-	1,760	-	-
Total 05 Gifted and Talented	-	-	-	58,502	70,200	70,200	23,000	87,863	17,500	(5,500)
08 Media Programs										
05.08. 200	Software Licensing for Media Centers.									
	-	-	-	4,673	599	7,559	23,100	30,626	32,964	9,864
Total 02 Contracted Charges	-	-	-	4,673	599	7,559	23,100	30,626	32,964	9,864
05.08. 500	Publications and Subscriptions for Media Centers.									
	-	-	-	88,592	168,088	133,038	226,903	191,844	227,901	998
Total 04 Other Charges	-	-	-	88,592	168,088	133,038	226,903	191,844	227,901	998

05 Instruction-Other Costs

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
05.08. 600	Cost of furniture, equipment and capital leases for Media Centers									
	-	-	-	-	-	-	-	-	-	-
Total 05 Land, Buildings, Equipment	-	-	-	-	-	-	-	-	-	-
Total 08 Media Programs	-	-	-	93,265	140,597	140,597	250,003	222,470	260,865	10,862
09 Instructional Staff / Curriculum Development										
05.09. 210	Consultants for development of staff and curriculum.									
	-	-	-	9,129	1,792	29,178	25,200	13,667	36,200	11,000
05.09. 230	Software licenses to support staff development.									
	-	-	-	350	350	-	-	-	-	-
Total 02 Contracted Charges	-	-	-	9,479	2,142	29,178	25,200	13,667	36,200	11,000
05.09. 500	Professional meetings, curriculum development and conference expenses for teachers.									
	-	-	-	39,920	29,948	35,516	32,300	27,858	44,620	12,320
Total 04 Other Charges	-	-	-	39,920	29,948	35,516	32,300	27,858	44,620	12,320
Total 09 Instructional Staff / Curriculum	-	-	-	49,399	64,694	64,694	57,500	41,525	80,820	23,320
10 Guidance Services										
05.10. 200	Guidance contracted services.									
	-	-	-	1,640	6,540	6,220	6,220	6,220	6,300	80
Total 02 Contracted Charges	-	-	-	1,640	6,540	6,220	6,220	6,220	6,300	80
05.10. 500	Student enrichment programs conducted through the school guidance departments.									
	-	-	-	-	-	30	-	-	8,000	8,000
Total 04 Other Charges	-	-	-	-	-	30	-	-	8,000	8,000
05.10. 600	Cost of capital equipment and leases for guidance offices.									
	-	-	-	12,810	-	-	-	-	-	-
Total 05 Land, Buildings, Equipment	-	-	-	12,810	-	-	-	-	-	-
Total 10 Guidance Services	-	-	-	14,450	6,250	6,250	6,220	6,220	14,300	8,080

05 Instruction-Other Costs

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
11 Psychological Services										
05.11. 200	Contracted services related to psychological services.									
	-	-	-	-	-	-	-	181,807	12,000	12,000
Total 02 Contracted Charges	-	-	-	-	-	-	-	181,807	12,000	12,000
05.11. 500	Travel for psychologists.									
	-	-	-	3,888	2,207	2,175	3,000	3,032	6,000	3,000
Total 04 Other Charges	-	-	-	3,888	2,207	2,175	3,000	3,032	6,000	3,000
05.11. 600	Cost of capital equipment and leases for psychologists.									
	-	-	-	718	-	-	-	-	-	-
Total 05 Land, Buildings, Equipment	-	-	-	718	-	-	-	-	-	-
Total 11 Psychological Services	-	-	-	4,606	2,175	2,175	3,000	184,839	18,000	15,000
Total 05 Instruction-Other Costs	-	-	-	2,812,712	2,402,136	2,115,132	2,245,299	2,963,847	2,959,360	714,061

05 Instruction-Other Costs

Summary by Object Typ	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY14 Actual	FY15 Approved	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
02 Contracted Charges	-	-	-	1,519,763	1,449,597	1,657,751	1,750,528	2,041,651	1,917,585	167,057 11.0%
04 Other Charges	-	-	-	230,114	285,951	271,129	364,771	321,823	401,971	37,200 14.5%
05 Land, Buildings, Equipment	-	-	-	935,359	531,216	52,257	-	491,636	509,804	509,804 10,196.1%
08 Transfers	-	-	-	127,477	135,371	133,995	130,000	108,737	130,000	-
Category Total	-	-	-	2,812,712	2,402,136	2,115,132	2,245,299	2,963,847	2,959,360	714,061 31.8%

06 Special Education

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
04 Public School Instruction										
06.04. 104	Salaries for special education classroom and support teachers.									
	187.70	198.40	208.90	10,729,751	11,112,869	11,301,684	12,147,943	12,183,669	12,892,836	744,893
06.04. 120	Salaries for speech pathologists, occupational and physical therapists.									
	13.90	11.30	11.10	1,125,041	967,918	811,154	796,562	761,573	811,319	14,757
06.04. 134	Salaries for paraprofessionals to provide instructional and hygiene services to students.									
	109.00	109.40	117.00	2,917,827	2,646,003	2,696,048	2,760,845	2,858,490	2,998,819	237,974
06.04. 139	Salaries for consulting special education teachers outside of the normal work schedule.									
	-	-	-	-	-	1,610	-	-	-	-
06.04. 140	Hourly wages for home and hospital teachers.									
	-	-	-	-	104,051	114,368	150,000	122,850	150,000	-
06.04. 145	Salaries for substitute teachers.									
	-	-	-	173,119	138,251	197,803	(130,101)	230,253	(60,000)	70,101
06.04. 149	Salaries for summer work for secondary and elementary building coordinators.									
	-	-	-	-	-	-	-	-	-	-
06.04. 155	Salaries for substitute paraprofessionals.									
	-	-	-	65,276	43,616	64,334	44,806	62,357	65,000	20,194
Total 01 Salaries & Wages										
	310.60	319.10	337.00	15,011,015	15,012,708	15,187,001	15,770,055	16,219,192	16,857,974	1,087,919
06.04. 200	Consultant services for home bound instruction.									
	-	-	-	-	72,175	153,031	125,000	102,908	175,000	50,000
06.04. 210	Contracted services including nursing, interpreting, translation, and assessments.									
	-	-	-	(6,142)	51,799	109,556	-	162,430	400,000	400,000
06.04. 215	Individualized computer software.									
	-	-	-	180	-	-	-	8,903	-	-
06.04. 225	Speech pathology, occupational and physical therapy contracted services.									
	-	-	-	-	10,810	217,185	-	271,274	-	-

06 Special Education

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
Total 01 Salaries & Wages	36.50	34.40	31.50	1,386,981	1,718,196	1,711,381	1,703,707	1,644,587	1,706,653	2,946
06.06.210 Contracted services including nursing, interpreting, translation, and assessments.	-	-	-	1,523	-	-	-	12,046	-	-
06.06.225 Speech pathology, occupational and physical therapy contracted services.	-	-	-	120	-	-	100,000	30,796	100,000	-
Total 02 Contracted Charges	-	-	-	1,642	-	-	100,000	42,842	100,000	-
06.06.300 Early childhood special education classroom and computer supplies and small furniture and equipment (not capitalized).	-	-	-	-	3,296	-	-	-	6,515	6,515
Total 03 Supplies and Materials	-	-	-	-	3,296	-	-	-	6,515	6,515
06.06.540 Reimbursement for travel and meeting expenses for special education early childhood teachers.	-	-	-	-	-	1,334	-	1,493	-	-
Total 04 Other Charges	-	-	-	-	-	1,334	-	1,493	-	-
06.06.600 Early childhood special education equipment.	-	-	-	-	-	-	-	367	494	494
Total 05 Land, Buildings, Equipment	-	-	-	-	-	-	-	367	494	494
Total 06 Early Childhood	36.50	34.40	31.50	1,388,623	1,712,715	1,712,715	1,803,707	1,689,289	1,813,662	9,955
07 Nonpublic School Programs										
06.07.700 Total cost of non-public residential and day program placements.	-	-	-	3,142,578	2,772,185	2,788,903	2,821,500	2,653,680	2,817,500	(4,000)
Total 08 Transfers	-	-	-	3,142,578	2,772,185	2,788,903	2,821,500	2,653,680	2,817,500	(4,000)
Total 07 Nonpublic School Programs	-	-	-	3,142,578	2,788,903	2,788,903	2,821,500	2,653,680	2,817,500	(4,000)
09 Instructional Staff / Curriculum Development										
06.09.100 Stipends for curriculum development work and funds to pay special education teachers to attend general education summer curriculum development activities.	-	-	-	-	11,458	15,610	550	19,713	125,000	124,450
06.09.110 Salaries for Instructional Coaches working directly with Special Education teachers to support and enhance research based instructional practices.	1.00	1.00	-	43,367	51,418	51,781	50,123	-	-	(50,123)

06 Special Education

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History				As of Jun		FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
Total 01 Salaries & Wages	1.00	1.00	-	43,367	62,876	67,391	50,673	19,713	125,000	74,327
06.09.200 Consultants for the development of staff and curriculum.	-	-	-	-	-	-	-	400	-	-
Total 02 Contracted Charges	-	-	-	-	-	-	-	400	-	-
06.09.300 Professional development materials and supplies.	-	-	-	-	-	-	-	853	-	-
Total 03 Supplies and Materials	-	-	-	-	-	-	-	853	-	-
06.09.500 Reimbursement for meetings and conferences.	-	-	-	-	-	114	-	-	-	-
06.09.505 Memberships for Special Education Staff.	-	-	-	-	253	-	-	961	-	-
Total 04 Other Charges	-	-	-	-	253	114	-	961	-	-
Total 09 Instructional Staff / Curriculum	1.00	1.00	-	43,367	67,505	67,505	50,673	21,927	125,000	74,327
10 Guidance Services										
06.10.100 Salary for Behavioral Specialists.	3.00	2.00	2.00	333,671	196,014	142,944	146,691	146,316	151,001	4,310
Total 01 Salaries & Wages	3.00	2.00	2.00	333,671	196,014	142,944	146,691	146,316	151,001	4,310
06.10.200 Contracted Behavioral Specialist.	-	-	-	86,877	67,449	176,381	225,000	225,000	225,000	-
Total 02 Contracted Charges	-	-	-	86,877	67,449	176,381	225,000	225,000	225,000	-
Total 10 Guidance Services	3.00	2.00	2.00	420,549	319,325	319,325	371,691	371,316	376,001	4,310
15 Principals Office - Basic & Supplemental										
06.15.110 Salary for secretarial personnel to provide support to the special education program.	-	-	-	10,255	-	-	-	-	-	-
06.15.165 Salaries for general assistants.	-	-	-	-	-	-	-	5,730	-	-

06 Special Education

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
Total 01 Salaries & Wages	-	-	-	10,255	-	-	-	5,730	-	-
06.15. 200 Cost of leasing equipment used by personnel in this program.	-	-	-	5,087	-	-	-	-	-	-
Total 02 Contracted Charges	-	-	-	5,087	-	-	-	-	-	-
Total 15 Principals Office - Basic &	-	-	-	15,343	-	-	-	5,730	-	-
17 Ed Services - Program Director Impact										
06.17. 100 Salaries for central office staff who provide support to the special education program.	7.00	7.00	7.00	574,872	585,387	595,513	610,606	596,627	612,490	1,884
06.17. 110 Substitute secretary	-	-	-	-	-	-	-	-	-	-
Total 01 Salaries & Wages	7.00	7.00	7.00	574,872	585,387	595,513	610,606	596,627	612,490	1,884
06.17. 210 Legal services.	-	-	-	11,714	6,011	5,155	12,000	9,559	12,000	-
06.17. 280 Printing of forms and documents as well as the cost of the photocopier used by personnel in this program.	-	-	-	1,400	1,368	1,368	-	1,359	1,749	1,749
Total 02 Contracted Charges	-	-	-	13,114	7,379	6,523	12,000	10,918	13,749	1,749
06.17. 300 Supplies and materials for central office personnel who support the special education program.	-	-	-	-	-	-	-	2,323	1,000	1,000
Total 03 Supplies and Materials	-	-	-	-	-	-	-	2,323	1,000	1,000
06.17. 500 Meetings and conferences for personnel in the central office who provide support to the special education program.	-	-	-	-	-	234	-	970	-	-
06.17. 505 Memberships for personnel in the central office who provide support to the special education program.	-	-	-	-	-	-	-	-	-	-
06.17. 510 Travel reimbursement for personnel in the central office who provide support to the special education program.	-	-	-	-	-	896	-	871	-	-
Total 04 Other Charges	-	-	-	-	-	1,130	-	1,841	-	-

06 Special Education

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun		FY17 - FY16	
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual		
Total 17 Ed Services - Program Director Impact	7.00	7.00	7.00	587,986	603,166	603,166	622,606	611,709	627,239	4,633
Total 06 Special Education	358.10	363.50	377.50	20,684,267	20,679,442	21,226,204	21,576,732	22,270,077	23,263,167	1,686,435

06 Special Education

Summary by Object Typ	FTE			History			As of Jun		FY17 - FY16	
	FY15 Approved	FY16 Approved	FY17 Approved	FY14 Actual	FY15 Approved	FY15 Actual	FY16 Approved	FY16 Actual		
01 Salaries & Wages	358.10	363.50	377.50	17,360,161	17,575,181	17,704,230	18,281,732	18,632,165	19,453,118	1,171,386 6.4%
02 Contracted Charges	-	-	-	100,759	209,613	662,676	462,000	824,675	913,749	451,749 82.9%
03 Supplies and Materials	-	-	-	53,177	83,394	53,062	-	138,530	58,332	58,332 214.6%
04 Other Charges	-	-	-	170	12,536	17,333	11,500	16,963	15,000	3,500 23.3%
05 Land, Buildings, Equipment	-	-	-	27,422	26,534	-	-	4,064	5,468	5,468
08 Transfers	-	-	-	3,142,578	2,772,185	2,788,903	2,821,500	2,653,680	2,817,500	(4,000) (0.1%)
Category Total	358.10	363.50	377.50	20,684,267	20,679,442	21,226,204	21,576,732	22,270,077	23,263,167	1,686,435 7.8%

07 Student Personnel Services

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
07.00.100 Student personnel coordinator, pupil personnel workers and middle school caseworkers.	12.00	12.00	12.00	822,011	885,869	877,581	816,640	847,252	861,495	44,855
07.00.110 Secretary in Student Personnel Services.	1.90	1.90	1.90	75,359	76,162	77,241	78,229	77,486	79,283	1,054
07.00.120 Caseworker summer pay for continuing family consultations and student workforce summer employment.	-	-	-	-	-	-	-	-	-	-
Total 01 Salaries & Wages	13.90	13.90	13.90	897,369	962,031	954,822	894,869	924,738	940,778	45,909
07.00.200 Professional evaluations of students by outside practitioners as well as the Alternative School Program (ASP).	-	-	-	1,672	2,774	2,991	2,124	6,225	1,749	(375)
07.00.220 Software licensing for Student Services.	-	-	-	-	209	-	-	-	-	-
Total 02 Contracted Charges	-	-	-	1,672	2,983	2,991	2,124	6,225	1,749	(375)
07.00.300 Duplicating and office supplies/materials and small equipment, not capitalized.	-	-	-	5,106	1,103	411	46,200	1,166	2,500	(43,700)
Total 03 Supplies and Materials	-	-	-	5,106	1,103	411	46,200	1,166	2,500	(43,700)
07.00.500 Reimbursement for meetings and conferences outside of county.	-	-	-	-	664	380	800	822	750	(50)
07.00.510 Travel reimbursement for pupil personnel workers.	-	-	-	11,217	13,385	13,203	10,000	10,955	15,000	5,000
07.00.520 Student incentives to support school wide behavior management plan. (PBIS)	-	-	-	100	-	87	-	-	-	-
07.00.530 Cost of professional publications and subscriptions for Student Personnel Services.	-	-	-	481	403	267	325	358	375	50
Total 04 Other Charges	-	-	-	11,798	14,452	13,937	11,125	12,135	16,125	5,000
07.00.600 Cost of capital equipment and leases for pupil personnel workers.	-	-	-	1,775	-	-	-	1,467	1,975	1,975

07 Student Personnel Services

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
Total 05 Land, Buildings, Equipment	-	-	-	1,775	-	-	-	1,467	1,975	1,975
Total 07 Student Personnel Services	13.90	13.90	13.90	917,721	980,569	972,161	954,318	945,731	963,127	8,809

07 Student Personnel Services

Summary by Object Typ	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY14 Actual	FY15 Approved	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
01 Salaries & Wages	13.90	13.90	13.90	897,369	962,031	954,822	894,869	924,738	940,778	45,909 5.0%
02 Contracted Charges	-	-	-	1,672	2,983	2,991	2,124	6,225	1,749	(375) (17.7%)
03 Supplies and Materials	-	-	-	5,106	1,103	411	46,200	1,166	2,500	(43,700) (2,124.5%)
04 Other Charges	-	-	-	11,798	14,452	13,937	11,125	12,135	16,125	5,000 47.6%
05 Land, Buildings, Equipment	-	-	-	1,775	-	-	-	1,467	1,975	1,975
Category Total	13.90	13.90	13.90	917,721	980,569	972,161	954,318	945,731	963,127	8,809 0.9%

08 Student Health Services

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
Total 08 Student Health Services	31.00	31.00	31.00	1,518,278	1,506,395	1,520,765	1,605,743	1,577,675	1,625,301	19,558

08 Student Health Services

Summary by Object Typ	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY14 Actual	FY15 Approved	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
01 Salaries & Wages	31.00	31.00	31.00	1,472,682	1,478,076	1,484,922	1,518,243	1,521,975	1,527,383	9,140 0.6%
02 Contracted Charges	-	-	-	1,245	1,740	12,989	4,000	3,530	2,500	(1,500) (10.0%)
03 Supplies and Materials	-	-	-	41,158	24,263	21,720	81,500	49,978	91,306	9,806 21.0%
04 Other Charges	-	-	-	1,559	2,316	1,134	2,000	623	2,000	-
05 Land, Buildings, Equipment	-	-	-	1,634	-	-	-	1,569	2,112	2,112
Category Total	31.00	31.00	31.00	1,518,278	1,506,395	1,520,765	1,605,743	1,577,675	1,625,301	19,558 1.2%

09 Student Transportation

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History		As of Jun		FY17 Approved	FY17 - FY16	
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual			
09.00.100 <i>Supervisory personnel includes the Supervisor and Transportation Specialists.</i>	3.00	3.00	3.00	220,332	222,271	216,116	216,386	217,591	221,221	4,835
09.00.110 <i>Bus Drivers, Driver Trainers, Bus Assistants and Secretaries.</i>	22.00	20.00	20.00	513,505	515,410	491,592	490,311	481,184	527,169	36,858
09.00.120 <i>Summer school and substitute drivers and assistants.</i>	-	-	-	29,294	22,312	45,302	25,971	33,181	24,000	(1,971)
Total 01 Salaries & Wages	25.00	23.00	23.00	763,131	759,993	753,010	732,668	731,956	772,390	39,722
09.00.200 <i>Payments to thirteen bus contractors to transport students on contractor-owned buses.</i>	-	-	-	6,840,013	6,555,554	6,659,233	6,749,340	6,691,999	6,635,410	(113,930)
09.00.210 <i>Payments to bus contractors to transport disabled students to and from public and non-public school sites.</i>	-	-	-	879,914	978,774	872,323	1,029,000	990,947	985,700	(43,300)
09.00.215 <i>Payments to bus contractors for extended school year and academic intervention programs.</i>	-	-	-	281,520	413,250	441,114	340,366	440,045	378,150	37,784
09.00.220 <i>General bus repairs as required.</i>	-	-	-	1,045	1,672	1,751	1,200	1,796	1,800	600
09.00.230 <i>Physical examinations for Board drivers and drug testing for Board and contracted drivers as required by law.</i>	-	-	-	10,259	9,021	9,042	8,641	12,954	8,641	-
09.00.250 <i>Publication of bus routes.</i>	-	-	-	1,064	1,872	2,624	1,900	-	1,350	(550)
09.00.260 <i>Computerized bus routing and reporting as well as leasing of photocopier.</i>	-	-	-	89,640	53,911	72,149	86,046	76,069	62,628	(23,418)
Total 02 Contracted Charges	-	-	-	8,103,454	8,014,052	8,058,236	8,216,493	8,213,810	8,073,679	(142,814)
09.00.300 <i>Office and computer supplies.</i>	-	-	-	18,293	11,266	2,787	46,665	48,392	62,500	15,835

09 Student Transportation

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
09.00.310 <i>Supplies for inspection, maintenance, and operation of county-owned buses including such items as diesel fuel, repair parts, tires, and batteries.</i>	-	-	-	95,057	101,735	85,831	100,850	68,804	93,400	(7,450)
Total 03 Supplies and Materials	-	-	-	113,350	113,001	88,618	147,515	117,196	155,900	8,385
09.00.500 <i>Reimbursement for travel, professional memberships, publications and meeting expenses for transportation personnel.</i>	-	-	-	2,751	3,578	5,613	3,912	5,478	5,100	1,188
09.00.510 <i>Employee processing fees for employment. Six hours of in-service for all bus drivers and two hours of in-service for all bus assistants as mandated by state law. Employee Recognition is also included here.</i>	-	-	-	27,702	28,949	27,976	30,600	25,655	28,000	(2,600)
09.00.520 <i>Insurance premiums paid by the Board of Education for locally-owned buses and for contracted buses.</i>	-	-	-	101,002	88,774	98,883	107,547	114,494	107,547	-
09.00.530 <i>Field trips for student interscholastic sports.</i>	-	-	-	191,548	207,776	213,040	210,000	184,663	210,000	-
09.00.532 <i>Field trips for fine arts, band, environmental education, career and tech education and student body activities.</i>	-	-	-	33,678	41,298	43,091	43,830	50,718	56,889	13,059
09.00.535 <i>Transportation for special education community living, academic intervention and modified days.</i>	-	-	-	57,134	57,277	16,016	-	48,691	20,000	20,000
Total 04 Other Charges	-	-	-	413,816	427,652	404,619	395,889	429,699	427,536	31,647
09.00.610 <i>Lease payments for replacement buses and additional equipment used in transportation.</i>	-	-	-	107,000	-	5,100	35,699	27,034	37,002	1,303
Total 05 Land, Buildings, Equipment	-	-	-	107,000	-	5,100	35,699	27,034	37,002	1,303
Total 09 Student Transportation	25.00	23.00	23.00	9,500,751	9,314,698	9,309,583	9,528,264	9,519,695	9,466,507	(61,757)

09 Student Transportation

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
09 Student Transportation										
Summary by Object Typ	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY14 Actual	FY15 Approved	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
01 Salaries & Wages	25.00	23.00	23.00	763,131	759,993	753,010	732,668	731,956	772,390	39,722 5.0%
02 Contracted Charges	-	-	-	8,103,454	8,014,052	8,058,236	8,216,493	8,213,810	8,073,679	(142,814) (1.8%)
03 Supplies and Materials	-	-	-	113,350	113,001	88,618	147,515	117,196	155,900	8,385 8.2%
04 Other Charges	-	-	-	413,816	427,652	404,619	395,889	429,699	427,536	31,647 8.6%
05 Land, Buildings, Equipment	-	-	-	107,000	-	5,100	35,699	27,034	37,002	1,303
Category Total	25.00	23.00	23.00	9,500,751	9,314,698	9,309,583	9,528,264	9,519,695	9,466,507	(61,757) (0.6%)

10 Operation of Plant

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
30 Warehouse/Distribution										
10.30.100	Operations personnel including the Warehouse Custodian and Technology Technicians.									
	7.00	7.00	7.00	335,737	349,663	355,346	360,694	360,694	365,836	5,142
Total 01 Salaries & Wages	7.00	7.00	7.00	335,737	349,663	355,346	360,694	360,694	365,836	5,142
10.30.200	Lease payments for additional office and warehouse space. The warehouse is used for distribution of custodial and maintenance supplies and storage of furniture and equipment.									
	-	-	-	245,268	245,268	250,176	255,200	449,634	260,304	5,104
Total 02 Contracted Charges	-	-	-	245,268	245,268	250,176	255,200	449,634	260,304	5,104
10.30.300	Supplies for the warehouse.									
	-	-	-	4	10,600	-	3,000	-	4,200	1,200
Total 03 Supplies and Materials	-	-	-	4	10,600	-	3,000	-	4,200	1,200
10.30.600	Cost of capital equipment and leases for the warehouse.									
	-	-	-	-	-	-	-	2,111	2,840	2,840
Total 05 Land, Buildings, Equipment	-	-	-	-	-	-	-	2,111	2,840	2,840
Total 30 Warehouse/Distribution	7.00	7.00	7.00	581,009	605,522	605,522	618,894	812,439	633,180	14,286
31 Other Operation of Plant										
10.31.110	Assistants in Facilities assigned to supervise Operations									
	3.00	3.00	3.00	213,130	207,708	205,994	220,998	214,151	213,889	(7,109)
10.31.120	Custodial personnel for the upkeep, cleaning, and safe operation of schools and office facilities.									
	120.50	122.00	124.50	4,549,815	4,580,856	4,461,490	4,743,029	4,485,543	4,838,918	95,889
10.31.160	Overtime pay for custodians for such activities as snow removal, answering alarms, winter building checks, and emergency work. Also included is pay for substitute custodians.									
	-	-	-	181,460	257,399	279,416	157,500	228,840	176,157	18,657
10.31.190	Amount estimated as savings from one budget year to the next in salaries due to turn-over and replacement of employees.									
	-	-	-	-	-	-	(45,000)	-	(40,000)	5,000
Total 01 Salaries & Wages	123.50	125.00	127.50	4,944,406	5,045,962	4,946,900	5,076,527	4,928,534	5,188,964	112,437
10.31.200	Payments to contractors for removal of refuse and other contracted services.									
	-	-	-	64,057	56,072	58,259	84,000	78,139	70,560	(13,440)

10 Operation of Plant

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
10.31. 201	Contracted services associated with the Safe Schools program.									
	-	-	-	-	-	-	-	-	-	-
10.31. 210	Lease of photocopier.									
	-	-	-	-	-	-	-	-	-	-
10.31. 230	Repairs and service contracts for such items as telephones, copiers, computers, office machines, science, phys. Ed., music, health, and other instructional equipment.									
	-	-	-	177,589	185,982	383,167	424,934	362,529	411,263	(13,671)
10.31. 240	Contracted repairs to movable equipment in the Career and Technology Program.									
	-	-	-	-	4,400	5,889	-	-	-	-
10.31. 250	Removal of hazardous materials.									
	-	-	-	-	1,865	5,417	1,500	26	2,000	500
Total 02 Contracted Charges										
	-	-	-	241,646	248,319	452,732	510,434	440,694	483,823	(26,611)
10.31. 300	General supplies for operation of plant.									
	-	-	-	31,941	32,325	31,952	66,500	64,669	67,000	500
10.31. 320	Grounds supplies for gas, oil, tires, repair parts, and small tools.									
	-	-	-	33,924	45,530	31,830	52,000	25,867	57,000	5,000
10.31. 330	Supplies used for cleaning schools and buildings and for maintaining restrooms.									
	-	-	-	199,832	258,418	243,528	275,000	256,759	290,000	15,000
Total 03 Supplies and Materials										
	-	-	-	265,697	336,272	307,310	393,500	347,295	414,000	20,500
10.31. 500	Expenses for travel, training, memberships, and attendance at meetings and employee recognition.									
	-	-	-	6,925	11,524	6,913	7,400	8,702	7,900	500
10.31. 520	Payment for telephone charges not directly related to individual schools.									
	-	-	-	45,600	53,148	65,664	47,400	65,630	56,000	8,600
10.31. 530	Utilities including electricity, fuel oil, natural gas, and propane for all CCPS buildings.									
	-	-	-	4,681,075	4,778,568	4,909,211	4,882,238	3,597,253	4,636,267	(245,971)

10 Operation of Plant

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
10.31.550 Water and sewage costs paid to towns and the County for service. Includes payments for the management of water treatment and sewage treatment at BMMS/BMHS.	-	-	-	276,888	311,829	314,090	368,306	413,199	320,000	(48,306)
10.31.570 Comprehensive General Liability & Casualty Insurance.	-	-	-	200,407	203,979	217,259	241,221	249,231	263,210	21,989
Total 04 Other Charges	-	-	-	5,210,895	5,359,048	5,513,137	5,546,565	4,334,015	5,283,377	(263,188)
10.31.600 Cost of capital equipment and leases for custodial and grounds use.	-	-	-	42,061	39,260	66,048	54,000	65,644	76,145	22,145
Total 05 Land, Buildings, Equipment	-	-	-	42,061	39,260	66,048	54,000	65,644	76,145	22,145
Total 31 Other Operation of Plant	123.50	125.00	127.50	10,704,705	11,286,127	11,286,127	11,581,026	10,116,182	11,446,309	(134,717)
Total 10 Operation of Plant	130.50	132.00	134.50	11,285,714	11,634,391	11,891,649	12,199,920	10,928,621	12,079,489	(120,431)

10 Operation of Plant

Summary by Object Typ	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY14 Actual	FY15 Approved	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
01 Salaries & Wages	130.50	132.00	134.50	5,280,142	5,395,624	5,302,246	5,437,221	5,289,228	5,554,800	117,579 2.2%
02 Contracted Charges	-	-	-	486,914	493,587	702,908	765,634	890,328	744,127	(21,507) (3.2%)
03 Supplies and Materials	-	-	-	265,701	346,872	307,310	396,500	347,295	418,200	21,700 6.2%
04 Other Charges	-	-	-	5,210,895	5,359,048	5,513,137	5,546,565	4,334,015	5,283,377	(263,188) (5.0%)
05 Land, Buildings, Equipment	-	-	-	42,061	39,260	66,048	54,000	67,755	78,985	24,985 38.7%
Category Total	130.50	132.00	134.50	11,285,714	11,634,391	11,891,649	12,199,920	10,928,621	12,079,489	(120,431) (1.0%)

11 Maintenance of Plant

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History		As of Jun				
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
11.00. 100 Secretaries complete clerical tasks, schedule workers, generate work orders, and handle communications with employees to coordinate scheduled activities.	1.50	1.00	2.00	67,198	67,774	68,558	47,127	111,334	93,541	46,414
11.00. 110 Supervisor and Assistants in Facilities budget, plan, and complete repair and renovation projects.	5.00	5.00	5.00	380,414	384,681	323,381	408,123	343,866	414,683	6,560
11.00. 120 General maintenance workers skilled in such areas as roofing, painting, carpentry, plumbing, heating, air-conditioning, electronics, mechanics, and electrical repair.	42.00	43.00	41.00	1,905,921	1,938,726	1,930,066	2,040,970	1,907,141	1,997,874	(43,096)
11.00. 130 Part-time summer workers and overtime for snow plowing and emergencies.	-	-	-	10,212	26,891	42,403	52,500	63,724	53,856	1,356
11.00. 140 Overtime pay for snow plowing and emergencies.	-	-	-	4,058	36,626	18,264	15,000	16,797	15,000	-
Total 01 Salaries & Wages	48.50	49.00	48.00	2,367,803	2,454,698	2,382,672	2,563,720	2,442,862	2,574,954	11,234
11.00. 200 Payments to contractors for services in design, environmental matters, and other consultant services. Payments for inspections for alarms, sprinklers, bleachers, roofs, asbestos, etc.	-	-	-	92,340	126,308	69,677	100,000	66,892	105,000	5,000
11.00. 205 Payments for required physicals. Rental and cleaning of uniforms are budgeted in this line.	-	-	-	14,395	15,821	15,789	15,500	13,265	16,500	1,000
11.00. 210 Annual service of all fire extinguishers, payments to vendors for pest control services as needed.	-	-	-	18,188	24,569	19,273	20,500	17,264	23,500	3,000
11.00. 220 Payments to contractors for work related to grounds, masonry, vehicle and mower maintenance, roof repair, and various school projects.	-	-	-	61,065	136,592	75,072	108,500	178,095	82,000	(26,500)
11.00. 225 Payments for lease of photocopier and printing costs.	-	-	-	2,673	2,628	2,628	2,628	2,193	2,358	(270)
11.00. 230 Payments to contractors for removal of asbestos and disposal of other materials.	-	-	-	17,414	26,895	731	18,000	27,093	20,000	2,000
11.00. 240 Payments to contractors for work related to plumbing, heating, air handling, air conditioning repair, and various school projects.	-	-	-	223,017	221,769	286,946	198,000	397,712	392,500	194,500

11 Maintenance of Plant

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
11.00.250 <i>Payments to contractors for work related to shades, drapes, floor coverings, window, door and lock repair and replacement, and various school projects.</i>	-	-	-	32,526	62,611	78,723	47,000	108,995	43,000	(4,000)
11.00.260 <i>Payments to contractors for work related to electrical, electronic, alarm repair, elevator maintenance, and various school projects.</i>	-	-	-	83,900	147,752	63,010	55,800	74,606	66,000	10,200
11.00.285 <i>Payments to contractors for emergency repairs.</i>	-	-	-	-	-	-	-	-	-	-
Total 02 Contracted Charges	-	-	-	545,519	764,945	611,849	565,928	886,115	750,858	184,930
11.00.300 <i>Costs for duplicating materials and supplies used for office-related tasks such as work orders, proposals, and communication.</i>	-	-	-	16,915	8,919	10,239	9,000	30,256	26,500	17,500
11.00.320 <i>Gas, oil, tires, batteries and repair parts for maintenance of vehicles used by workers to drive to school sites, plow snow, haul materials, and do grounds work.</i>	-	-	-	167,469	170,865	132,642	175,000	136,876	183,750	8,750
11.00.330 <i>Safety supplies, small tools, and parts for tools used by various trades in the course of work.</i>	-	-	-	12,632	12,201	7,238	10,000	8,872	10,000	-
11.00.340 <i>Materials and supplies for work related to electrical, electronic, alarm repair, and various school projects.</i>	-	-	-	104,937	110,179	89,923	20,000	111,332	30,000	10,000
11.00.350 <i>Materials and supplies for emergency situations.</i>	-	-	-	-	-	-	-	-	-	-
11.00.360 <i>Materials and supplies for work related to carpentry repair and replacement projects in various schools.</i>	-	-	-	84,082	86,435	71,461	60,900	81,632	50,000	(10,900)
11.00.370 <i>Materials and supplies for work related to plumbing, heating, air handling, air conditioning repair, and various school projects.</i>	-	-	-	320,401	353,583	264,863	191,000	354,251	201,000	10,000
11.00.380 <i>Materials and supplies for work related to grounds, masonry, vehicle and mower maintenance, roof repair, and various school projects.</i>	-	-	-	127,510	123,171	101,870	90,000	138,309	117,000	27,000
Total 03 Supplies and Materials	-	-	-	833,946	865,354	678,236	555,900	861,528	618,250	62,350

11 Maintenance of Plant

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
11.00.500 Expenses for training, attendance at meetings, mileage and memberships.	-	-	-	4,338	3,267	2,697	4,500	4,366	4,500	-
11.00.510 Recognition of employees.	-	-	-	560	-	2,170	-	-	-	-
11.00.520 Auto insurance on Board-owned vehicles.	-	-	-	26,186	23,265	26,256	28,881	28,383	-	(28,881)
Total 04 Other Charges	-	-	-	31,084	26,532	31,123	33,381	32,749	4,500	(28,881)
11.00.600 Cost of capital equipment and leases used in maintenance of schools including lease purchase arrangements for vehicles.	-	-	-	187,172	32,086	48,912	36,410	53,315	86,517	50,107
Total 05 Land, Buildings, Equipment	-	-	-	187,172	32,086	48,912	36,410	53,315	86,517	50,107
Total 11 Maintenance of Plant	48.50	49.00	48.00	3,965,524	4,143,615	3,752,792	3,755,339	4,276,569	4,035,079	279,740

11 Maintenance of Plant

Summary by Object Typ	FTE			History			As of Jun			FY17 - FY16
	FY15 Approved	FY16 Approved	FY17 Approved	FY14 Actual	FY15 Approved	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	
01 Salaries & Wages	48.50	49.00	48.00	2,367,803	2,454,698	2,382,672	2,563,720	2,442,862	2,574,954	11,234 0.4%
02 Contracted Charges	-	-	-	545,519	764,945	611,849	565,928	886,115	750,858	184,930 35.7%
03 Supplies and Materials	-	-	-	833,946	865,354	678,236	555,900	861,528	618,250	62,350 10.1%
04 Other Charges	-	-	-	31,084	26,532	31,123	33,381	32,749	4,500	(28,881) (89.2%)
05 Land, Buildings, Equipment	-	-	-	187,172	32,086	48,912	36,410	53,315	86,517	50,107 111.3%
Category Total	48.50	49.00	48.00	3,965,524	4,143,615	3,752,792	3,755,339	4,276,569	4,035,079	279,740 7.4%

12 Fixed Charges

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History		As of Jun		FY17 - FY16		
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved		FY16 Actual	FY17 Approved
12.00.500 Employee perfect attendance awards.	-	-	-	15,321	14,564	11,749	20,000	12,550	20,000	-
12.00.510 Partial reimbursement of tuition costs to employees as prescribed in collective bargaining agreement and as related to certification requirements and professional improvement.	-	-	-	328,680	467,583	398,421	444,322	915,487	476,761	32,439
12.00.516 Unemployment benefits to former employees.	-	-	-	39,477	80,635	53,457	89,804	55,322	80,635	(9,169)
12.00.520 Interest paid on lease/purchase agreement for purchase of equipment.	-	-	-	9,954	-	-	-	13,704	12,514	12,514
12.00.525 Premiums paid to MABE Group Insurance Pool for general comprehensive liability coverage. Premium costs for property coverage is reported in the category of Operations.	-	-	-	74,025	147,722	95,159	150,000	110,460	125,000	(25,000)
12.00.530 Employer's share of health care premium for employees in the unrestricted budget.	-	-	-	15,260,236	16,783,717	15,944,036	17,394,770	16,260,053	17,336,651	(58,119)
12.00.535 Premium costs for employer provided term life insurance for employees in the unrestricted budget.	-	-	-	240,967	224,291	232,893	240,247	223,711	225,478	(14,769)
12.00.540 Employers cost for Employee Assistance Program.	-	-	-	57,904	53,580	50,944	53,016	50,944	52,262	(754)
12.00.545 Employers cost to provide Flexible Medical and Child Care Spending Plan.	-	-	-	19,824	27,876	22,581	23,264	22,932	25,229	1,965
12.00.550 Employers cost to support Wellness Program.	-	-	-	43,712	211,130	140,690	215,000	145,810	215,000	-
12.00.555 Premium for workers' compensation coverage provided through MABE Workers' Compensation Pool.	-	-	-	614,313	716,770	644,267	712,892	683,492	678,578	(34,314)
12.00.560 Employer contribution to social security for employees in the unrestricted budget.	-	-	-	8,143,695	8,260,972	8,309,856	8,214,620	8,445,888	8,746,847	532,227

12 Fixed Charges

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
12.00. 565 Reimbursement to employees for personal losses incurred as a direct result of employment responsibilities in accordance with Board of Education policy.	-	-	-	100	550	425	500	200	500	-
12.00. 574 Employer costs for employees' blood bank membership.	-	-	-	1,694	(403)	-	2,200	-	-	(2,200)
12.00. 575 Compensation to employees leaving the school system for accrued annual leave and, for those retiring, up to a maximum of ten days accrued sick leave.	-	-	-	186,333	396,884	516,682	342,502	354,374	396,884	54,382
12.00. 580 Employer retirement/pension costs for Unit 2 employees and the normal cost portion of retirement/pension costs for Unit 1 are paid directly by the State of Maryland and are not included here. Administrative cost for all members.	-	-	-	3,757,096	4,544,249	4,720,825	5,333,932	5,166,476	5,586,680	252,748
12.00. 590 Annual Required Contribution (ARC) for Post Employment Benefits Other than Pensions (OPEB) required disclosure by GASB 45 effective FY 2008 - Retiree Healthcare	-	-	-	3,425,569	4,002,430	3,713,172	4,104,217	3,233,956	4,173,121	68,904
Total 04 Other Charges	-	-	-	32,218,900	35,932,548	34,855,157	37,341,286	35,695,359	38,152,140	810,854
Total 12 Fixed Charges	-	-	-	32,218,900	35,932,548	34,855,157	37,341,286	35,695,359	38,152,140	810,854

12 Fixed Charges

Summary by Object Typ	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY14 Actual	FY15 Approved	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
04 Other Charges	-	-	-	32,218,900	35,932,548	34,855,157	37,341,286	35,695,359	38,152,140	810,854 2.3%
Category Total	-	-	-	32,218,900	35,932,548	34,855,157	37,341,286	35,695,359	38,152,140	810,854 2.2%

14 Community Services

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
14.00. 100 Salaries paid to custodians for work beyond the regular work week is associated with community use of school facilities. Reimbursement is recorded as revenue.	-	-	-	42,214	13,981	17,119	-	34,419	15,000	15,000
14.00. 110 Salaries paid for teachers used in Judy Center for community services.	-	-	-	-	-	-	-	-	-	-
Total 01 Salaries & Wages	-	-	-	42,214	13,981	17,119	-	34,419	15,000	15,000
14.00. 200 Contracted services for community activities.	-	-	-	-	-	-	-	266	-	-
Total 02 Contracted Charges	-	-	-	-	-	-	-	266	-	-
14.00. 300 Supplies purchased for community related activities.	-	-	-	1,363	-	-	-	-	-	-
Total 03 Supplies and Materials	-	-	-	1,363	-	-	-	-	-	-
14.00. 510 Cost of transporting non-public, non-disabled students who qualify for service.	-	-	-	-	-	-	-	-	-	-
Total 04 Other Charges	-	-	-	-	-	-	-	-	-	-
Total 14 Community Services	-	-	-	43,577	13,981	17,119	-	34,685	15,000	15,000

14 Community Services

Summary by Object Typ	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY14 Actual	FY15 Approved	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
01 Salaries & Wages	-	-	-	42,214	13,981	17,119	-	34,419	15,000	15,000
02 Contracted Charges	-	-	-	-	-	-	-	266	-	-
03 Supplies and Materials	-	-	-	1,363	-	-	-	-	-	-
04 Other Charges	-	-	-	-	-	-	-	-	-	-
Category Total	-	-	-	43,577	13,981	17,119	-	34,685	15,000	15,000

15 Capital Outlay

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History			As of Jun			
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
35 Buildings and Additions										
15.35. 100	Project Manager, Field Inspector and secretarial support provide for the development and implementation of the Capital Improvement Program and the local School Construction Program.									
	2.50	3.00	3.00	181,655	178,537	184,544	209,150	211,742	214,044	4,894
Total 01 Salaries & Wages	2.50	3.00	3.00	181,655	178,537	184,544	209,150	211,742	214,044	4,894
15.35. 200	Contracted services related to capital outlay.									
	-	-	-	25,296	204,705	99,702	130,000	75,903	135,000	5,000
15.35. 210	Capital outlay equipment leases.									
	-	-	-	1,391	1,242	1,242	1,242	572	-	(1,242)
Total 02 Contracted Charges	-	-	-	26,686	205,947	100,944	131,242	76,475	135,000	3,758
15.35. 300	Materials and supplies for the support of the Construction Office.									
	-	-	-	518	3,886	759	1,500	5,516	2,500	1,000
Total 03 Supplies and Materials	-	-	-	518	3,886	759	1,500	5,516	2,500	1,000
15.35. 500	Reimbursement for travel and meeting expenses for the Project Manager and Field Inspector. Costs associated with planning meetings for school construction.									
	-	-	-	2,690	3,210	1,240	3,400	2,832	3,400	-
15.35. 510	Payment of a portion of the cost of professional membership in the CEFPI.									
	-	-	-	60	-	-	300	-	300	-
Total 04 Other Charges	-	-	-	2,750	3,210	1,240	3,700	2,832	3,700	-
15.35. 600	Cost of capital equipment and leases in the School Construction Office.									
	-	-	-	-	-	9,100	-	-	-	-
Total 05 Land, Buildings, Equipment	-	-	-	-	-	9,100	-	-	-	-
Total 35 Buildings and Additions	2.50	3.00	3.00	211,609	296,587	296,587	345,592	296,565	355,244	9,652
Total 15 Capital Outlay	2.50	3.00	3.00	211,609	391,580	296,587	345,592	296,565	355,244	9,652

15 Capital Outlay

Fiscal 2017 BOE Approved Unrestricted Budget

AccountNo / Description	FTE			History		As of Jun			FY17 - FY16	
	FY15 Approved	FY16 Approved	FY17 Approved	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Approved	FY16 Actual		FY17 Approved
15 Capital Outlay										
Summary by Object Typ	FY15 Approved	FY16 Approved	FY17 Approved	FY14 Actual	FY15 Approved	FY15 Actual	FY16 Approved	FY16 Actual	FY17 Approved	FY17 - FY16
01 Salaries & Wages	2.50	3.00	3.00	181,655	178,537	184,544	209,150	211,742	214,044	4,894 2.7%
02 Contracted Charges	-	-	-	26,686	205,947	100,944	131,242	76,475	135,000	3,758 2.8%
03 Supplies and Materials	-	-	-	518	3,886	759	1,500	5,516	2,500	1,000 66.7%
04 Other Charges	-	-	-	2,750	3,210	1,240	3,700	2,832	3,700	-
05 Land, Buildings, Equipment	-	-	-	-	-	9,100	-	-	-	-
Category Total	2.50	3.00	3.00	211,609	391,580	296,587	345,592	296,565	355,244	9,652 2.8%

Glossary of Terms

Accounting Basis – The operating budget is presented on a modified accrual accounting basis where expenditures are accrued, but revenues are not recorded until actually received or are measurable and available for expenditures.

Appropriation – An allocated sum of monies designated by the County Council of Cecil County to be provided during a fiscal year for the operation of the school system.

Approved Budget – A financial plan, for a specified period of time (fiscal year), which matches all planned revenues and expenditures to provide services. The budget is implemented for the fiscal year beginning July 1.

Assessable Base – The total value of all real and personal property in the County used as a basis for levying taxes. Assessed value is less than market value.

Attrition – A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Audit – An examination of all school financial documents, records, and reports along with a review of all accounting practices and procedures.

Balanced Budget – Current appropriations in all funds are limited to the sum of available, unencumbered cash balances and revenues estimated to be received in the current budget period.

Bond – A written promise to pay a sum of money on a specific date at a specified interest rate. The County Council of Cecil County must seek legislative approval of the Maryland General Assembly to sell bonds for capital projects such as construction of new or renovation of existing schools.

Bridge to Excellence – Maryland General Assembly enacted Senate Bill 856, Bridge to Excellence in Public Schools Act, on April 4, 2002 to restructure the public school finance system and increase State Aid to public schools by \$2.2 billion over six years. Under this legislation, MSDE was required to set academic performance standards, ensure that schools and students have sufficient resources to meet those standards, and hold schools and school systems accountable for student performance.

Budget – A comprehensive financial plan describing proposed expenditures and the means of financing those expenditures.

Budget Category – Represents 15 state defined expenditure categories within the General Fund, (e.g., Administration, Instructional salaries & wages, Student transportation).

Budget Amendment – A revision at the category level of an approved budget which is presented to the County Council for approval. This revision may be the inclusion of additional funding due to an award of a grant or to transfer funds from one budget category to another budget category.

Budget Calendar – A schedule of dates followed to receive input, prepare, adopt and implement a budget.

Budget Document – A written plan that presents a comprehensive financial program to the County Council.

Budget Object – Expenditures in each category are classified by budget objects of salary/wages, contracted services, supplies and materials, other charges, equipment and transfers.

Budget Transfer – A revision to budgeted funds from one budget object to another within the same category.

Capital Assets – Assets of significant value and having a useful life of several years.

Capital Budget – A financial plan for appropriating monies necessary to fund the construction of permanent public improvements. Capital projects often extend beyond one fiscal year, and are financed by bonds, grants, contributions, or other local funds.

Capital Improvement Program – A plan of capital expenditures identified by project to be incurred each year for the next and following five fiscal years. The plan includes a brief description of the project, key milestone dates for implementation, and the amount to be expended. The school system's capital improvement program is prepared and considered by the Board of Education in the fall of each year before it is submitted to the County's Capital Improvement Committee and to the State's Public School Construction Interagency Committee.

Capital Outlay – Expenditures for equipment and for improvements to facilities that result in the acquisition of or addition to fixed assets.

Category – Expenditures are divided into these major categories: Administration, Capital Outlay, Community Services, Fixed Charges, Student Health Services, Instruction Leadership and Support, Instruction Salaries/Wages, Instruction Materials and Supplies, Instruction Other, Maintenance of Plant, Operation of Plant, Student Personnel Services, Special Education, and Student Transportation.

Classified Employees – School employees who are not required to hold teaching credentials, such as bus drivers, secretaries, custodians, instructional aides, and some management personnel.

Collective Bargaining – A process for establishing a contract between a school district and its employee organizations.

Contracted Services – A classification of expenditures for services performed by persons who are not on the school system's payroll, including equipment repair.

Cost-of-Living Adjustment – An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service Fund – The fund that is used to report the payment of interest and principal on long-term general obligation debt used to finance the school system's capital projects.

Deferred Maintenance – Major repairs of buildings and equipment that have been postponed.

Enrollment – A count of students enrolled in each school and district on a given day. The number of students enrolled is usually larger than the average daily attendance.

Expenditures – The cost of goods delivered our services rendered.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Year – The Board of Education’s fiscal year begins July 1 and ends on the following June 30.

Fixed Charges - Expenditures for employee benefit and insurance programs such as health care, term life insurance, workers compensation, unemployment, blood bank membership, leave accrual, and general property and liability insurance.

Fund – A separate budget/accounting entity designed for specific revenues in accordance with special regulations, restrictions, or limitations.

Fund Balance – Fund balance is the excess of assets over liability.

General Fund - This fund is used to focus upon the operation of the school system’s educational and support services programs not accounted for in any other fund.

General Obligation Bonds – Bonds backed by the full faith and credit of the issuing government that finance a variety of public improvement projects.

Grant – A program operated in accordance with a specific plan and budget to achieve specific objectives. Grant revenues are restricted funds, the use of which must follow the budget plan submitted to the granting agency.

Long-term Debt – Debt with a maturity of more than one year after the date of issuance.

Materials and Supplies – A classification of expenditures where all expenditures for materials and supplies are reported in each budget category, except Fixed Charges.

Modified Accrual Basis – The basis of accounting under which expenditures are recorded when the services or goods are received and the liabilities are incurred, and revenues are recorded when available.

Objective – A well-defined measurable task or function to be accomplished in a specific period of time.

Operating Budget – The portion of the budget that pertains to the daily operation of the school system.

Other Charges – A classification of expenditures for employee benefits and other expenditures like travel and the cost of attending meetings and conferences. Included in this classification are expenditures not reported in the objects of salary and wages, contracted services, supplies and materials and equipment.

Reserve – A portion of a fund balance legally restricted for a specific purpose and, therefore, not available for general use.

Restricted Funds – Funds received primarily from state or federal sources in the form of grant awards. Restricted funds may only be used for the specific purpose for which the funds were granted. Disbursements must be in accordance with the budget plan approved by the granting agency.

Revenue – Funds received by the Board of Education during a fiscal year.

Revenue Source – Revenues are reported according to the source, such as state, federal, local, etc.

Risk Management – A process used by an organization to identify and measure the risks of accidental loss; to develop and implement techniques for handling risk; and to monitor results.

Salaries and Wages – A classification of expenditures for salary and wage payments to employees in each budget category, except Fixed Charges, Instruction Materials and Supplies, and Instruction Other.

School Construction Fund – A fund in which all major school construction project expenditures and revenues are reported.

State Aid - Unrestricted funding using formulas based on student enrollment, student demographics and county wealth.

Steps – Graduations of pay on the various salary scales based on years of experience.

Title I – A federal program that provides funding to local school districts to improve the academic achievement of disadvantaged students. It is part of the Elementary and Secondary Education Act first passed in 1965.

Unrestricted Current Expense Budget – A portion of the budget that deals with the operation of the School System. The revenue sources are primarily State and Local appropriations designated by formulas and allocated to expenditures at the discretion of management.

Acronyms

ARRA (American Reinvestment and Recovery Act of 2009) - An economic stimulus package enacted by the 111th United States Congress and signed into law by President Barack Obama on February, 17, 2009. This stimulus package included some limited additional funding for public education for the School System's fiscal years 2010 and 2011.

CPI-U (Consumer Price Index All Urban Cities) – A measure that examines the changes in the price of a basket of goods and services purchased by urban consumers.

ESOL – A program designed specifically to provide support in English for Speakers of Other Languages.

FaRMS– Free and Reduced Meals (breakfast and lunch) are available to students based on income levels.

MABE – Founded in 1957, the Maryland Association of Boards of Education is a private, non-profit organization dedicated to serving and supporting boards of education in Maryland. MABE is a leading advocate for public education in the state.

MOE (Maintenance of Effort) – A required minimum level of funding by local governments to satisfy State and Federal criteria typically based on prior year's funding per student.

STEM – a curriculum based on the idea of educating students in four specific disciplines — Science, Technology, Engineering and Mathematics — in an interdisciplinary and applied approach.