



CECIL COUNTY PUBLIC SCHOOLS BOARD OF EDUCATION

APPROVED BUDGET FISCAL YEAR 2015



CONTINUOUS
IMPROVEMENT:
EVERYONE, EVERY WAY,
EVERY DAY



CECIL COUNTY
PUBLIC SCHOOLS

George Washington Carver
Education Leadership Center
201 Booth Street
Elkton, MD 21921
www.ccps.org

CECIL COUNTY PUBLIC SCHOOLS
FISCAL YEAR 2015 BUDGET
TABLE OF CONTENTS

INTRODUCTORY SECTION	7
Board of Education Members	9
Superintendent's Leadership Team Members.....	9
GFOA Distinguished Budget Presentation Award.....	10
Who We Are	12
Major Goals and Objectives	13
Budget Overview.....	16
Relevant Financial Policies	21
Executive Summary.....	23
Budget Process and Timeline	23
Summary of Revenue and Expenditures for All Government Funds	24
Budget Forecasts.....	29
Personnel Resource Changes.....	31
Total Revenue per Student	32
County Cost per Capita	33
Return on Education Investment	34
How the Education Dollar is Spent?.....	34
Capital Project (School Construction) Fund	35
Debt Service Fund	37
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
Middle Schools.....	47
High Schools.....	48

TABLE OF CONTENTS (Continued)

Strategic Plan for Student Success	49
Mission Statement	49
Vision Statement	49
Goals and Objectives	50
Core Values	50
Fund Structure	51
Budget Timeline and Process	52
Budgetary and Accounting Controls	53
Budget Amendment Process	55
Fiscal Policies and Procedures	55
Governance	55
Internal Controls	55
Risk Management	55
Investments	56
Procurement	56
Grant Program Revenue	56
Fund Balance	56
FINANCIAL SECTION	59
Revenue	61
Expenditures	61
Fiscal 2015 Budget All Governmental Funds	63
General Fund	64
General Fund Revenue by Source	65
General Fund Expense Summary by Category	66
General Fund Expense Summary by Object	67
Unrestricted General Fund	68
Restricted General Fund	69
Administrative Services Summary by Category and Object	70
Administration Budget Summary	70
General Support Summary	71
General Support Strategies	71
General Support Measures	72

TABLE OF CONTENTS (Continued)

Business Support Summary	73
Business Support Strategies.....	73
Business Support Measures	73
Centralized Support Summary	75
Centralized Support Strategies	75
Centralized Support Measures.....	76
Student Transportation Budget Summary	79
Student Transportation Strategies.....	80
Operation of Plant Budget Summary	82
Maintenance of Plant Budget Summary	84
Fixed Charges Budget Summary	86
Capital Outlay Budget Summary	88
Education Services Summary by Category and Object	89
Instruction Leadership and Support	90
Instructional Programs.....	92
Regular Programs.....	93
Special Programs.....	103
Career and Technology Programs.....	104
Gifted and Talented Programs.....	106
Early Childhood Programs.....	109
Nonpublic School Programs	110
Media Programs.....	111
Instructional Staff/Curriculum Development Programs	112
Guidance Services	113
Psychological Services	114
Special Education	115
Student Personnel Services.....	117
Student Health Services	119
Community Services Budget Summary	120
Capital Project (School Construction) Fund	121
County Funded Small Capital Improvement Projects	122
County Funded Large Capital Improvement Projects	122

TABLE OF CONTENTS (Continued)

Five Year Construction in Progress Plan	125
Debt Service Fund	127
Other (non-pension) Post-Employment Benefits (OPEB)	128
INFORMATIONAL SECTION	129
Budget Forecasts.....	131
Personnel Resources.....	133
FY 2015 Position Changes	133
FY 2015 Positions by Category	134
Student Enrollment.....	135
Student Enrollment Forecasting Methodology.....	135
Actual Student Enrollment History	135
Projected Student Enrollment	136
Student Demographics.....	137
Special Education	137
Buildings and Land	138
Demographic and Economic Statistics	139
Principal Employers.....	139
Restricted Federal and State Grants	140
Salary Schedules.....	155
Glossary of Terms.....	173
Appendix A: Unrestricted Budget Detail by Category.....	175

INTRODUCTORY SECTION

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Board of Education Members

Dawn K. Branch, President
Wendy A. Wintersgill, Vice President
Donna M. Zane, Member
Lauren C. Camphausen, Member
William C. Manlove, Member
Kristopher Swanson, 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. One Board of Education member was elected by the citizens of Cecil County in November 2006 and re-elected in 2010. One Board of Education member was elected by the citizens of Cecil County in November 2008 and re-elected in 2012. Two Board members were elected in November 2010. One Board member was appointed by the Governor in 2011 when an elected Board member resigned and then elected in November 2012. 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

Carolyn J. Teigland, Ed.D., Associate Superintendent for Education Services
Vincent A. Cariello, 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
Jeffrey A. Lawson, Ed.D., 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, 2013

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, 2013**. 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 school entity's budget
for the Fiscal Year 2013-2014.*

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



A handwritten signature in black ink, reading "Ron McCulley", is written over a horizontal line.

Ron McCulley, CPPB, RSBO
President

A handwritten signature in black ink, reading "John D. Musso", is written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director

June 2, 2014

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, 2014, and ending June 30, 2015, 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.

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 15,824 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 391 approved community groups and organizations for meetings and recreational use for over 12,000 types of events. Our fleet of buses travel 2.4 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 1,188 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 76 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 10, 2014 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

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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.

The adoption of the county budget, including the Board's appropriation was approved by the Council on May 20, 2014.

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 2, 2014.

The Board's fiscal 2015 operating budget totals \$185,342,051 for an increase of \$5,253,849 or 2.5% from fiscal 2014, funded 40.8% by the county, 54.2% by the State, and 5.0% by Federal and other sources. Included is funding from the county of \$75,523,845 which is \$2,675,553 or 3.7% above the fiscal 2014 appropriation. A portion of the increase in county funding is attributable to additional teacher pension costs passed on from the State of Maryland in the amount of \$234,989.

The Board's total capital project budget is \$14,907,322. This is significantly below funding levels needed to maintain and upgrade our facilities. Estimated costs for fiscal 2015 deferred maintenance requests are over \$46.0 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 \$46.0 million in deferred maintenance expense, \$10,267,139 will be eliminated with the implementation of our five-year capital improvement plan. This includes the renovation of the Perryville Elementary School and replacement of Gilpin Manor Elementary and Chesapeake City Elementary Schools.

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.

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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.

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 students continue to demonstrate effective performance on state and national assessments with 64.0% of students taking advanced placement (AP) exams and scoring a three or better. This compares to a state average of 63.0% and a national average of 61.3%. The 4-year Cohort Graduation Rate for Cecil County students in 2013 was 86.7% compared to 85.0% for the state. Approximately 77.2% 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 2014:

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

- Implementation of 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

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- Implementation of Maryland's Career and College Ready Curriculum in Reading, English Language Arts and Mathematics
- 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

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

- Expansion of Positive Behavior Interventions and Supports (PBIS) programs
- Ongoing surveys of students, staff, and parents to assess our school system efforts
- Active partnerships with business and community leaders
- Implementation of a revised Student Code of Conduct
- Regular safety reviews at each school to assess readiness to respond to incidents
- Improved communication equipment at every school

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

- Professional development in Strategic Instructional Models for Success
- Advanced Leadership Series for teachers and administrators
- A schedule of training opportunities for administrative professionals
- A wellness policy by our Food and Nutrition Department to provide nutritious meals
- The development 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
- Social worker to support Thomson Estates Elementary and Elkton High Schools
- Teacher for Gifted and Talented Program
- Stipends for five STEM lead teachers (moved from expiring grant funds)
- Increase in school-based classroom supplies
- Resources to support the implementation of new curriculum

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

- Expansion of PBIS Program to six more schools

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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 price, by redefining health care benefits, by reducing our workforce through the elimination of over 184 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 per student funding amount of \$6,694 reached with the full phase-in of *Bridge to Excellence* legislation in fiscal year 2008 remained unchanged through fiscal year 2012. 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 increase based on the Consumer Price Index, capped at 1%. For fiscal year 2014, the per student foundation funding was increased to \$6,829 and an additional 1% in fiscal 2015 to \$6,860. An increase in student enrollment and improvement in county wealth has resulted in an overall increase in state revenue for fiscal year 2015 of \$3,915,937

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). At the county level, fiscal year 2013 was the first increase in funding per student of \$4,407 after three years of reduced funding at the MOE level of \$4,376. For fiscal 2013, the county funded the same total revenue amount as in fiscal 2012. Because of declining enrollment, this increased per student MOE funding amount by \$32 per student to \$4,407. In fiscal year 2014, the county increased per student funding by 5.4% to \$4,647 and 2.9% to \$4,780 for fiscal year 2015. Excluded from this calculation is \$3,352,875 to partially fund teacher pensions required by the state.

CECIL COUNTY PUBLIC SCHOOLS

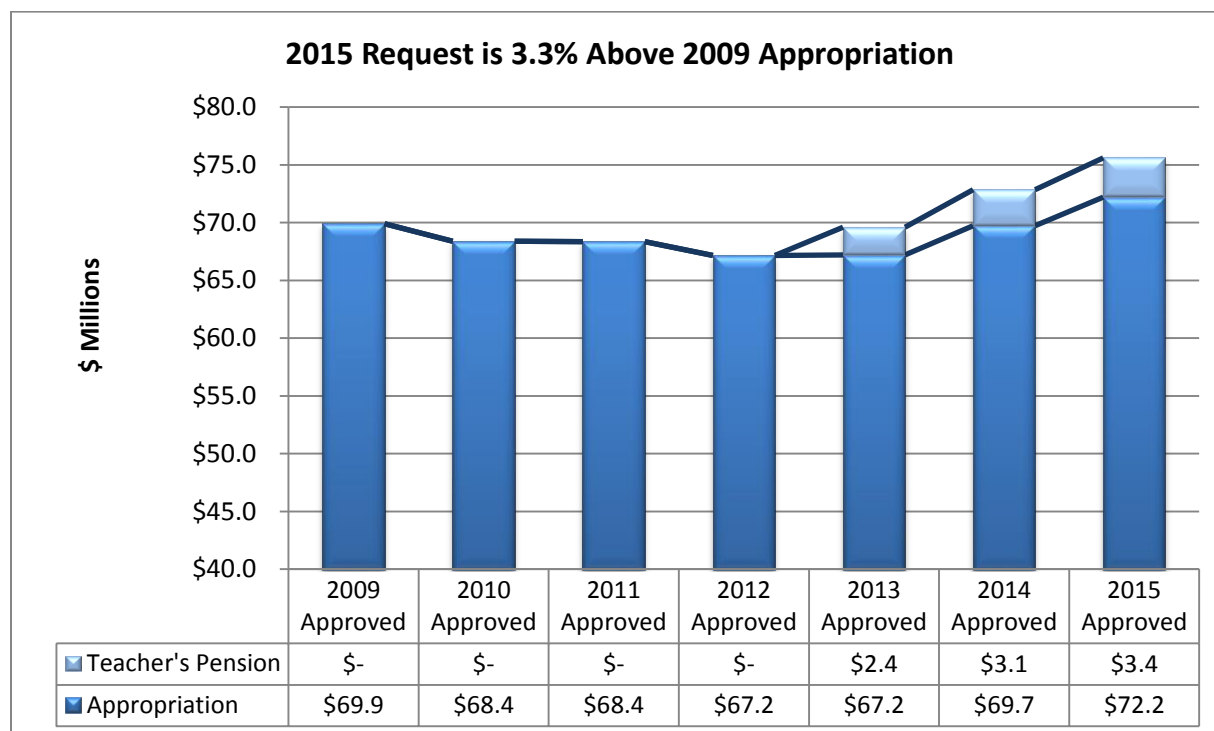
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Several years of nearly fixed funding adjusted solely for changes in enrollment greatly hampers our ability to meet current operational costs not impacted by enrollment changes. Any improvements or requirements to meet new mandates cannot be achieved without significant reductions in operations and other programs.

The Board's request to the county, excluding mandated teacher pensions of \$74,017,868, was reduced by the County Executive by \$1,846,901. That reduction led to deferring the following initiatives:

- Implementation of Drug/Alcohol Education program
- Technology expansion in primary grades
- Reinstatement of assistant athletic coaches
- Replacement of technology hardware
- Comprehensive improvements to the Gifted and Talented program
- Teachers for class size reduction across the district
- Upgrade and replacement of bus camera systems
- Three replacement vans for maintenance and operations
- Two replacement pickup trucks



The county appropriation to the school system for fiscal 2015 (excluding the state mandated teacher pension cost) of \$72,170,967 is \$2,255,805 or 3.3% above the amount appropriated in fiscal 2009. Although funding is finally above pre-recession levels, significant funding increased are needed to maintain operations and comply with current reforms and mandates.

CECIL COUNTY PUBLIC SCHOOLS

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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 considered, reduced, or included in the adopted fiscal 2015 budget:

Requests Deferred:

- 54 staff positions requested by schools to meet challenges
- Universal pre-kindergarten
- Reinstatement of special area teachers at the elementary school level
- Expansion of the new teacher induction program
- Full-time band teachers for the middle schools
- Expansion of the Biomedical Project Lead the Way to the remaining four high schools
- Expansion of musical strings program
- World Language expansion
- Instructional coaches
- Restitution facilities planner in Capital Outlay
- Replacement of window A/C units at Chesapeake City Elementary School
- Replacement of safety switches (12) on overhead garage doors at Cecil County School of Technology
- Replacement of the cooling tower at Cecil County School of Technology
- Replacement of sink faucets (24) at Elk Neck Elementary School
- New storage building at Elkton Middle School
- Replacement of exterior lights, toilets, and sinks at Leeds Elementary School
- Repair sidewalks and upgrade electrical service in shop at North East High School
- Replacement of roof at North East Middle School
- Replacement of 6" sanitary sewer at Rising Sun Middle School
- Partial replacement of blacktop at Thomson Estates Elementary School
- Purchase of A/C units (6) for various relocatable classrooms
- Carpet replacement, painting, repair or replacement of blacktop at various locations
- Vestibule upgrades at Perryville High School
- Science room upgrades at Perryville High and Rising Sun High Schools
- Replacing sidewalks at Kenmore Elementary and Cherry Hill Middle Schools due to weather deterioration
- General exterior painting of several buildings
- Upgrade and replacement of bus camera systems
- Three replacement vans for maintenance and operations
- Two replacement pickup trucks

CECIL COUNTY PUBLIC SCHOOLS

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Budget Reductions:

- Instructional paraprofessionals through attrition
- Three Business Education classroom teachers and one CTE classroom teacher at four high schools

Programs Included:

- Increase in school-based classroom supplies
- Resources to support the implementation of new curriculum
- Expansion of the PBIS program to six more schools
- 1.0 Teacher for Gifted and Talented program
- Stipends for five STEM lead teachers (moved from expiring grant funds)
- Athletic equipment replacement
- Expansion of the recruitment efforts in hiring certificated employees
- Support for student assessment and accountability
- Purchase of riding mower
- Continuation of energy efficiency education
- Continuation of Safe Schools program
- Continuation of electric conservation
- Additional various maintenance projects to reduce deferred maintenance
- Increase in the cost of custodial supplies
- One large tractor
- One Bush Hog field cutter

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

General (Operating) Fund Revenue and Expenditure Trend							
	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY15 Budget - FY14 Actual
State revenue	\$96,199,911	\$95,697,339	\$97,323,195	\$97,580,177	\$109,977,425	\$100,473,726	(\$9,503,699)
Local appropriation	68,385,625	68,350,618	67,156,014	69,615,833	72,848,292	75,523,845	2,675,553
Federal revenue	13,040,030	17,289,330	10,274,500	10,022,655	9,065,853	8,609,480	(456,373)
Other revenue	1,073,740	1,006,112	788,724	791,435	688,951	735,000	46,049
Total revenue	\$178,699,306	\$182,343,399	\$175,542,433	\$178,010,100	\$192,580,521	\$185,342,051	(\$7,238,470)
Year over year change	-0.3%	2.0%	-3.7%	1.4%	8.2%	-3.8%	
Fund Balance Change	(\$1,102,719)	\$1,541,490	\$2,109,151	(\$2,603,339)	(\$5,232,633)	\$ -	
Ending Fund Balance	\$ 11,312,898	\$ 12,854,388	\$ 14,963,539	\$ 12,360,200	\$ 7,127,567	\$ 7,127,567	
Operating Expenditures	\$ 179,802,025	\$ 180,801,909	\$ 173,433,282	\$ 180,613,439	\$ 197,813,154	\$ 185,342,051	\$ (12,471,103)
% of Total Revenue							
State revenue	53.8%	52.5%	55.4%	54.8%	57.1%	54.2%	
Local appropriation	38.3%	37.5%	38.3%	39.1%	37.8%	40.7%	
Federal revenue	7.3%	9.5%	5.9%	5.6%	4.7%	4.6%	
Other revenue	0.6%	0.5%	0.4%	0.5%	0.4%	0.4%	
Total revenue	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

CECIL COUNTY PUBLIC SCHOOLS

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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 \$1,394,000 including year two of the Broadband Technology Opportunities Program (BTOP) project and the ninth of fifteen annual payments of \$814,000 for energy performance upgrades completed at various buildings.

Major Additions/Renovations

The total asset value (cost basis) of the school system's thirty-one buildings was \$267.7 million as of the fiscal year ended June 30, 2013. The school buildings are multi-use facilities outside of the instructional day, serving over 391 approved community groups and organizations for meetings and recreational use for over 12,000 types of events. In recent years, 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 2015 total \$13,513,322 including \$6,712,322 in county funding. This is significantly below current requirements. A major renovation of Perryville Elementary School and the State Security Initiative Project are included in the request. Perryville planning was approved by the State of Maryland in the fiscal year 2011 Capital Improvement Program (May 2010), and received partial local funding to begin planning in fiscal year 2014. This building continues to deteriorate. Increased operating costs plague this facility and are depleting our maintenance operating budget. This project remains our highest priority. Other projects in the projected Fiscal Year 2015 budget include renovations to the new School of Technology, roof replacements at Rising Sun and Conowingo Elementary Schools and the State Security Initiative Project. Other major projects including new (replacement) elementary schools for Gilpin Manor and Chesapeake City are included in our five year capital improvement plan.

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

CECIL COUNTY PUBLIC SCHOOLS

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

201 Booth Street, Elkton, MD 21921

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% 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. Continued funding at 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.

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

CECIL COUNTY PUBLIC SCHOOLS

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

201 Booth Street, Elkton, MD 21921

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

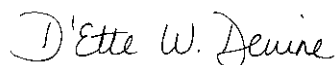
A complete chart of accounts is available on the school system's website at ccps.org.

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.

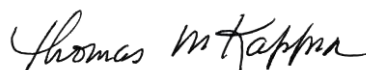
The management and staff of the school system are responsible for preparing the budget, monitoring budgetary expenditures, reporting, and making recommendations for transfers between objects of expenditure and major categories.

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



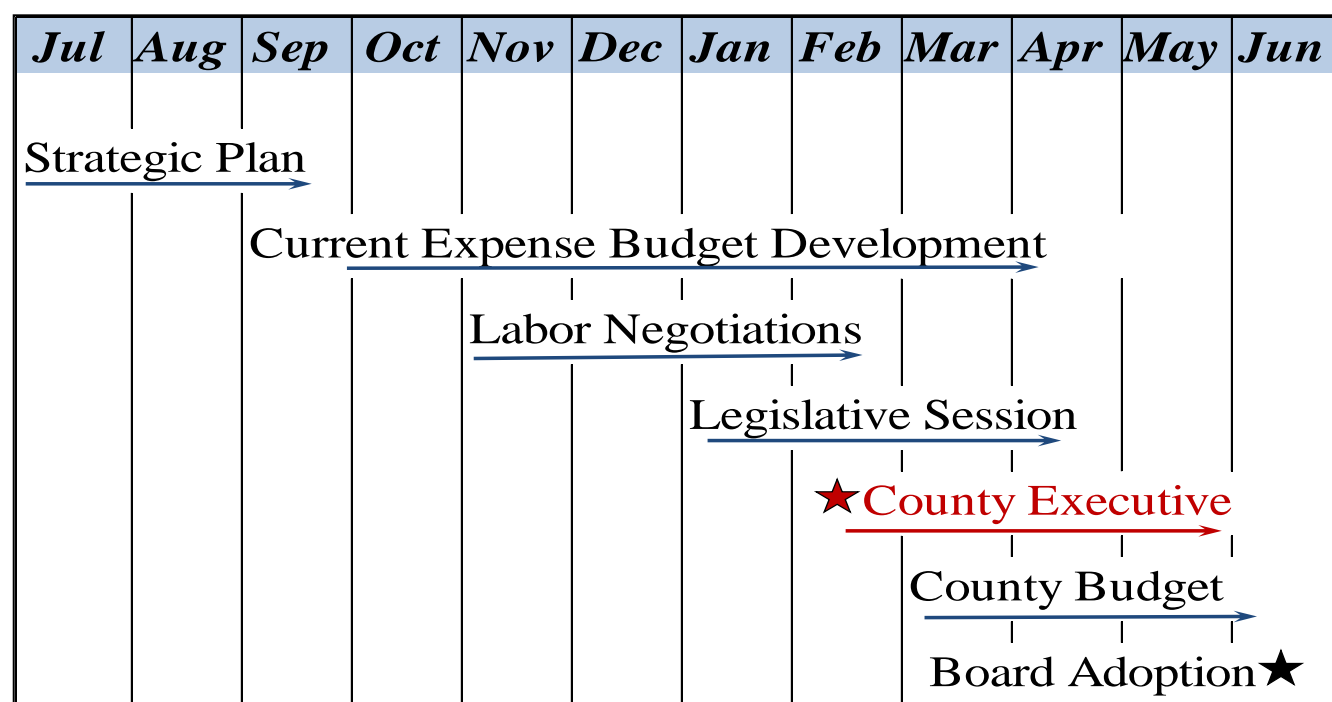
Thomas M. Kappra
Chief Financial Officer

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 of Education 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 March 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 2015 budget:

Revenues					
Intergovernmental					
Cecil County, Maryland	\$ 75,523,845	\$ -	\$ 6,712,322	\$ 7,242,568	\$ 89,478,735
State of Maryland	100,473,726	290,841	8,195,000	-	108,959,567
United States government	8,609,480	3,833,785	-	-	12,443,265
Other sources					
Sale of food	-	2,111,265	-	-	2,111,265
Investment interest	-	-	-	-	-
Other	735,000	-	-	-	735,000
Total Revenue	\$ 185,342,051	\$ 6,235,891	\$ 14,907,322	\$ 7,242,568	\$ 213,727,832
Expenditures					
Administration	4,106,626	250,000	-	-	4,356,626
Instruction leadership and support	13,490,055	-	-	-	13,490,055
Instruction salaries and wages	69,979,237	-	-	-	69,979,237
Instruction materials and supplies	4,524,036	-	-	-	4,524,036
Instruction other	2,139,636	-	14,907,322	-	17,046,958
Special education	25,494,094	-	-	-	25,494,094
Student personnel services	1,021,387	-	-	-	1,021,387
Student health services	1,565,135	-	-	-	1,565,135
Student transportation	9,561,367	-	-	-	9,561,367
Operation of plant	11,703,596	-	-	-	11,703,596
Maintenance of plant	3,945,147	-	-	-	3,945,147
Fixed charges	37,196,489	-	-	-	37,196,489
Community services	290,460	-	-	-	290,460
Capital outlay	324,786	-	-	-	324,786
Food service					
Food	-	2,696,100	-	-	2,696,100
Salaries and wages	-	2,260,134	-	-	2,260,134
Contracted services	-	65,000	-	-	65,000
Supplies and materials	-	310,000	-	-	310,000
Other operating costs	-	654,657	-	-	654,657
Debt Service					
Principal	-	-	-	4,934,112	4,934,112
Interest	-	-	-	2,308,456	2,308,456
Total Expenditures	\$ 185,342,051	\$ 6,235,891	\$ 14,907,322	\$ 7,242,568	\$ 213,727,832
EXCESS (DEFICIENCY)	-	-	-	-	-
Beginning Fund Balance	7,127,567	58,595	47,905	-	7,234,067
Ending Fund Balance	\$ 7,127,567	\$ 58,595	\$ 47,905	\$ -	\$ 7,234,067

The school system's fiscal year 2015 budget request for the all governmental funds totals \$213,727,832, an increase of \$18,631,406 more than the fiscal year 2014 approved budget. Total revenue for all funds will also increase by \$18,631,406 or 9.5%, with the general fund increasing by \$7,038,240 or 3.9% from all funding sources. \$234,612 or 3.9 % of that increase is due to the additional increase in teacher pension

costs passed on by the State of Maryland which began in FY 2013. The capital project fund increased by \$11,204,575 or 302.6% and the debt service fund increased by \$153,979 or 2.2%.

Total Revenue by Source for All Government Funds				
	Fiscal Year 2014 Budget	Fiscal Year 2015 Budget	Change	
			Amount	%
General Fund				
State of Maryland	\$ 96,552,844	\$ 100,473,726	\$ 3,920,882	4.1%
Cecil County, Maryland	72,848,292	75,523,845	2,675,553	3.7%
United States government	8,147,675	8,609,480	461,805	5.7%
Other sources	755,000	735,000	(20,000)	-2.6%
Total General Fund	\$ 178,303,811	\$ 185,342,051	\$ 7,038,240	3.9%
Special Revenue Fund				
United States government	\$ 3,697,805	\$ 3,833,785	\$ 135,980	3.7%
Other sources	2,013,254	2,111,265	98,011	4.9%
State of Maryland	290,220	290,841	621	0.2%
Total Special Revenue Fund	\$ 6,001,279	\$ 6,235,891	\$ 234,612	3.9%
School Construction Fund				
State of Maryland	\$ 1,092,000	\$ 8,195,000	\$ 7,103,000	650.5%
Cecil County, Maryland	2,610,747	6,712,322	4,101,575	157.1%
Total School Construction Fund	\$ 3,702,747	\$ 14,907,322	\$ 11,204,575	302.6%
Debt Service Fund (Cecil County)	\$ 7,088,589	\$ 7,242,568	\$ 153,979	2.2%
All Funds by Source				
State of Maryland	\$ 97,935,064	\$ 108,959,567	\$ 11,024,503	11.3%
Cecil County, Maryland	82,547,628	89,478,735	6,931,107	8.4%
United States government	11,845,480	12,443,265	597,785	5.0%
Other sources	2,768,254	2,846,265	78,011	2.8%
Total All Funds	\$ 195,096,426	\$ 213,727,832	\$ 18,631,406	9.5%

The pie chart illustrates the revenue sources for all funds. The largest portion is from the State of Maryland at 51%, followed by Cecil County, Maryland at 42%, the United States government at 6%, and other sources at 1%.

Economic Condition and Outlook

According to the 2010 U.S. Census, the population of Cecil County is 101,108 and, as of July 2014, the Maryland Department of Planning projects that this 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 2014 labor force in Cecil County is currently averaging 50,947. It has remained over 50,000 for the past five years. The number of in-county jobs has remained fairly steady at approximately 30,000. As of June 2014, the unemployment rate was 6.1% which is a decrease of from the 7.7% in July 2013. The median household income for Cecil County, as calculated by the United States Census Bureau Small Area Income and Poverty Estimates was \$62,443 in 2012. The American Community Survey (ACS) five year estimates from 2008-2012 reported that nearly 87% of Cecil County citizens over the age of 25 are high school graduates or higher.

The Maryland Department of Labor, Licensing and Regulation reported a total of 1,996 active businesses in Cecil County in 2013. With direct access to the major thoroughfares of I-95 and U.S. Route 40, 22.1% 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 4,254 or 14.1% of the total workforce. The County's manufacturing sector employs over three times that of the State of Maryland, with an average weekly wage of \$1,462. Major manufacturers in the County include W.L. Gore, ATK, Terumo Medical and Terumo Cardiovascular Systems.

In addition, the combination of 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 of over 19,000 persons on a daily basis, as opposed to an in-commute of roughly 7,800 persons.

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. In March 2013, Gore announced its commitment to expand the Lovett Farm Facility on Airport Road in Elkton; a \$30 million dollar capital investment at this county site. 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 roughly 500. The county's prime location near I-95 makes it a great destination for these organizations.

Recent expansions in the county have been made and will be made by Herr Foods and Old Dominion Electric Cooperative (ODEC). Herr's recently expanded into Peninsula Industrial Park, and ODEC will begin construction in late 2014 or early 2015 on a state-of-the-art natural gas fueled electric generation facility five miles west of the town of Rising Sun. It will create approximately 600 temporary construction jobs and roughly 30 permanent jobs.

An important segment of Cecil County's economy involves the tourism industry. A Tourism Impact Study that measured tourism impact on Cecil County in 2012 revealed that visitors generated \$144 million in expenditures during 2012. This was a 7% increase from the previous year. Approximately \$22 million was created in local and state taxes from these visitors. In addition, the Cecil County tourism industry employed 2,337 people, and total wages for these employees increased from \$71 million in 2011 to \$88 million in 2012.

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. This number is a near 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 places with an inventory of 6,200 for a total value of \$94 million.

In June 2013, Cecil County received state approval to expand and renew its Enterprise Zone for an additional 10 years. This zone is an important economic development tool used to recruit businesses. Enterprise zones provide tax incentives to both property and business owners. The Cecil County Enterprise Zone encompasses 6,685 acres and eight business parks, with 19 businesses currently utilizing the tax credits. In 2011, over \$2 million in capital investment in the county's enterprise zone resulted in 48 net new jobs. In 2012, \$65 million in capital investment created 200 new jobs. In 2013, \$9.63 million in capital investment created 35 new jobs.

Budget Forecasts

General (Operating) Fund

	FY14		FY15	FY16	FY17	FY18	FY19	Growth
	Approved	Actual	Approved	Projected	Projected	Projected	Projected	Rate
Revenue								
State revenue	\$ 96,552,844	\$ 96,994,374	\$ 100,473,726	\$ 102,282,253	\$ 104,123,334	\$ 105,997,554	\$ 107,905,510	1.8%
Local appropriation	72,848,292	72,848,292	75,523,845	77,411,941	79,347,240	81,330,921	83,364,194	2.5%
Federal revenue	8,147,675	9,065,853	8,609,480	8,695,575	8,782,531	8,870,356	8,959,060	1.0%
Other revenue	755,000	688,950	735,000	742,350	749,774	757,272	764,845	1.0%
Total Revenue	\$ 178,303,811	\$ 179,597,469	\$ 185,342,051	\$ 189,132,119	\$ 193,002,879	\$ 196,956,103	\$ 200,993,609	2.0%
Expenditures								
Administrative Services								
Salaries and wages	\$ 11,927,668	\$ 12,058,791	\$ 12,109,194	\$ 12,351,378	\$ 12,598,406	\$ 12,850,374	\$ 13,107,381	2.0%
Contracted services	9,673,291	10,352,141	10,369,729	10,421,578	10,473,686	10,526,054	10,578,684	0.5%
Supplies and materials	1,103,881	1,510,383	1,179,041	1,184,936	1,190,861	1,196,815	1,202,799	0.5%
Other charges	5,485,024	5,977,224	5,874,058	5,903,428	5,932,945	5,962,610	5,992,423	0.5%
Equipment	167,448	287,090	109,500	110,048	110,598	111,151	111,707	0.5%
Total Administrative Services	28,357,312	30,185,629	29,641,522	29,971,368	30,306,496	30,647,004	30,992,994	1.1%
Education Services								
Salaries and wages	104,626,496	104,667,915	105,969,314	108,088,700	110,250,474	112,455,483	114,704,593	2.0%
Contracted services	3,463,297	3,789,340	3,719,538	3,738,136	3,756,827	3,775,611	3,794,489	0.5%
Supplies and materials	4,957,784	4,287,449	4,943,155	4,967,871	4,992,710	5,017,674	5,042,762	0.5%
Other charges	546,363	653,521	633,862	637,031	640,216	643,417	646,634	0.5%
Equipment	538,595	573,364	36,000	36,180	36,361	36,543	36,726	0.5%
Transfers	3,193,038	2,982,439	3,202,171	3,202,171	3,202,171	3,202,171	3,202,171	0.0%
Total Education Services	117,325,573	116,954,028	118,504,040	120,670,089	122,878,759	125,130,899	127,427,375	1.8%
Fixed charges	34,405,317	37,690,445	37,196,489	37,940,419	38,699,227	39,473,212	40,262,676	2.0%
Total Expenditures	\$ 180,088,202	\$ 184,830,102	\$ 185,342,051	\$ 188,581,876	\$ 191,884,482	\$ 195,251,115	\$ 198,683,045	1.7%
Change in fund balance	\$ (1,784,391)	\$ (5,232,633)	\$ -	\$ 550,243	\$ 1,118,397	\$ 1,704,988	\$ 2,310,564	
Ending fund balance		\$ 7,127,567	\$ 7,127,567	\$ 7,677,810	\$ 8,796,207	\$ 10,501,195	\$ 12,811,759	
% of Budget		3.8%	3.8%	4.0%	4.5%	5.3%		
Enrollment (Sep 30, prior FY)		15,824	15,928	16,041	16,220	16,378	16,520	
Growth			0.7%	0.7%	1.1%	1.0%	0.9%	
Enrollment includes ps/pk								

General Fund Assumptions

Revenue

- State revenue sources will increase by 1.8% due to an increase in the per student foundation amount and an increase in enrollment and changes in student demographics
- Local revenue will increase at an average growth rate of 2.5%
- Federal revenue will increase 1.0% due to enrollment and changes in student demographics
- Other revenue is projected to increase by 1%

Expenditures

- Salaries will increase 2.0% due to annual step increases and COLA partially offset by employee turnover and position eliminations
- All other expenditures except for salaries and fixed charges will increase by an average of 0.5%
- Fixed charges (including healthcare, payroll taxes and other employee benefits) will increase an average of 2.0%

Special Revenue (Food and Nutrition) Fund

	FY14		FY15	FY16	FY17	FY18	Growth
	Approved	Actual	Approved	Projected	Projected	Projected	Rate
Revenue							
Federal revenue	\$ 4,020,690	\$ 4,101,804	\$ 3,833,785	\$ 3,891,292	\$ 3,949,661	\$ 4,008,906	1.5%
Sale of food	2,171,473	1,917,694	2,111,265	2,153,490	2,196,560	2,240,491	2.0%
State revenue	286,386	345,042	290,841	295,204	299,632	304,126	1.5%
Other revenue	-	31,625	-	-	-	-	0.0%
Total revenue	\$ 6,478,549	\$ 6,396,165	\$ 6,235,891	\$ 6,339,986	\$ 6,445,853	\$ 6,553,523	
Expenditures							
Administration	\$ 272,936	\$ 268,019	\$ 250,000	\$ 255,000	\$ 260,100	\$ 265,302	2.0%
Food	2,629,292	2,726,121	2,696,100	2,755,414	2,816,033	2,877,986	2.2%
Salaries and wages	2,468,250	2,350,508	2,260,134	2,294,036	2,328,447	2,363,374	1.5%
Contracted services	58,279	46,449	65,000	65,325	65,652	65,980	0.5%
Supplies and materials	349,076	313,708	310,000	311,550	313,108	314,674	0.5%
Other operating costs	700,716	664,817	654,657	657,930	661,220	664,526	0.5%
Total expenditures	\$ 6,478,549	\$ 6,369,622	\$ 6,235,891	\$ 6,339,255	\$ 6,444,560	\$ 6,551,842	
Change in Fund Balance	\$ -	\$ 26,543	\$ -	\$ 731	\$ 1,293	\$ 1,681	
Ending Fund Balance		\$ 32,052	\$ 32,052	\$ 32,783	\$ 34,076	\$ 35,757	

Capital Projects Fund

	FY14		FY15	FY16	FY17	FY18
	Approved	Actual	Approved	Projected	Projected	Projected
Revenue						
Local appropriation	\$ 2,610,747	\$ 4,765,231	\$ 6,712,322	\$ 5,384,712	\$ 2,686,193	\$ 5,700,000
State revenue	1,092,000	2,370,160	8,195,000	5,345,450	1,615,075	3,525,900
Other revenue	-	182,790	-	-	-	-
Total Revenue	\$ 3,702,747	\$ 7,318,181	\$ 14,907,322	\$ 10,730,162	\$ 4,301,268	\$ 9,225,900
Expenditures						
Small capital improvement (pay-go)	\$ 1,508,000	\$ 1,508,000	\$ 1,394,000	\$ 1,394,000	\$ 1,394,000	\$ 1,394,000
Major additions and renovations	2,194,747	6,014,881	13,513,322	9,336,162	2,907,268	7,831,900
Total Expenditures	\$ 3,702,747	\$ 7,522,881	\$ 14,907,322	\$ 10,730,162	\$ 4,301,268	\$ 9,225,900
Change in Fund Balance	\$ -	\$ (204,700)	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance		\$ (156,795)	\$ (156,795)	\$ (156,795)	\$ (156,795)	\$ (156,795)

Fund balance fluctuation is a result of timing of expenditures

Projections are from the Fiscal 2015 Cecil County Approved Capital Improvement Program

Debt Service Fund Fund

	FY14		FY15	FY16	FY17	FY18
	Approved	Actual	Approved	Projected	Projected	Projected
Revenue						
Local appropriation	\$ 7,873,631	\$ 7,826,837	\$ 7,953,900	\$ 8,663,953	\$ 8,407,953	\$ 8,464,821
Expenditures						
Principal	\$ 5,278,822	\$ 5,322,686	\$ 5,113,175	\$ 5,875,684	\$ 5,933,203	\$ 6,153,366
Interest	2,594,809	2,504,151	2,840,725	2,788,269	2,474,749	2,311,455
Total Expenditures	\$ 7,873,631	\$ 7,826,837	\$ 7,953,900	\$ 8,663,953	\$ 8,407,953	\$ 8,464,821
Bonds Outstanding		\$ 73,914,418	\$ 73,947,243	\$ 72,726,559	\$ 69,479,355	\$ 69,025,990

Projections are on existing debt only

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

Debt service is the responsibility of County Government

Student Enrollment Trends and Forecasts

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

Grades	Actual				Projection				
	Sep-10	Sep-11	Sep-12	Sep-13	Sep-14	Sep-15	Sep-16	Sep-17	Sep-18
Preschool	64	66	66	94	84	64	64	64	64
Prekindergarten	526	524	561	626	653	661	674	677	697
Sub-total (unfunded)	590	590	627	720	737	725	738	741	761
Elementary kindergarten to 5	6,860	6,878	6,850	6,862	6,953	7,078	7,159	7,234	7,311
Middle School	3,592	3,581	3,485	3,548	3,502	3,502	3,537	3,572	3,608
High School	4,895	4,778	4,672	4,694	4,736	4,736	4,783	4,832	4,879
Sub-total (funded)	15,347	15,237	15,007	15,104	15,191	15,316	15,479	15,638	15,798
Total	15,937	15,827	15,634	15,824	15,928	16,041	16,217	16,379	16,559
Increase/(Decrease)	(268)	(110)	(193)	190	104	113	176	162	180
	(1.7%)	(0.7%)	(1.2%)	1.2%	0.7%	0.7%	1.1%	1.0%	1.1%

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	6,175 or 41%
Children with Special Needs	2,205 or 15%
Children with Limited English Proficiency	145 or 20 schools
Children who are Homeless	594
Mobility Rate – Transient families who transfer in and out of our schools	25.3%
Pre-school and Pre-kindergarten children (not counted in funding formulas)	720

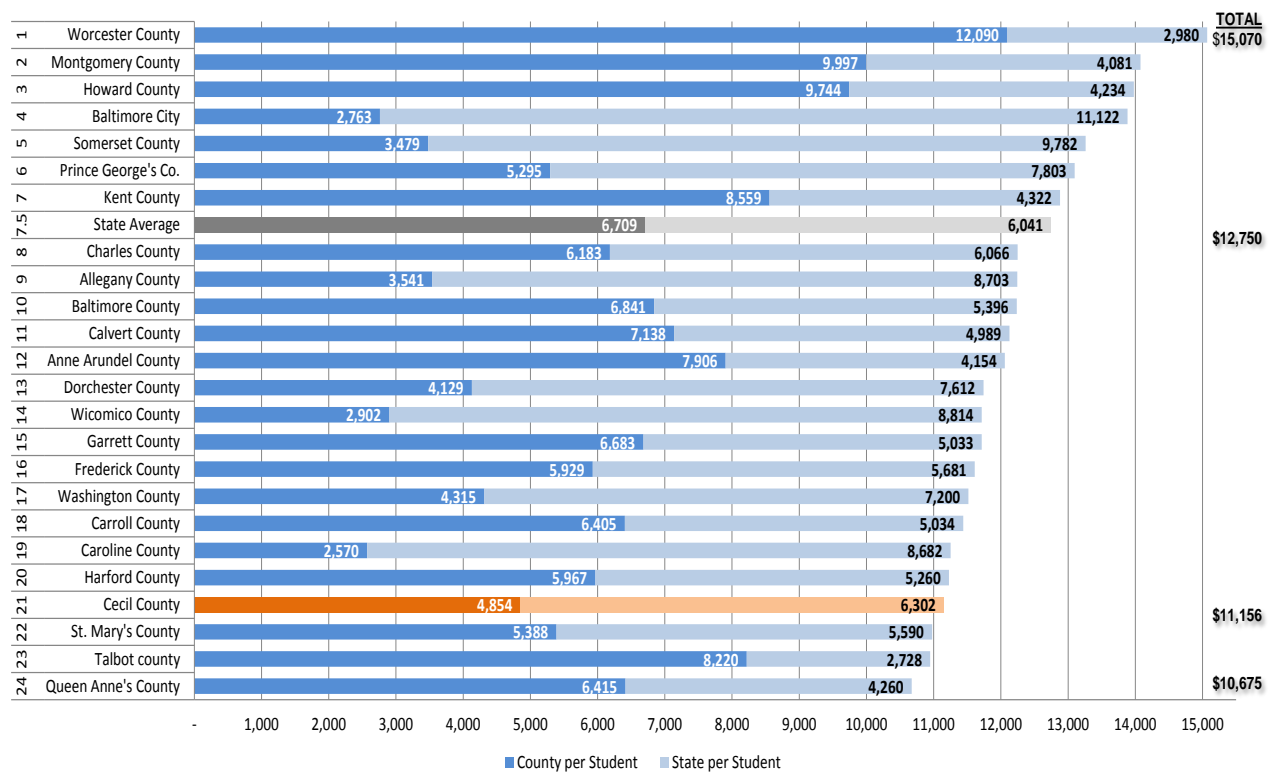
Personnel Resource Changes

Over 83.5% of the school system's operating budget is for salaries, wages, and employee benefits. With the declining trend in funding from all sources, 184 positions have been reduced over the period of fiscal 2010 through 2015 for a total workforce reduction of 8.5%. Most reductions have been achieved through attrition; however, some layoffs were required in fiscal year 2012 to achieve an overall operating budget reduction of 4%.

Instruction Leadership & Support	-	Special Education	(7.10)
Principal's Office		10.00 Classroom Teachers	
1.00 Assistant Principal		3.00 Early Childhood Teachers	
Education Services		(18.40) Paraprofessionals	
(1.00) Secretarial		4.90 Early Childhood Paraprofessionals	
Instruction - Regular	(17.26)	(2.60) Therapists	
(2.80) Classroom Teachers		(4.00) Behavioral Specialists	
(3.00) Business Education Teachers		Student Transportation	-
(1.00) Technology Education Teacher		1.00 Bus Assistant	
2.50 Early Childhood Teachers		(1.00) Bus Driver	
1.00 Gifted and Talented Teacher		Operation of Plant	(0.50)
(17.96) Instructional Paraprofessionals		(0.50) Custodian	
4.00 Psychologists		Maintenance of Plant	1.00
		1.00 Utility Worker	
		Education Services	(24.36)
		Administrative Services	0.50
		Grand Total	(23.86)

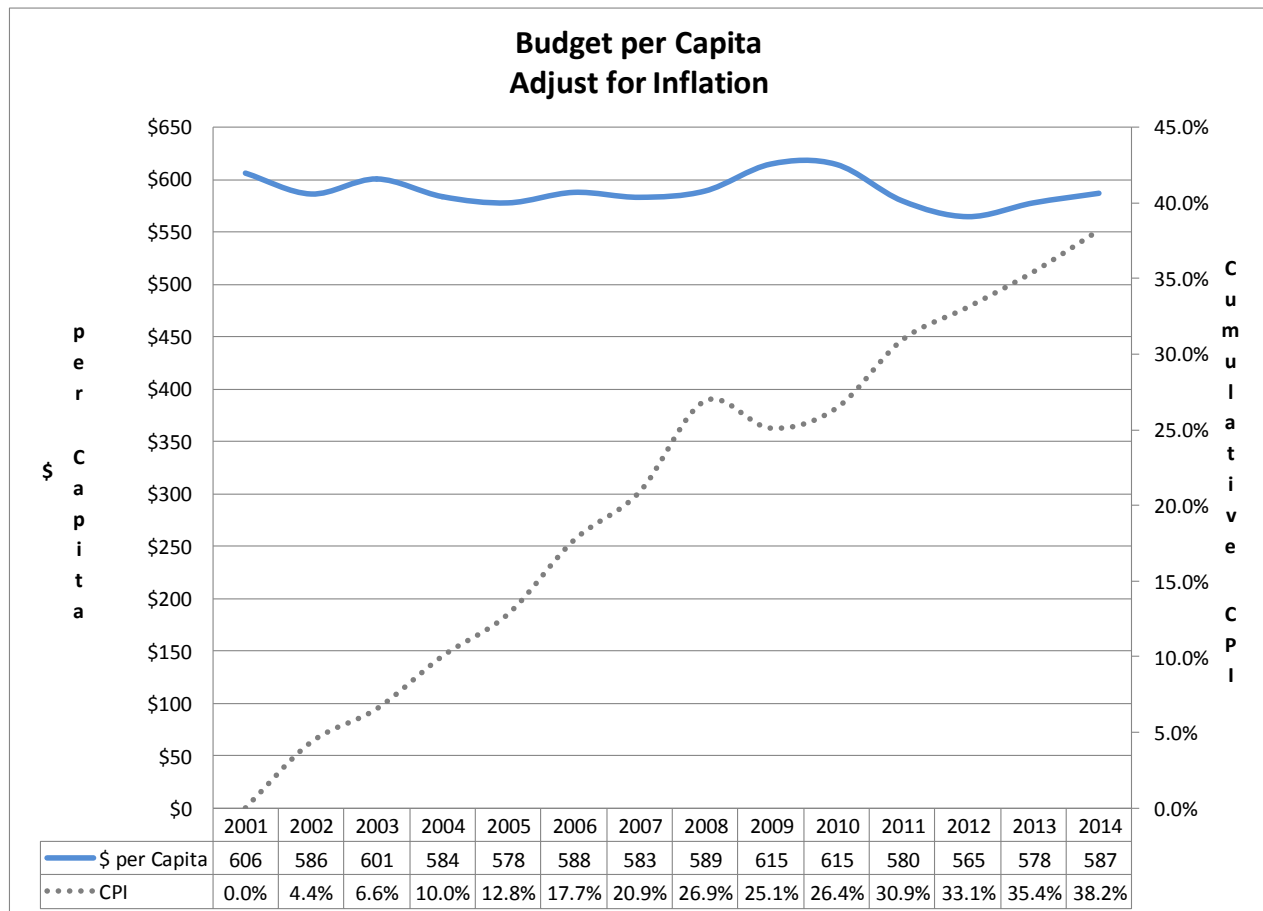
Total Revenue per Student

In fiscal 2014, the school system's total revenue per student of \$11,156 was \$1,594, or 12.5% 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 21st 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 kept pace with inflation. For fiscal 2001 the county appropriation per capita was \$606, for fiscal 2014 the county appropriation was \$587. In real dollars the county appropriation per capita increased from \$606 in fiscal 2001 to \$808 in fiscal 2014, a 33% increase, which is 5% 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	%	FaRIM
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.



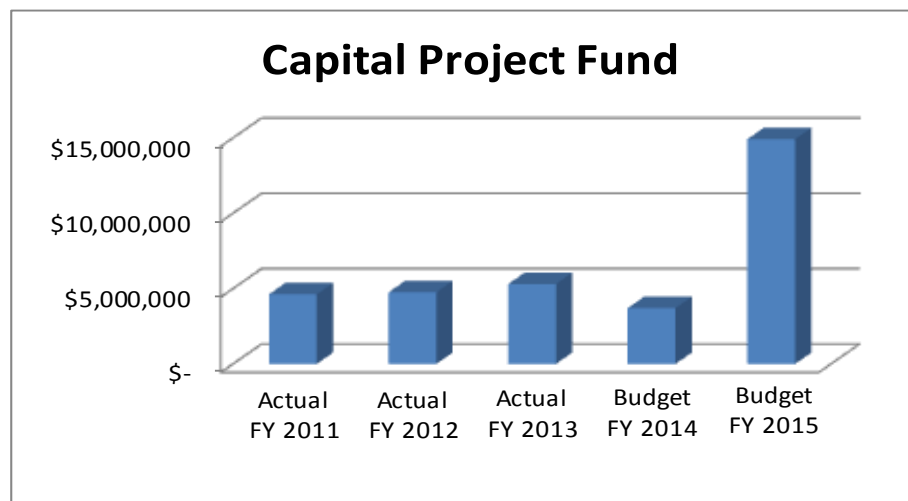
Capital Project (School Construction) Fund

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, 64% is paid by the State and 36% 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	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budget FY 2014	Budget FY 2015	Change
State	\$ 245,688	\$ 2,450,615	\$ 1,717,962	\$ 1,092,000	\$ 8,195,000	\$ 7,103,000 650.5%
Local	4,269,267	2,205,920	3,505,942	2,610,747	6,712,322	4,101,575 157.1%
Other	98,603	91,308	75,012	-	-	- 0.0%
	\$ 4,613,558	\$ 4,747,843	\$ 5,298,916	\$ 3,702,747	\$ 14,907,322	\$ 11,204,575 302.6%



Summary of Current and Future Major Addition/Renovation Project Requests

School / Project	Approved Budget FY 2015		Project Funding Approved			
	State	Local	State	Local	Other	Total
Perryville Elementary Planning / renovations	\$ 2,635,000	\$ 4,700,000	\$ 2,635,000	\$ 5,260,000	\$ -	\$ 7,895,000
New School of Technology Purchase / renovations	5,069,000	-	5,069,000	13,583,288	-	18,652,288
State Security Initiative Project	-	172,522	384,000	172,522	-	556,522
Perryville High Track renovations	-	-	-	250,000	-	250,000
Rising Sun Elementary Roof replacement	491,000	303,800	491,000	303,800	-	794,800
Conowingo Elementary Roof replacement	-	142,000	-	142,000	-	142,000
North East High Windows and doors	-	-	772,200	567,809	-	1,340,009
Rising Sun Elementary Mechanical repair	-	-	1,206,000	357,093	84,740	1,647,833
Thomson Estates Elementary Windows and doors	-	-	294,000	173,070	-	467,070
Conowingo Elementary Mechanical repair	-	-	207,000	304,081	31,297	542,378
Bohemia Manor Middle/High Lighting upgrades	-	-	105,000	21,542	29,811	156,353
North East High Lighting upgrades	-	-	83,000	43,023	21,051	147,074
Rising Sun High Roof repair	-	-	505,103	239,304	-	744,407
Total	\$ 8,195,000	\$ 5,318,322	\$ 11,751,303	\$ 21,417,532	\$ 166,899	\$ 33,335,734

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

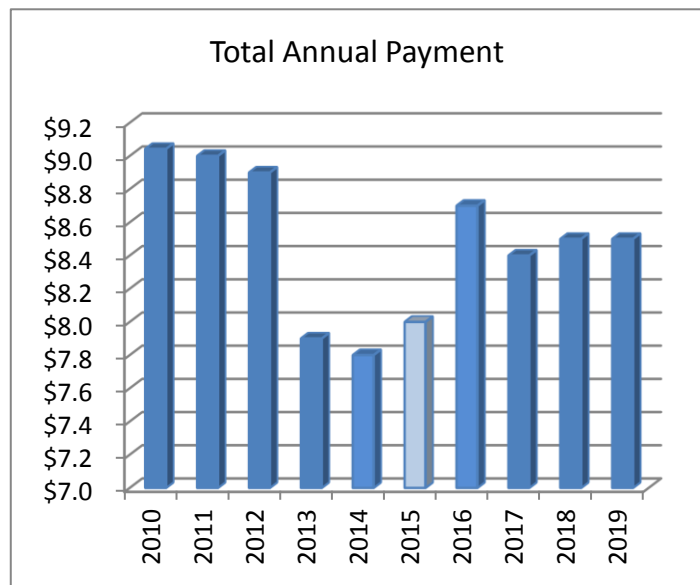
School / Project	Approved Budget FY 2015	
	State	Local
Various schools Energy Performance Contract	\$ -	\$ 814,000
BTOP Project Year 2 of 3	-	580,000
Total	\$ -	\$ 1,394,000

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.

(\$ millions)

Fiscal Year	Total Annual Payment	CIP	Outstanding Bonds
2010	\$ 9.0		\$ 81.5
2011	\$ 9.0		\$ 75.8
2012	\$ 8.9		\$ 69.5
2013	\$ 7.9		\$ 64.2
2014	\$ 7.8	\$ 9.7	\$ 73.9
2015	\$ 8.0	\$ 5.2	\$ 73.9
2016	\$ 8.7	\$ 4.7	\$ 72.7
2017	\$ 8.4	\$ 2.7	\$ 69.5
2018	\$ 8.5	\$ 5.7	\$ 69.0
2019	\$ 8.5	\$ 7.3	\$ 70.0



Projected annual payments from fiscal 2016 through 2019 are based upon the approved five year County Capital Improvement Plan approved May 20, 2014 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.

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ORGANIZATIONAL SECTION

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Cecil County Board of Education



Seated: Dr. D'Ette W. Devine (Superintendent), William C. Manlove (District 1), Wendy A. Wintersgill (Vice-President) (District 3), Dawn K. Branch (President) (District 5), Lauren C. Camphausen (District 2), Donna M. Zane (District 4), Kristopher Swanson (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.

Donna M. Zane, Member, attended Cecil County Public Schools and graduated from North East High in 1984. She earned a Bachelor of Arts in Mathematics and Computer Science from the College of Notre Dame of Maryland and a Bachelor of Science in Accounting from West Chester University.

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.

Kristopher Swanson, Student Member, is a senior at Rising Sun High School (RSHS) with a weighted GPA of 4.31. He is treasurer of the RSHS Student Council and a vocalist in the Rising Sun Chorale and Chamber Singers. Kris also co-chaired the 2013 RSHS Blood Drive and is statistician for the RSHS track team.

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

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

Vincent A. Cariello, 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

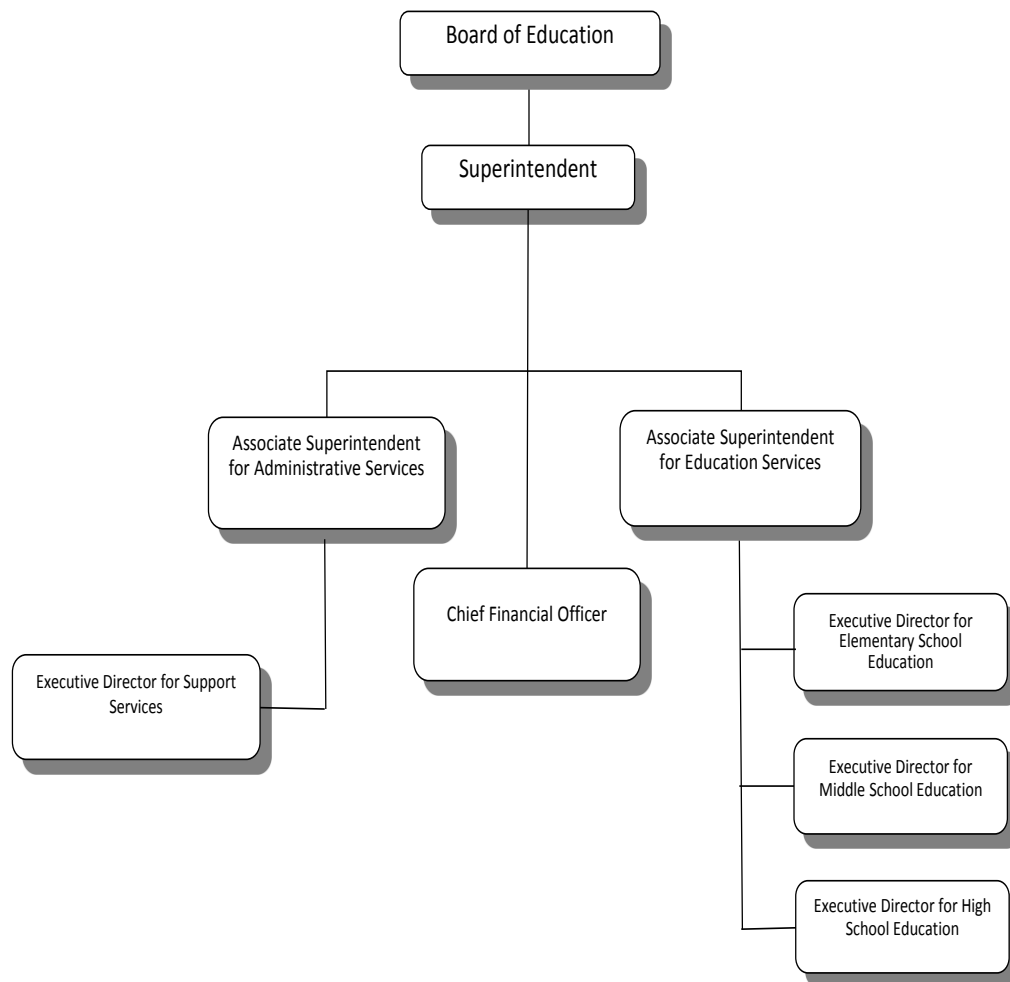
Jeffrey A. Lawson, Ed.D., Executive Director for High School Education

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.

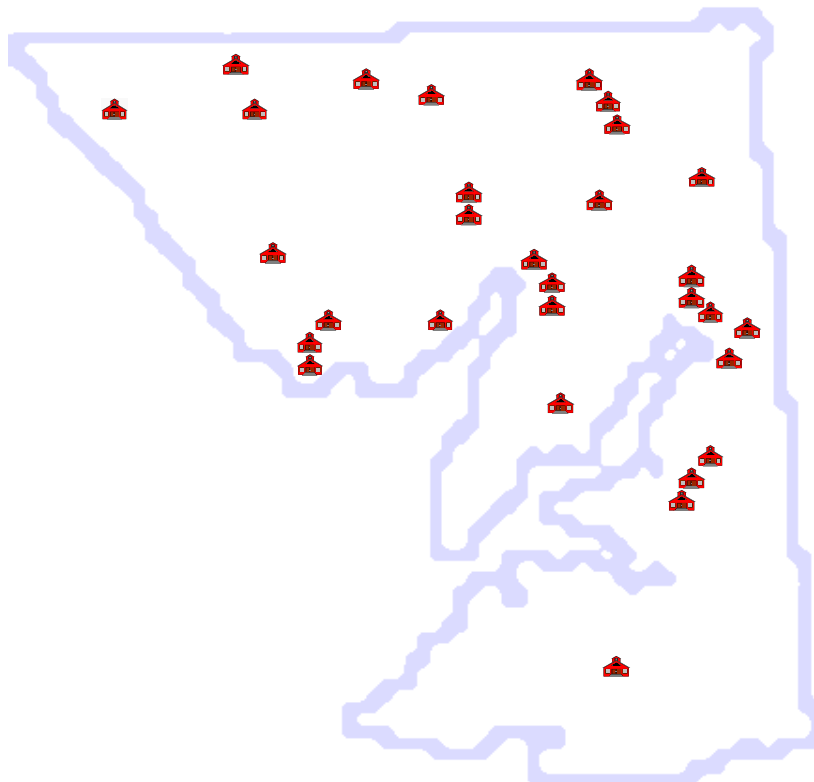
The organization structure delineates responsibility, authority, and accountability for the attainment of system-wide goals with an elementary, middle and high school level concept. The focus of this leadership supports improvements using a systems thinking strategy at the school and support department 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 33 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 and a maintenance facility. Approximately 2.4 million square feet of building space is proudly maintained to ensure a safe and secure learning environment. School buses travel 2.4 million miles annually transporting students safely to and from school. Currently serving 15,824 students, Cecil County Public Schools is the 14th largest school system in Maryland. Nestled at the top of the

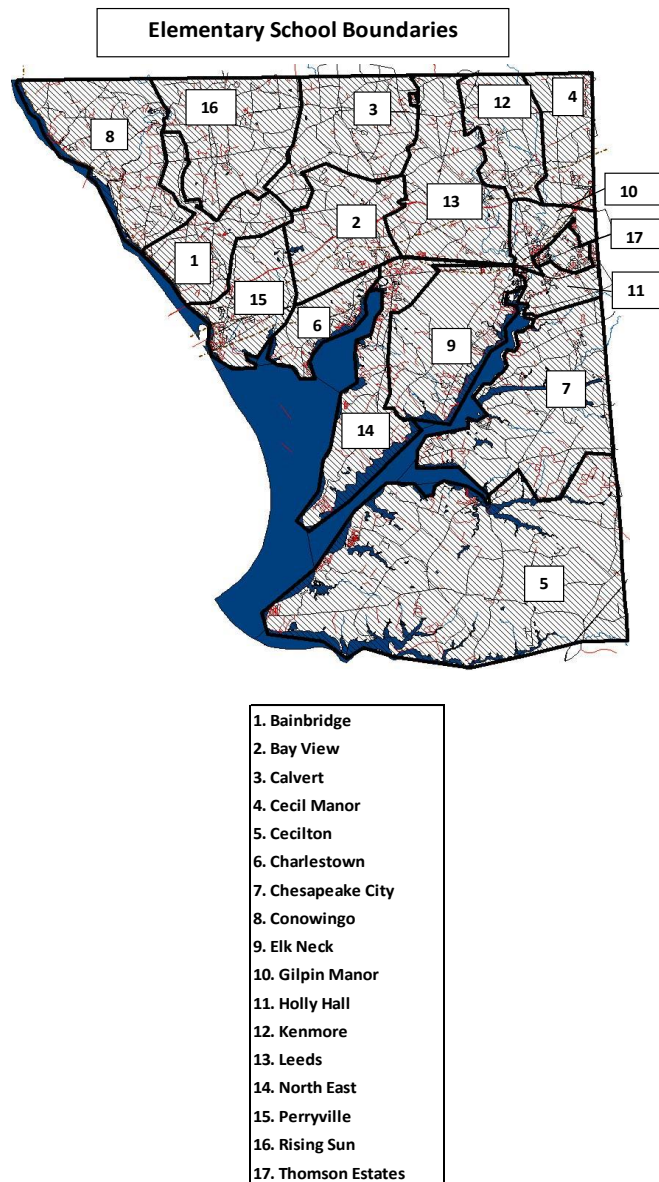


Chesapeake Bay, Cecil County is the most rural county along the I-95 corridor between Virginia and Boston, Massachusetts. Conveniently located midway between two metropolitan areas, Cecil County is only an hour drive from both Baltimore and Philadelphia, providing easy access to a wide array of cultural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



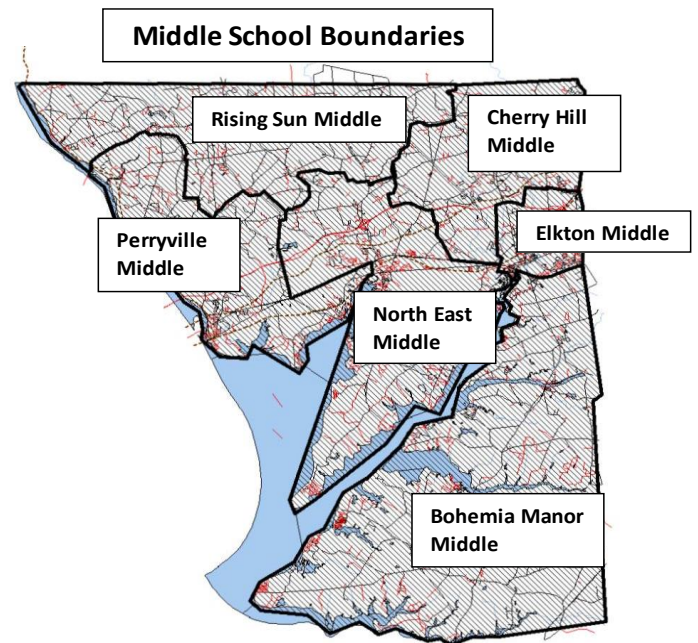
Elementary Schools

School	Enrollment 9/30/13
Bainbridge Elementary 41 Preston Drive Port Deposit, MD 21904	358
Bay View Elementary 910 North East Road North East, MD 21901	571
Calvert Elementary 79 Brick Meetinghouse Road Rising Sun, MD 21911	516
Cecil Manor Elementary 971 Elk Mills Road Elkton, MD 21921	462
Cecilton Elementary 251 West Main Street Cecilton, MD 21913	303
Charlestown Elementary 550 Baltimore Street Charlestown, MD 21914	224
Chesapeake City Elementary 214 Third Street Chesapeake City, MD 21915	337
Conowingo Elementary 471 Rowlandsville Road Conowingo, MD 21918	480
Elk Neck Elementary 41 Racine School Road Elkton, MD 21921	434
Gilpin Manor Elementary 203 Newark Avenue Elkton, MD 21921	490
Holly Hall Elementary 233 White Hall Road Elkton, MD 21921	625
Kenmore Elementary 2475 Singerly Road Elkton, MD 21921	346
Leeds Elementary 615 Deaver Road Elkton, MD 21921	404
North East Elementary 301 Thomas Avenue North East, MD 21901	486
Perryville Elementary 901 Maywood Avenue Perryville, MD 21903	371
Rising Sun Elementary 500 Hopewell Road Rising Sun, MD 21911	665
Thomson Estates Elementary 203 East Thomson Drive Elkton, MD 21921	510
TOTAL	7,582



Middle Schools

School	Enrollment 9/30/13
Bohemia Manor Middle 2755 Augustine Highway Chesapeake City, MD 21915	473
Cherry Hill Middle 2535 Singerly Road Elkton, MD 21921	465
Elkton Middle 615 North Street Elkton, MD 21921	554
North East Middle 200 East Cecil Avenue North East, MD 21901	780
Perryville Middle 850 Aiken Avenue Perryville, MD 21903	558
Rising Sun Middle 289 Pearl Street Rising Sun, MD 21911	718
TOTAL	3,548

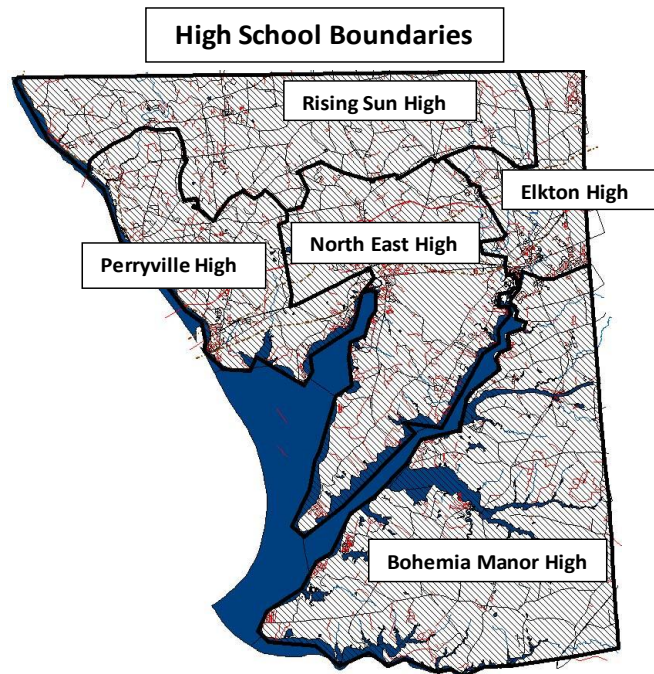


High Schools

School	Enrollment 9/30/13
Bohemia Manor High 2755 Augustine Highway Chesapeake City, MD 21915	629
Elkton High 110 James Street Elkton, MD 21921	1,124
North East High 300 Irishtown Road North East, MD 21901	1,005
Perryville High 1696 Perryville Road Perryville, MD 21903	789
Rising Sun High 100 Tiger Drive North East, MD 21901	1,147
TOTAL	4,694

Other Schools	Enrollment 9/30/13
Cecil County School of Technology 900 North East Road North East, MD 21901	*
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.

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

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.

Fiscal 2015 Budget Development Calendar

• November 1, 2013	Forms and database distributed to principals, coordinators and department heads
• November 25, 2013	Instructional coordinators and department heads submit budget requests
• November 18, 2013	Principals submit budget requests
• December 9, 2013	Meeting of Leadership Team with Superintendent to discuss proposed requests and review estimates
• January 6 and 22, 2014 • February 5, 2014 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 10, 2014	Budget approved by Board of Education for transmittal to fiscal authority, the County Executive of Cecil County
• February 12, 2014	Submission of Board of Education's budget request to the County Executive of Cecil County
• March 1, 2014	County Executive of Cecil County submits proposed budget and capital improvement program to County Council
• May 6, 2014	Public hearing on annual budget and appropriations ordinance of Cecil County at county council meeting
• May 20, 2014	Formal adoption of annual budget and appropriations ordinance of Cecil County to adopt the budget for fiscal year 2015
• June 2, 2014	Board of Education adopts budget for fiscal year 2015
• July 1, 2014	Begin fiscal year 2015: July 1, 2014 to June 30, 2015

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 \$100,000 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 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 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 2006	Federal
Special Education Grants	Federal/State
Fine Arts Initiative	State
Judy Hoyer Center Grants	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 2011, 2012 and 2013 and the budget for fiscal years 2014 and 2015.

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 2011, 2012 and 2013, the budget for fiscal years 2014 and 2015, 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.

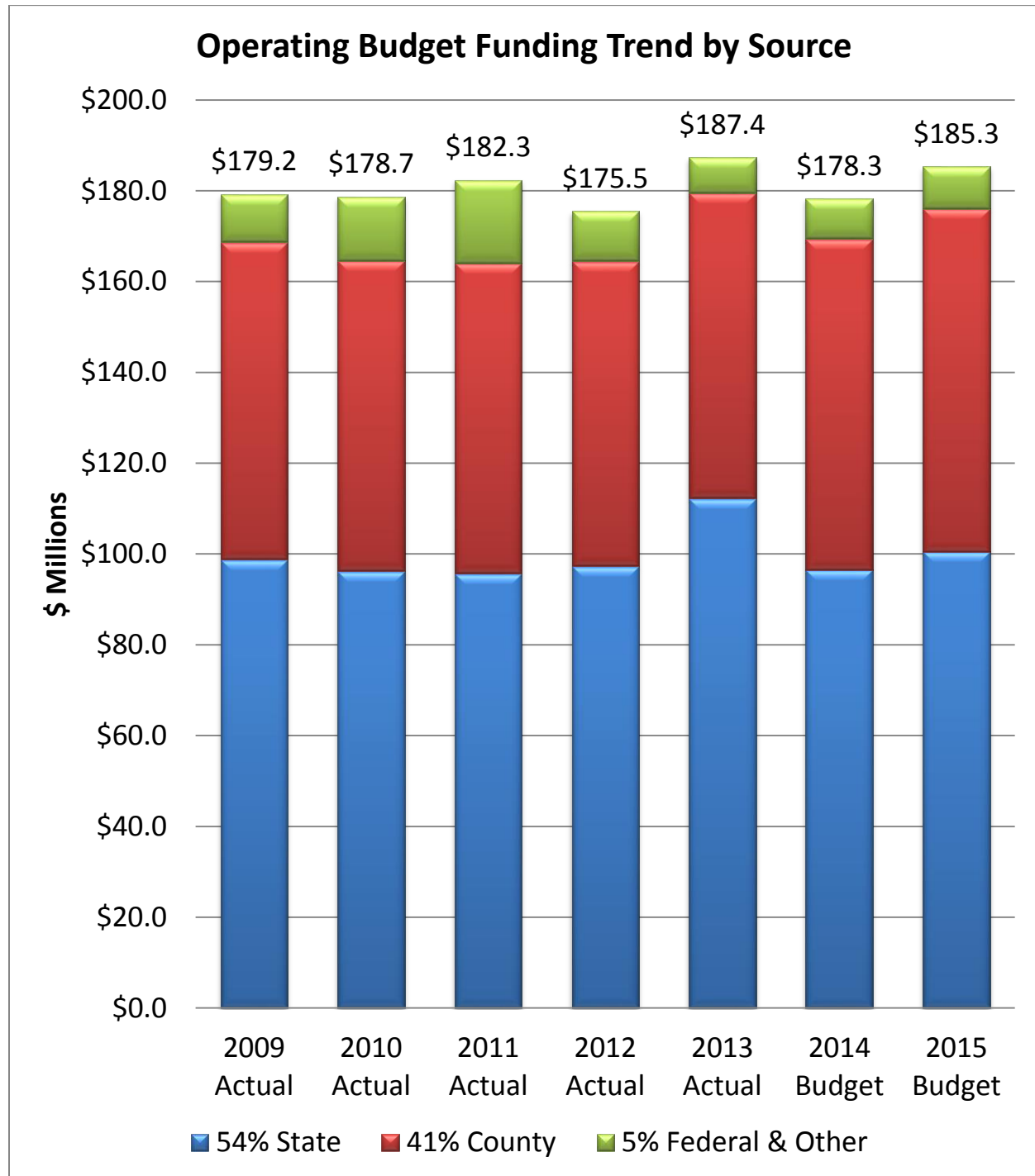
Fiscal 2015 Budget All Governmental Funds

The following is a summary of the fiscal 2015 budget for all funds:

Revenues					
Intergovernmental					
Cecil County, Maryland	\$ 75,523,845	\$ -	\$ 6,712,322	\$ 7,242,568	\$ 89,478,735
State of Maryland	100,473,726	290,841	8,195,000	-	108,959,567
United States government	8,609,480	3,833,785	-	-	12,443,265
Other sources					
Sale of food	-	2,111,265	-	-	2,111,265
Investment interest	-	-	-	-	-
Other	735,000	-	-	-	735,000
Total Revenue	\$ 185,342,051	\$ 6,235,891	\$ 14,907,322	\$ 7,242,568	\$ 213,727,832
Expenditures					
Administration	4,106,626	250,000	-	-	4,356,626
Instruction leadership and support	13,490,055	-	-	-	13,490,055
Instruction salaries and wages	69,979,237	-	-	-	69,979,237
Instruction materials and supplies	4,524,036	-	-	-	4,524,036
Instruction other	2,139,636	-	14,907,322	-	17,046,958
Special education	25,494,094	-	-	-	25,494,094
Student personnel services	1,021,387	-	-	-	1,021,387
Student health services	1,565,135	-	-	-	1,565,135
Student transportation	9,561,367	-	-	-	9,561,367
Operation of plant	11,703,596	-	-	-	11,703,596
Maintenance of plant	3,945,147	-	-	-	3,945,147
Fixed charges	37,196,489	-	-	-	37,196,489
Community services	290,460	-	-	-	290,460
Capital outlay	324,786	-	-	-	324,786
Food service					
Food	-	2,696,100	-	-	2,696,100
Salaries and wages	-	2,260,134	-	-	2,260,134
Contracted services	-	65,000	-	-	65,000
Supplies and materials	-	310,000	-	-	310,000
Other operating costs	-	654,657	-	-	654,657
Debt Service					
Principal	-	-	-	4,934,112	4,934,112
Interest	-	-	-	2,308,456	2,308,456
Total Expenditures	\$ 185,342,051	\$ 6,235,891	\$ 14,907,322	\$ 7,242,568	\$ 213,727,832
EXCESS (DEFICIENCY)	-	-	-	-	-
Beginning Fund Balance	10,575,809	32,052	47,905	-	10,655,766
Ending Fund Balance	<u>\$ 10,575,809</u>	<u>\$ 32,052</u>	<u>\$ 47,905</u>	<u>\$ -</u>	<u>\$ 10,655,766</u>

General Fund

The school system's FY 2015 General Fund revenue budget totals \$185,342,051, an increase of \$5,253,849 or 2.9% more than the FY 2014 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.

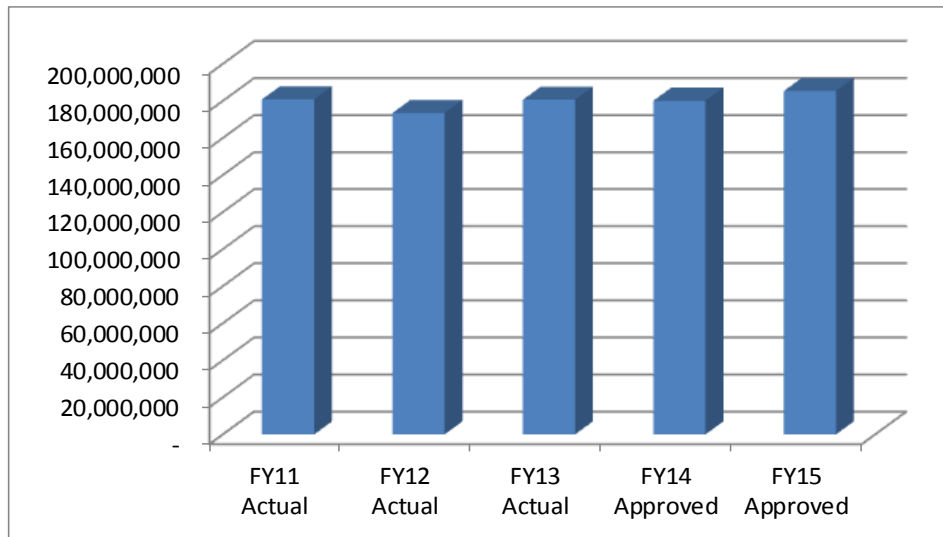


General Fund Revenue by Source

	Fiscal 2011 Actual	Fiscal 2012 Actual	Fiscal 2013 Actual	Fiscal 2014 Approved	Fiscal 2015 Approved	Increase/ (Decrease)	% Change
UNRESTRICTED REVENUE							
State Sources							
Foundation Program	\$ 62,208,406	\$ 62,641,687	\$ 62,219,806	\$ 61,591,268	\$ 62,872,334	\$ 1,281,066	2.1%
Transportation	4,440,422	4,866,929	4,941,348	4,958,348	4,996,043	37,695	0.8%
Compensatory Education	18,025,551	19,997,083	21,475,003	20,915,225	21,834,914	919,689	4.4%
Limited English Proficient	563,180	646,410	660,175	624,175	611,658	(12,517)	(2.0%)
Special Education	6,090,799	5,998,833	5,685,641	5,951,139	6,332,622	381,483	6.4%
Guaranteed Tax Base	1,744,285	746,785	269,220	71,283	568,817	497,534	698.0%
1% Supplemental & NTI	28,121	49,060	49,060	463,227	1,274,214	810,987	175.1%
Sub-total Foundation Programs	\$ 93,100,764	\$ 94,946,787	\$ 95,300,253	\$ 94,574,665	\$ 98,490,602	\$ 3,915,937	4.1%
Handicapped Children (non-public)	1,696,558	1,273,854	1,140,520	1,269,335	1,140,520	(128,815)	(10.1%)
TOTAL STATE SOURCES	\$ 94,797,322	\$ 96,220,641	\$ 96,440,773	\$ 95,844,000	\$ 99,631,122	\$ 3,787,122	4.0%
Other Sources							
Summer School Tuition	\$ 135,233	\$ 108,334	\$ 97,394	\$ 100,000	\$ 100,000	\$ -	-
Investment Income	62,361	22,946	9,997	30,000	10,000	(20,000)	(66.7%)
Other Local Revenue	808,518	657,444	684,044	625,000	625,000	-	-
TOTAL OTHER SOURCES	\$ 1,006,112	\$ 788,724	\$ 791,435	\$ 755,000	\$ 735,000	\$ (20,000)	(2.6%)
Teacher's Pension phase-in	\$ -	\$ -	\$ 2,459,819	\$ 3,117,889	\$ 3,352,878	\$ 234,989	7.5%
County Appropriation	68,350,618	67,156,014	67,156,014	69,730,403	72,170,967	2,440,564	3.5%
TOTAL COUNTY APPROPRIATION	\$ 68,350,618	\$ 67,156,014	\$ 69,615,833	\$ 72,848,292	\$ 75,523,845	\$ 2,675,553	3.7%
RESTRICTED REVENUE							
ARRA State Fiscal Stabilization	\$ 1,646,112	\$ -	\$ -	\$ -	\$ -	\$ -	-
ARRA Federal Programs	\$ 8,488,743	\$ 1,603,424	\$ 1,079,465	\$ -	\$ -	\$ -	-
Other Federal							
Title I	\$ 2,323,901	\$ 2,431,581	\$ 2,727,992	\$ 2,631,148	\$ 2,991,762	\$ 360,614	13.7%
Title II - Teacher Quality	740,506	441,626	605,825	551,609	551,738	129	0.0%
Title II - Technology Grants	11,844	-	-	-	-	-	-
Title III - Language Acquisition	20,151	28,042	29,644	28,067	29,052	985	3.5%
Title IV - Drug Free Schools	2,894	-	-	-	-	-	-
Medical Assistance Program	1,226,511	1,369,246	1,456,627	1,220,000	1,220,000	-	-
Maryland Infant and Toddlers Program	133,949	152,503	186,635	186,192	168,501	(17,691)	(9.5%)
PL 108-446 Special Education	3,426,032	3,694,493	3,556,527	3,365,411	3,485,702	120,291	3.6%
Carl D. Perkins Career & Tech. Act of 2006	187,562	162,859	161,251	165,248	162,725	(2,523)	(1.5%)
Other Federal Restricted	727,237	390,726	218,689	-	-	-	-
TOTAL FEDERAL REVENUE	\$ 17,289,330	\$ 10,274,500	\$ 10,022,655	\$ 8,147,675	\$ 8,609,480	\$ 461,805	5.7%
Restricted State Funds							
Fine Arts Initiative	\$ 29,473	\$ 17,244	\$ 16,382	\$ 16,382	\$ 15,727	\$ (655)	(4.0%)
Judy Hoyer Center & Enhancement	415,742	470,594	456,807	421,000	421,000	-	-
Aging Schools	121,601	242,793	234,547	105,778	234,146	128,368	121.4%
Maryland Infant and Toddlers Program	198,362	170,360	171,121	165,684	171,731	6,047	3.6%
Other State Restricted	134,839	201,563	260,547	-	-	-	-
TOTAL STATE RESTRICTED REVENUE	\$ 900,017	\$ 1,102,554	\$ 1,139,404	\$ 708,844	\$ 842,604	\$ 133,760	18.9%
UNRESTRICTED AND RESTRICTED REVENUE							
State	\$ 95,697,339	\$ 97,323,195	\$ 97,580,177	\$ 96,552,844	\$ 100,473,726	\$ 3,920,882	4.1%
Other	1,006,112	788,724	791,435	755,000	735,000	(20,000)	(2.6%)
County	68,350,618	67,156,014	69,615,833	72,848,292	75,523,845	2,675,553	3.7%
Federal Funds Distributed by State	17,289,330	10,274,500	10,022,655	8,147,675	8,609,480	461,805	5.7%
TOTAL REVENUE	\$ 182,343,399	\$ 175,542,433	\$ 178,010,100	\$ 178,303,811	\$ 185,342,051	\$ 7,038,240	3.9%
USE OF UNRESTRICTED FUND BALANCE	\$ (1,541,490)	\$ (2,109,151)	\$ 2,603,339	\$ 1,784,391	\$ -	\$ (1,784,391)	(100.0%)
OPERATING BUDGET	\$ 180,801,909	\$ 173,433,282	\$ 180,613,439	\$ 180,088,202	\$ 185,342,051	\$ 5,253,849	2.9%
BEGINNING FUND BALANCE	11,312,898	12,854,388	14,963,539	12,360,200	10,575,809		
ENDING FUND BALANCE	\$ 12,854,388	\$ 14,963,539	\$ 12,360,200	\$ 10,575,809	\$ 10,575,809		5.9% of Budget

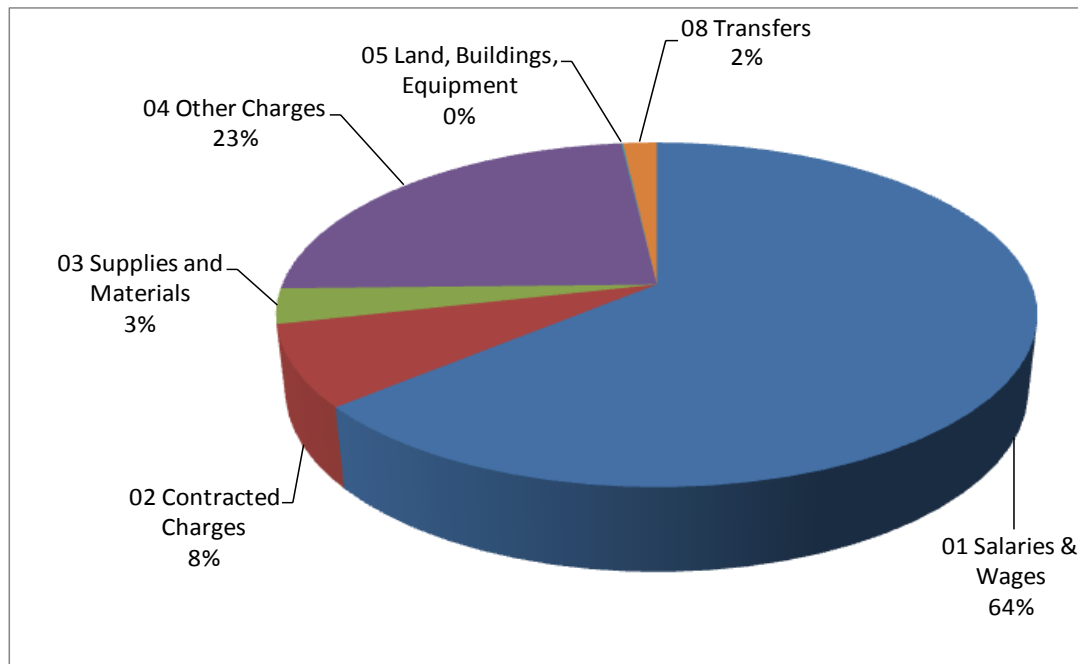
General Fund Expense Summary by Category

ADMINISTRATIVE SERVICES	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Administration	4,394,546	4,064,357	4,717,990	3,966,985	4,106,626	139,641	3.5%
09 Student Transportation	9,181,667	9,247,567	9,599,678	9,431,561	9,561,367	129,806	1.4%
10 Operation of Plant	11,549,453	10,654,869	11,286,391	11,192,595	11,703,596	511,001	4.6%
11 Maintenance of Plant	3,571,428	3,784,948	4,219,071	3,575,470	3,945,147	369,677	10.3%
15 Capital Outlay	186,338	181,910	211,609	190,701	324,786	134,085	70.3%
Total	28,883,432	27,933,651	30,034,738	28,357,312	29,641,522	1,284,210	4.5%
EDUCATION SERVICES	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
02 Instruction -Leadership/Support	14,126,798	13,313,116	13,566,354	13,255,496	13,490,055	234,559	1.8%
03 Instruction -Salaries/Wages	69,238,307	66,720,063	68,237,316	69,046,629	69,979,237	932,608	1.4%
04 Instruction-Materials/Supplies	2,249,589	2,798,894	3,643,215	4,538,299	4,524,036	(14,263)	-0.3%
05 Instruction-Other Costs	5,986,941	2,894,782	3,288,480	2,473,006	2,139,636	(333,370)	-13.5%
06 Special Education	25,980,943	24,921,881	25,135,508	25,153,805	25,494,094	340,289	1.4%
07 Student Personnel Services	957,021	998,594	996,891	1,019,866	1,021,387	1,521	0.1%
08 Student Health Services	1,561,451	1,565,596	1,526,033	1,546,383	1,565,135	18,752	1.2%
14 Community Services	350,299	405,943	388,028	292,089	290,460	(1,629)	-0.6%
Total	120,451,349	113,618,868	116,781,826	117,325,573	118,504,040	1,178,467	1.0%
12 Fixed Charges	31,457,110	31,912,483	33,796,877	34,405,317	37,196,489	2,791,172	8.1%
Grand Total	180,791,891	173,465,002	180,613,440	180,088,202	185,342,051	5,253,849	2.9%



General Fund Expense Summary by Object

BY OBJECT	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Salaries & Wages	116,700,905	113,141,348	115,239,464	116,554,164	118,078,508	1,524,344	1.3%
02 Contracted Charges	13,523,745	13,377,696	14,131,611	13,237,202	14,136,420	899,218	6.8%
03 Supplies and Materials	3,937,617	4,492,760	5,759,094	6,061,665	6,122,196	60,531	1.0%
04 Other Charges	38,001,167	37,666,820	40,213,219	40,436,704	43,704,409	3,267,705	8.1%
05 Land, Buildings, Equipment	4,875,073	1,107,730	1,888,688	706,043	145,500	(560,543)	-79.4%
08 Transfers	3,753,384	3,678,648	3,381,363	3,092,424	3,155,018	62,594	2.0%
Total	180,791,891	173,465,002	180,613,440	180,088,202	185,342,051	5,253,849	2.9%

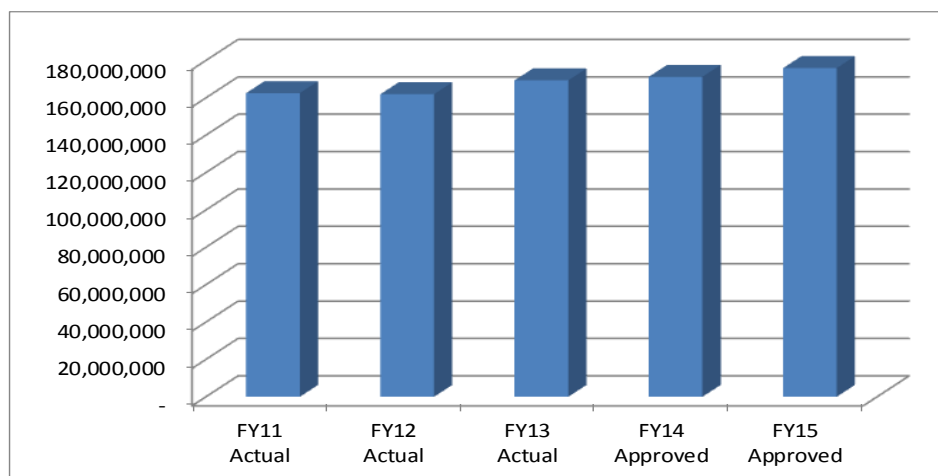


Unrestricted General Fund

REVENUE	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
20 Local Appropriation	(68,350,618)	(67,156,014)	(69,615,833)	(72,848,292)	(75,523,845)	(2,675,553)	3.7%
22 Other Revenue	(926,440)	(640,718)	(646,321)	(2,539,391)	(735,000)	1,804,391	-71.1%
24 State Revenue	(94,797,322)	(96,220,641)	(96,440,773)	(95,844,000)	(99,631,122)	(3,787,122)	4.0%
Grand Total	(164,074,380)	(164,017,373)	(166,702,927)	(171,231,683)	(175,889,967)	(4,658,284)	2.7%

EXPENDITURE BY CATEGORY	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Administration	3,688,995	3,756,140	4,178,169	3,776,869	3,899,708	122,839	3.3%
02 Instruction -Leadership/Support	13,840,814	13,119,774	13,469,883	13,245,330	13,478,903	233,573	1.8%
03 Instruction -Salaries/Wages	66,081,676	64,470,656	65,444,790	66,911,802	67,801,817	890,015	1.3%
04 Instruction-Materials/Supplies	1,469,319	2,257,477	3,054,372	4,268,937	4,128,964	(139,973)	-3.3%
05 Instruction-Other Costs	3,812,923	2,482,911	2,812,712	2,322,295	1,909,373	(412,922)	-17.8%
06 Special Education	20,659,092	20,497,592	20,684,267	21,446,793	21,763,798	317,005	1.5%
07 Student Personnel Services	895,450	908,149	917,721	939,800	939,541	(259)	0.0%
08 Student Health Services	1,548,934	1,558,600	1,518,278	1,546,383	1,565,135	18,752	1.2%
09 Student Transportation	9,048,508	9,147,022	9,500,751	9,351,231	9,405,827	54,596	0.6%
10 Operation of Plant	11,547,403	10,652,122	11,285,714	11,192,320	11,703,596	511,276	4.6%
11 Maintenance of Plant	3,443,790	3,542,155	3,965,524	3,469,692	3,711,001	241,309	7.0%
12 Fixed Charges	26,263,851	29,286,144	32,218,900	32,568,106	35,257,518	2,689,412	8.3%
14 Community Services	37,574	47,580	43,577	1,424	-	(1,424)	-100.0%
15 Capital Outlay	184,565	181,910	211,609	190,701	324,786	134,085	70.3%
Grand Total	162,522,894	161,908,233	169,306,267	171,231,683	175,889,967	4,658,284	2.7%

EXPENDITURE BY OBJECT	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Salaries & Wages	110,051,896	107,719,552	109,889,179	111,821,143	113,319,081	1,497,938	1.3%
02 Contracted Charges	10,723,526	11,349,986	11,522,801	11,835,748	12,483,191	647,443	5.5%
03 Supplies and Materials	2,684,196	3,671,348	4,865,039	5,626,291	5,619,060	(7,231)	-0.1%
04 Other Charges	32,550,638	34,799,890	38,397,567	38,403,188	41,478,206	3,075,018	8.0%
05 Land, Buildings, Equipment	3,045,059	1,056,890	1,583,502	706,043	114,500	(591,543)	-83.8%
08 Transfers	3,467,579	3,310,567	3,048,179	2,839,270	2,875,929	36,659	1.3%
Grand Total	162,522,894	161,908,233	169,306,267	171,231,683	175,889,967	4,658,284	2.7%

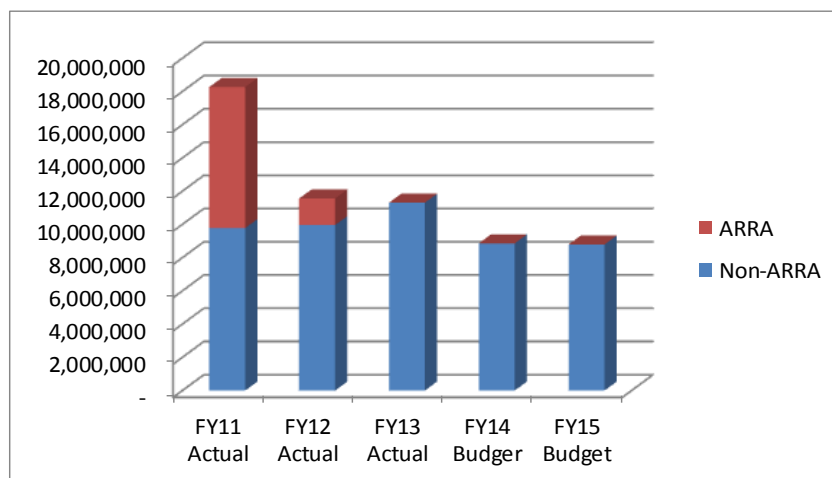


Restricted General Fund

REVENUE	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
22 Other Revenue	(79,668)	(179,715)	(145,114)	-	-	-	0.0%
24 State Revenue	(900,019)	(1,102,554)	(1,139,404)	(708,844)	(842,604)	(133,760)	18.9%
26 Federal Revenue	(17,289,330)	(10,274,500)	(10,022,655)	(8,147,675)	(8,609,480)	(461,805)	5.7%
Grand Total	(18,269,017)	(11,556,769)	(11,307,173)	(8,856,519)	(9,452,084)	(595,565)	6.7%

EXPENDITURE BY CATEGORY	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Administration	705,551	308,217	539,821	190,116	206,918	16,802	8.8%
02 Instruction -Leadership/Support	285,984	193,342	96,471	10,166	11,152	986	9.7%
03 Instruction -Salaries/Wages	3,156,631	2,249,406	2,792,527	2,134,827	2,177,420	42,593	2.0%
04 Instruction-Materials/Supplies	780,270	541,416	588,843	269,362	395,072	125,710	46.7%
05 Instruction-Other Costs	2,174,018	411,870	475,768	150,711	230,263	79,552	52.8%
06 Special Education	5,321,851	4,424,289	4,451,240	3,707,012	3,730,296	23,284	0.6%
07 Student Personnel Services	61,571	90,445	79,170	80,066	81,846	1,780	2.2%
08 Student Health Services	12,517	6,996	7,755	-	-	-	0.0%
09 Student Transportation	133,159	100,545	98,927	80,330	155,540	75,210	93.6%
10 Operation of Plant	2,050	2,747	677	275	-	(275)	-100.0%
11 Maintenance of Plant	127,638	242,793	253,547	105,778	234,146	128,368	121.4%
12 Fixed Charges	5,193,259	2,626,339	1,577,976	1,837,211	1,938,971	101,760	5.5%
14 Community Services	312,725	358,363	344,451	290,665	290,460	(205)	-0.1%
15 Capital Outlay	1,773	-	-	-	-	-	0.0%
Grand Total	18,268,997	11,556,769	11,307,173	8,856,519	9,452,084	595,565	6.7%

EXPENDITURE BY OBJECT	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Salaries & Wages	6,649,009	5,421,797	5,350,285	4,733,021	4,759,427	26,406	0.6%
02 Contracted Charges	2,800,219	2,027,709	2,608,810	1,401,454	1,653,229	251,775	18.0%
03 Supplies and Materials	1,253,421	821,413	894,055	435,374	503,136	67,762	15.6%
04 Other Charges	5,450,529	2,866,929	1,815,653	2,033,516	2,226,203	192,687	9.5%
05 Land, Buildings, Equipment	1,830,014	50,840	305,186	-	31,000	31,000	0.0%
08 Transfers	285,805	368,081	333,184	253,154	279,089	25,935	10.2%
Grand Total	18,268,997	11,556,769	11,307,173	8,856,519	9,452,084	595,565	6.7%

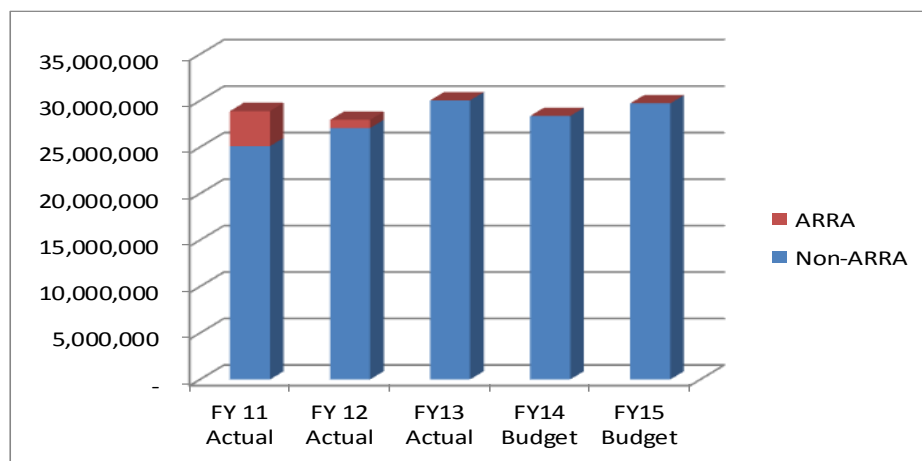


Administrative Services Summary by Category and Object

FULL TIME EQUIVALENTS (FTE)	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14
01 Administration	49.75	49.75	47.50	47.00	47.00	-
09 Student Transportation	27.00	27.00	25.00	25.00	25.00	-
10 Operation of Plant	140.00	132.00	131.00	131.00	130.50	(0.50)
11 Maintenance of Plant	49.50	47.50	47.50	47.50	48.50	1.00
15 Capital Outlay	2.50	2.50	2.50	2.50	2.50	-
Grand Total	268.75	258.75	253.50	253.00	253.50	0.50

BY CATEGORY	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Administration	4,394,546	4,064,357	4,717,990	3,966,985	4,106,626	139,641	3.5%
09 Student Transportation	9,181,667	9,247,567	9,599,678	9,431,561	9,561,367	129,806	1.4%
10 Operation of Plant	11,549,453	10,654,869	11,286,391	11,192,595	11,703,596	511,001	4.6%
11 Maintenance of Plant	3,571,428	3,784,948	4,219,071	3,575,470	3,945,147	369,677	10.3%
12 Fixed Charges	31,457,110	31,912,483	33,796,877	34,405,317	37,196,489	2,791,172	8.1%
15 Capital Outlay	186,338	181,910	211,609	190,701	324,786	134,085	70.3%
Grand Total	60,340,542	59,846,135	63,831,615	62,762,629	66,838,011	4,075,382	6.5%

BY OBJECT	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Salaries & Wages	12,115,543	11,798,012	11,816,357	11,927,668	12,109,194	181,526	1.5%
02 Contracted Charges	9,725,662	9,647,064	9,938,151	9,773,905	10,416,882	642,977	6.6%
03 Supplies and Materials	1,015,789	1,218,679	1,558,174	1,103,881	1,179,041	75,160	6.8%
04 Other Charges	37,418,637	37,063,401	39,628,755	39,890,341	43,070,547	3,180,206	8.0%
05 Land, Buildings, Equipment	324,365	118,978	890,876	167,448	109,500	(57,948)	-34.6%
08 Transfers	(259,454)	-	(699)	(100,614)	(47,153)	53,461	-53.1%
Grand Total	60,340,542	59,846,135	63,831,615	62,762,629	66,838,011	4,075,382	6.5%



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) ▾	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14
01 Superintendent, Assoc., Exec.	3.00	3.00	3.00	3.00	3.00	-
12 Other Professional Staff	2.00	2.00	1.00	1.00	1.00	-
13 Secretary, Clerical	3.00	3.00	3.00	3.00	3.00	-
Grand Total	8.00	8.00	7.00	7.00	7.00	-

BY OBJECT ▾	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Salaries & Wages	801,421	801,135	744,586	754,304	783,376	29,072	3.9%
02 Contracted Charges	119,210	173,032	78,352	125,978	122,742	(3,236)	-2.6%
03 Supplies and Materials	8,670	14,147	90,745	5,450	5,450	-	0.0%
04 Other Charges	69,128	56,582	88,169	54,900	54,450	(450)	-0.8%
05 Land, Buildings, Equipment	24,632	-	44,249	-	-	-	0.0%
Grand Total	1,023,061	1,044,895	1,046,100	940,632	966,018	25,386	2.7%

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 rigid checklist to meet compliance.
- Implement self-reporting requirements for drill compliance and communicate to all administrators regularly each school year.

General Support Measures

2.3.a Annual safe school inspection results

Compliance	2011	2012	2013	2014 Target	2015 Target
Elementary	99.2%	98.2%	99.4%	100.0%	100.0%
Middle	97.2%	98.3%	96.7%	100.0%	100.0%
High	97.6%	97.1%	97.1%	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	2011	2012	2013	2014 Target	2015 Target
Fire drill	72.4%	69.0%	55.2%	100.0%	100.0%
Bus drill	96.7%	92.0%	82.8%	100.0%	100.0%
Secured status drill	Not Available	100.0%	96.6%	100.0%	100.0%
Civil defense drill	Not Available	100.0%	96.6%	100.0%	100.0%

Business Support Summary

FULL TIME EQUIVALENTS (FTE) ▼	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14
12 Other Professional Staff	5.00	5.00	5.00	5.00	5.00	-
13 Secretary, Clerical	12.00	12.00	11.00	11.00	11.00	-
01 Superintendent, Assoc., Exec.	1.00	1.00	1.00	1.00	1.00	-
Grand Total	18.00	18.00	17.00	17.00	17.00	-

BY OBJECT ▼	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Salaries & Wages	978,602	959,714	960,326	960,827	978,099	17,272	1.8%
02 Contracted Charges	183,043	(72,266)	(65,730)	(62,220)	(60,921)	1,299	-2.1%
03 Supplies and Materials	53,536	87,015	88,781	83,200	82,000	(1,200)	-1.4%
04 Other Charges	8,586	8,729	10,601	7,525	9,474	1,949	25.9%
05 Land, Buildings, Equipment	19,478	433	444	-	-	-	0.0%
08 Transfers	(259,454)	0	(699)	(100,614)	(47,153)	53,461	-53.1%
Grand Total	983,791	983,625	993,723	888,718	961,499	72,781	8.2%

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.

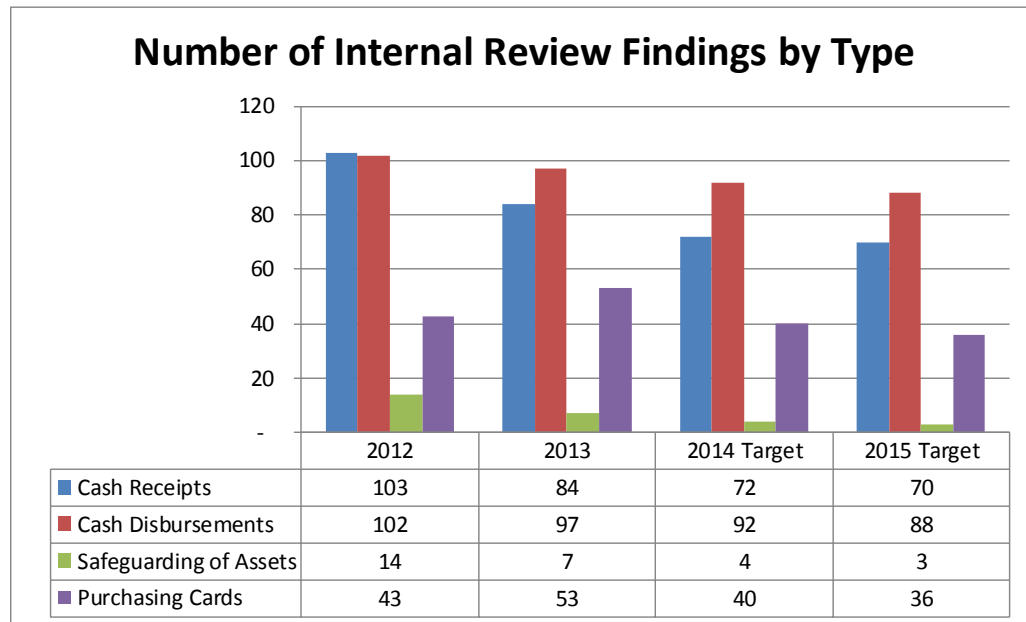
- Provide professional development meetings throughout the year.
- Conduct annual site visits to schools.
- Ensure periodic review and updating of vendor payment information.
- Promote expansion of online payments for student activities.

Business Support Measures

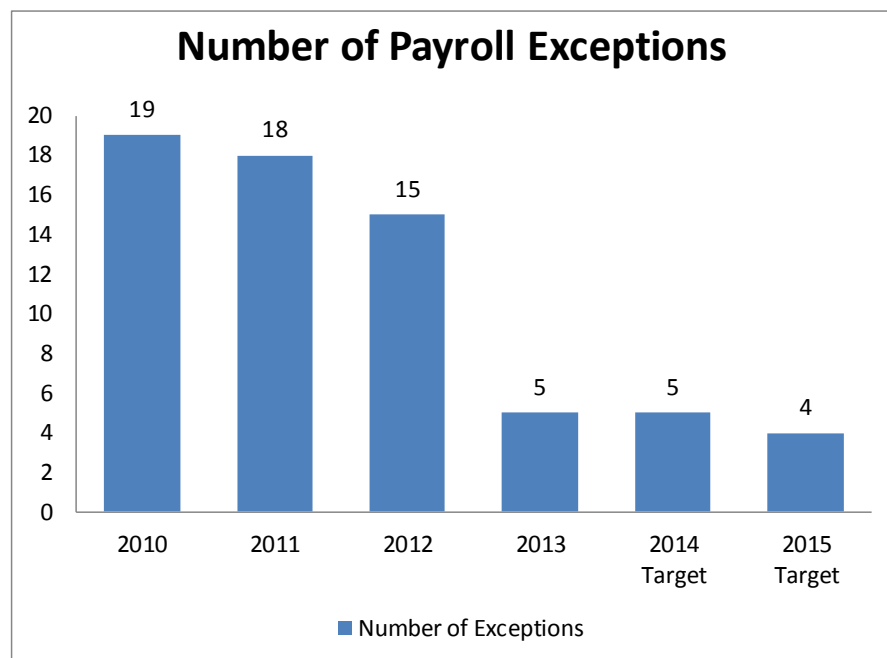
3.3.3.a Number of financial transactions by type

Type of Transactions	2003	2009	2010	2011	2012	2013	2014 Target	2015 Target
Printed purchase orders	2,693	1,604	1,492	1,165	736	756	750	750
In-house checks	12,398	5,614	5,374	893	901	845	850	850
Wire transfers	311	622	650	384	402	405	400	400
Payables Advantage								
Number of checks				2,047	1,227	1,227	1,150	1,000
Number of ACHs				1,908	2,107	2,219	2,300	2,400
Number of Visa				537	672	624	625	650

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)	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14
12 Other Professional Staff	14.00	14.00	14.00	14.00	14.00	-
13 Secretary, Clerical	7.25	7.25	7.00	6.50	6.50	-
01 Superintendent, Assoc., Exec.	1.00	1.00	1.00	1.00	1.00	-
02 Director, Coord., Supv., Specialist	1.50	1.50	1.50	1.50	1.50	-
Grand Total	23.75	23.75	23.50	23.00	23.00	-

BY OBJECT	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Salaries & Wages	1,551,622	1,523,262	1,518,458	1,541,627	1,532,075	(9,552)	-0.6%
02 Contracted Charges	583,541	422,773	473,963	501,633	569,549	67,916	13.5%
03 Supplies and Materials	34,505	27,954	165,133	37,916	21,475	(16,441)	-43.4%
04 Other Charges	47,439	50,520	54,661	55,280	56,010	730	1.3%
05 Land, Buildings, Equipment	170,587	11,328	465,951	1,179	-	(1,179)	-100.0%
Grand Total	2,387,694	2,035,837	2,678,166	2,137,635	2,179,109	41,474	1.9%

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 to ensure that individuals not meeting the requirements are not hired in Title I schools.
- Require that newly hired teachers and paraprofessionals meet these qualifications and consider these qualifications in the transfer of staff.
- Provide support to help teachers and paraprofessionals in Title 1 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 the school system.
- 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.

- Encourage employees to participate in the employee wellness plan.

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.

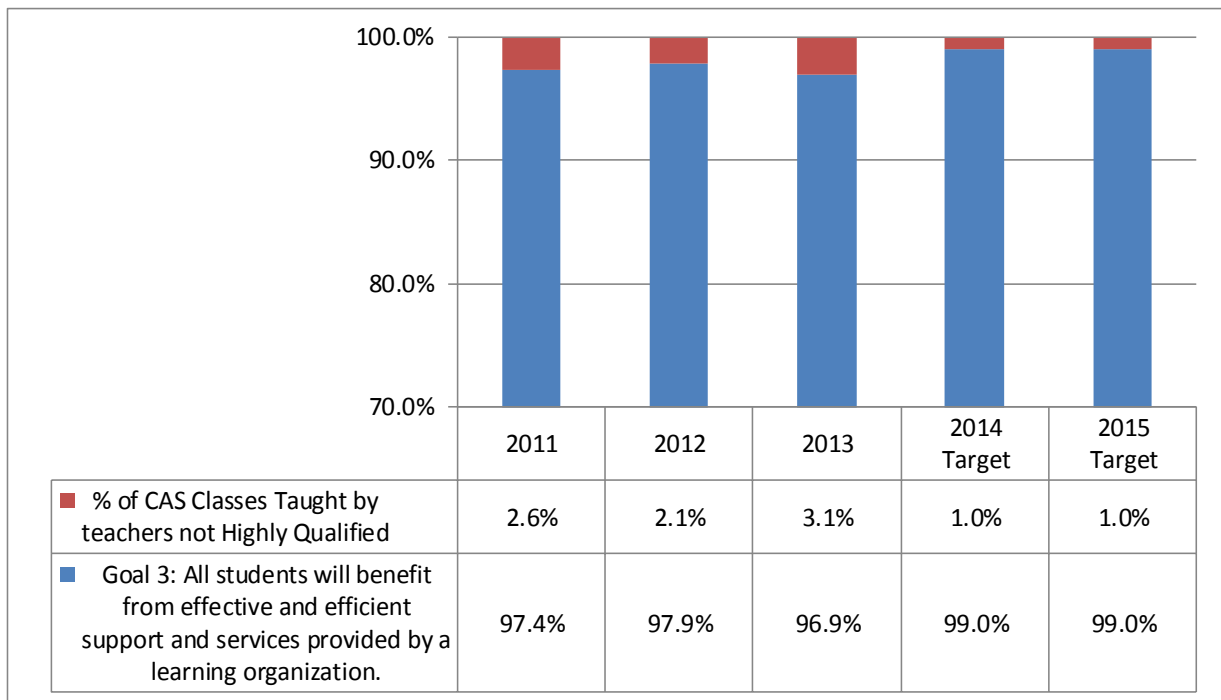
- Leveraging One Maryland Broadband Network (BTOP) fiber and upgrading network hardware in (10) middle and high schools through FY16.

Centralized Support Measures

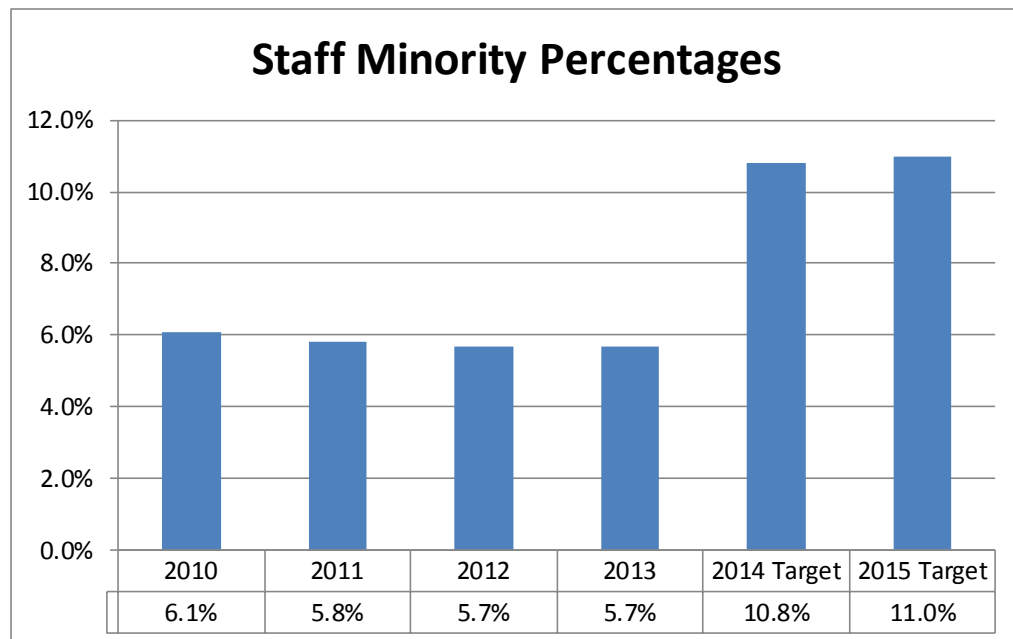
3.1.a Percentage of highly qualified paraprofessionals in Title I programs

	2011	2012	2013	2014 Target	2015 Target
Title I Schools	100%	100%	100%	100%	100%

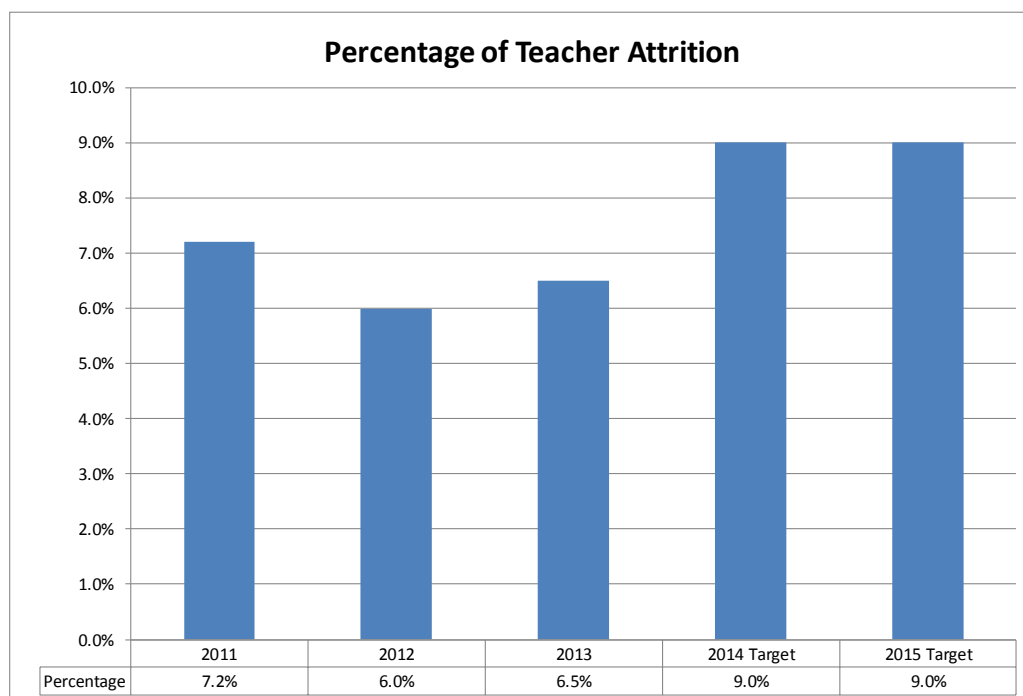
3.1.b Percentage of classes taught by highly qualified teachers



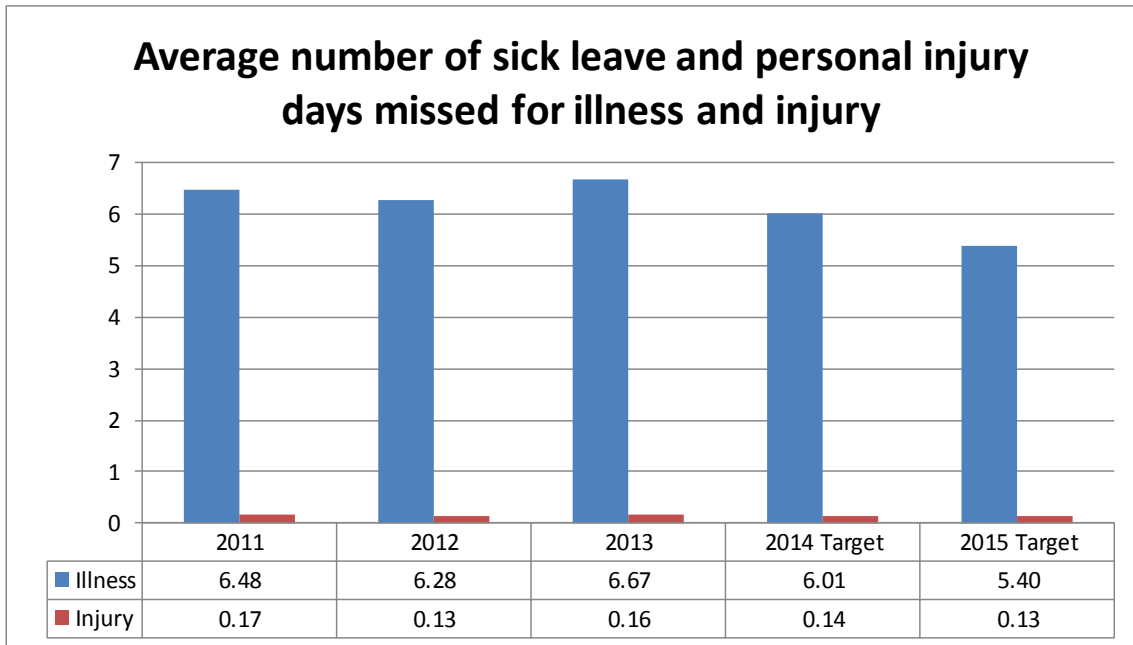
3.1.c Disaggregated report of staff ethnicity



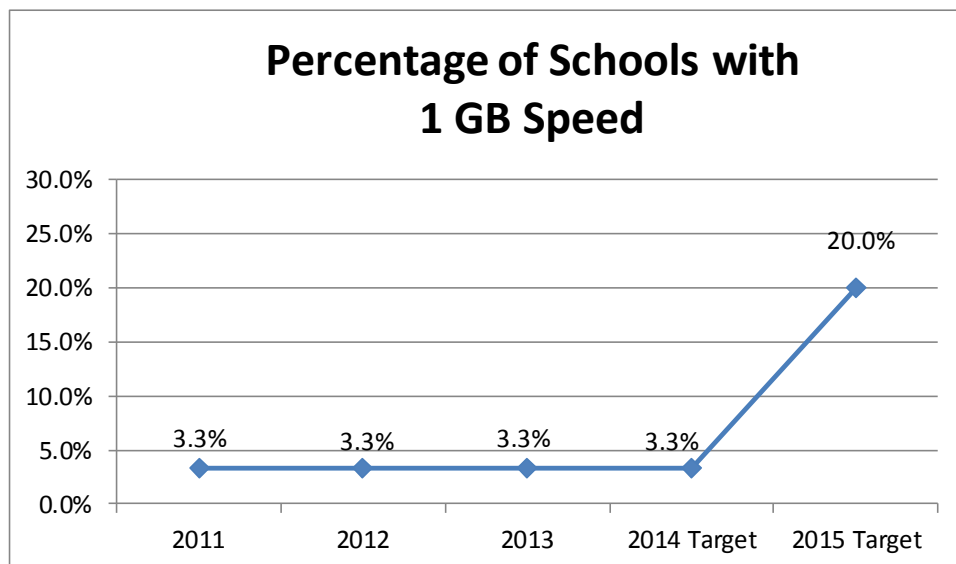
3.1.d Annual teacher attrition rate



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 1 GB 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 74% 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 9 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) ▾	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14
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	14.00	14.00	13.00	13.00	13.00	-
15 Paraprofessional	8.00	8.00	7.00	7.00	7.00	-
02 Director, Coord., Supv., Specialist	1.00	1.00	1.00	1.00	1.00	-
Grand Total	27.00	27.00	25.00	25.00	25.00	-

BY OBJECT ▾	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Salaries & Wages	786,233	781,403	763,131	773,886	790,392	16,506	2.1%
02 Contracted Charges	7,845,701	7,933,592	8,182,479	7,995,124	8,229,047	233,923	2.9%
03 Supplies and Materials	105,013	110,946	113,350	114,515	102,515	(12,000)	-10.5%
04 Other Charges	421,423	421,626	433,718	427,036	439,413	12,377	2.9%
05 Land, Buildings, Equipment	23,297	-	107,000	121,000	-	(121,000)	-100.0%
Grand Total	9,181,667	9,247,567	9,599,678	9,431,561	9,561,367	129,806	1.4%

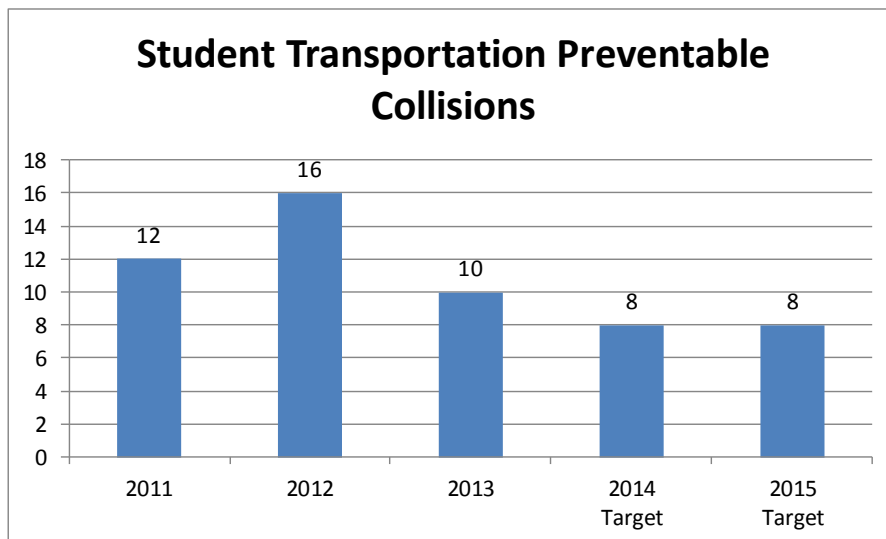
Student Transportation Strategies

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

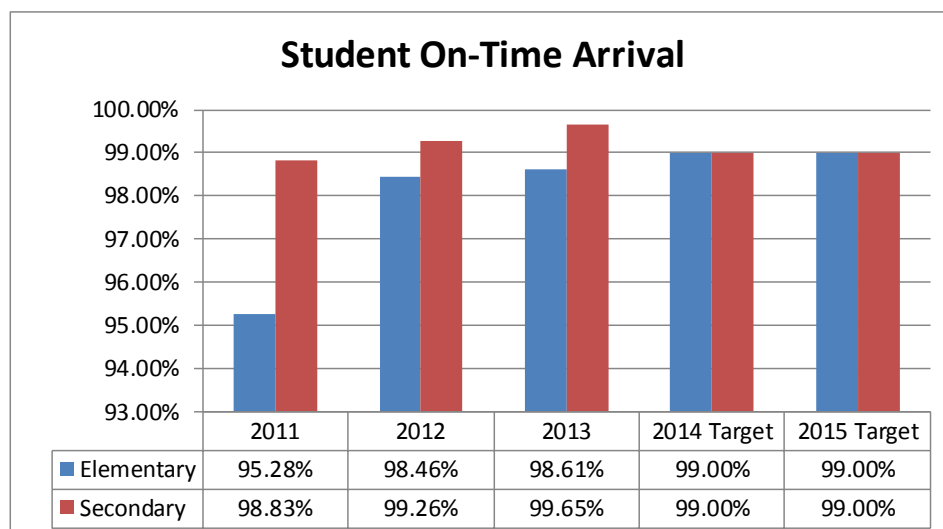
Sub-objective 3.3.5 Students will be transported to and from school and activities safely, efficiently and professionally.

- Provide additional training for any bus driver in an 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.

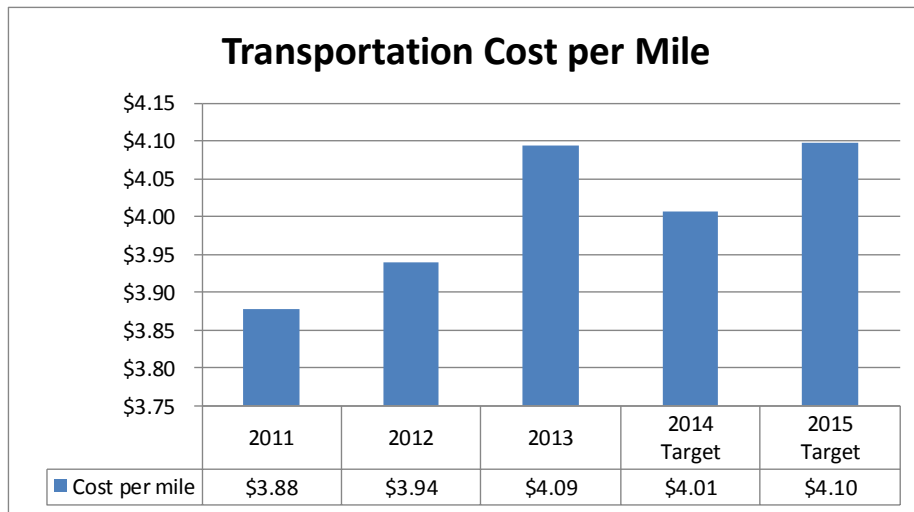
3.3.5.a Number of preventable accidents



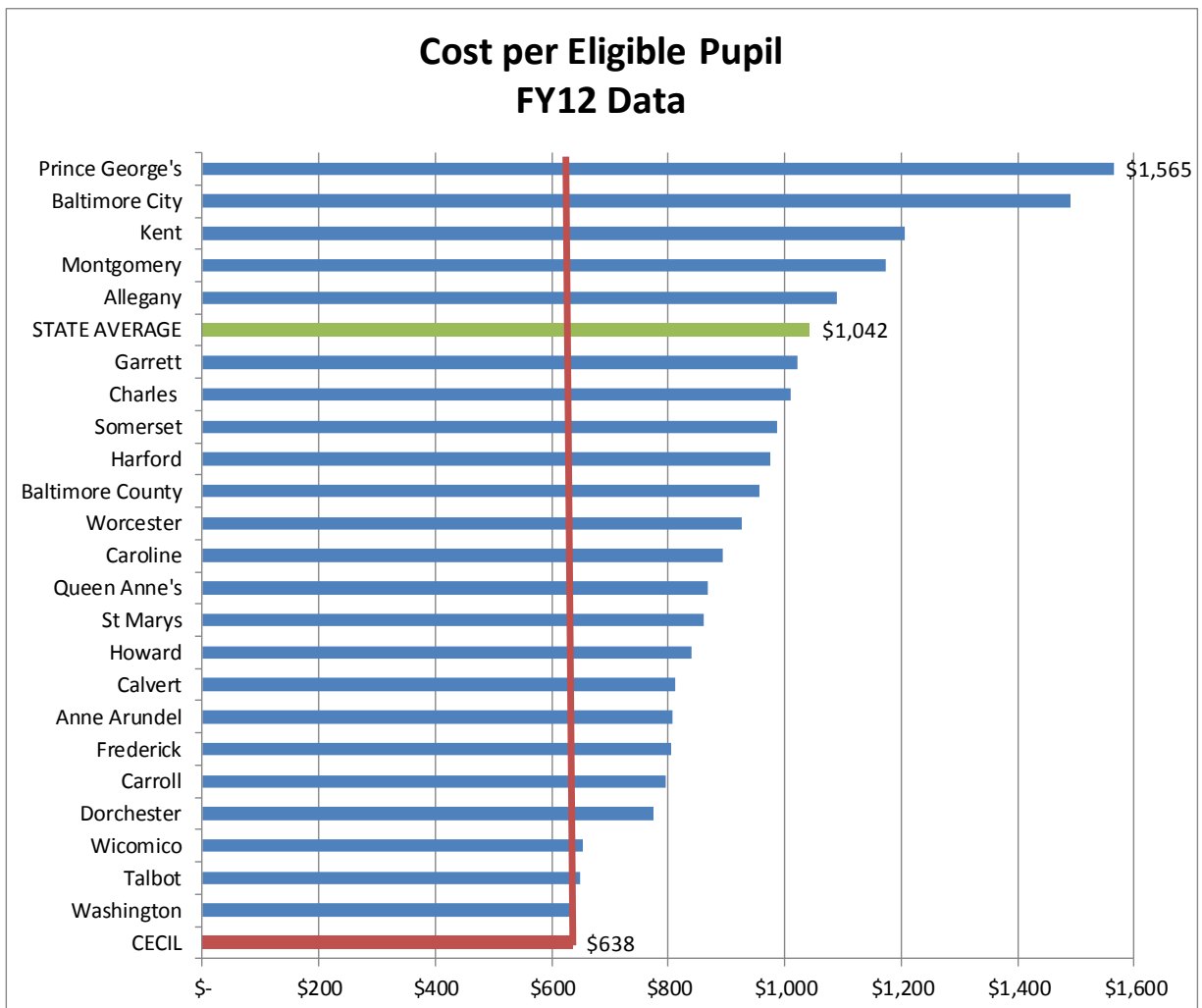
3.3.5.b On time morning arrival of buses at schools



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) ▾	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14
30 Warehouse/Distribution	8.00	8.00	7.00	7.00	7.00	-
16 Operations, Maintenance	8.00	8.00	7.00	7.00	7.00	-
31 Other Operation of Plant	132.00	124.00	124.00	124.00	123.50	(0.50)
12 Other Professional Staff	3.00	3.00	3.00	3.00	3.00	-
16 Operations, Maintenance	129.00	121.00	121.00	121.00	120.50	(0.50)
Grand Total	140.00	132.00	131.00	131.00	130.50	(0.50)

BY PROGRAM ▾	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
30 Warehouse/Distribution	626,126	616,746	581,009	597,036	608,519	11,483	1.9%
31 Other Operation of Plant	10,923,327	10,038,123	10,705,382	10,595,559	11,095,077	499,518	4.7%
Grand Total	11,549,453	10,654,869	11,286,391	11,192,595	11,703,596	511,001	4.6%

BY OBJECT ▾	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Salaries & Wages	5,440,380	5,224,967	5,280,397	5,289,367	5,339,128	49,761	0.9%
02 Contracted Charges	425,679	544,603	487,336	682,816	669,849	(12,967)	-1.9%
03 Supplies and Materials	250,993	264,299	265,701	282,500	351,500	69,000	24.4%
04 Other Charges	5,388,484	4,588,128	5,210,895	4,907,643	5,278,619	370,976	7.6%
05 Land, Buildings, Equipment	43,917	32,872	42,061	30,269	64,500	34,231	113.1%
Grand Total	11,549,453	10,654,869	11,286,391	11,192,595	11,703,596	511,001	4.6%

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.

- Review past inspection schedules to identify schools to be inspected, and administer inspections as needed or required.

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

# of Excellent or Good Ratings	2011	2012	2013	2014 Target	2015 Target
Elementary and Administration	18	20	9	11	13
Middle	5	6	1	2	3
High	5	5	1	2	3
Total	28	31	11	15	19

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) ▼	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14
12 Other Professional Staff	6.00	5.00	5.00	5.00	5.00	-
13 Secretary, Clerical	1.50	1.50	1.50	1.50	1.50	-
16 Operations, Maintenance	42.00	41.00	41.00	41.00	42.00	1.00
Grand Total	49.50	47.50	47.50	47.50	48.50	1.00

BY OBJECT ▼	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Salaries & Wages	2,379,968	2,330,215	2,367,803	2,425,724	2,501,580	75,856	3.1%
02 Contracted Charges	565,988	643,318	755,065	525,406	751,574	226,168	43.0%
03 Supplies and Materials	561,350	713,376	833,946	578,800	614,601	35,801	6.2%
04 Other Charges	25,336	23,694	31,084	30,540	32,392	1,852	6.1%
05 Land, Buildings, Equipment	38,786	74,345	231,172	15,000	45,000	30,000	200.0%
Grand Total	3,571,428	3,784,948	4,219,071	3,575,470	3,945,147	369,677	10.3%

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 preventive maintenance.
- Evaluate school project requests and request funding at a level that will ensure a reduction in deferred maintenance.

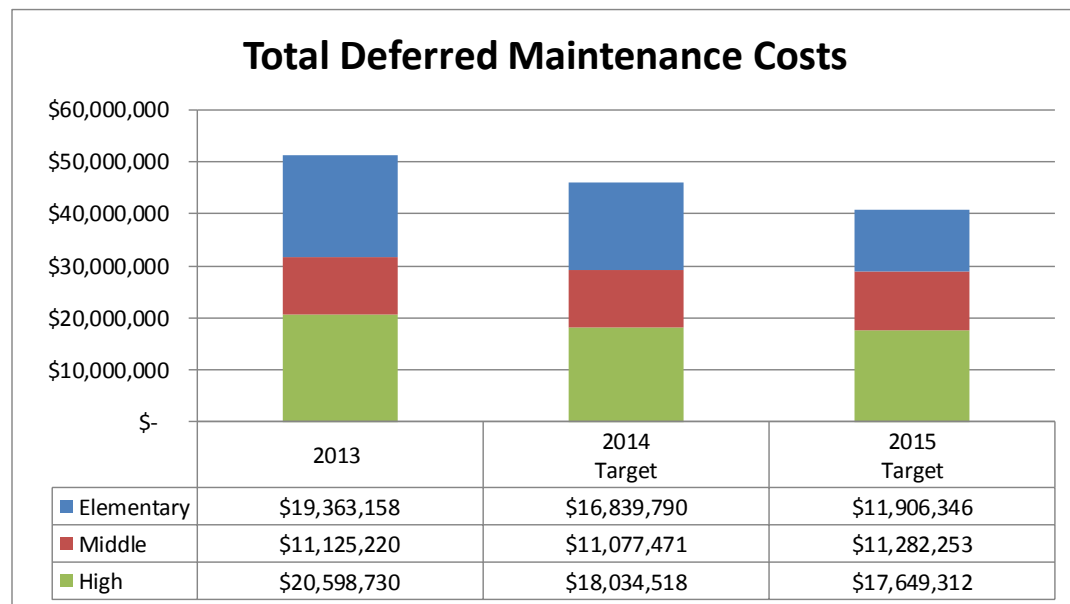
3.2.b Number of building improvement jobs completed (e.g. CIP)

	2011	2012	2013	2014 Target	2015 Target
Elementary	18	15	15	21	38
Middle	10	8	5	6	16
High	13	6	8	16	21
Total	41	29	28	43	75

3.2.c Completed work orders by type

Work Order Type	2011	2012	2013	2014 Target	2015 Target
Code correction	0%	0%	0%	0%	0%
Preventative maintenance	25%	26%	22%	23%	24%
Modernization/alteration	0%	0%	0%	0%	0%
Scheduled maintenance	47%	45%	57%	58%	58%
Repair maintenance	27%	28%	20%	18%	17%
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 \$15.5 million dollars for FY 2015 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	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
0508 Awards	20,737	37,047	15,321	20,000	22,000	2,000	10.0%
0516 Ltc insurance	2,676	-	-	-	-	-	0.0%
0519 Tuition-tea	469,167	482,692	325,707	475,930	436,308	(39,622)	-8.3%
0520 Tuition-a&s	26,260	16,974	9,960	21,617	14,269	(7,348)	-34.0%
0521 Tuition-sup	26,512	24,329	5,723	25,421	25,518	97	0.4%
0527 Interest	110,918	19,651	9,954	-	-	-	0.0%
0546 Ins-comp gen liab	69,644	69,000	74,025	70,298	81,428	11,130	15.8%
0548 Health care optout	393,077	376,972	387,470	391,000	385,000	(6,000)	-1.5%
0550 Ins-health care	15,415,663	15,196,977	15,512,303	15,942,181	17,529,343	1,587,162	10.0%
0551 Ins-term life	246,425	239,680	245,371	239,418	247,754	8,336	3.5%
0552 Emp assist	51,888	47,564	57,904	48,000	51,000	3,000	6.3%
0553 Flex spending	31,203	22,092	19,824	26,648	25,000	(1,648)	-6.2%
0554 Wellness prog	1,896	21,421	53,682	2,000	215,000	213,000	10650.0%
0555 Ins-workers comp	437,060	453,010	629,662	455,290	584,229	128,939	28.3%
0556 Retiree healthcare	2,978,542	3,568,075	3,425,569	2,734,125	3,380,666	646,541	23.6%
0557 Social security	8,472,289	8,575,528	8,527,203	8,349,407	8,568,083	218,676	2.6%
0558 Retirement systems	944,629	826,789	3,968,308	1,149,822	1,054,466	(95,356)	-8.3%
0559 Blood bank dues	2,129	1,997	1,694	2,200	2,200	-	0.0%
0571 Emp pers losses	100	-	100	500	500	-	0.0%
0572 Unemp ins	138,137	149,299	39,477	100,000	75,000	(25,000)	-25.0%
0578 Leave accru	589,007	444,288	186,333	300,000	200,000	(100,000)	-33.3%
0580 Teach pens systems	1,029,151	1,027,249	-	3,742,423	3,988,747	246,324	6.6%
0513 Trs/tps admin. fee	-	311,848	301,286	309,037	309,978	941	0.3%
Grand Total	31,457,110	31,912,483	33,796,877	34,405,317	37,196,489	2,791,172	8.1%

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) ▾	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14
12 Other Professional Staff	2.00	2.00	2.00	2.00	2.00	-
13 Secretary, Clerical	0.50	0.50	0.50	0.50	0.50	-
Grand Total	2.50	2.50	2.50	2.50	2.50	-

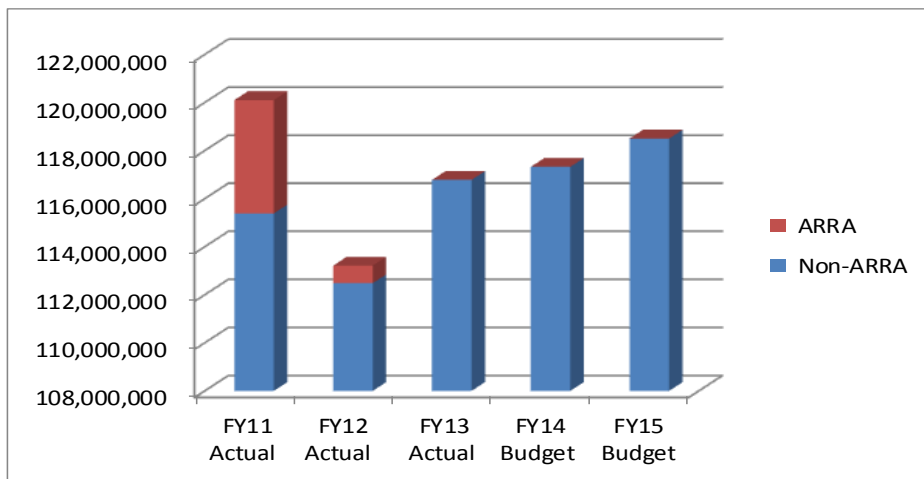
BY OBJECT ▾	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Salaries & Wages	177,317	177,317	181,655	181,933	184,544	2,611	1.4%
02 Contracted Charges	2,500	2,012	26,686	5,168	135,042	129,874	2513.0%
03 Supplies and Materials	1,722	941	518	1,500	1,500	-	0.0%
04 Other Charges	1,131	1,640	2,750	2,100	3,700	1,600	76.2%
05 Land, Buildings, Equipment	3,668	-	-	-	-	-	0.0%
Grand Total	186,338	181,910	211,609	190,701	324,786	134,085	70.3%

Education Services Summary by Category and Object

FULL TIME EQUIVALENTS (FTE)	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14
02 Instruction -Leadership/Support	207.25	201.25	196.60	196.10	196.10	-
03 Instruction -Salaries/Wages	1,189.97	1,131.56	1,126.86	1,120.66	1,103.40	(17.26)
06 Special Education	422.50	412.70	414.20	418.20	411.10	(7.10)
07 Student Personnel Services	15.00	14.60	14.70	15.90	15.90	-
08 Student Health Services	32.00	32.00	32.00	31.00	31.00	-
Grand Total	1,866.72	1,792.11	1,784.36	1,781.86	1,757.50	(24.36)

BY CATEGORY	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
02 Instruction -Leadership/Support	14,126,798	13,313,116	13,566,354	13,255,496	13,490,055	234,559	1.8%
03 Instruction -Salaries/Wages	69,238,307	66,720,063	68,237,316	69,046,629	69,979,237	932,608	1.4%
04 Instruction-Materials/Supplies	2,249,589	2,798,894	3,643,215	4,538,299	4,524,036	(14,263)	-0.3%
05 Instruction-Other Costs	5,986,941	2,894,782	3,288,480	2,473,006	2,139,636	(333,370)	-13.5%
06 Special Education	25,980,943	24,921,881	25,135,508	25,153,805	25,494,094	340,289	1.4%
07 Student Personnel Services	957,021	998,594	996,891	1,019,866	1,021,387	1,521	0.1%
08 Student Health Services	1,561,451	1,565,596	1,526,033	1,546,383	1,565,135	18,752	1.2%
14 Community Services	350,299	405,943	388,028	292,089	290,460	(1,629)	-0.6%
Grand Total	120,451,349	113,618,868	116,781,826	117,325,573	118,504,040	1,178,467	1.0%

BY OBJECT	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Salaries & Wages	104,585,362	101,343,336	103,423,107	104,626,496	105,969,314	1,342,818	1.3%
02 Contracted Charges	3,798,083	3,730,631	4,193,460	3,463,297	3,719,538	256,241	7.4%
03 Supplies and Materials	2,921,828	3,274,082	4,200,920	4,957,784	4,943,155	(14,629)	-0.3%
04 Other Charges	582,530	603,419	584,464	546,363	633,862	87,499	16.0%
05 Land, Buildings, Equipment	4,550,708	988,752	997,812	538,595	36,000	(502,595)	-93.3%
08 Transfers	4,012,838	3,678,648	3,382,062	3,193,038	3,202,171	9,133	0.3%
Grand Total	120,451,349	113,618,868	116,781,826	117,325,573	118,504,040	1,178,467	1.0%



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)	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14
03 Principal	30.00	30.00	29.00	29.00	29.00	-
04 Assistant Principal	39.00	36.00	36.00	37.00	38.00	1.00
12 Other Professional Staff	-	4.00	4.00	1.00	1.00	-
13 Secretary, Clerical	113.75	111.75	109.10	110.60	109.60	(1.00)
01 Superintendent, Assoc., Exec.	4.00	4.00	4.00	4.00	4.00	-
02 Director, Coord., Supv., Specialist	20.50	15.50	14.50	14.50	14.50	-
Grand Total	207.25	201.25	196.60	196.10	196.10	-

BY PROGRAM	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
15 Principals Office - Basic & Supplemental	10,393,209	10,268,666	10,223,836	10,288,356	10,523,058	234,702	2.3%
16 Principals Office - Career & Technology	329,071	269,458	338,282	343,878	349,635	5,757	1.7%
17 Ed Services - Program Director Impact	3,156,841	2,627,719	2,988,971	2,603,818	2,596,774	(7,044)	-0.3%
18 Ed Services -Career & Technology	126,548	65,316	2,692	5,808	6,000	192	3.3%
19 Ed Services - Media	121,129	81,956	12,573	13,636	14,588	952	7.0%
Grand Total	14,126,798	13,313,116	13,566,354	13,255,496	13,490,055	234,559	1.8%

BY OBJECT	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Salaries & Wages	13,168,137	12,554,409	12,856,204	12,612,680	12,805,136	192,456	1.5%
02 Contracted Charges	425,726	416,789	394,220	303,807	304,439	632	0.2%
03 Supplies and Materials	177,515	172,706	153,393	218,040	241,631	23,591	10.8%
04 Other Charges	152,290	143,016	135,714	119,789	138,849	19,060	15.9%
05 Land, Buildings, Equipment	203,130	26,195	26,822	1,180	-	(1,180)	-100.0%
Grand Total	14,126,798	13,313,116	13,566,354	13,255,496	13,490,055	234,559	1.8%

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 professional learning opportunities at regional meetings and conferences.
 - Connect professionals to national curriculum and professional development organizations.
 - Monitor quality instruction through implementation of the new teacher and administrator evaluation systems.

Instructional Programs

In this Fiscal Year 2015 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)	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14
05 Teacher	862.76	845.03	834.20	829.80	827.50	(2.30)
15 Paraprofessional	26.86	25.36	20.86	20.96	24.50	3.54
Grand Total	889.62	870.39	855.06	850.76	852.00	1.24

BY CATEGORY	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
03 Instruction -Salaries/Wages	52,244,378	51,191,771	51,550,743	52,410,807	53,361,416	950,609	1.8%
04 Instruction-Materials/Supplies	1,726,875	2,221,878	2,667,587	3,678,548	3,510,519	(168,029)	-4.6%
05 Instruction-Other Costs	4,584,402	2,367,374	2,770,845	2,189,598	1,745,612	(443,986)	-20.3%
Grand Total	58,555,655	55,781,022	56,989,176	58,278,953	58,617,547	338,594	0.6%

BY OBJECT	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Salaries & Wages	52,244,378	51,191,771	51,550,743	52,410,807	53,361,416	950,609	1.8%
02 Contracted Charges	1,229,584	1,267,234	1,599,563	1,378,738	1,389,465	10,727	0.8%
03 Supplies and Materials	1,726,875	2,221,878	2,667,587	3,678,548	3,510,519	(168,029)	-4.6%
04 Other Charges	167,995	133,820	161,438	169,979	210,147	40,168	23.6%
05 Land, Buildings, Equipment	3,063,109	863,959	882,367	510,881	16,000	(494,881)	-96.9%
08 Transfers	123,714	102,360	127,477	130,000	130,000	-	0.0%
Grand Total	58,555,655	55,781,022	56,989,176	58,278,953	58,617,547	338,594	0.6%

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.

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 2.4 Parents and guardians 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 3.3 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.
 - Improve technology infrastructure to allow computer based instruction and assessment.
 - Increase student access to technology for instruction and assessment.
 - Provide software licensing for appropriate software that supports classroom instruction.

- Replace computers that have “aged-out” of service.
- Expand inventory of computers where needed to accommodate online test administration.

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 guide.

1.1.a Percentage of students at/above proficient on Maryland state assessment measures in grades 3-8

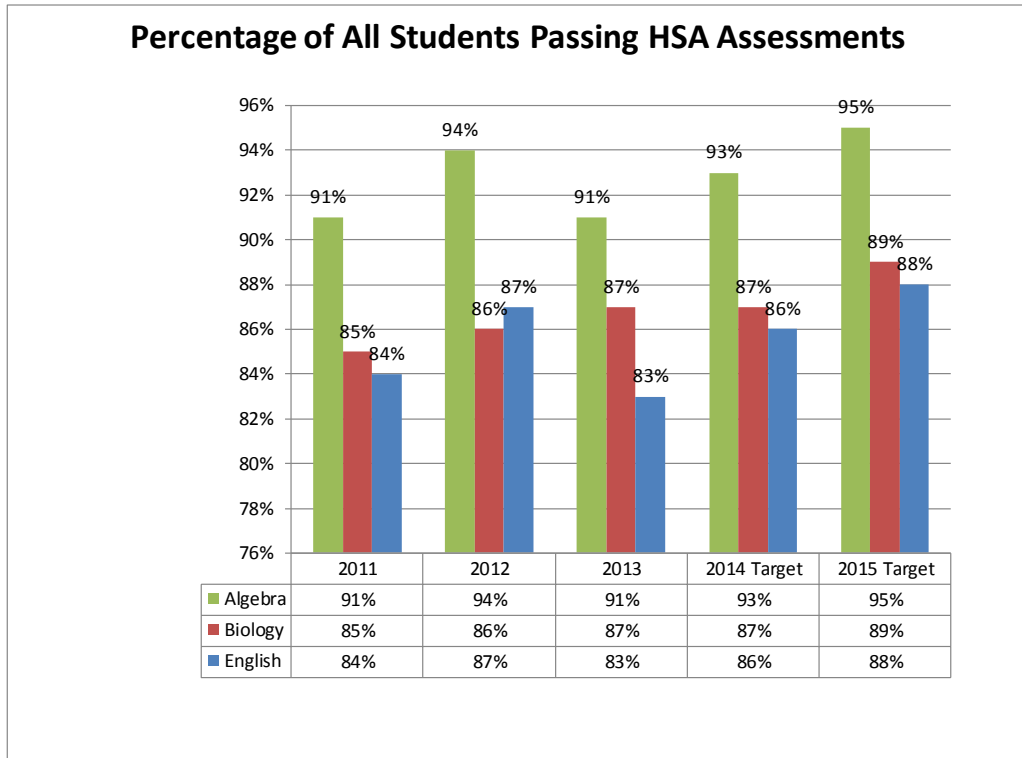
SCHOOL	MSA READING 2003 – 2013 (% proficient)						
(Grades 3-5 combined)	2003	2009	2010	2011	2012	2013	10 Year Growth
Bainbridge Elementary	58.2	81.1	85.9	81.2	89.1	81.9	23.7
Bay View Elementary	61.4	82.4	83.4	87.8	88.9	82.8	21.4
Calvert Elementary	78.4	95.5	94.7	94.8	98.1	94.1	15.7
Cecil Manor Elementary	75.0	87.8	88.6	90.1	90.4	79.2	4.2
Cecilton Elementary	69.2	93.6	94.0	93.4	93.3	93.2	24.0
Charlestown Elementary	67.2	95.2	86.0	95.1	92.0	88.6	21.4
Chesapeake City Elementary	78.9	96.7	95.4	93.8	95.2	93.5	14.6
Conowingo Elementary	80.8	86.7	86.2	88.0	90.5	90.1	9.3
Elk Neck Elementary	71.8	86.4	84.5	93.9	92.2	85.7	13.9
Gilpin Manor Elementary	45.7	81.6	89.4	83.8	87.7	70.3	24.6
Holly Hall Elementary	58.5	83.9	88.6	92.2	89.6	85.5	27.0
Kenmore Elementary	80.3	89.0	90.8	88.8	88.1	90.1	9.8
Leeds Elementary	73.0	94.1	91.4	93.8	94.9	93.9	20.9
North East Elementary	63.6	82.1	87.9	89.6	87.3	79.3	15.7
Perryville Elementary	74.1	88.1	92.4	91.6	94.5	91.3	17.2
Rising Sun Elementary	71.3	88.4	90.7	92.0	92.0	87.0	15.7
Thomson Estates Elem.	51.0	76.9	81.0	80.7	87.4	77.6	26.6

SCHOOL	MSA READING 2003 – 2013 (% proficient)						
(Grades 6-8 combined)	2003	2009	2010	2011	2012	2013	10 Year Growth
Bohemia Manor Middle	66.3	78.7	82.1	82.3	80.8	86.3	20.0
Cherry Hill Middle	64.2	77.2	86.3	87.1	79.9	76.6	12.4
Elkton Middle	63.9	69.2	74.5	75.4	71.9	74.2	10.3
North East Middle	56.6	81.9	79.4	81.8	76.9	81.9	25.3
Perryville Middle	61.3	75.0	78.8	80.2	81.3	82.2	20.9
Rising Sun Middle	76.1	85.6	88.9	88.3	85.1	85.4	9.3

SCHOOL	MSA Math 2003 – 2013 (% proficient)						
(Grades 3-5 combined)	2003	2009	2010	2011	2012	2013	10 Year Growth
Bainbridge Elementary	40.7	73.0	82.9	76.4	90.2	78.8	38.1
Bay View Elementary	57.5	73.4	76.3	86.1	88.5	78.4	20.9
Calvert Elementary	77.6	90.5	94.7	90.8	94.2	89.2	11.6
Cecil Manor Elementary	76.4	81.7	86.0	91.2	91.4	75.5	-0.9
Cecilton Elementary	64.4	83.3	88.7	89.7	86.0	74.0	9.6
Charlestown Elementary	77.0	91.8	86.0	92.6	93.1	83.0	6.0
Chesapeake City Elementary	73.7	89.4	86.2	89.0	91.7	83.1	9.4
Conowingo Elementary	76.7	85.5	86.2	85.0	90.1	79.8	3.1
Elk Neck Elementary	67.5	81.9	85.0	90.1	87.9	80.5	13.0
Gilpin Manor Elementary	58.9	79.3	83.8	81.2	84.9	61.5	2.6
Holly Hall Elementary	64.4	76.4	85.4	89.0	87.4	79.7	15.3
Kenmore Elementary	88.9	80.7	83.8	82.0	81.8	85.1	-3.8
Leeds Elementary	62.7	85.9	87.4	90.4	88.1	81.7	19.0
North East Elementary	58.6	79.2	81.4	84.0	83.6	71.7	13.1
Perryville Elementary	53.1	84.7	90.1	91.0	92.7	77.0	23.9
Rising Sun Elementary	73.4	81.5	88.6	90.4	92.0	78.1	4.7
Thomson Estates Elem.	47.5	67.9	76.9	74.2	83.9	70.6	23.1

SCHOOL	MSA Math 2003 – 2013 (% proficient)						
(Grades 6-8 combined)	2003	2009	2010	2011	2012	2013	10 Year Growth
Bohemia Manor Middle	52.4	66.5	65.7	70.4	71.5	68.4	16.0
Cherry Hill Middle	44.4	74.3	77.3	79.4	83.7	66.9	22.5
Elkton Middle	50.5	59.0	63.6	67.9	70.1	55.7	5.2
North East Middle	41.5	75.7	73.9	74.5	77.7	68.3	26.8
Perryville Middle	41.5	67.8	75.1	74.7	81.7	72.0	30.5
Rising Sun Middle	61.1	76.9	82.9	83.6	89.1	80.1	19.0

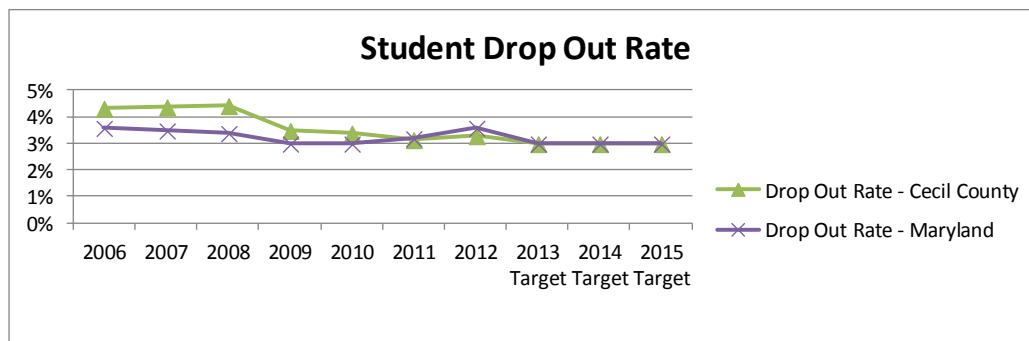
1.1.b Percentage of students at/above proficient in Maryland state assessments in high schools



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

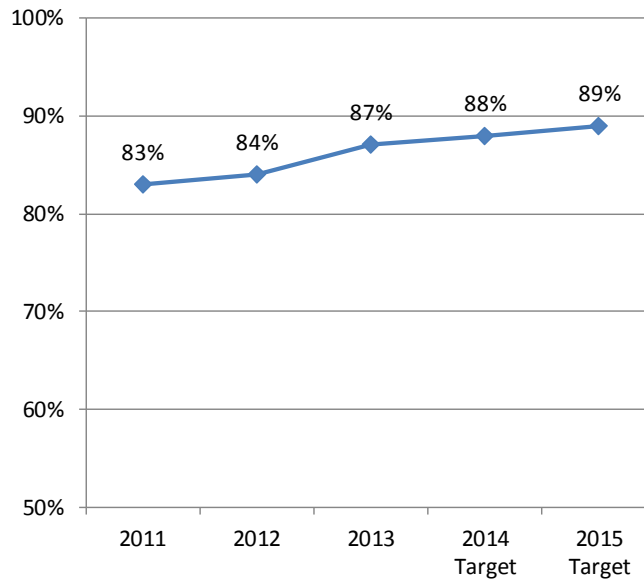
Student Drop Out Rate Grades 9-12 As of June 30,										
	2006	2007	2008	2009	2010	2011	2012	2013 Target	2014 Target	2015 Target
Number of Drop Out Students	235	234	238	192	184	167	153	141	144	145
Total Students in Grades 9-12	5,453	5,346	5,404	5,497	5,415	5,330	4,672	4,694	4,784	4,832
Drop Out Rate - Cecil County	4.31%	4.38%	4.40%	3.49%	3.40%	3.13%	3.27%	3.00%	3.00%	3.00%
Drop Out Rate - Maryland	3.60%	3.51%	3.40%	3.00%*	3.00%*	3.18%	3.61%	3.00%	3.00%	3.00%

* indicates the percentage for this category is less than or equal to 3%, which is the state satisfactory standard

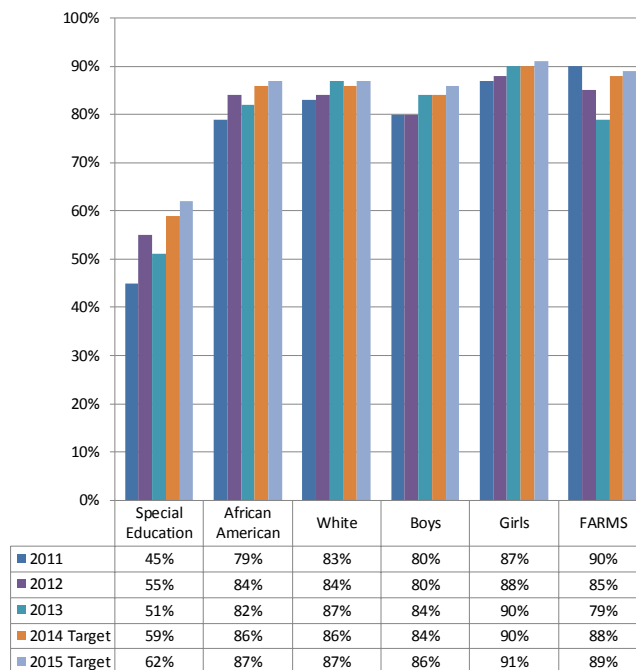


1.2.b Percentage of students who graduate in 4 year reporting cohorts

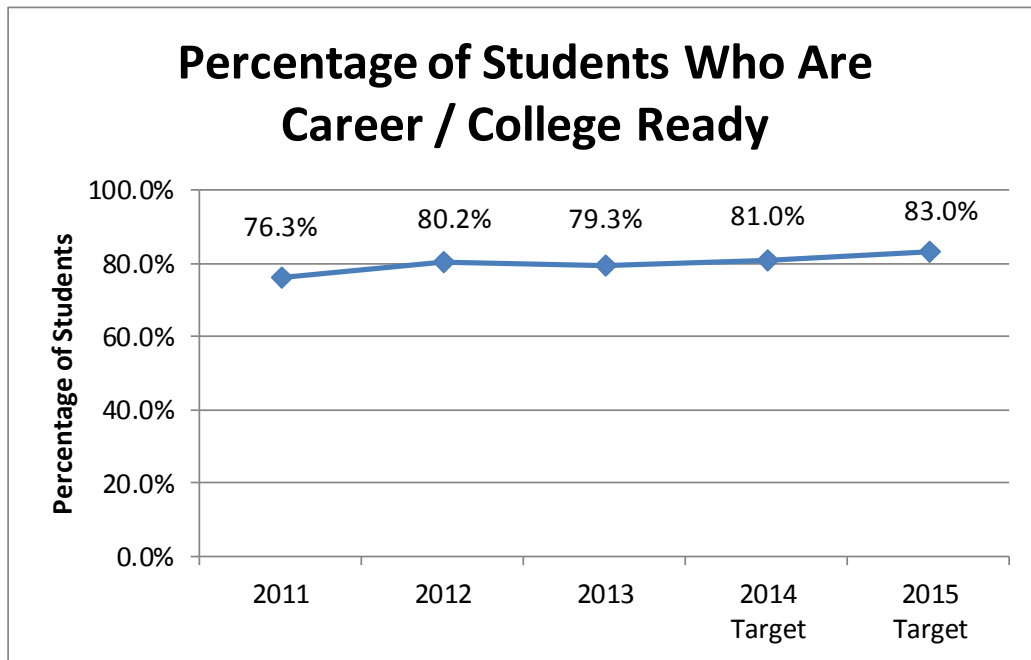
CCPS Graduation 4 Year Cohort



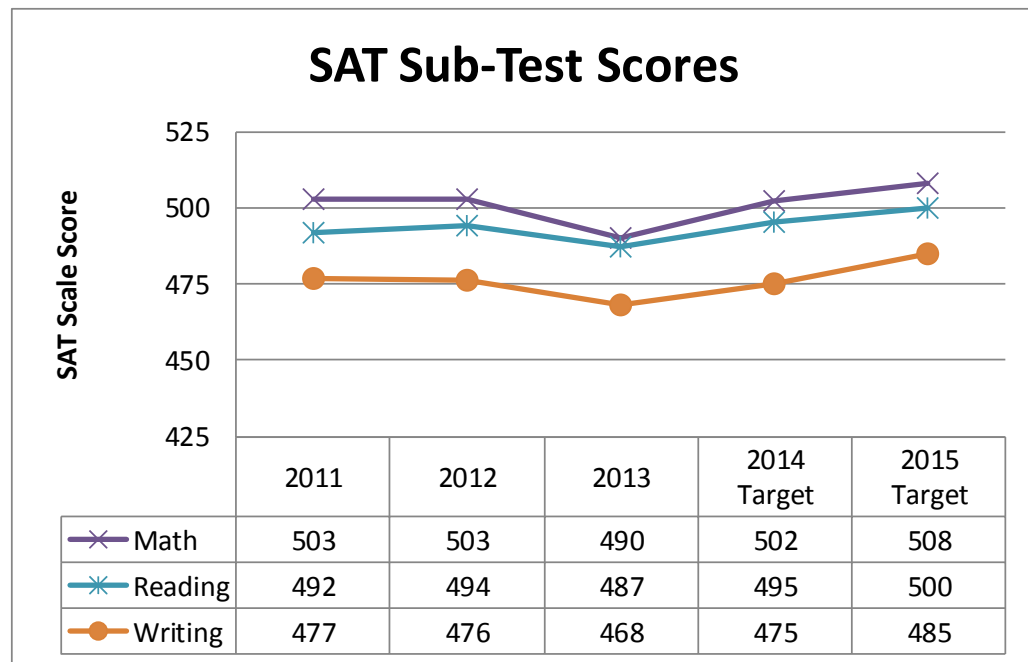
CCPS Sub-Group Graduation 4 Year Cohort



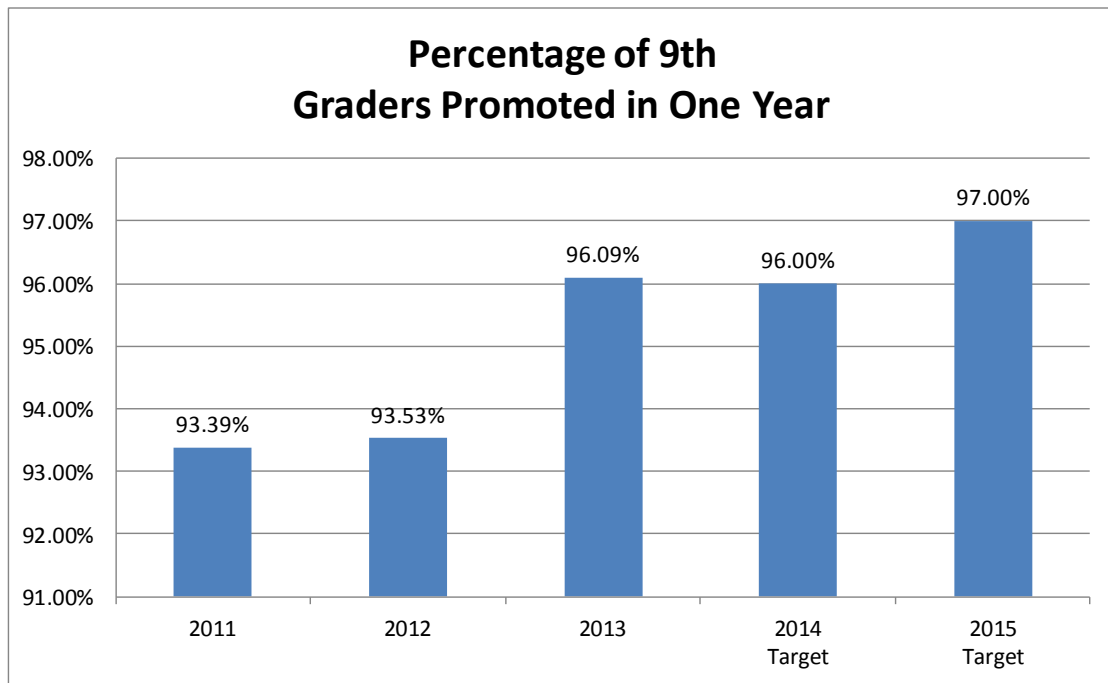
1.2.c Percentage of graduates who are career or college ready by MSDE program completion indicators



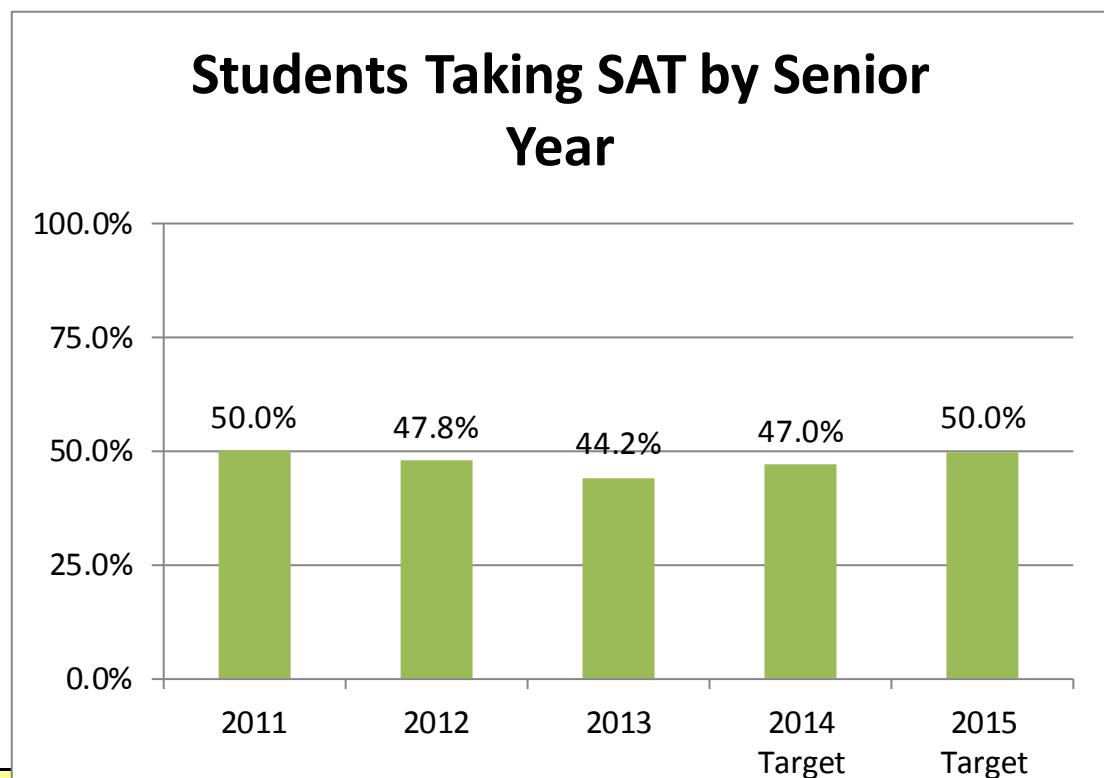
1.2.e Mean score of SATs by school and subgroups



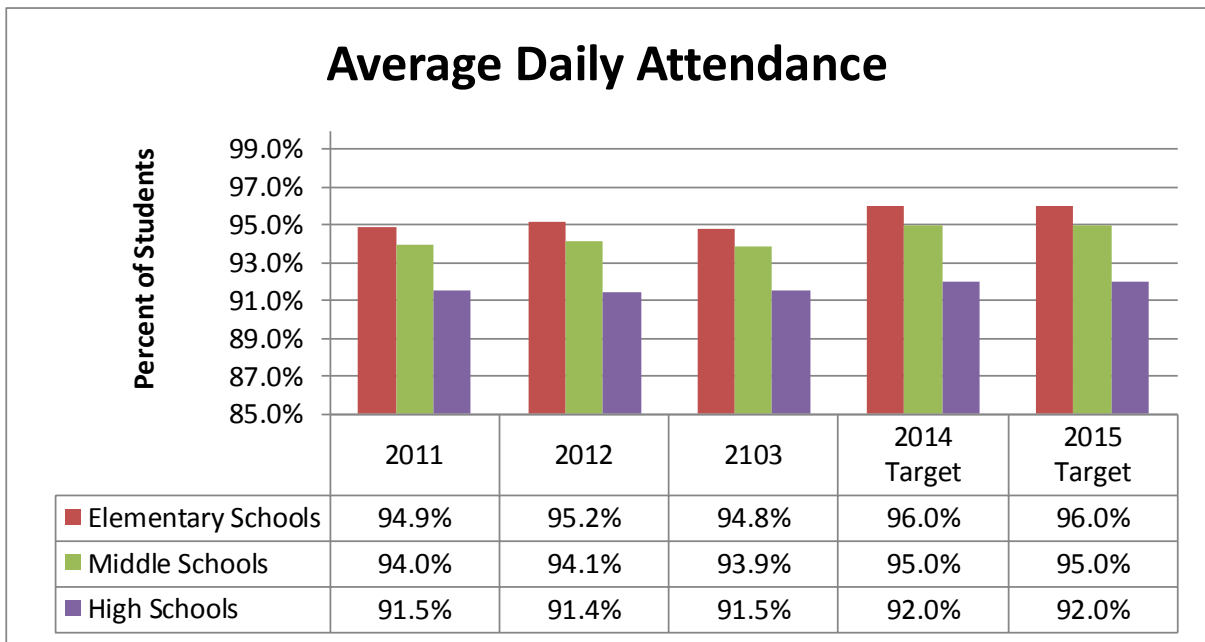
1.2.g Percentage of 9th graders promoted to 10th grade in one year



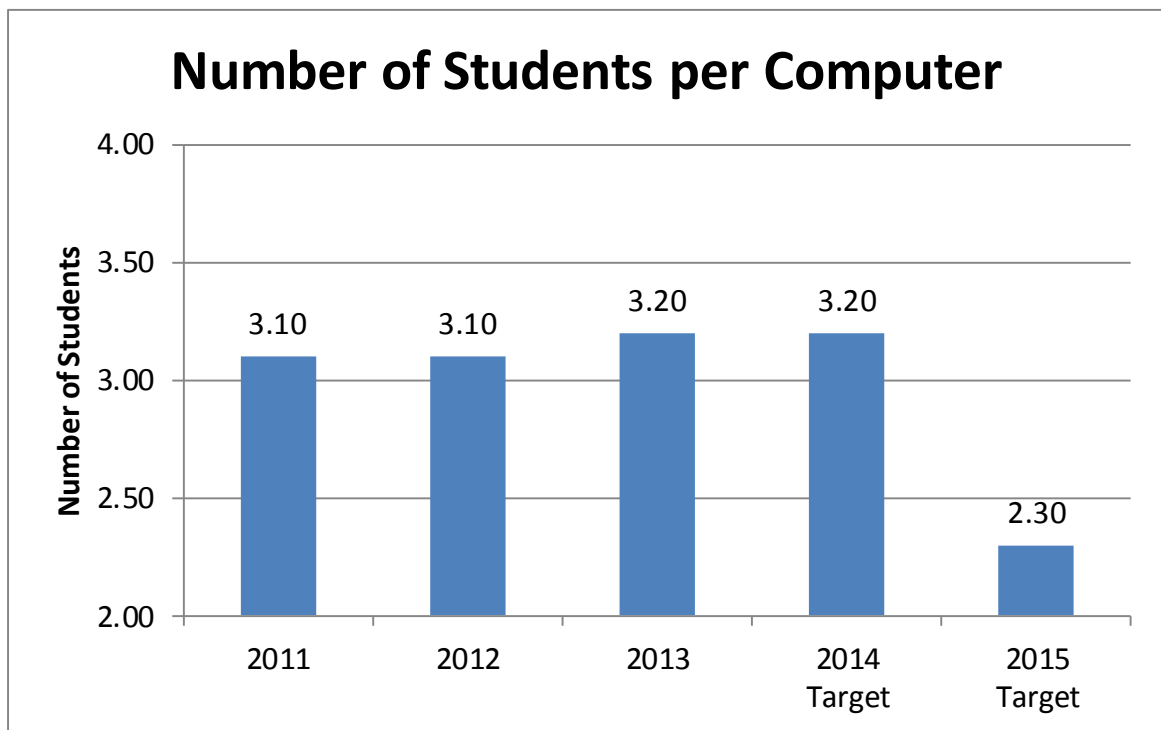
1.3.e Percentage of students taking SAT by senior year



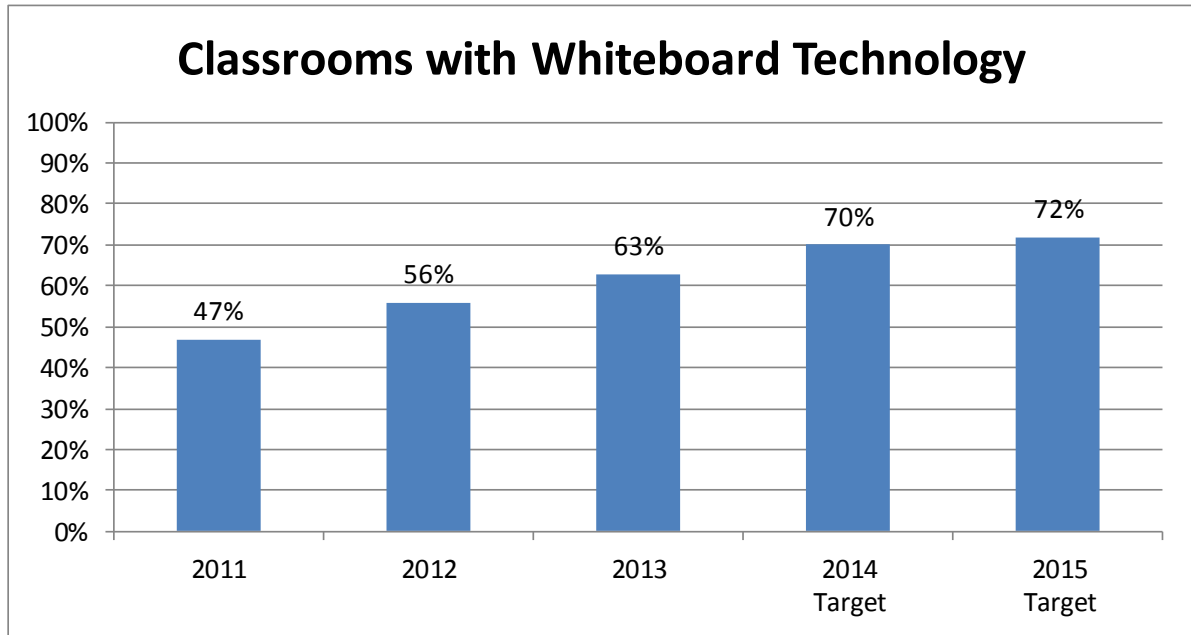
2.4.a



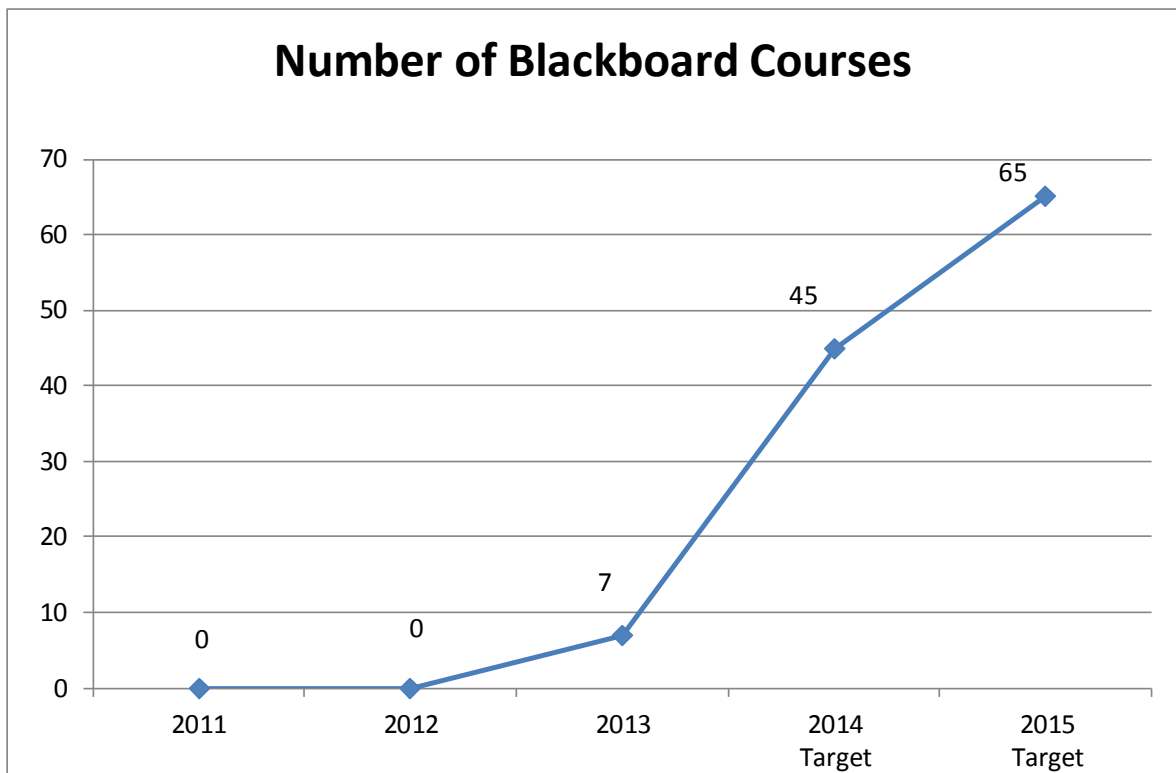
3.3.1.a Ratio of students to computers



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

Subject	Revised	Subject	Revised	Subject	Revised
Accounting	2011	ESOL- K-5	2013	Music -Instrumental	2013
Algebra, IA and IB	2013	Fire Science/ EMT	2013	Music -Vocal 9-12	2013
Algebra II, IIA, IIB	2013	Foundations of Tech.	2010	Music-Electives,9-12	2013
Allied Health	2013	French I	2014	Natural Resources	2010
Anatomy .and Physiology	2006	French II	2014	Plumbing	2013
Art-Elem	2013	French III	2007	Photography—B/W, digital	2013
Art-Middle	2013	French IV	2008	Physics	2014
Art-High	2013	French V	2010	Pre-Calculus and Honors	2013
Biology	2014	Geometry and Honors	2013	Principles of Physics	2005
Business Education	2011	German I	2011	Psychology	2006
Calculus	2003	German II	2011	Science 1-5	2014
Calculus, AP	2003	German III	2011	Science 6-8	2014
CADD/Mech Drawing	2009	German IV	2008	Social Studies 1-5	2013
Career Clusters	2006	German V	2010	Social Studies 6	2013
Career Research/Development	2010	Health 6-8	2009	Social Studies 7	2013
Chemistry	2014	Health 9-12	2010	Social Studies 8	2013
Chemistry, AP	2013	Heat-Vent-Air-Conditioning	2013	Spanish I	2013
Chinese I	2007	Honors / AP Biology	2014	Spanish II	2013
Chinese II	2008	Honors Chemistry	2014	Spanish III	2014
Chinese III	2009	Honors Environmental Science	2010	Spanish IV	2008
Chinese IV	2010	Honors / AP Physics	2013	Spanish V	2010
Constr./Manuf./Technology	2011	Honors 8 th Grade Science	2008	Statistics, AP	2006
Construction Trades	2011	Integrated Arts	2013	Teacher Academy	2011
Contemporary World Studies	2013	Language Arts, Pre-K	2010	Theatre	2013
Computer Electronics	2012	Language Arts K-5	2013	Trigonometry/Functions and Limits	2013
Cosmetology	2013	Language Arts 6-8	2013	US Government	2013
Culinary Arts	2012	Language Arts 9-12	2013	US History	2013
Dance	2013	Math Pre-K-5	2014	Video Technology	2013
Design and Presentation	2006	Math 6-8 and Accelerated 7, 8	2013	Webmaster Technology	2013
Earth Science	2014	Media	2013	Welding	2012
Electrical Trades	2014	Middle School Tech Ed	2013	World History	2013
Energy/Power/Transportation	2010	Music -General 1-5	2013	World Language Connections I & II	2008
Environmental Science	2014	Music -General 6-8	2013	Zoology	2006

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

FULL TIME EQUIVALENTS (FTE)	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14
05 Teacher	7.00	7.00	7.00	8.00	8.00	-
Grand Total	7.00	7.00	7.00	8.00	8.00	-

BY CATEGORY	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
03 Instruction -Salaries/Wages	470,945	467,832	477,440	533,684	547,141	13,457	2.5%
04 Instruction-Materials/Supplies	3,434	15,258	2,371	4,714	8,702	3,988	84.6%
05 Instruction-Other Costs	14,658	14,832	13,811	16,530	13,970	(2,560)	-15.5%
Grand Total	489,037	497,922	493,622	554,928	569,813	14,885	2.7%

BY OBJECT	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Salaries & Wages	470,945	467,832	477,440	533,684	547,141	13,457	2.5%
02 Contracted Charges	7,194	8,411	7,865	9,530	7,170	(2,360)	-24.8%
03 Supplies and Materials	3,434	15,258	2,371	4,714	8,702	3,988	84.6%
04 Other Charges	6,527	6,421	5,946	7,000	6,800	(200)	-2.9%
05 Land, Buildings, Equipment	937	-	-	-	-	-	0.0%
Grand Total	489,037	497,922	493,622	554,928	569,813	14,885	2.7%

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.

- 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)	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14
05 Teacher	42.35	40.17	40.30	40.40	35.90	(4.50)
15 Paraprofessional	2.00	2.00	2.00	2.00	2.00	-
Grand Total	44.35	42.17	42.30	42.40	37.90	(4.50)

BY CATEGORY	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
03 Instruction -Salaries/Wages	2,593,299	2,499,524	2,590,673	2,652,046	2,438,927	(213,119)	-8.0%
04 Instruction-Materials/Supplies	231,888	229,667	601,904	377,582	509,279	131,697	34.9%
05 Instruction-Other Costs	850,976	120,922	122,146	70,160	90,182	20,022	28.5%
Grand Total	3,676,163	2,850,112	3,314,723	3,099,788	3,038,388	(61,400)	-2.0%

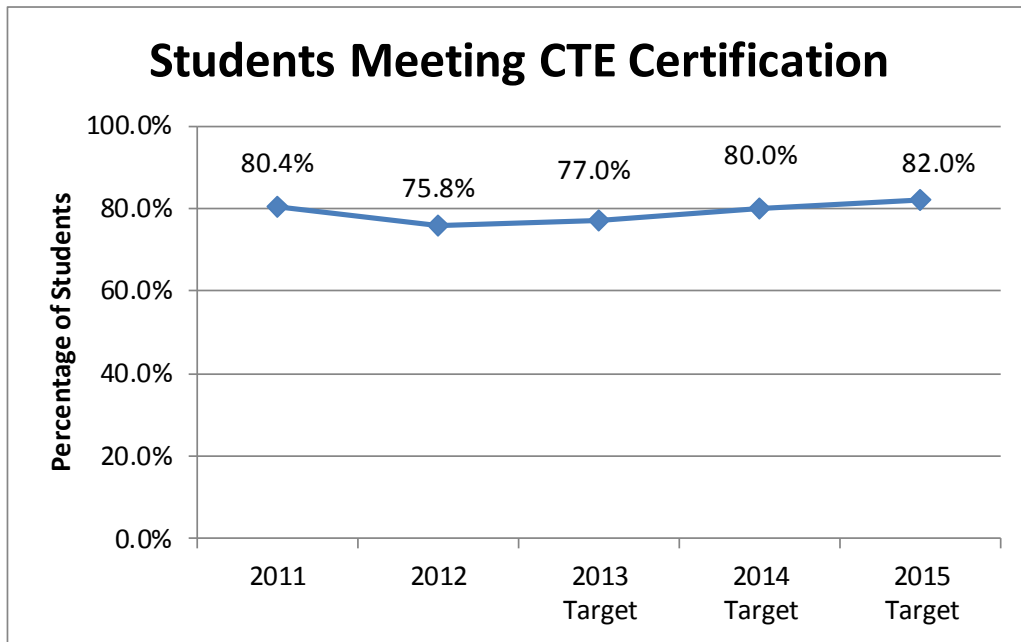
BY OBJECT	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Salaries & Wages	2,593,299	2,499,524	2,590,673	2,652,046	2,438,927	(213,119)	-8.0%
02 Contracted Charges	66,398	75,907	71,450	65,410	81,432	16,022	24.5%
03 Supplies and Materials	231,888	229,667	601,904	377,582	509,279	131,697	34.9%
04 Other Charges	23,320	6,959	6,431	4,750	8,750	4,000	84.2%
05 Land, Buildings, Equipment	761,258	38,055	44,264	-	-	-	0.0%
Grand Total	3,676,163	2,850,112	3,314,723	3,099,788	3,038,388	(61,400)	-2.0%

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

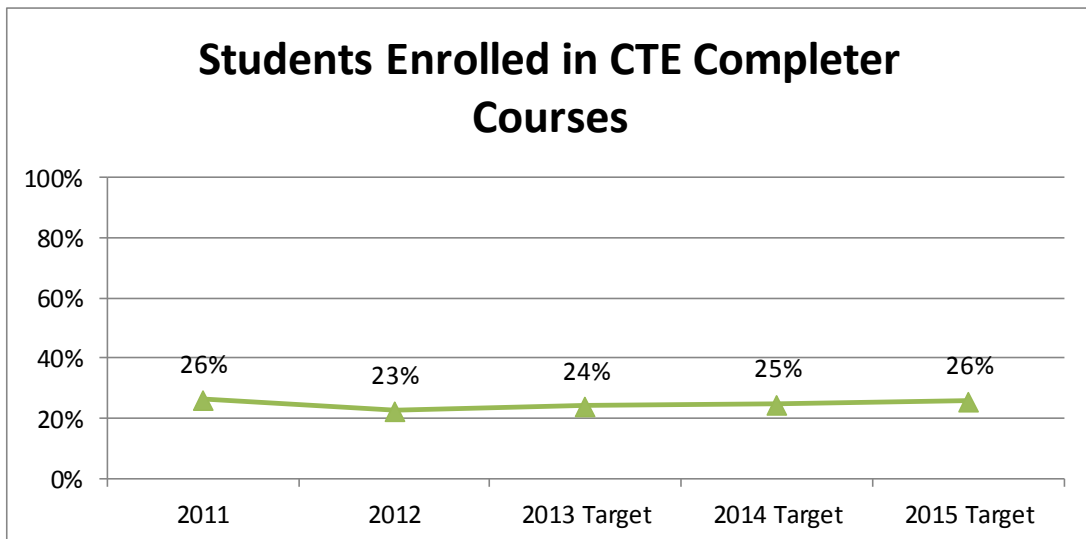
Objective 1.2 Students will graduate from high school prepared for college and/or the world of work.

Objective 1.3 Students will enroll in rigorous academic programs.

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



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



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

FULL TIME EQUIVALENTS (FTE)	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14
05 Teacher	13.30	12.50	12.50	12.50	13.50	1.00
Grand Total	13.30	12.50	12.50	12.50	13.50	1.00

BY CATEGORY	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
03 Instruction -Salaries/Wages	782,326	801,512	797,290	821,731	887,494	65,763	8.0%
04 Instruction-Materials/Supplies	25,402	21,845	39,403	74,201	33,419	(40,782)	-55.0%
05 Instruction-Other Costs	62,185	66,335	58,502	14,228	16,501	2,273	16.0%
Grand Total	869,913	889,692	895,196	910,160	937,414	27,254	3.0%

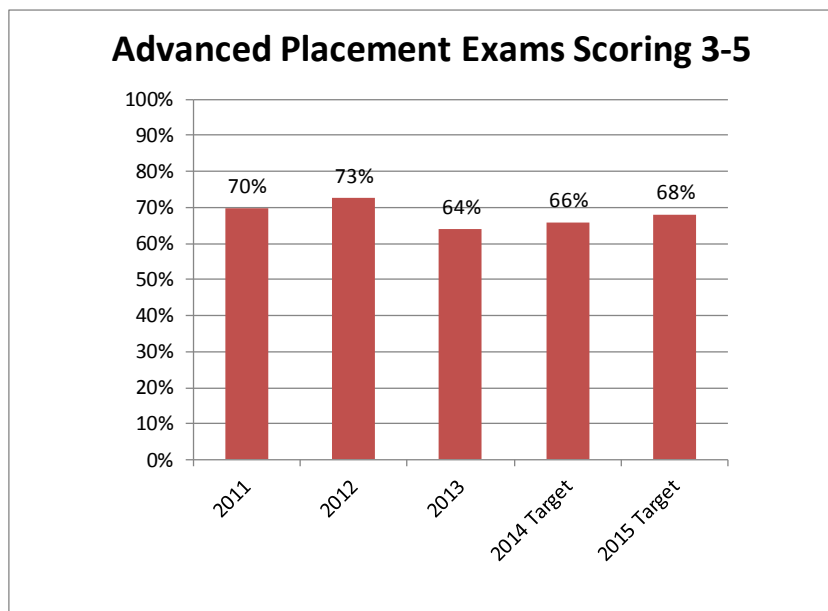
BY OBJECT	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Salaries & Wages	782,326	801,512	797,290	821,731	887,494	65,763	8.0%
02 Contracted Charges	58,866	64,350	56,527	13,228	16,500	3,272	24.7%
03 Supplies and Materials	25,402	21,845	39,403	74,201	33,419	(40,782)	-55.0%
04 Other Charges	2,001	1,986	1,975	1,000	1	(999)	-99.9%
05 Land, Buildings, Equipment	1,318	-	-	-	-	-	0.0%
Grand Total	869,913	889,692	895,196	910,160	937,414	27,254	3.0%

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

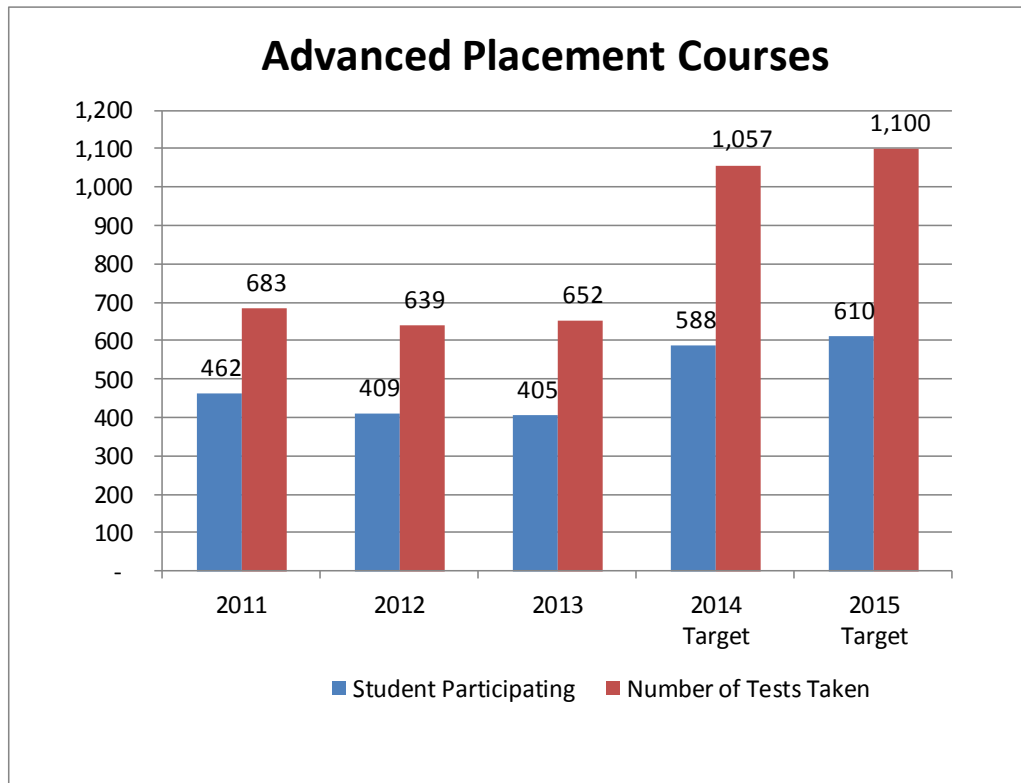
Objective 1.3 Students will enroll in rigorous academic programs.

- Support Gifted/Talented students with additional staff position.
- Support Gifted/Talented students through financial support of Upper Chesapeake Summer Center for the Arts.

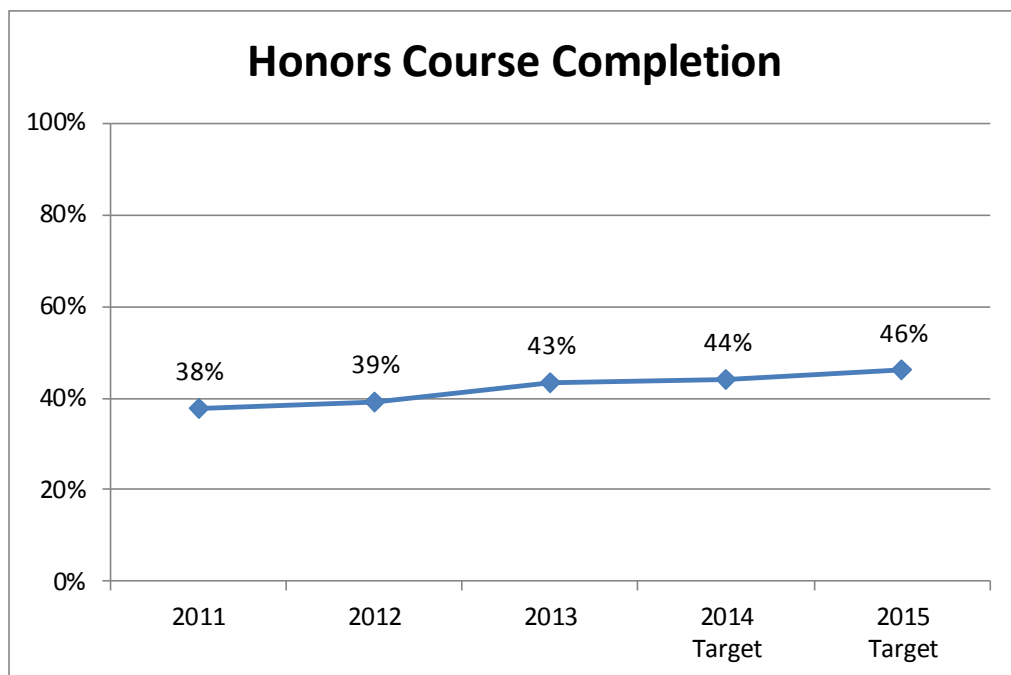
1.2.f Percentage of Advanced Placement exams yielding scores of 3 or higher



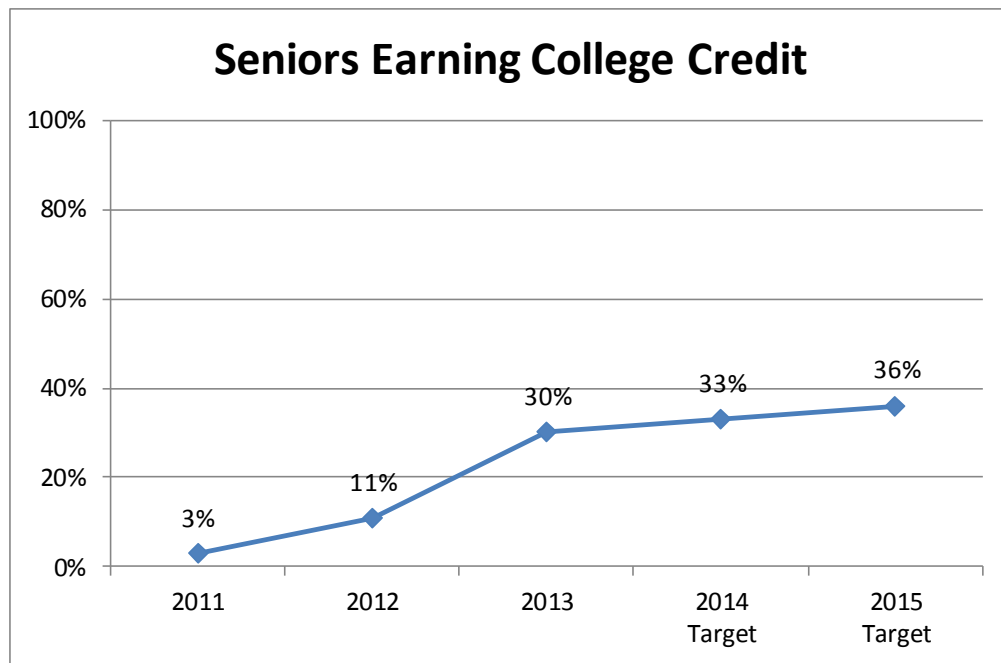
1.3.a Percentage of 11th and 12th graders completing Advanced Placement courses



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) ▾	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14 ⓘ
05 Teacher	67.50	66.50	70.00	75.50	78.00	2.50
15 Paraprofessional	60.00	49.00	48.00	39.50	18.00	(21.50)
Grand Total	127.50	115.50	118.00	115.00	96.00	(19.00)

BY CATEGORY ▾	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14 ⓘ	% Change
03 Instruction -Salaries/Wages	5,520,625	5,447,739	5,663,869	5,879,402	5,480,278	(399,124)	-6.8%
04 Instruction-Materials/Supplies	11,703	107,484	23,986	91,588	28,523	(63,065)	-68.9%
05 Instruction-Other Costs	4,811	16,304	5,050	-	-	-	0.0%
Grand Total	5,537,139	5,571,527	5,692,905	5,970,990	5,508,801	(462,189)	-7.7%

BY OBJECT ▾	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14 ⓘ	% Change
01 Salaries & Wages	5,520,625	5,447,739	5,663,869	5,879,402	5,480,278	(399,124)	-6.8%
02 Contracted Charges	1,513	360	-	-	-	-	0.0%
03 Supplies and Materials	11,703	107,484	23,986	91,588	28,523	(63,065)	-68.9%
04 Other Charges	3,298	15,944	5,050	-	-	-	0.0%
Grand Total	5,537,139	5,571,527	5,692,905	5,970,990	5,508,801	(462,189)	-7.7%

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	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
05 Instruction-Other Costs	24,068	68,956	13,836	13,856	14,487	631	4.6%
Grand Total	24,068	68,956	13,836	13,856	14,487	631	4.6%

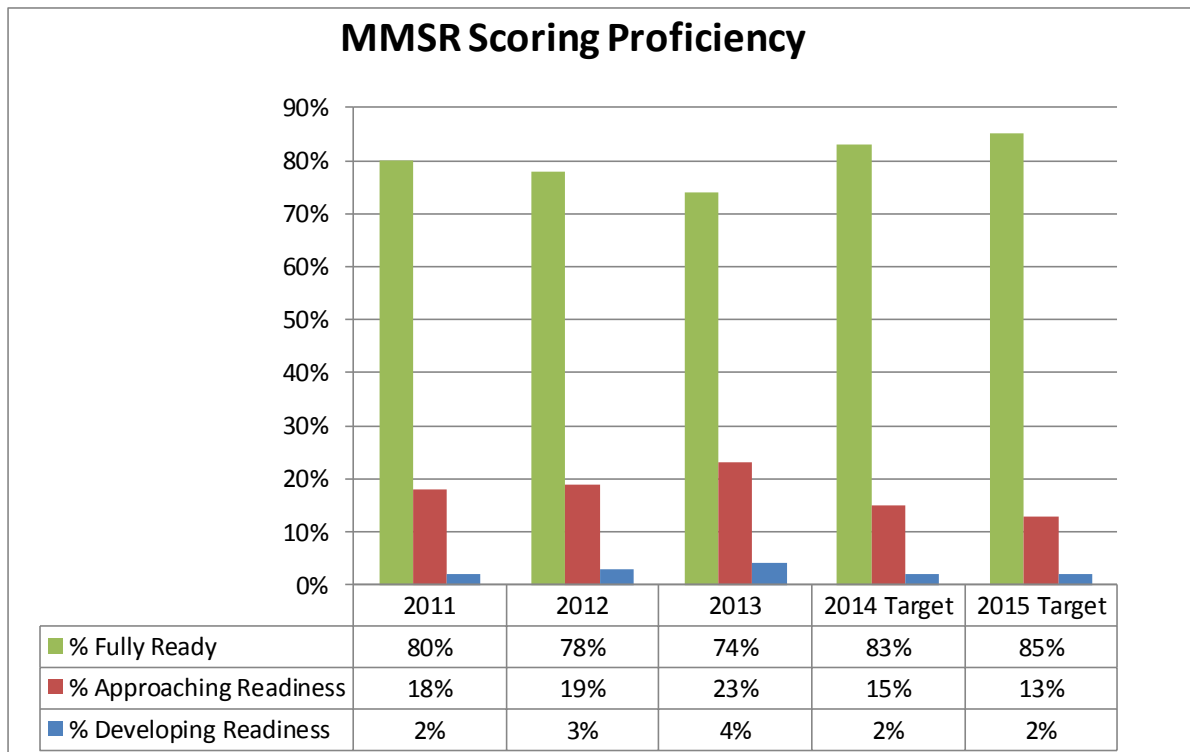
BY OBJECT	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
08 Transfers	24,068	68,956	13,836	13,856	14,487	631	4.6%
Grand Total	24,068	68,956	13,836	13,856	14,487	631	4.6%

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 access to pre-kindergarten to all elementary schools

1.1.c Percentage of kindergarten students scoring proficient on Maryland Model School Readiness (MMSR)



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) ▾	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14 ▢
08 Media Specialist	25.70	25.00	25.00	25.00	25.00	-
Grand Total	25.70	25.00	25.00	25.00	25.00	-

BY CATEGORY ▾	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14 ▢	% Change
03 Instruction -Salaries/Wages	1,611,909	1,614,738	1,636,595	1,693,313	1,682,064	(11,249)	-0.7%
04 Instruction-Materials/Supplies	198,250	152,401	171,323	170,886	299,296	128,410	75.1%
05 Instruction-Other Costs	217,977	95,482	93,265	98,783	126,190	27,407	27.7%
Grand Total	2,028,136	1,862,622	1,901,183	1,962,982	2,107,550	144,568	7.4%

BY OBJECT ▾	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14 ▢	% Change
01 Salaries & Wages	1,611,909	1,614,738	1,636,595	1,693,313	1,682,064	(11,249)	-0.7%
02 Contracted Charges	599	748	4,673	599	4,100	3,501	584.5%
03 Supplies and Materials	198,250	152,401	171,323	170,886	299,296	128,410	75.1%
04 Other Charges	57,010	94,734	88,592	98,184	122,090	23,906	24.3%
05 Land, Buildings, Equipment	160,368	-	-	-	-	-	0.0%
Grand Total	2,028,136	1,862,622	1,901,183	1,962,982	2,107,550	144,568	7.4%

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.

- Initiate 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)	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14
05 Teacher	24.00	2.00	9.00	9.00	9.00	-
Grand Total	24.00	2.00	9.00	9.00	9.00	-

BY CATEGORY	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
03 Instruction -Salaries/Wages	2,146,485	937,769	1,776,971	1,266,095	1,427,942	161,847	12.8%
04 Instruction-Materials/Supplies	29,429	32,888	63,526	83,669	85,614	1,945	2.3%
05 Instruction-Other Costs	188,729	119,563	186,970	59,851	123,749	63,898	106.8%
Grand Total	2,364,643	1,090,220	2,027,467	1,409,615	1,637,305	227,690	16.2%

BY OBJECT	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
01 Salaries & Wages	2,146,485	937,769	1,776,971	1,266,095	1,427,942	161,847	12.8%
02 Contracted Charges	137,962	47,037	116,987	23,400	74,750	51,350	219.4%
03 Supplies and Materials	29,429	32,888	63,526	83,669	85,614	1,945	2.3%
04 Other Charges	50,767	72,526	69,983	36,451	48,999	12,548	34.4%
Grand Total	2,364,643	1,090,220	2,027,467	1,409,615	1,637,305	227,690	16.2%

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.

- Revise curriculum guidance 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

	2011	2012	2013	2014 Target	2015 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) ▾	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14 ⓘ
07 School Counselor	50.50	49.00	50.00	50.00	50.00	-
Grand Total	50.50	49.00	50.00	50.00	50.00	-

BY CATEGORY ▾	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14 ⓘ	% Change
03 Instruction -Salaries/Wages	3,192,536	3,137,489	3,204,081	3,333,004	3,434,975	101,971	3.1%
04 Instruction-Materials/Supplies	16,245	17,473	44,572	47,968	28,656	(19,312)	-40.3%
05 Instruction-Other Costs	26,203	19,616	19,450	6,000	5,945	(55)	-0.9%
Grand Total	3,234,984	3,174,578	3,268,103	3,386,972	3,469,576	82,604	2.4%

BY OBJECT ▾	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14 ⓘ	% Change
01 Salaries & Wages	3,192,536	3,137,489	3,204,081	3,333,004	3,434,975	101,971	3.1%
02 Contracted Charges	7,695	6,830	6,640	6,000	5,945	(55)	-0.9%
03 Supplies and Materials	16,245	17,473	44,572	47,968	28,656	(19,312)	-40.3%
04 Other Charges	2,260	289	-	-	-	-	0.0%
05 Land, Buildings, Equipment	16,248	12,497	12,810	-	-	-	0.0%
Grand Total	3,234,984	3,174,578	3,268,103	3,386,972	3,469,576	82,604	2.4%



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.

- 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.

Psychological Service Programs

FULL TIME EQUIVALENTS (FTE) 	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14 
09 Psychologist	8.00	8.00	8.00	8.00	12.00	4.00
Grand Total	8.00	8.00	8.00	8.00	12.00	4.00

BY CATEGORY 	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14 	% Change
03 Instruction -Salaries/Wages	675,804	621,690	539,654	456,547	719,000	262,453	57.5%
04 Instruction-Materials/Supplies	6,363	-	28,543	9,143	20,028	10,885	119.1%
05 Instruction-Other Costs	12,932	5,397	4,606	4,000	3,000	(1,000)	-25.0%
Grand Total	695,099	627,087	572,802	469,690	742,028	272,338	58.0%

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) 	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14 
02 Director, Coord., Supv., Specialist	5.00	5.00	5.00	5.00	5.00	-
05 Teacher	201.70	201.40	203.00	203.00	216.00	13.00
06 Therapist	24.80	25.30	27.20	33.20	30.60	(2.60)
07 School Counselor	9.00	7.00	7.00	7.00	3.00	(4.00)
13 Secretary, Clerical	3.00	3.00	3.00	2.00	2.00	-
15 Paraprofessional	179.00	171.00	169.00	168.00	154.50	(13.50)
Grand Total	422.50	412.70	414.20	418.20	411.10	(7.10)

BY OBJECT 	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14 	% Change
01 Salaries & Wages	19,647,391	19,591,673	19,775,860	20,470,612	20,680,007	209,395	1.0%
02 Contracted Charges	1,605,408	1,434,942	1,656,543	1,359,196	1,529,428	170,232	12.5%
03 Supplies and Materials	449,814	261,914	351,591	159,621	128,749	(30,872)	-19.3%
04 Other Charges	96,997	82,001	83,344	88,660	78,226	(10,434)	-11.8%
05 Land, Buildings, Equipment	316,277	44,020	27,422	26,534	20,000	(6,534)	-24.6%
08 Transfers	3,865,056	3,507,331	3,240,749	3,049,182	3,057,684	8,502	0.3%
Grand Total	25,980,943	24,921,881	25,135,508	25,153,805	25,494,094	340,289	1.4%

FULL TIME EQUIVALENTS (FTE)	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14
04 Public School Instruction	366.40	352.85	352.30	362.60	351.50	(11.10)
06 Early Childhood	39.10	44.85	45.90	40.60	48.60	8.00
09 Instructional Staff / Curriculum Development	-	-	1.00	1.00	1.00	-
10 Guidance Services	9.00	7.00	7.00	7.00	3.00	(4.00)
15 Principals Office - Basic & Supplemental	1.00	1.00	1.00	-	-	-
17 Ed Services - Program Director Impact	7.00	7.00	7.00	7.00	7.00	-
Grand Total	422.50	412.70	414.20	418.20	411.10	(7.10)

BY PROGRAM	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14	% Change
04 Public School Instruction	18,120,569	17,631,700	18,311,251	18,491,397	18,442,731	(48,666)	-0.3%
06 Early Childhood	2,472,594	2,520,370	2,379,395	2,219,708	2,691,420	471,712	21.3%
07 Nonpublic School Programs	3,865,056	3,507,331	3,240,749	3,049,182	3,057,684	8,502	0.3%
09 Instructional Staff / Curriculum Development	166,027	83,387	124,310	146,917	175,219	28,302	19.3%
10 Guidance Services	683,324	487,913	420,549	583,831	457,510	(126,321)	-21.6%
15 Principals Office - Basic & Supplemental	81,770	78,840	57,574	39,000	42,000	3,000	7.7%
17 Ed Services - Program Director Impact	591,603	612,339	601,681	623,770	627,530	3,760	0.6%
Grand Total	25,980,943	24,921,881	25,135,508	25,153,805	25,494,094	340,289	1.4%

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 (6 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) ▾	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14 ▯
10 Student Personnel, Case Worker	13.00	12.60	12.80	12.00	12.00	-
13 Secretary, Clerical	1.00	1.00	1.90	1.90	1.90	-
02 Director, Coord., Supv., Specialist	1.00	1.00	-	2.00	2.00	-
Grand Total	15.00	14.60	14.70	15.90	15.90	-

BY OBJECT ▾	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14 ▯	% Change
01 Salaries & Wages	931,778	839,654	973,596	1,002,292	1,003,206	914	0.1%
02 Contracted Charges	2,919	134,945	1,672	2,124	2,124	-	0.0%
03 Supplies and Materials	4,269	10,060	5,910	900	2,057	1,157	128.6%
04 Other Charges	13,658	12,202	13,938	14,550	14,000	(550)	-3.8%
05 Land, Buildings, Equipment	4,397	1,732	1,775	-	-	-	0.0%
Grand Total	957,021	998,594	996,891	1,019,866	1,021,387	1,521	0.1%

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

Objective 2.1 Students will abstain from violent and disruptive behaviors.

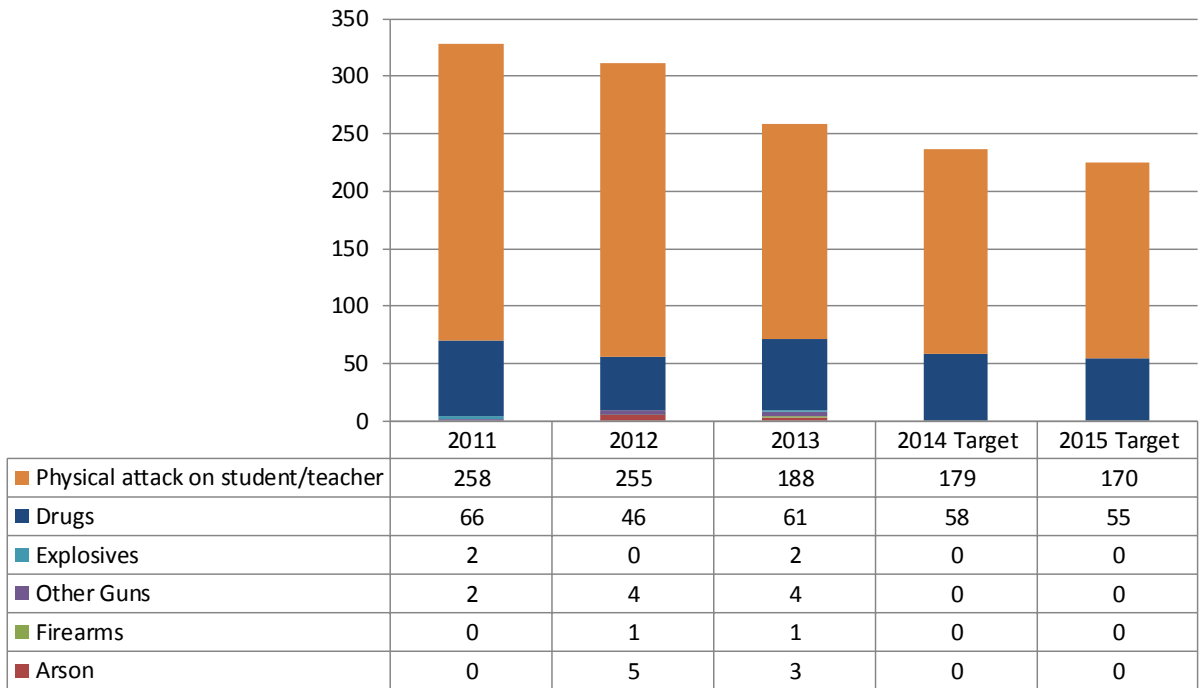
- Provide educational programs for students as an alternative to suspension.

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

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

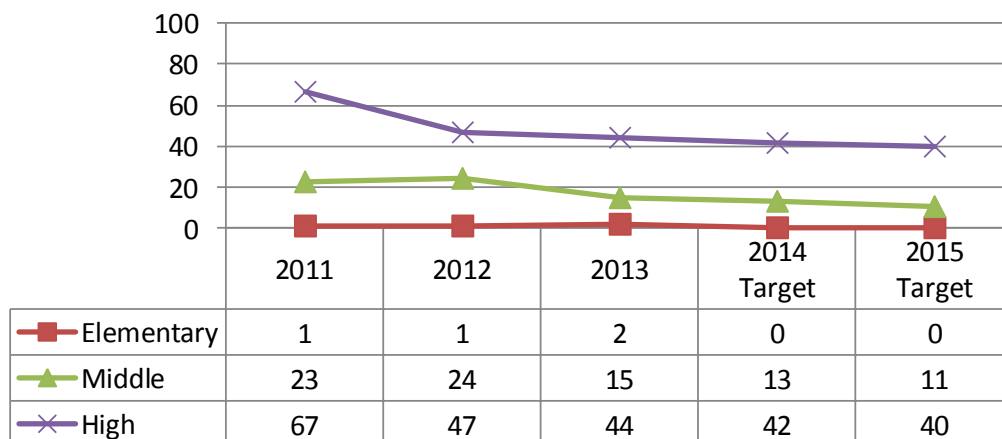
2.1.a Suspensions / expulsions for arson, firearms, explosives, drugs, guns, and physical attack on students or teachers specifically defined by MSDE.

Student Suspensions and Expulsions



2.2.a Suspensions and expulsions for violation of the CCPS Rights and Responsibility Handbook for issues dealing with substance abuse

Students Suspended for Substance Abuse



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) ▾	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14 ☒
11 Nurse	31.00	31.00	31.00	30.00	30.00	-
02 Director, Coord., Supv., Specialist	1.00	1.00	1.00	1.00	1.00	-
Grand Total	32.00	32.00	32.00	31.00	31.00	-

BY OBJECT ▾	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14 ☒	% Change
01 Salaries & Wages	1,517,921	1,522,383	1,480,437	1,494,283	1,501,453	7,170	0.5%
02 Contracted Charges	2,173	11,998	1,245	10,600	15,000	4,400	41.5%
03 Supplies and Materials	24,573	26,771	41,158	39,500	46,682	7,182	18.2%
04 Other Charges	2,317	2,850	1,559	2,000	2,000	-	0.0%
05 Land, Buildings, Equipment	14,467	1,595	1,634	-	-	-	0.0%
Grand Total	1,561,451	1,565,596	1,526,033	1,546,383	1,565,135	18,752	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.

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) 	FY11 Approved	FY12 Approved	FY13 Approved	FY14 Approved	FY15 Approved	FY15 - FY14 
05 Teacher	1.00	1.00	1.00	-	-	-
Grand Total	1.00	1.00	1.00	-	-	-

BY OBJECT 	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Approved	FY15 Approved	FY15 - FY14 	% Change
01 Salaries & Wages	81,828	115,154	99,694	-	275	275	0.0%
02 Contracted Charges	252,046	261,079	276,074	290,665	289,185	(1,480)	-0.5%
03 Supplies and Materials	16,068	3,736	5,653	1,424	-	(1,424)	-100.0%
04 Other Charges	357	25,974	6,608	-	1,000	1,000	0.0%
Grand Total	350,299	405,943	388,028	292,089	290,460	(1,629)	-0.6%

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.

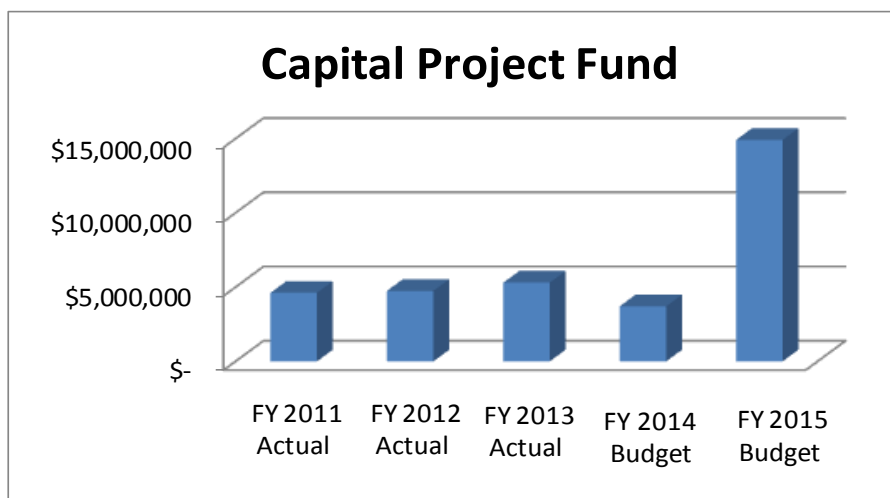
Capital Project (School Construction) Fund

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, 64% is paid by the State and 36% 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 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	Change
State	\$ 245,688	\$ 2,450,615	\$ 1,717,962	\$ 1,092,000	\$ 8,195,000	\$ 7,103,000 650.5%
Local	4,269,267	2,205,920	3,505,942	2,610,747	6,712,322	4,101,575 157.1%
Other	98,603	91,308	75,012	-	-	- 0.0%
	\$ 4,613,558	\$ 4,747,843	\$ 5,298,916	\$ 3,702,747	\$ 14,907,322	\$ 11,204,575 302.6%



County Funded Small Capital Improvement Projects

School / Project	Approved Budget FY 2015	
	State	Local
Various schools Energy Performance Contract	\$ -	\$ 814,000
BTOP Project Year 2 of 3	-	580,000
Total	\$ -	\$ 1,394,000

County Funded Large Capital Improvement Projects

School / Project	Previously Approved		Project Budget Adjustments			Approved Budget FY 2015		Project Funding Approved			
	State	Local	State	Local	Other	State	Local	State	Local	Other	Total
Perryville Elementary Planning / renovations	\$ -	\$ 900,000	\$ -	\$ (340,000)	\$ -	\$ 2,635,000	\$ 4,700,000	\$ 2,635,000	\$ 5,260,000	\$ -	\$ 7,895,000
New School of Technology Purchase / renovations	-	-	-	13,583,288	-	5,069,000	-	5,069,000	13,583,288	-	18,652,288
State Security Initiative Project	384,000	-	-	-	-	-	172,522	384,000	172,522	-	556,522
Rising Sun Elementary Roof replacement	-	-	-	-	-	491,000	303,800	491,000	303,800	-	794,800
Conowingo Elementary Roof replacement	-	-	-	-	-	-	142,000	-	142,000	-	142,000
North East High Windows and doors	791,505	671,998	(19,305)	(104,189)	-	-	-	772,200	567,809	-	1,340,009
Rising Sun Elementary Mechanical repair	1,013,000	784,875	193,000	(427,782)	84,740	-	-	1,206,000	357,093	84,740	1,647,833
Thomson Estates Elementary Windows and doors	294,000	287,000	-	(113,930)	-	-	-	294,000	173,070	-	467,070
Conowingo Elementary Mechanical repair	207,000	193,000	-	111,081	31,297	-	-	207,000	304,081	31,297	542,378
Bohemia Manor Middle/High Lighting upgrades	125,000	47,213	(20,000)	(25,671)	29,811	-	-	105,000	21,542	29,811	156,353
North East High Lighting upgrades	83,000	30,461	-	12,562	21,051	-	-	83,000	43,023	21,051	147,074
Rising Sun High Roof repair	884,000	465,073	(378,897)	(225,769)	-	-	-	505,103	239,304	-	744,407
Total	\$ 3,781,505	\$ 3,379,620	\$ (225,202)	\$12,469,590	\$ 166,899	\$ 8,195,000	\$ 5,318,322	\$11,751,303	\$21,167,532	\$ 166,899	\$33,085,734

Operational Impact of Completed Projects

Major projects completed in fiscal 2014 include:

North East High School Windows and Doors

Total Project Cost: \$1,394,009

This systemic renovation replaced 339 windows and 44 exterior doors, frames, hardware, and associated glass. Improvements will increase energy efficiency and eliminate unsafe conditions.

North East Middle School Elevator

Total Project Cost: \$327,929

This project included the installation of a new elevator and vestibule allowing ADA access to the second floor.

Rising Sun High School Mechanical Systems Replacement

Total Project Cost: \$2,788,068

This project replaced seven roof top air handling units with more energy efficient RTU's with integral energy recovery capabilities. 84 VAV boxes were replaced, as well as three circulating pumps. A DDC control system was installed and 486 Victaulic fittings replaced. This project will eliminate aging equipment causing ongoing maintenance issues and will greatly improve energy efficiency, as RSHS is one of the school system's higher energy consumers on a per square foot basis. Annual energy savings have been validated at \$65,000, a 28% reduction in the cost per square foot.

North East High School Bleacher Replacement

Total Project Cost: \$490,566

This project replaced wooden bleachers that have become a safety issue with new aluminum ones that are ADA accessible.

Rising Sun Elementary School Mechanical Systems Replacement

Total Project Cost: \$1,647,933

This project replaced much of the 1991 HVAC equipment at the school. This includes the chiller and cooling tower, seven rooftop air handling units, a kitchen make-up air unit, and approximately 55 VAV boxes. New roof top units have integral energy recovery capability. A DDC control system replaced the existing pneumatic control system. Additionally, 4 heat pumps located in 4 modular classrooms were replaced. This project included limited commissioning to ensure new systems installed are operating as designed and validated energy savings of 15%.

Thomson Estates Elementary School Windows and Doors

Total Project Cost: \$467,070

This systemic renovation addressed the school's windows and exterior doors originally installed in 1976. A second set of doors at the lobby were added to provide a minor reconfigure of the office area in order to provide an air lock at the front entrance and increase security in the building by forcing all visitors to come into the office.

Conowingo Elementary School Mechanical Systems Replacement

Total Project Cost: \$542,378

This systemic renovation replaced 1993 HVAC equipment, including the chiller and cooling tower, four rooftop units, and the DX units that serve the office and media center. DDC controls were added to the new equipment for improved efficiency.

Bohemia Manor Middle/High Schools Lighting Upgrade

Total Project Cost: \$156,353

This project converted site lighting from metal halide to LED fixtures. Included were 18 pole lights, 38 wall packs, and 18 canopy fixtures. New wiring was installed as needed. In addition, 6 photo cells and lighting controllers to control lighting, and occupancy sensors in 61 classrooms to control lighting when classrooms are not in use were installed.

North East High School Lighting Upgrade

Total Project Cost: \$147,074

This project converted site lighting from metal halide to LED fixtures. Included were 19 pole lights, 38 wall packs, and four canopy fixtures. Damaged or missing poles were replaced, and new wiring installed as needed. In addition, three photo cells and lighting controllers to control lighting, and occupancy sensors in 65 classrooms to control lighting when classrooms are not in use were installed.

Rising Sun High School Roof Replacement

Total Project Cost: \$744,407

This project covered the complete removal of a 1991 low slope built-up roof, at 72,000 square feet, composed of a 4-ply system which was failing, resulting in ponding and leaks. A new modified bitumen system on new 3 1/2" rigid insulation over existing sloped metal or cement fiber deck was installed. New metal coping and roof edge was installed. In addition, two skylights in the lobby were replaced.

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 64% and will decline to 63% for new projects started in fiscal 2016 and 2017.

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 May, 2014:

Cecil County Government Approved CIP May 2014

School / Project	Project Total Budget			County Funding					
	Total	State	Local	Approved Through FY15	Projected Future Years				
					FY16	FY17	FY18	FY19	Future
Perryville Elementary Planning / renovations	\$ 18,298,193	\$ 7,492,000	\$ 10,806,193	\$ 5,260,000	\$4,360,000	\$1,186,193	\$ -	\$ -	\$ -
New School of Technology Purchase / renovations	19,617,000	5,304,000	14,313,000	13,583,288	729,712	-	-	-	-
State Security Initiative Project	556,522	384,000	172,522	172,522	-	-	-	-	-
Rising Sun Elementary Roof replacement	862,800	559,000	303,800	303,800	-	-	-	-	-
Conowingo Elementary Roof replacement	358,000	216,000	142,000	142,000	-	-	-	-	-
New Gilpin Manor Elementary	21,089,000	8,550,000	12,539,000	-	-	1,500,000	4,500,000	4,300,000	2,239,000
New Chesapeake Elementary	18,188,000	8,245,000	9,943,000	-	-	-	1,200,000	1,200,000	7,543,000
Cecil Manor Elementary Roof replacement	893,000	598,000	295,000	-	295,000	-	-	-	-
North East Middle Additions / Renovations	37,259,000	17,412,000	19,847,000	-	-	-	-	1,800,000	18,047,000
Cecil Manor Elementary HVAC	1,750,000	1,139,000	611,000	-	-	-	-	-	611,000
Thomson Estates Elementary Additions / Renovations	18,419,116	8,474,000	9,945,116	-	-	-	-	-	9,945,116
Total	\$ 137,290,631	\$ 58,373,000	\$ 78,917,631	\$ 19,461,610	\$5,384,712	\$2,686,193	\$5,700,000	\$7,300,000	\$38,385,116

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: \$18,763,193

Funds Appropriated to-date: County \$5,260,000, State \$2,635,000

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."

New (Replacement) School of Technology

Total Project Budget: \$19,617,000

Funds Appropriated to-date: County \$13,583,288, State \$5,068,530

Project includes the acquisition of an existing 91 acre site and 141,000 sq. ft. facility to expand current Career and Technology programs and add additional programs. Programs will include automotive repair, cosmetology, culinary arts, welding, allied health, natural science, fire science, homeland security, industrial maintenance, and building trades. The existing facility was built in 1991 and has been empty since 2006; however, it is in excellent condition. Minor renovations are 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.

State Security Initiative at Cherry Hill Middle, Rising Sun Middle, and Elkton Middle Schools

Total Project Budget: \$477,871

Funds Appropriated to-date: County \$172,522, State \$305,349

Provide secure vestibule entrances for Cherry Hill Middle School and Rising Sun Middle School, as well as security cameras for Elkton Middle School.

Conowingo Elementary School Roof Replacement

Total Project Budget: \$358,000

Funds Appropriated to-date: County \$142,000

Replace 1993 EPDM portions of roof only.

Rising Sun Elementary School Roof Replacement

Total Project Budget: \$862,800

Funds Appropriated to-date: County \$303,800, State \$491,000

Replace 1991 EPDM roof which has outlasted its useful life.

Debt Service Fund

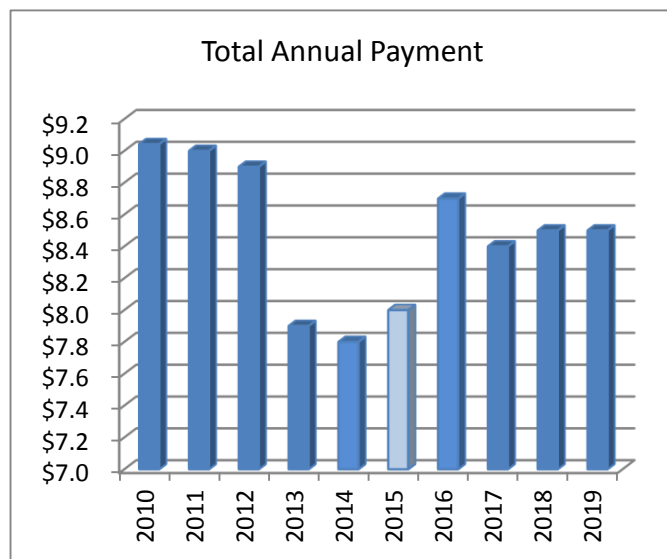
The Debt Service Fund records the principal and interest payments on bonds issued in 1997 through 2014 for school construction projects by the county. The Maryland Financial Reporting Manual requires that the principal and interest payments made by the county be recorded in the school systems' financial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

Debt Service	FY 2014	FY 2015	Change
Debt Service Staff (FTE)	-	-	-
By PROGRAM			
Debt Service	\$ 7,826,837	\$ 7,242,568	\$ (584,269) -7.5%
By OBJECT			
Principal	\$ 5,322,686	\$ 4,934,112	\$ (388,574) -7.3%
Interest	2,504,151	2,308,456	(195,695) -7.8%
	\$ 7,826,837	\$ 7,242,568	\$ (584,269) -7.5%

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. The county also projects using \$173,000 in fiscal 2015 transferred from their Operating Fund.

County Debt Amortization (\$ millions)

Fiscal Year	Total Annual Payment	CIP	Outstanding Bonds
2010	\$ 9.0		\$ 81.5
2011	\$ 9.0		\$ 75.8
2012	\$ 8.9		\$ 69.5
2013	\$ 7.9		\$ 64.2
2014	\$ 7.8	\$ 9.7	\$ 73.9
2015	\$ 8.0	\$ 5.2	\$ 73.9
2016	\$ 8.7	\$ 4.7	\$ 72.7
2017	\$ 8.4	\$ 2.7	\$ 69.5
2018	\$ 8.5	\$ 5.7	\$ 69.0
2019	\$ 8.5	\$ 7.3	\$ 70.0



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>10,263</u>
Annual OPEB cost	3,520,848
Payments to retirees from general fund	(2,692,913)
Prefunding contribution	<u>(827,935)</u>
Increase in net OPEB obligation	-
Net OPEB obligation - beginning of year	-
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	\$ 3,520,848	100.0%	\$ -

The funding history since the inception through fiscal 2014 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%
Total	\$ 7,036,142	\$ 2,104,903	\$ (134,356)	\$ (61,645)	\$ 1,908,902	\$ 8,945,044	

Based on the most recent actuarial valuation dated July 1, 2012, a 100% a contributions of \$827,935 were made fiscal year 2013 and 2014. An annual OPEB cost of \$3,380,666 is budgeted in the school system's General Fund fiscal 2015 budget, including an estimated contribution of \$827,935 under the fixed charges category.

INFORMATIONAL SECTION

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Budget Forecasts

	FY14		FY15	FY16	FY17	FY18	FY19	Growth
	Approved	Actual	Approved	Projected	Projected	Projected	Projected	Rate
Revenue								
State revenue	\$ 96,552,844	\$ 96,994,374	\$ 100,473,726	\$ 102,282,253	\$ 104,123,334	\$ 105,997,554	\$ 107,905,510	1.8%
Local appropriation	72,848,292	72,848,292	75,523,845	77,411,941	79,347,240	81,330,921	83,364,194	2.5%
Federal revenue	8,147,675	9,065,853	8,609,480	8,695,575	8,782,531	8,870,356	8,959,060	1.0%
Other revenue	755,000	688,950	735,000	742,350	749,774	757,272	764,845	1.0%
Total Revenue	\$ 178,303,811	\$ 179,597,469	\$ 185,342,051	\$ 189,132,119	\$ 193,002,879	\$ 196,956,103	\$ 200,993,609	2.0%
Expenditures								
Administrative Services								
Salaries and wages	\$ 11,927,668	\$ 12,058,791	\$ 12,109,194	\$ 12,351,378	\$ 12,598,406	\$ 12,850,374	\$ 13,107,381	2.0%
Contracted services	9,673,291	10,352,141	10,369,729	10,421,578	10,473,686	10,526,054	10,578,684	0.5%
Supplies and materials	1,103,881	1,510,383	1,179,041	1,184,936	1,190,861	1,196,815	1,202,799	0.5%
Other charges	5,485,024	5,977,224	5,874,058	5,903,428	5,932,945	5,962,610	5,992,423	0.5%
Equipment	167,448	287,090	109,500	110,048	110,598	111,151	111,707	0.5%
Total Administrative Services	28,357,312	30,185,629	29,641,522	29,971,368	30,306,496	30,647,004	30,992,994	1.1%
Education Services								
Salaries and wages	104,626,496	104,667,915	105,969,314	108,088,700	110,250,474	112,455,483	114,704,593	2.0%
Contracted services	3,463,297	3,789,340	3,719,538	3,738,136	3,756,827	3,775,611	3,794,489	0.5%
Supplies and materials	4,957,784	4,287,449	4,943,155	4,967,871	4,992,710	5,017,674	5,042,762	0.5%
Other charges	546,363	653,521	633,862	637,031	640,216	643,417	646,634	0.5%
Equipment	538,595	573,364	36,000	36,180	36,361	36,543	36,726	0.5%
Transfers	3,193,038	2,982,439	3,202,171	3,202,171	3,202,171	3,202,171	3,202,171	0.0%
Total Education Services	117,325,573	116,954,028	118,504,040	120,670,089	122,878,759	125,130,899	127,427,375	1.8%
Fixed charges	34,405,317	37,690,445	37,196,489	37,940,419	38,699,227	39,473,212	40,262,676	2.0%
Total Expenditures	\$ 180,088,202	\$ 184,830,102	\$ 185,342,051	\$ 188,581,876	\$ 191,884,482	\$ 195,251,115	\$ 198,683,045	1.7%
Change in fund balance	\$ (1,784,391)	\$ (5,232,633)	\$ -	\$ 550,243	\$ 1,118,397	\$ 1,704,988	\$ 2,310,564	
Ending fund balance		\$ 7,127,567	\$ 7,127,567	\$ 7,677,810	\$ 8,796,207	\$ 10,501,195	\$ 12,811,759	
% of Budget		3.8%	3.8%	4.0%	4.5%	5.3%		
Enrollment (Sep 30, prior FY)		15,824	15,928	16,041	16,220	16,378	16,520	
Growth			0.7%	0.7%	1.1%	1.0%	0.9%	

General Fund Assumptions

Revenue

- State revenue sources will increase by 1.8% due to an increase in the per student foundation amount and an increase in enrollment and changes in student demographics
- Local revenue will increase at an average growth rate of 2.5%
- Federal revenue will increase 1.0% due to enrollment and changes in student demographics
- Other revenue is projected to increase by 1%

Expenditures

- Salaries will increase 2.0% due to annual step increases and COLA partially offset by employee turnover and position eliminations
- All other expenditures except for salaries and fixed charges will increase by an average of 0.5%
- Fixed charges (including healthcare, payroll taxes and other employee benefits) will increase an average of 2.0%

Special Revenue (Food and Nutrition) Fund

	FY14		FY15	FY16	FY17	FY18	Growth
Revenue	Approved	Actual	Approved	Projected	Projected	Projected	Rate
Federal revenue	\$ 4,020,690	\$ 4,101,804	\$ 3,833,785	\$ 3,891,292	\$ 3,949,661	\$ 4,008,906	1.5%
Sale of food	2,171,473	1,917,694	2,111,265	2,153,490	2,196,560	2,240,491	2.0%
State revenue	286,386	345,042	290,841	295,204	299,632	304,126	1.5%
Other revenue	-	31,625	-	-	-	-	0.0%
Total revenue	\$ 6,478,549	\$ 6,396,165	\$ 6,235,891	\$ 6,339,986	\$ 6,445,853	\$ 6,553,523	
Expenditures							
Administration	\$ 272,936	\$ 268,019	\$ 250,000	\$ 255,000	\$ 260,100	\$ 265,302	2.0%
Food	2,629,292	2,726,121	2,696,100	2,755,414	2,816,033	2,877,986	2.2%
Salaries and wages	2,468,250	2,350,508	2,260,134	2,294,036	2,328,447	2,363,374	1.5%
Contracted services	58,279	46,449	65,000	65,325	65,652	65,980	0.5%
Supplies and materials	349,076	313,708	310,000	311,550	313,108	314,674	0.5%
Other operating costs	700,716	664,817	654,657	657,930	661,220	664,526	0.5%
Total expenditures	\$ 6,478,549	\$ 6,369,622	\$ 6,235,891	\$ 6,339,255	\$ 6,444,560	\$ 6,551,842	
Change in Fund Balance	\$ -	\$ 26,543	\$ -	\$ 731	\$ 1,293	\$ 1,681	
Ending Fund Balance		\$ 32,052	\$ 32,052	\$ 32,783	\$ 34,076	\$ 35,757	

Capital Projects Fund

Revenue	FY14		FY15		FY16		FY17		FY18	
	Approved	Actual	Approved	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Local appropriation	\$ 2,610,747	\$ 4,765,231	\$ 6,712,322	\$ 5,384,712	\$ 2,686,193	\$ 5,700,000				
State revenue	1,092,000	2,370,160	8,195,000	5,345,450	1,615,075	3,525,900				
Other revenue	-	182,790	-	-	-	-				
Total Revenue	\$ 3,702,747	\$ 7,318,181	\$ 14,907,322	\$ 10,730,162	\$ 4,301,268	\$ 9,225,900				
Expenditures										
Small capital improvement (pay-go)	\$ 1,508,000	\$ 1,508,000	\$ 1,394,000	\$ 1,394,000	\$ 1,394,000	\$ 1,394,000				
Major additions and renovations	2,194,747	6,014,881	13,513,322	9,336,162	2,907,268	7,831,900				
Total Expenditures	\$ 3,702,747	\$ 7,522,881	\$ 14,907,322	\$ 10,730,162	\$ 4,301,268	\$ 9,225,900				
Change in Fund Balance	\$ -	\$ (204,700)	\$ -	\$ -	\$ -	\$ -				
Ending Fund Balance		\$ (156,795)	\$ (156,795)	\$ (156,795)	\$ (156,795)	\$ (156,795)				

Fund balance fluctuation is a result of timing of expenditures.

Projections are from the Fiscal 2015 Cecil County Approved Capital Improvement Program.

Debt Service Fund Fund

Revenue	FY14		FY15		FY16		FY17		FY18	
	Approved	Actual	Approved	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Local appropriation	\$ 7,873,631	\$ 7,826,837	\$ 7,953,900	\$ 8,663,953	\$ 8,407,953	\$ 8,464,821				
Expenditures										
Principal	\$ 5,278,822	\$ 5,322,686	\$ 5,113,175	\$ 5,875,684	\$ 5,933,203	\$ 6,153,366				
Interest	2,594,809	2,504,151	2,840,725	2,788,269	2,474,749	2,311,455				
Total Expenditures	\$ 7,873,631	\$ 7,826,837	\$ 7,953,900	\$ 8,663,953	\$ 8,407,953	\$ 8,464,821				
Bonds Outstanding		\$ 73,914,418	\$ 73,947,243	\$ 72,726,559	\$ 69,479,355	\$ 69,025,990				

Projections are on existing debt only.

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

Debt service is the responsibility of County Government.

Personnel Resources

FY 2015 Position Changes

Instruction Leadership & Support	-	Special Education	(7.10)
Principal's Office		10.00 Classroom Teachers	
1.00 Assistant Principal		3.00 Early Childhood Teachers	
Education Services		(18.40) Paraprofessionals	
(1.00) Secretarial		4.90 Early Childhood Paraprofessionals	
Instruction - Regular	(17.26)	(2.60) Therapists	
(2.80) Classroom Teachers		(4.00) Behavioral Specialists	
(3.00) Business Education Teachers		Student Transportation	-
(1.00) Technology Education Teacher		1.00 Bus Assistant	
2.50 Early Childhood Teachers		(1.00) Bus Driver	
1.00 Gifted and Talented Teacher		Operation of Plant	(0.50)
(17.96) Instructional Paraprofessionals		(0.50) Custodian	
4.00 Psychologists		Maintenance of Plant	1.00
		1.00 Utility Worker	
		Education Services	(24.36)
		Administrative Services	0.50
		Grand Total	(23.86)

Nearly 84% of the school system's operating budget is for salaries, wages and employee benefits. With the declining trend in funding from all sources, 184 positions have been reduced over the period of fiscal years 2010 through 2015 for a total workforce reduction of 8.5%. Most reductions have been achieved through attrition with little or no classroom impact. However, further reductions will negatively impact the classroom.

FY 2015 Positions by Category

Position Type	Administration	Instr. Leadership and Support		Instruction Salaries and Wages	Special Education	Personnel, Health and Community Services	Transportation	Maintenance, Operations and Capital	Total FTE
		Office of the Principal	Administration and Support						
Superintendent, Asst., Exec.	5.00		4.00		-	-			9.00
Directors, Coord., Supv., Specialist	1.50		14.50	-	5.00	3.00	1.00	-	25.00
Principal		29.00			-				29.00
Asst. Principal		38.00			-				38.00
Teachers				971.90	216.00	-			1,187.90
Therapist					30.60				30.60
Guidance Counselor				50.00	3.00				53.00
Librarian	-		-	25.00					25.00
Psychologist				12.00	-				12.00
Case Worker						12.00			12.00
Nurse						30.00			30.00
Other Professional Staff	20.00	1.00	-	-	-	-	2.00	10.00	33.00
Secretary, Clerical	20.50	100.00	9.60		2.00	1.90	2.00	2.00	138.00
Bus Driver							12.00		12.00
Paraprofessional				44.50	154.50	-	8.00		207.00
Custodian, Operation, Maintenance								169.50	169.50
Total FTE	47.00	168.00	28.10	1,103.40	411.10	46.90	25.00	181.50	2,011.00

Position History by Position Type

Position Type	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Increase/ (Decrease)
Superintendent, Asst., Exec.	9.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00	8.00	9.00	1.00
Directors, Coord., Supv., Specialist	26.00	29.00	31.00	30.00	30.00	30.00	25.00	23.00	25.00	25.00	-
Principal	29.00	29.00	30.00	30.00	30.00	30.00	30.00	29.00	29.00	29.00	-
Asst. Principal	32.00	33.00	34.00	36.00	39.00	38.00	36.00	36.00	37.00	38.00	1.00
Teachers	1,156.50	1,190.30	1,234.16	1,249.66	1,235.33	1,215.30	1,175.60	1,177.00	1,178.20	1,187.90	9.70
Therapist	23.00	20.80	31.70	27.00	25.40	25.60	25.30	27.20	33.20	30.60	(2.60)
Guidance Counselor	58.50	62.00	60.00	60.00	60.00	59.50	56.00	57.00	57.00	53.00	(4.00)
Librarian	23.90	25.03	26.14	26.14	25.60	25.70	25.00	25.00	25.00	25.00	-
Psychologist	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	12.00	4.00
Student Personnel, Case Worker	12.00	12.00	12.00	12.00	13.00	13.00	12.60	12.80	12.00	12.00	-
Nurse	32.56	32.00	33.00	33.00	33.00	31.00	31.00	31.00	30.00	30.00	-
Other Professional Staff	27.00	29.00	35.00	36.00	36.00	33.00	36.00	35.00	32.00	33.00	1.00
Secretary, Clerical	149.25	149.25	150.75	149.75	147.75	147.00	144.00	141.00	141.00	138.00	(3.00)
Bus Driver	12.00	15.00	15.00	15.00	14.00	14.00	14.00	13.00	13.00	12.00	(1.00)
Paraprofessional	220.00	240.50	267.50	289.36	290.36	279.36	255.36	246.86	237.46	207.00	(30.46)
Custodian, Operation, Maintenance	173.50	179.00	181.00	184.00	181.00	178.50	170.00	169.00	169.00	169.50	0.50
Total FTE	1,991.21	2,061.88	2,158.25	2,194.91	2,176.44	2,135.96	2,051.86	2,038.86	2,034.86	2,011.00	(23.86)

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 September 30,											
	2013 Capacity	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Elementary Schools:											
Bainbridge Elementary	449	358	402	396	410	423	383	259	240	264	278
Bay View Elementary	608	571	619	641	618	621	615	609	602	595	540
Calvert Elementary	433	516	420	323	325	332	321	338	334	341	355
Cecil Manor Elementary	523	462	501	530	474	487	454	472	473	460	478
Cecilton Elementary	350	303	297	319	322	338	339	311	327	337	319
Charlestown Elementary	292	224	213	205	184	211	200	196	206	198	184
Chesapeake City Elementary	353	337	314	306	311	315	307	291	290	302	301
Conowingo Elementary	534	480	527	542	567	560	567	553	552	544	528
Elk Neck Elementary	501	434	412	424	430	432	446	443	418	418	423
Gilpin Manor Elementary	416	490	429	405	439	423	431	372	405	424	455
Holly Hall Elementary	624	625	632	633	610	602	619	577	547	587	579
Kenmore Elementary	306	346	326	331	314	305	315	329	316	296	307
Leeds Elementary	408	404	396	406	411	394	402	404	417	395	407
North East Elementary	542	486	512	501	507	477	492	493	524	521	515
Perryville Elementary	500	371	371	368	369	395	375	387	366	370	430
Rising Sun Elementary	715	665	615	665	669	679	721	823	830	839	798
Thomson Estates Elementary	614	510	491	473	490	510	533	535	548	598	619
Elementary School Total:	8,168	7,582	7,477	7,468	7,450	7,504	7,520	7,392	7,395	7,489	7,516
Middle Schools:											
Bohemia Manor Middle	601	473	473	477	487	478	478	488	508	513	551
Cherry Hill Middle	775	465	439	479	501	529	494	498	524	571	565
Elkton Middle	712	554	569	589	585	591	626	652	663	662	662
North East Middle	712	780	726	725	727	774	753	769	831	826	822
Perryville Middle	860	558	565	597	597	570	615	627	686	709	721
Rising Sun Middle	818	718	713	714	695	706	688	717	714	712	710
Middle School Total:	4,478	3,548	3,485	3,581	3,592	3,648	3,654	3,751	3,926	3,993	4,031
High Schools:											
Bohemia Manor High	643	629	641	635	664	736	733	742	739	717	671
Elkton High	1,380	1,124	1,105	1,097	1,087	1,122	1,112	1,120	1,109	1,097	1,066
North East High	1,009	1,005	1,037	1,078	1,121	1,129	1,084	1,143	1,114	1,110	1,094
Perryville High	944	789	775	812	846	892	905	948	972	986	1,039
Rising Sun High	924	1,147	1,114	1,156	1,177	1,174	1,201	1,194	1,166	1,129	1,117
High School Total:	4,900	4,694	4,672	4,778	4,895	5,053	5,035	5,147	5,100	5,039	4,987
Cecil County High School	-	-	-	-	-	-	-	-	-	-	1
Grand Total	17,546	15,824	15,634	15,827	15,937	16,205	16,209	16,290	16,421	16,521	16,535
Increase / (Decrease)		190	(193)	(110)	(268)	(4)	(81)	(131)	(100)	(14)	60
% Increase / Decrease		1.2%	-1.2%	-0.7%	-1.7%	0.0%	-0.5%	-0.8%	-0.6%	-0.1%	0.4%

Projected Student Enrollment

Our local projections agree with the State of Maryland projections with a variance of .71% to 1.87% for the projected period of 2014 to 2023.

Projected Enrollment By School September 30,											
2012 Capacity	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
<u>Elementary Schools:</u>											
Bainbridge Elementary	449	359	361	364	366	371	376	379	381	384	387
Bay View Elementary	608	583	586	593	597	605	609	616	623	629	635
Calvert Elementary	433	522	587	592	596	601	606	611	616	621	626
Cecil Manor Elementary	523	477	479	488	493	502	506	512	516	522	526
Cecilton Elementary	350	286	278	283	285	290	293	298	304	310	314
Charlestown Elementary	292	244	266	270	275	281	286	288	293	296	300
Chesapeake City Elementary	353	348	350	353	357	360	365	368	373	375	380
Conowingo Elementary	534	484	483	488	493	499	505	508	514	520	526
Elk Neck Elementary	501	432	445	450	454	459	463	468	472	478	483
Gilpin Manor Elementary	416	487	495	501	504	512	516	522	528	536	539
Holly Hall Elementary	624	647	638	647	654	659	666	671	678	684	691
Kenmore Elementary	306	371	382	386	391	394	399	402	407	411	416
Leeds Elemenatary	408	405	407	412	417	421	425	428	434	438	442
North East Elementary	542	499	511	516	521	528	531	537	541	547	553
Perryville Elementary	593	375	378	384	389	393	399	403	409	414	418
Rising Sun Elementary	715	660	640	647	653	662	668	676	683	692	699
Thomson Estates Elementary	614	511	517	524	528	535	540	546	552	558	563
Elementary School Total:	8,261	7,690	7,803	7,898	7,973	8,072	8,153	8,233	8,324	8,415	8,498
<u>Middle Schools:</u>											
Bohemia Manor Middle	601	474	474	479	484	488	493	498	503	508	513
Cherry Hill Middle	775	469	469	474	478	483	488	493	498	503	508
Elkton Middle	712	546	546	551	557	563	568	574	580	585	591
North East Middle	712	759	759	768	774	782	790	798	806	814	822
Perryville Middle	860	575	575	581	587	592	598	604	610	616	623
Rising Sun Middle	818	679	679	686	693	700	707	714	721	728	735
Middle School Total:	4,478	3,502	3,502	3,539	3,573	3,608	3,644	3,681	3,718	3,754	3,792
<u>High Schools:</u>											
Bohemia Manor High	643	632	632	638	645	651	658	664	671	678	684
Elkton High	1,380	1,122	1,122	1,133	1,145	1,156	1,168	1,179	1,191	1,203	1,215
North East High	1,009	1,047	1,047	1,057	1,068	1,079	1,090	1,100	1,111	1,123	1,134
Perryville High	944	783	783	791	799	807	815	823	831	839	848
Rising Sun High	924	1,152	1,152	1,164	1,175	1,187	1,199	1,211	1,223	1,235	1,247
High School Total:	4,900	4,736	4,736	4,783	4,832	4,880	4,930	4,977	5,027	5,078	5,128
Grand Total	17,639	15,928	16,041	16,220	16,378	16,560	16,727	16,891	17,069	17,247	17,418
Increase/Decrease:		1.87%	0.71%	1.12%	0.97%	1.11%	1.01%	0.98%	1.05%	1.04%	0.99%

Student Demographics

Cecil County Public School's students come from many different ethnic groups, but the largest group continues to be White students, followed by African American.

Student Demographics As of September 30,

Race	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
American Indian/ Alaskan Native	49	51	51	49	57	58	54	46	42	41
Asian	155	170	190	200	202	213	149	145	133	132
African American	1,391	1,494	1,553	1,599	1,643	1,782	1,354	1,340	1,320	1,336
White (Not of Hispanic origin)	14,549	14,376	14,163	13,943	13,762	13,549	12,945	12,803	12,574	12,575
Hispanic	391	430	464	499	545	603	722	754	812	900
Hawaiin / Pacific Islander							18	20	20	20
2 or more Races							695	719	733	820
Total Student Enrollment	16,535	16,521	16,421	16,290	16,209	16,205	15,937	15,827	15,634	15,824

Special Education

Special Education student enrollment has declined from 15.2% in 2004 to 13.9% of total student enrollment in 2013. The chart below shows the number of special education students listed by disability.

Special Education Enrollment by Disability As of the last Friday in October,

Disability	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Total Special Education	2,510	2,405	2,293	2,185	2,149	2,128	2,080	2,011	2,111	2,205
Intellectual Disability	110	99	101	97	98	95	96	96	89	74
Hearing Impaired	10	14	14	16	8	7	3	5	4	7
Deaf	3	3	2	1	1	2	2	4	3	4
Speech/Language	688	655	619	554	530	506	472	456	494	481
Visually Impaired	8	5	3	3	2	4	2	2	3	2
Emotional Disability	113	110	92	87	89	81	92	93	88	79
Orthopedically Impaired	17	21	21	19	17	18	13	9	6	5
Other Health Impaired	218	257	259	269	293	286	281	271	302	322
Specific Learning Disabilities	1,069	980	887	832	864	868	827	742	743	760
Multiple Disabilities	135	133	158	155	70	55	53	67	110	161
Deaf/Blind	0	0	0	0	0	0	0	0	0	0
Traumatic Brain Injury	9	10	10	11	12	12	9	8	9	7
Autism	61	58	59	58	75	91	114	115	129	130
Developmental Delay	69	60	68	83	90	103	116	143	131	173
Total Student Enrollment	16,535	16,521	16,421	16,290	16,209	16,205	15,937	15,827	15,634	15,824
Percent of Special Education	15.2%	14.6%	14.0%	13.4%	13.3%	13.1%	13.1%	12.7%	13.5%	13.9%

Buildings and Land

	Square Feet	Acres	Capacity	Year Constructed
<u>Central Offices:</u>				
G.W. Carver Center	32,357	6	N/A	1953
Facilities Department	14,752	6	N/A	1925
<u>Elementary Schools:</u>				
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	42,727	10	353	1939
Conowingo Elementary	48,946	19	534	1955
Elk Neck Elementary	52,706	29	501	1991
Gilpin Manor Elementary	54,435	9	416	1952
Holly Hall Elementary	61,711	15	624	1963
Kenmore Elementary	37,775	11	306	1985
Leeds Elemenatary	42,964	17	408	1968
North East Elementary	61,396	11	542	1951
Perryville Elementary	62,520	10	500	1955
Rising Sun Elementary	69,296	12	715	1957
Thomson Estates Elementary	70,130	17	614	1976
<u>Middle Schools:</u>				
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	103,750	10	712	1932
Perryville Middle	102,746	26	860	1928
Rising Sun Middle	104,765	20	818	1931
<u>High Schools:</u>				
Bohemia Manor High*	141,124	35	643	1958
Elkton High	187,046	37	1,380	1958
North East High	129,840	50	1,009	1970
Perryville High	135,772	39	944	1978
Rising Sun High	124,600	42	924	1991
<u>Other Schools:</u>				
Cecil County High School	16,645	9	106	1923
School of Technology	76,700	50	500	1965
New School of Technology**	151,000	91	580	1991
Total:	2,391,281	718	18,732	

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

**Former Basell North American Research & Development Center

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
2011	101,694	\$ 3,916,033	\$ 38,508	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
2005	97,796	3,027,764	30,960	49,105	4.0%	225,000	16,535
2004	95,536	3,034,128	31,759	44,585	4.4%	199,000	16,475
2003	92,955	2,807,334	30,201	40,008	7.2%	167,000	16,203
2002	90,335	2,633,265	29,150	40,168	6.0%	150,000	16,095

Principal Employers

Employer	2012			2003		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
W. L. Gore & Associates, Inc.	2,387	1	5.17%	2,000	1	5.00%
Cecil County Board of Education	2,052	2	4.44%	1,933	2	4.83%
Perry Point V.A. Hospital	1,500	3	3.25%	1,173	3	2.93%
Union Hospital	1,236	4	2.68%	864	4	2.16%
Wal-Mart Stores, Inc.	500	5	1.08%	300	9	0.75%
Cecil County Government	479	6	1.04%	500	6	1.25%
ATK Taktical Systems (formerly Thiokol Corp.)	436	7	0.94%	359	7	0.90%
IKEA/Genco	370	8	0.80%	*	N/A	N/A
Terumo Medical Corporation	342	9	0.74%	550	5	1.37%
Terumo Cardiovascular Systems	297	10	0.64%	*	N/A	N/A
Basell North America, Inc. (formerly Montell USA)	*			250	10	0.62%
Moon Nurseries	*			250	10	0.62%
Fleming Companies, Inc.	*			348	8	0.87%
Totals	9,599		20.78%	8,527		21.30%

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 2014	Approved Budget FY 2015	Change	
100	Title I	\$ 2,631,148	\$ 2,991,762	\$ 360,614	13.7%
113	Career and Technology Education, Carl D. Perkins Title IC	165,248	162,725	(2,523)	-1.5%
140	Title III - Language Acquisition	28,067	23,926	(4,141)	-14.8%
141	Title III - Language Acquisition - Immigrant Portion	-	5,126	5,126	-
154	Title II - Teacher Quality	551,609	551,738	129	-
401	Special Education - Passthrough	3,011,795	3,221,007	209,212	6.9%
405	Special Education Discretionary - Local Priority Flexibility	100,890	104,336	3,446	3.4%
408	Special Education - Pre-School Passthrough	98,988	100,175	1,187	1.2%
409	Special Education - Passthrough Parentally Placed	47,806	56,379	8,573	17.9%
411	Special Education - Pre-School Passthrough Parentally Placed	2,492	1,305	(1,187)	-47.6%
412	Special Education Discretionary - Special Ed. Citizens Advisory Committee (SECAC)	2,500	2,500	-	-
416	Maryland Infants and Toddlers, Part C	98,905	102,515	3,610	3.6%
417	Maryland Infant and Toddlers, Part B	17,040	58,986	41,946	246.2%
418	Maryland Infant and Toddlers, Part B 619	7,000	7,000	-	-
426	Special Education - Passthrough Supplemental	99,784	-	(99,784)	-100.0%
427	Special Education - Pre-School Passthrough Supplemental	1,156	-	(1,156)	-100.0%
438	Medical Assistance - School Aged Children	1,100,000	1,100,000	-	-
439	Medical Assistance - Infants and Toddlers	120,000	120,000	-	-
444	Maryland Infants and Toddlers, Part B Extended IFSP	63,247	-	(63,247)	-100.0%
Federal Grants Subtotal		\$ 8,147,675	\$ 8,609,480	\$ 461,805	5.7%
128	Aging Schools Program	\$ 105,778	\$ 234,146	\$ 128,368	121.4%
228	Fine Arts Initiative	16,382	15,727	(655)	-4.0%
415	Maryland Infants and Toddlers Intergovernmental Transfer (IGT)	165,000	160,000	(5,000)	-3.0%
419	Maryland Infants and Toddlers	684	11,731	11,047	1615.1%
486	Judy Hoyer Early Child Care and Education	322,000	322,000	-	-
489	Judy Hoyer Early Child Care and Education Enhancement	99,000	99,000	-	-
State Grants Subtotal		\$ 708,844	\$ 842,604	\$ 133,760	18.9%
TOTAL		\$ 8,856,519	\$ 9,452,084	\$ 595,565	6.7%

Restricted Expense Summary

By Category	Approved Budget		Percent	Approved Budget		Percent	Change
	FY 2014			FY 2015			
Administration	\$ 190,116	2.1%		\$ 206,918	2.2%		\$ 16,802 8.8%
Instruction - Leadership and Support	10,166	0.1%		11,152	0.1%		986 9.7%
Instruction - Salaries and Wages	2,134,827	24.1%		2,177,420	23.0%		42,593 2.0%
Instruction - Materials and Supplies	269,362	3.0%		395,072	4.2%		125,710 46.7%
Instruction - Other	150,711	1.7%		230,263	2.4%		79,552 52.8%
Special Education	3,707,012	41.9%		3,730,296	39.5%		23,284 0.6%
Student Personnel Services	80,066	0.9%		81,846	0.9%		1,780 2.2%
Student Health Services	-	0.0%		-	0.0%		- -
Student Transportation	80,330	0.9%		155,540	1.6%		75,210 93.6%
Operation of Plant	275	0.0%		-	0.0%		(275) -100.0%
Maintenance of Plant	105,778	1.2%		234,146	2.5%		128,368 121.4%
Fixed Charges	1,837,211	20.7%		1,938,971	20.5%		101,760 5.5%
Community Services	290,665	3.3%		290,460	3.1%		(205) -0.1%
Capital Outlay	-	0.0%		-	0.0%		- -
	<u>\$ 8,856,519</u>	<u>100.0%</u>		<u>\$ 9,452,084</u>	<u>100.0%</u>		<u>\$ 595,565 6.7%</u>

By Object	Approved Budget		Percent	Approved Budget		Percent	Change
	FY 2014			FY 2015			
Salaries and Wages	\$ 4,733,021	53.4%		\$ 4,759,427	50.4%		\$ 26,406 0.6%
Contracted Services	1,401,454	15.8%		1,653,229	17.5%		251,775 18.0%
Materials and Supplies	435,374	4.9%		503,136	5.3%		67,762 15.6%
Other Charges	2,033,516	23.0%		2,226,203	23.6%		192,687 9.5%
Equipment	-	0.0%		31,000	0.3%		31,000 -
Transfers	253,154	2.9%		279,089	3.0%		25,935 10.2%
	<u>\$ 8,856,519</u>	<u>100.0%</u>		<u>\$ 9,452,084</u>	<u>100.0%</u>		<u>\$ 595,565 6.7%</u>

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 2014	Approved Budget FY 2015	Change	
Restricted Staff (FTE)	29.30	29.90	0.60	2.0%
By CATEGORY				
Administration	\$ 58,249	\$ 70,253	\$ 12,004	20.6%
Instruction - Leadership and Support	5,058	5,852	794	15.7%
Instruction - Salaries and Wages	1,701,623	1,763,001	61,378	3.6%
Instruction - Materials and Supplies	128,539	262,506	133,967	104.2%
Instruction - Other	109,685	165,054	55,369	50.5%
Student Transportation	26,040	57,825	31,785	122.1%
Fixed Charges	601,954	667,271	65,317	10.9%
	\$ 2,631,148	\$ 2,991,762	\$ 360,614	13.7%
By OBJECT				
Salaries and Wages	\$ 1,701,623	\$ 1,763,001	\$ 61,378	3.6%
Contracted Services	27,675	60,045	32,370	117.0%
Supplies and Materials	130,622	264,498	133,876	102.5%
Other Charges	706,123	815,478	109,355	15.5%
Equipment	-	11,000	11,000	-
Transfers	65,105	77,740	12,635	19.4%
	\$ 2,631,148	\$ 2,991,762	\$ 360,614	13.7%

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 2014	Approved Budget FY 2015	Change	
Restricted Staff (FTE)	-	-	-	-
By CATEGORY				
Administration	\$ 3,635	\$ 3,845	\$ 210	5.8%
Instruction - Leadership and Support	4,608	4,800	192	4.2%
Instruction - Salaries and Wages	6,310	4,000	(2,310)	-36.6%
Instruction - Materials and Supplies	133,794	120,489	(13,305)	-9.9%
Instruction - Other	13,896	27,271	13,375	96.3%
Student Transportation	2,500	2,000	(500)	-20.0%
Fixed Charges	505	320	(185)	-36.6%
	<u>\$ 165,248</u>	<u>\$ 162,725</u>	<u>\$ (2,523)</u>	<u>-1.5%</u>
By OBJECT				
Salaries and Wages	\$ 6,310	\$ 4,000	\$ (2,310)	-36.6%
Contracted Services	9,095	13,440	4,345	47.8%
Supplies and Materials	138,102	124,989	(13,113)	-9.5%
Other Charges	8,106	16,451	8,345	102.9%
Transfers	3,635	3,845	210	5.8%
	<u>\$ 165,248</u>	<u>\$ 162,725</u>	<u>\$ (2,523)</u>	<u>-1.5%</u>

Title III – Language Acquisition and Immigrant (140, 141)

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 2014	Approved Budget FY 2015	Change	
Restricted Staff (FTE)	-	-	-	-
By CATEGORY				
Administration	\$ 550	\$ 469	\$ (81)	-14.7%
Instruction - Salaries and Wages	7,850	5,525	(2,325)	-29.6%
Instruction - Materials and Supplies	4,814	8,978	4,164	86.5%
Instruction - Other	14,230	13,638	(592)	-4.2%
Fixed Charges	623	442	(181)	-29.1%
	<u>\$ 28,067</u>	<u>\$ 29,052</u>	<u>\$ 985</u>	<u>3.5%</u>
By OBJECT				
Salaries and Wages	\$ 7,850	\$ 5,525	\$ (2,325)	-29.6%
Contracted Services	13,530	9,170	(4,360)	-32.2%
Supplies and Materials	4,814	8,978	4,164	86.5%
Other Charges	1,323	4,910	3,587	271.1%
Transfers	550	469	(81)	-14.7%
	<u>\$ 28,067</u>	<u>\$ 29,052</u>	<u>\$ 985</u>	<u>3.5%</u>

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 2014	Approved Budget FY 2015	Change	
Restricted Staff (FTE)	6.00	6.00	-	-
By CATEGORY				
Administration	\$ 12,244	\$ 9,142	\$ (3,102)	-25.3%
Instruction - Salaries and Wages	413,052	394,691	(18,361)	-4.4%
Instruction - Other	7,000	16,000	9,000	128.6%
Fixed Charges	<u>119,313</u>	<u>131,905</u>	<u>12,592</u>	10.6%
	\$ 551,609	\$ 551,738	\$ 129	-
By OBJECT				
Salaries and Wages	\$ 413,052	\$ 394,691	\$ (18,361)	-4.4%
Contracted Services	-	9,000	9,000	-
Other Charges	119,313	131,905	12,592	10.6%
Transfers	<u>19,244</u>	<u>16,142</u>	<u>(3,102)</u>	-16.1%
	\$ 551,609	\$ 551,738	\$ 129	-

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 2014		Approved Budget FY 2015		Change	
Restricted Staff (FTE)	42.00		38.00		(4.00)	-9.5%
By CATEGORY						
Administration	\$	70,126	\$	76,106	\$ 5,980	8.5%
Special Education		2,363,186		2,345,079	(18,107)	-0.8%
Student Transportation		46,715		90,715	44,000	94.2%
Fixed Charges		679,358		765,486	86,128	12.7%
	\$	3,159,385	\$	3,277,386	\$ 118,001	3.7%
By OBJECT						
Salaries and Wages	\$	1,455,837	\$	1,586,236	\$ 130,399	9.0%
Contracted Services		752,319		658,179	(94,140)	-12.5%
Supplies and Materials		123,000		63,000	(60,000)	-48.8%
Other Charges		711,358		837,486	126,128	17.7%
Transfers		116,871		132,485	15,614	13.4%
	\$	3,159,385	\$	3,277,386	\$ 118,001	3.7%

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 2014	Approved Budget FY 2015	Change	
Restricted Staff (FTE)	2.00	2.00	-	-
By CATEGORY				
Administration	\$ 2,278	\$ 2,367	\$ 89	3.9%
Special Education	57,238	74,394	17,156	30.0%
Fixed Charges	43,120	24,719	(18,401)	-42.7%
	\$ 102,636	\$ 101,480	\$ (1,156)	-1.1%
By OBJECT				
Salaries and Wages	\$ 51,688	\$ 27,986	\$ (23,702)	-45.9%
Contracted Services	-	45,103	45,103	-
Supplies and Materials	3,113	-	(3,113)	-100.0%
Other Charges	43,120	24,719	(18,401)	-42.7%
Transfers	4,715	3,672	(1,043)	-22.1%
	\$ 102,636	\$ 101,480	\$ (1,156)	-1.1%

Special Education – State Discretionary Allocations (405, 412)

Description

This program provides funds for professional development salaries and trainings, transition services for students exiting schools, SECAC support, assistive technology, and parent involvement.

Financial Summary

	Approved Budget FY 2014	Approved Budget FY 2015	Change	
Restricted Staff (FTE)	-	-	-	-
By CATEGORY				
Special Education	100,452	104,079	3,627	3.6%
Operation of Plant	275	-	(275)	-100.0%
Fixed Charges	2,663	2,482	(181)	-6.8%
Community Services	-	275	275	-
	<u>\$ 103,390</u>	<u>\$ 106,836</u>	<u>\$ 3,446</u>	<u>3.3%</u>
By OBJECT				
Salaries and Wages	\$ 33,345	\$ 30,915	\$ (2,430)	-7.3%
Contracted Services	25,500	15,000	(10,500)	-41.2%
Supplies and Materials	19,222	34,239	15,017	78.1%
Other Charges	25,323	6,682	(18,641)	-73.6%
Equipment	-	20,000	20,000	-
	<u>\$ 103,390</u>	<u>\$ 106,836</u>	<u>\$ 3,446</u>	<u>3.3%</u>

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 2014	Approved Budget FY 2015	Change	
Restricted Staff (FTE)	13.00	11.00	(2.00)	-15.4%
By CATEGORY				
Administration	\$ 27,080	\$ 28,826	\$ 1,746	6.4%
Special Education	886,229	933,662	47,433	5.4%
Fixed Charges	<u>306,691</u>	<u>257,512</u>	<u>(49,179)</u>	-16.0%
	\$ 1,220,000	\$ 1,220,000	\$ -	-
By OBJECT				
Salaries and Wages	\$ 830,533	\$ 703,270	\$ (127,263)	-15.3%
Contracted Services	38,600	211,227	172,627	447.2%
Supplies and Materials	14,096	4,165	(9,931)	-70.5%
Other Charges	309,691	272,512	(37,179)	-12.0%
Transfers	<u>27,080</u>	<u>28,826</u>	<u>1,746</u>	6.4%
	\$ 1,220,000	\$ 1,220,000	\$ -	-

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

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 2014		Approved Budget FY 2015		Change	
Restricted Staff (FTE)	2.00		2.00		-	-
By CATEGORY						
Administration	\$	7,379	\$	7,347	\$ (32)	-0.4%
Special Education		299,907		273,082	(26,825)	-8.9%
Fixed Charges		44,590		55,995	11,405	25.6%
Community Services		-		3,808	3,808	-
	\$	351,876	\$	340,232	\$ (11,644)	-3.3%
By OBJECT						
Salaries and Wages	\$	150,225	\$	155,254	\$ 5,029	3.3%
Contracted Services		133,492		105,442	(28,050)	-21.0%
Supplies and Materials		190		168	(22)	-11.6%
Other Charges		60,590		72,021	11,431	18.9%
Transfers		7,379		7,347	(32)	-0.4%
	\$	351,876	\$	340,232	\$ (11,644)	-3.3%

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 2014		Approved Budget FY 2015		Change	
Restricted Staff (FTE)	-		-		-	-
By CATEGORY						
Maintenance of Plant	\$	105,778	\$	234,146	\$	128,368 121.4%
By OBJECT						
Contracted Services	\$	105,778	\$	234,146	\$	128,368 121.4%

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 2014	Approved Budget FY 2015	Change	
Restricted Staff (FTE)	-	-	-	-
By CATEGORY				
Administration	\$ 321	\$ 308	\$ (13)	-4.0%
Instruction - Salaries and Wages	5,992	6,500	508	8.5%
Instruction - Materials and Supplies	215	99	(116)	-54.0%
Instruction - Other	4,300	3,300	(1,000)	-23.3%
Student Transportation	5,075	5,000	(75)	-1.5%
Fixed Charges	479	520	41	8.6%
	<u>\$ 16,382</u>	<u>\$ 15,727</u>	<u>\$ (655)</u>	<u>-4.0%</u>
By OBJECT				
Salaries and Wages	\$ 5,992	\$ 6,500	\$ 508	8.5%
Contracted Services	3,200	2,100	(1,100)	-34.4%
Supplies and Materials	215	99	(116)	-54.0%
Other Charges	6,654	6,720	66	1.0%
Transfers	321	308	(13)	-4.0%
	<u>\$ 16,382</u>	<u>\$ 15,727</u>	<u>\$ (655)</u>	<u>-4.0%</u>

Judy Hoyer Early Child Care and Education (486)

Description

This program allows collaboration with the Family Education Center to support pre-school services and home/school connections in the Holly Hall Elementary and Gilpin Manor Elementary attendance areas. This funding is used to support case worker salaries in addition to the purchase of contracted services from these agencies.

Financial Summary

	Approved Budget FY 2014	Approved Budget FY 2015	Change	
Restricted Staff (FTE)	2.00	2.00	-	-
By CATEGORY				
Administration	\$ 6,314	\$ 6,314	\$ -	-
Instruction - Leadership and Support	500	500	-	-
Instruction - Salaries and Wages	-	3,703	3,703	-
Instruction - Materials and Supplies	2,000	3,000	1,000	50.0%
Instruction - Other	1,600	5,000	3,400	212.5%
Student Personnel Services	80,066	81,846	1,780	2.2%
Fixed Charges	37,915	32,319	(5,596)	-14.8%
Community Services	193,605	189,318	(4,287)	-2.2%
	<u>\$ 322,000</u>	<u>\$ 322,000</u>	<u>\$ -</u>	-
By OBJECT				
Salaries and Wages	\$ 76,566	\$ 82,049	\$ 5,483	7.2%
Contracted Services	195,205	193,318	(1,887)	-1.0%
Supplies and Materials	2,000	3,000	1,000	50.0%
Other Charges	41,915	37,319	(4,596)	-11.0%
Transfers	6,314	6,314	-	-
	<u>\$ 322,000</u>	<u>\$ 322,000</u>	<u>\$ -</u>	-

Judy Hoyer Early Child Care and Education Enhancement (489)

Description

Funds from this grant support collaboration between Cecil County Public Schools and Cecil College in providing a pre-kindergarten class at the Family Education Center.

Financial Summary

	Approved Budget FY 2014	Approved Budget FY 2015	Change	
Restricted Staff (FTE)	-	-	-	-
By CATEGORY				
Administration	\$ 1,940	\$ 1,941	\$ 1	0.1%
Community Services	<u>97,060</u>	<u>97,059</u>	<u>(1)</u>	-
	\$ 99,000	\$ 99,000	\$ -	-
By OBJECT				
Contracted Services	97,060	97,059	(1)	-
Transfers	<u>1,940</u>	<u>1,941</u>	<u>1</u>	0.1%
	\$ 99,000	\$ 99,000	\$ -	-

Salary Schedules

10 MONTH TEACHER SALARY SCHEDULE ARTICLE XXXVI (190 DAYS)						
JULY 1, 2014 - JUNE 30, 2015						

SALARY STEP	BACHELORS S.P.C.	MASTERS OR A.P.C. \$1,775	MASTER'S & A.P.C. \$2,525	MASTER'S PLUS 30 \$3,500	MASTER'S PLUS 60 \$4,450	DOCTORATE \$4,900
1	\$44,186	\$45,961	\$46,711	\$47,686	\$48,636	\$49,086
2	\$44,641	\$46,416	\$47,166	\$48,141	\$49,091	\$49,541
3	\$45,357	\$47,132	\$47,882	\$48,857	\$49,807	\$50,257
4	\$46,545	\$48,320	\$49,070	\$50,045	\$50,995	\$51,445
5	\$48,011	\$49,786	\$50,536	\$51,511	\$52,461	\$52,911
6	\$49,480	\$51,255	\$52,005	\$52,980	\$53,930	\$54,380
7	\$50,944	\$52,719	\$53,469	\$54,444	\$55,394	\$55,844
8	\$52,516	\$54,291	\$55,041	\$56,016	\$56,966	\$57,416
9	\$54,087	\$55,862	\$56,612	\$57,587	\$58,537	\$58,987
10	\$55,657	\$57,432	\$58,182	\$59,157	\$60,107	\$60,557
11	\$57,230	\$59,005	\$59,755	\$60,730	\$61,680	\$62,130
12	\$58,957	\$60,732	\$61,482	\$62,457	\$63,407	\$63,857
13	\$62,041	\$63,816	\$64,566	\$65,541	\$66,491	\$66,941
14	\$63,995	\$65,770	\$66,520	\$67,495	\$68,445	\$68,895
15	\$65,950	\$67,725	\$68,475	\$69,450	\$70,400	\$70,850
16	\$67,904	\$69,679	\$70,429	\$71,404	\$72,354	\$72,804
17	\$70,019	\$71,794	\$72,544	\$73,519	\$74,469	\$74,919

* LONGEVITY I - The increment for longevity at Step 1 will be \$1,500 for any unit member holding a Standard Professional Certificate, an Advanced Professional Certificate, a First Class Certificate, or an Advanced First Class Certificate, provided such a person has completed 18 or more years of creditable teaching service.

** LONGEVITY II - The increment for longevity at Step 2 will be \$2,500 for any unit member holding a Standard Professional Certificate, an Advanced Professional Certificate, a First Class Certificate, or an Advanced First Class Certificate, provided such a person has completed 23 or more years of creditable teaching service.

*** LONGEVITY III - The increment for longevity at Step 3 will be \$1,000 for any unit member holding a Standard Professional Certificate, an Advanced Professional Certificate, a First Class Certificate, or an Advanced First Class Certificate, provided such a person has completed 28 or more years of creditable teaching service.

Unit members holding the Provisional Certificate shall calculate their appropriate salary step using the same procedures as above with a penalty reduction of \$1,000.

A teacher who has obtained National Board Professional Teaching Standards certification (NBPTS) will receive \$2,000 each year their NBPTS certificate remains in good standing.

**10 MONTH TEACHER SALARY SCHEDULE ARTICLE XXXVI (200 DAYS)
JULY 1, 2014 - JUNE 30, 2015**

SALARY STEP	BACHELORS S.P.C.	MASTERS OR A.P.C. \$1,868	MASTER'S & A.P.C. \$2,658	MASTER'S PLUS 30 \$3,684	MASTER'S PLUS 60 \$4,684	DOCTORATE \$5,158
1	\$46,512	\$48,380	\$49,170	\$50,196	\$51,196	\$51,670
2	\$46,991	\$48,859	\$49,649	\$50,675	\$51,675	\$52,149
3	\$47,744	\$49,612	\$50,402	\$51,428	\$52,428	\$52,902
4	\$48,995	\$50,863	\$51,653	\$52,679	\$53,679	\$54,153
5	\$50,537	\$52,405	\$53,195	\$54,221	\$55,221	\$55,695
6	\$52,084	\$53,952	\$54,742	\$55,768	\$56,768	\$57,242
7	\$53,626	\$55,494	\$56,284	\$57,310	\$58,310	\$58,784
8	\$55,279	\$57,147	\$57,937	\$58,963	\$59,963	\$60,437
9	\$56,933	\$58,801	\$59,591	\$60,617	\$61,617	\$62,091
10	\$58,587	\$60,455	\$61,245	\$62,271	\$63,271	\$63,745
11	\$60,242	\$62,110	\$62,900	\$63,926	\$64,926	\$65,400
12	\$62,060	\$63,928	\$64,718	\$65,744	\$66,744	\$67,218
13	\$65,306	\$67,174	\$67,964	\$68,990	\$69,990	\$70,464
14	\$67,363	\$69,231	\$70,021	\$71,047	\$72,047	\$72,521
15	\$69,421	\$71,289	\$72,079	\$73,105	\$74,105	\$74,579
16	\$71,478	\$73,346	\$74,136	\$75,162	\$76,162	\$76,636
17	\$73,704	\$75,572	\$76,362	\$77,388	\$78,388	\$78,862

* LONGEVITY I - The increment for longevity at Step 1 will be \$1,578 for any unit member holding a Standard Professional Certificate, an Advanced Professional Certificate, a First Class Certificate, or an Advanced First Class Certificate, provided such a person has completed 18 or more years of creditable teaching service.

** LONGEVITY II - The increment for longevity at Step 2 will be \$2,632 for any unit member holding a Standard Professional Certificate, an Advanced Professional Certificate, a First Class Certificate, or an Advanced First Class Certificate, provided such a person has completed 23 or more years of creditable teaching service.

*** LONGEVITY III - The increment for longevity at Step 3 will be \$1,052 for any unit member holding a Standard Professional Certificate, an Advanced Professional Certificate, a First Class Certificate, or an Advanced First Class Certificate, provided such a person has completed 28 or more years of creditable teaching service.

Unit members holding the Provisional Certificate shall calculate their appropriate salary step using the same procedures as above with a penalty reduction of \$1,000.

A teacher who has obtained National Board Professional Teaching Standards certification (NBPTS) will receive \$2,000 each year their NBPTS certificate remains in good standing.

10 MONTH TEACHER SALARY SCHEDULE ARTICLE XXXVI (210 DAYS)

JULY 1, 2014 - JUNE 30, 2015

SALARY STEP	BACHELORS S.P.C.	MASTERS OR A.P.C. \$1,961	MASTER'S & A.P.C. \$2,791	MASTER'S PLUS 30 \$3,868	MASTER'S PLUS 60 \$4,918	DOCTORATE \$5,416
1	\$48,837	\$50,798	\$51,628	\$52,705	\$53,755	\$54,253
2	\$49,341	\$51,302	\$52,132	\$53,209	\$54,259	\$54,757
3	\$50,131	\$52,092	\$52,922	\$53,999	\$55,049	\$55,547
4	\$51,445	\$53,406	\$54,236	\$55,313	\$56,363	\$56,861
5	\$53,064	\$55,025	\$55,855	\$56,932	\$57,982	\$58,480
6	\$54,687	\$56,648	\$57,478	\$58,555	\$59,605	\$60,103
7	\$56,308	\$58,269	\$59,099	\$60,176	\$61,226	\$61,724
8	\$58,043	\$60,004	\$60,834	\$61,911	\$62,961	\$63,459
9	\$59,780	\$61,741	\$62,571	\$63,648	\$64,698	\$65,196
10	\$61,516	\$63,477	\$64,307	\$65,384	\$66,434	\$66,932
11	\$63,254	\$65,215	\$66,045	\$67,122	\$68,172	\$68,670
12	\$65,163	\$67,124	\$67,954	\$69,031	\$70,081	\$70,579
13	\$68,572	\$70,533	\$71,363	\$72,440	\$73,490	\$73,988
14	\$70,731	\$72,692	\$73,522	\$74,599	\$75,649	\$76,147
15	\$72,892	\$74,853	\$75,683	\$76,760	\$77,810	\$78,308
16	\$75,052	\$77,013	\$77,843	\$78,920	\$79,970	\$80,468
17	\$77,390	\$79,351	\$80,181	\$81,258	\$82,308	\$82,806

* LONGEVITY I - The increment for longevity at Step 1 will be \$1,657 for any unit member holding a Standard Professional Certificate, an Advanced Professional Certificate, a First Class Certificate, or an Advanced First Class Certificate, provided such a person has completed 18 or more years of creditable teaching service.

** LONGEVITY II - The increment for longevity at Step 2 will be \$2,764 for any unit member holding a Standard Professional Certificate, an Advanced Professional Certificate, a First Class Certificate, or an Advanced First Class Certificate, provided such a person has completed 23 or more years of creditable teaching service.

*** LONGEVITY III - The increment for longevity at Step 3 will be \$1,105 for any unit member holding a Standard Professional Certificate, an Advanced Professional Certificate, a First Class Certificate, or an Advanced First Class Certificate, provided such a person has completed 28 or more years of creditable teaching service.

Unit members holding the Provisional Certificate shall calculate their appropriate salary step using the same procedures as above with a penalty reduction of \$1,000.

A teacher who has obtained National Board Professional Teaching Standards certification (NBPTS) will receive \$2,000 each year their NBPTS certificate remains in good standing.

CERTIFICATED ADMINISTRATIVE AND SUPERVISORY PERSONNEL SALARY SCHEDULE
JULY 1, 2014 - JUNE 30, 2015

SALARY STEP	SALARY SCALES												
	E	F	ff	G	gg	H	I	ii	J	jj	K	L	M
1	\$67,451	\$71,496	\$73,520	\$75,544	\$77,568	\$79,590	\$83,637	\$85,660	\$87,686	\$89,708	\$91,735	\$95,778	\$99,826
2	\$68,943	\$72,990	\$75,013	\$77,039	\$79,064	\$81,086	\$85,133	\$87,156	\$89,180	\$91,202	\$93,229	\$97,275	\$101,322
3	\$70,440	\$74,486	\$76,510	\$78,534	\$80,560	\$82,581	\$86,628	\$88,651	\$90,674	\$92,699	\$94,724	\$98,770	\$102,818
4	\$71,935	\$75,980	\$78,004	\$80,028	\$82,053	\$84,075	\$88,123	\$90,144	\$92,168	\$94,192	\$96,217	\$100,262	\$104,310
5	\$73,431	\$77,476	\$79,500	\$81,524	\$83,551	\$85,571	\$89,617	\$91,641	\$93,666	\$95,686	\$97,713	\$101,758	\$105,806
6	\$74,925	\$78,969	\$80,994	\$83,018	\$85,043	\$87,065	\$91,111	\$93,134	\$95,158	\$97,181	\$99,209	\$103,252	\$107,301
7	\$76,419	\$80,465	\$82,489	\$84,514	\$86,538	\$88,559	\$92,608	\$94,630	\$96,654	\$98,677	\$100,705	\$104,749	\$108,795
8	\$77,914	\$81,960	\$83,983	\$86,008	\$88,033	\$90,055	\$94,103	\$96,124	\$98,149	\$100,172	\$102,197	\$106,241	\$110,291
9	\$79,410	\$83,455	\$85,479	\$87,503	\$89,530	\$91,549	\$95,597	\$97,619	\$99,642	\$101,666	\$103,692	\$107,737	\$111,786

SCALE	POSITION CLASSIFICATIONS	
E	Administrative Assistant E	
F	Administrative Assistant F	
ff	Assistant Principal I Elementary (210 days)	
G	Administrative Assistant G	
gg	Assistant Principal II Elementary Pupil Personnel Worker	
H	Administrative Assistant H Assistant Principal III Elementary & Middle Assistant Principal Cecil School of Technology	
I	Assistant Principal IV High Instructional Specialist Program Facilitator	
ii	Administrative Assistant ii	
J	<u>Elementary Principal I</u> Bainbridge Elem. Elk Neck Elem. Calvert Elem. Gilpin Manor Elem. Cecilton Elem. Kenmore Elem. Charlestown Elem. Leeds Elem. Ches. City Elem. Perryville Elem.	

ADVANCED PREPARATION	
Master's or APC	\$1,775
Master's & APC	\$2,525
Master's + 30	\$3,500
Master's + 60	\$4,450
Earned Doctorate	\$4,900

SCALE	POSITION CLASSIFICATIONS	
jj	Alternative Education Coordinator Cecil School of Technology Principal Coordinator for Guidance Services Instructional Coordinator <u>Elementary Principal II</u> <u>Middle School Principal</u> Bay View Elementary Bohemia Manor Middle Cecil Manor Elementary Cherry Hill Middle Conowingo Elementary Elkton Middle Holly Hall Elementary North East Middle North East Elementary Perryville Middle Rising Sun Elementary Rising Sun Middle Thomson Estates Elem.	
K	Administrative Assistant K Program Coordinator for Science and STEM	
L	Administrative Assistant L	
M	Director for Special Education Services Director for Strategic Planning and Implementation Director for Student Services Director for Technology Services <u>High School Principal</u> Bohemia Manor High Perryville High Elkton High Rising Sun High North East High	

Note: All scales designated with capital letters are considered to be approximately equidistance from one another in terms of their relationships. Scales "ff", "gg", "ii", and "jj" represent midpoints between respective scales.

* LONGEVITY I - The increment for longevity at Step 1 will be \$1,150, provided such a person has completed 14 or more years of creditable teaching service.

** LONGEVITY II - The increment for longevity at Step 2 will be \$1,150, provided such a person has completed 19 or more years of creditable teaching service.

*** LONGEVITY III - The increment for longevity at Step 3 will be \$1,150, provided such a person has completed 24 or more years of creditable teaching service.

**** LONGEVITY IV - The increment for longevity at Step 4 will be \$2,150, provided such a person has completed 27 or more years of creditable teaching service.

SUPPORT SERVICE SUPERVISORY PERSONNEL SALARY SCHEDULE
JULY 1, 2014 - JUNE 30, 2015

SALARY STEP	PAY GRADES								
	1	2	3	4	5	6	7	8	9
1	\$51,062	\$56,372	\$59,743	\$64,848	\$67,913	\$71,999	\$80,169	\$89,998	\$99,826
2	\$52,139	\$57,449	\$60,821	\$65,925	\$68,992	\$73,075	\$81,247	\$91,285	\$101,322
3	\$53,217	\$58,528	\$61,898	\$67,004	\$70,069	\$74,153	\$82,324	\$92,571	\$102,818
4	\$54,295	\$59,604	\$62,975	\$68,083	\$71,147	\$75,229	\$83,400	\$93,855	\$104,310
5	\$55,373	\$60,682	\$64,053	\$69,159	\$72,224	\$76,308	\$84,479	\$95,143	\$105,806
6	\$56,453	\$61,759	\$65,132	\$70,237	\$73,302	\$77,386	\$85,557	\$96,430	\$107,301
7	\$57,528	\$62,836	\$66,210	\$71,316	\$74,382	\$78,463	\$86,636	\$97,716	\$108,795
8	\$58,607	\$63,914	\$67,289	\$72,392	\$75,458	\$79,540	\$87,713	\$99,002	\$110,291
9	\$59,684	\$64,991	\$68,365	\$73,470	\$76,536	\$80,619	\$88,790	\$100,288	\$111,786
10	\$60,762	\$66,069	\$69,444	\$74,546	\$77,611	\$81,696	\$89,867	\$101,504	

PAY GR.	POSITION CLASSIFICATIONS
1	Administrative Assistant In Education Services
2	Administrative Assistant to the Superintendent Transportation Specialist
3	Assistant in Administration Assistant in Business Services Assistant in Food Nutrition Assistant in Plant Facilities Data Support Specialist Human Resources Specialist Network Services Manager Nurse Coordinator Technology Services Manager
4	Applications / Data Base Manager Construction Field Inspector
5	Manager of Human Resources
6	Manager of Information Technology Manager of Purchasing Manager of School Construction
7	Supervisor of Business Services Supervisor of Facilities Supervisor of Food & Nutrition Supervisor of Human Resources Supervisor of Transportation

* LONGEVITY I - The increment for longevity at Step 1 will be \$1,400, provided such a person has completed 14 years of service in Cecil County.

** LONGEVITY II - The increment for longevity at Step 2 will be \$1,400, provided such a person has completed 19 years of service in Cecil County.

*** LONGEVITY III - The increment for longevity at Step 3 will be \$1,400, provided such a person has completed 24 years of service in Cecil County.

**** LONGEVITY IV - The increment for longevity at Step 4 will be \$800, provided such a person has completed 27 years of service in Cecil County.

MAINTENANCE PERSONNEL SALARY SCHEDULE
JULY 1, 2014 - JUNE 30, 2015

SALARY STEP	PAY GRADES									
	1-A	1	2	3	4	5	6	7	8	9
1	\$24,254	\$30,317	\$32,440	\$34,560	\$36,683	\$38,804	\$40,926	\$43,050	\$45,172	\$47,295
2	\$24,871	\$31,091	\$33,213	\$35,334	\$37,457	\$39,580	\$41,700	\$43,823	\$45,947	\$48,066
3	\$25,490	\$31,863	\$33,986	\$36,109	\$38,230	\$40,353	\$42,475	\$44,598	\$46,719	\$48,839
4	\$26,110	\$32,638	\$34,758	\$36,883	\$39,003	\$41,127	\$43,246	\$45,371	\$47,494	\$49,614
5	\$26,729	\$33,411	\$35,535	\$37,656	\$39,778	\$41,899	\$44,020	\$46,144	\$48,266	\$50,390
6	\$27,348	\$34,186	\$36,308	\$38,430	\$40,551	\$42,672	\$44,795	\$46,918	\$49,040	\$51,162
7	\$27,965	\$34,958	\$37,081	\$39,203	\$41,324	\$43,447	\$45,566	\$47,693	\$49,815	\$51,934
8	\$28,586	\$35,732	\$37,854	\$39,978	\$42,099	\$44,221	\$46,341	\$48,465	\$50,588	\$52,709
9	\$29,206	\$36,507	\$38,627	\$40,750	\$42,872	\$44,996	\$47,116	\$49,238	\$51,361	\$53,483
10	\$29,824	\$37,279	\$39,403	\$41,525	\$43,645	\$45,768	\$47,888	\$50,013	\$52,135	\$54,256

PAY GR.	POSITION CLASSIFICATION
4	Maintenance IV - Courier Maintenance IV - Utility Worker
5	Maintenance V - Lead Painter
6	Maintenance VI - Auto Mechanic Maintenance VI - Electric Motor Repairman Maintenance VI - Electrician Maintenance VI - Heating Mechanic Maintenance VI - HVAC Mechanic Maintenance VI - Lead Carpenter Maintenance VI - Lead Groundsman Maintenance VI - Lead Roofer Maintenance VI - Locksmith Maintenance VI - Plumber Maintenance VI - Small Engine Mechanic

PAY GR.	POSITION CLASSIFICATION
7	Maintenance VII - Electronics Mechanic
8	Maintenance VIII - Lead Electrician Maintenance VIII - Lead Heating Mechanic Maintenance VIII - Lead HVAC Mechanic Maintenance VIII - Lead Plumber
9	Maintenance IX - Maintenance Coordinator

* LONGEVITY I - The increment for longevity at Step 1 will be \$850, provided such a person has completed 14 years of service in Cecil County.

** LONGEVITY II - The increment for longevity at Step 2 will be \$850, provided such a person has completed 19 years of service in Cecil County.

*** LONGEVITY III - The increment for longevity at Step 3 will be \$850, provided such a person has completed 24 years of service in Cecil County.

**OPERATIONS PERSONNEL SALARY SCHEDULE
JULY 1, 2014 - JUNE 30, 2015**

SALARY STEP	PAY GRADES									
	1-A	1	2	3	4	5	6	7	8	9
1	\$24,254	\$30,317	\$32,440	\$34,560	\$36,683	\$38,804	\$40,926	\$43,050	\$45,172	\$47,295
2	\$24,871	\$31,091	\$33,213	\$35,334	\$37,457	\$39,580	\$41,700	\$43,823	\$45,947	\$48,066
3	\$25,490	\$31,863	\$33,986	\$36,109	\$38,230	\$40,353	\$42,475	\$44,598	\$46,719	\$48,839
4	\$26,110	\$32,638	\$34,758	\$36,883	\$39,003	\$41,127	\$43,246	\$45,371	\$47,494	\$49,614
5	\$26,729	\$33,411	\$35,535	\$37,656	\$39,778	\$41,899	\$44,020	\$46,144	\$48,266	\$50,390
6	\$27,348	\$34,186	\$36,308	\$38,430	\$40,551	\$42,672	\$44,795	\$46,918	\$49,040	\$51,162
7	\$27,965	\$34,958	\$37,081	\$39,203	\$41,324	\$43,447	\$45,566	\$47,693	\$49,815	\$51,934
8	\$28,586	\$35,732	\$37,854	\$39,978	\$42,099	\$44,221	\$46,341	\$48,465	\$50,588	\$52,709
9	\$29,206	\$36,507	\$38,627	\$40,750	\$42,872	\$44,996	\$47,116	\$49,238	\$51,361	\$53,483
10	\$29,824	\$37,279	\$39,403	\$41,525	\$43,645	\$45,768	\$47,888	\$50,013	\$52,135	\$54,256

PAY GR.	POSITION CLASSIFICATION
1-A	Operations Helper
1	Operations I - Custodian
2	Operations II - Custodian
3	Operations III - Head Custodian - Booth Street Center Operations III - Head Custodian - Elementary School Operations III - Head Custodian - Providence School
4	Operations IV - Head Custodian - School of Technology Operations IV - Head Custodian - Elementary School Operations IV - Head Custodian - Middle School
5	Operations V - Head Custodian - High School Operations V - Warehouseman
6	Operations VI - Operations Coordinator

* LONGEVITY I - The increment for longevity at Step 1 will be \$850, provided such a person has completed 14 years of service in Cecil County.

** LONGEVITY II - The increment for longevity at Step 2 will be \$850, provided such a person has completed 19 years of service in Cecil County.

*** LONGEVITY III - The increment for longevity at Step 3 will be \$850, provided such a person has completed 24 years of service in Cecil County.

**10 MONTH SECRETARIAL / CLERICAL PERSONNEL SALARY SCHEDULE
JULY 1, 2014 - JUNE 30, 2015**

SALARY STEP	PAY GRADE 1
1	\$26,329
2	\$26,979
3	\$27,628
4	\$28,277
5	\$28,927
6	\$29,576
7	\$30,226
8	\$30,877
9	\$31,526
10	\$32,174

PAY GR.	POSITION CLASSIFICATION
1	School Secretary I (10 month)

**NURSES SALARY SCHEDULES
JULY 1, 2014 - JUNE 30, 2015**

SALARY STEP	SCHOOL NURSE (RN)
1	\$37,572
2	\$38,503
3	\$39,438
4	\$40,369
5	\$41,302
6	\$42,236
7	\$43,170
8	\$44,103
9	\$45,035
10	\$45,966

* LONGEVITY I - The increment for longevity at Step 1 will be \$700, provided such a person has completed 14 years of service in Cecil County.

** LONGEVITY II - The increment for longevity at Step 2 will be \$700, provided such a person has completed 19 years of service in Cecil County.

*** LONGEVITY III - The increment for longevity at Step 3 will be \$700, provided such a person has completed 24 years of service in Cecil County.

12 MONTH SECRETARIAL / CLERICAL PERSONNEL SALARY SCHEDULE
JULY 1, 2014 - JUNE 30, 2015

SALARY STEP	PAY GRADES			
	2	3	4	5
1	\$31,343	\$32,707	\$35,433	\$38,160
2	\$31,993	\$33,357	\$36,081	\$38,807
3	\$32,643	\$34,007	\$36,730	\$39,456
4	\$33,291	\$34,655	\$37,381	\$40,106
5	\$33,944	\$35,306	\$38,031	\$40,755
6	\$34,592	\$35,955	\$38,680	\$41,407
7	\$35,240	\$36,605	\$39,330	\$42,055
8	\$35,891	\$37,252	\$39,980	\$42,705
9	\$36,540	\$37,903	\$40,628	\$43,354
10	\$37,189	\$38,555	\$41,277	\$44,005

PAY GR.	POSITION CLASSIFICATION
2	Accounting Clerk II Central Office Secretary II School Secretary II (12 month)
3	Accounting Clerk III Central Office Secretary III High School Bookkeeper/Secretary 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

* LONGEVITY I - The increment for longevity at Step 1 will be \$850, provided such a person has completed 14 years of service in Cecil County.

** LONGEVITY II - The increment for longevity at Step 2 will be \$850, provided such a person has completed 19 years of service in Cecil County.

*** LONGEVITY III - The increment for longevity at Step 3 will be \$850, provided such a person has completed 24 years of service in Cecil County.

ACCOUNTANT SALARY SCHEDULE
JULY 1, 2014 - JUNE 30, 2015

SALARY STEP	PAY GRADE
	1
1	\$48,070
2	\$49,003
3	\$49,936
4	\$50,868
5	\$51,801
6	\$52,734
7	\$53,667
8	\$54,599
9	\$55,533
10	\$56,465

COMPUTER PROGRAMMER SALARY SCHEDULE
JULY 1, 2014 - JUNE 30, 2015

SALARY STEP	COMPUTER PROGRAMMER
1	\$53,886
2	\$54,948
3	\$56,012
4	\$57,075
5	\$58,136
6	\$59,200
7	\$60,261
8	\$61,327
9	\$62,389
10	\$63,452

* LONGEVITY I - The increment for longevity at Step 1 will be \$850, provided such a person has completed 14 years of service in Cecil County.

** LONGEVITY II - The increment for longevity at Step 2 will be \$850, provided such a person has completed 19 years of service in Cecil County.

*** LONGEVITY III - The increment for longevity at Step 3 will be \$850, provided such a person has completed 24 years of service in Cecil County.

TECHNOLOGY SERVICES SALARY SCHEDULE
JULY 1, 2014 - JUNE 30, 2015

SALARY STEP	PAY GRADES					
	1	2	3	4	5	6
1	\$43,050	\$46,062	\$49,074	\$52,088	\$55,102	\$58,117
2	\$43,821	\$46,836	\$49,848	\$52,859	\$55,875	\$58,890
3	\$44,598	\$47,609	\$50,622	\$53,636	\$56,650	\$59,662
4	\$45,371	\$48,383	\$51,394	\$54,410	\$57,424	\$60,436
5	\$46,144	\$49,157	\$52,169	\$55,185	\$58,197	\$61,211
6	\$46,918	\$49,930	\$52,942	\$55,957	\$58,970	\$61,985
7	\$47,693	\$50,705	\$53,718	\$56,732	\$59,744	\$62,758
8	\$48,465	\$51,479	\$54,491	\$57,506	\$60,519	\$63,532
9	\$49,238	\$52,250	\$55,265	\$58,278	\$61,292	\$64,305
10	\$50,013	\$53,025	\$56,038	\$59,053	\$62,065	\$65,080

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 Network Technician II
6	Application Developer III

* LONGEVITY I - The increment for longevity at Step 1 will be \$850, provided such a person has completed 14 years of service in Cecil County.

** LONGEVITY II - The increment for longevity at Step 2 will be \$850, provided such a person has completed 19 years of service in Cecil County.

*** LONGEVITY III - The increment for longevity at Step 3 will be \$850, provided such a person has completed 24 years of service in Cecil County.

**PARAPROFESSIONALS SALARY SCHEDULE
JULY 1, 2014 - JUNE 30, 2015**

SALARY STEP	PARAPROFESSIONALS	SPECIAL EDUCATION PARAPROFESSIONALS	SPECIAL EDUCATION INTENSIVE NEEDS
			PARAPROFESSIONALS
1	\$18,772	\$18,772	\$19,559
2	\$19,331	\$19,331	\$20,117
3	\$19,888	\$19,888	\$20,675
4	\$20,447	\$20,447	\$21,233
5	\$21,006	\$21,006	\$21,792
6	\$21,564	\$21,564	\$22,352
7	\$22,123	\$22,123	\$22,909
8	\$22,680	\$22,680	\$23,467
9	\$23,240	\$23,240	\$24,026
10	\$23,798	\$23,798	\$24,585

* LONGEVITY I - The increment for longevity at Step 1 will be \$700, provided such a person has completed 14 years of service in Cecil County.

** LONGEVITY II - The increment for longevity at Step 2 will be \$700, provided such a person has completed 19 years of service in Cecil County.

*** LONGEVITY III - The increment for longevity at Step 3 will be \$700, provided such a person has completed 24 years of service in Cecil County.

FAMILY INVOLVEMENT ADVISORS
JULY 1, 2014 - JUNE 30, 2015

SALARY STEP	FAMILY INVOLVEMENT ADVISOR
1	\$19,823
2	\$20,548
3	\$21,274
4	\$21,999
5	\$22,726
6	\$23,450
7	\$24,176
8	\$24,900
9	\$25,628
10	\$26,351

SIGN LANGUAGE INTERPRETER / TUTOR / BRAILLIST
JULY 1, 2014 - JUNE 30, 2015

SALARY STEP	SIGN LANGUAGE INTERPRETER / TUTOR / BRAILLIST
1	\$27,991
2	\$28,476
3	\$28,960
4	\$29,443
5	\$29,928
6	\$30,412
7	\$30,894
8	\$31,378
9	\$31,861
10	\$32,346

* LONGEVITY I - The increment for longevity at Step 1 will be \$700, provided such a person has completed 14 years of service in Cecil County.

** LONGEVITY II - The increment for longevity at Step 2 will be \$700, provided such a person has completed 19 years of service in Cecil County.

*** LONGEVITY III - The increment for longevity at Step 3 will be \$700, provided such a person has completed 24 years of service in Cecil County.

CERTIFIED PHYSICAL THERAPIST ASSISTANT SALARY SCHEDULE
CERTIFIED OCCUPATIONAL THERAPIST ASSISTANT SALARY SCHEDULE
JULY 1, 2014- JUNE 30, 2015

SALARY STEP	CPT / COT ASSISTANT
1	\$31,383
2	\$32,282
3	\$33,180
4	\$34,080
5	\$34,978
6	\$35,876
7	\$36,776
8	\$37,675
9	\$38,572
10	\$39,471

CASE WORKER SALARY SCHEDULE
JULY 1, 2014 - JUNE 30, 2015

SALARY STEP	CASE WORKER
1	\$33,424
2	\$34,299
3	\$35,175
4	\$36,049
5	\$36,923
6	\$37,799
7	\$38,673
8	\$39,548
9	\$40,423
10	\$41,297

* LONGEVITY I - The increment for longevity at Step 1 will be \$700, provided such a person has completed 14 years of service in Cecil County.

** LONGEVITY II - The increment for longevity at Step 2 will be \$700, provided such a person has completed 19 years of service in Cecil County.

*** LONGEVITY III - The increment for longevity at Step 3 will be \$700, provided such a person has completed 24 years of service in Cecil County.

**OFFICE ASSISTANT SALARY SCHEDULE
JULY 1, 2014 - JUNE 30, 2015**

SALARY STEP	10 MONTH OFFICE ASSISTANT 6.0 HOURS	12 MONTH OFFICE ASSISTANT 6.0 HOURS	12 MONTH OFFICE ASSISTANT 7.5 HOURS
1	\$14,858	\$18,211	\$22,763
2	\$15,337	\$18,802	\$23,503
3	\$15,817	\$19,395	\$24,244
4	\$16,296	\$19,986	\$24,985
5	\$16,776	\$20,578	\$25,727
6	\$17,255	\$21,171	\$26,467
7	\$17,734	\$21,763	\$27,208
8	\$18,214	\$22,356	\$27,950
9	\$18,693	\$22,947	\$28,690
10	\$19,172	\$23,539	\$29,431

10 MONTH LONGEVITY

* LONGEVITY I - The increment for longevity at Step 1 will be \$700, provided such a person has completed 14 years of service in Cecil County.

** LONGEVITY II - The increment for longevity at Step 2 will be \$700, provided such a person has completed 19 years of service in Cecil County.

*** LONGEVITY III - The increment for longevity at Step 3 will be \$700, provided such a person has completed 24 years of service in Cecil County.

12 MONTH LONGEVITY

* LONGEVITY I - The increment for longevity at Step 1 will be \$850, provided such a person has completed 14 years of service in Cecil County.

** LONGEVITY II - The increment for longevity at Step 2 will be \$850, provided such a person has completed 19 years of service in Cecil County.

*** LONGEVITY III - The increment for longevity at Step 3 will be \$850, provided such a person has completed 24 years of service in Cecil County.

**10 MONTH TRANSPORTATION PERSONNEL SALARY SCHEDULE
JULY 1, 2014 - JUNE 30, 2015**

SALARY STEP	BUS DRIVERS							
	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	\$2,851	\$5,702	\$8,552	\$11,403	\$14,254	\$17,105	\$19,956	\$22,806
2	\$2,933	\$5,866	\$8,798	\$11,731	\$14,664	\$17,597	\$20,529	\$23,462
3	\$3,015	\$6,029	\$9,044	\$12,059	\$15,074	\$18,088	\$21,103	\$24,118
4	\$3,095	\$6,190	\$9,285	\$12,380	\$15,474	\$18,569	\$21,664	\$24,760
5	\$3,175	\$6,350	\$9,525	\$12,701	\$15,875	\$19,050	\$22,226	\$25,400
6	\$3,259	\$6,517	\$9,777	\$13,036	\$16,294	\$19,553	\$22,811	\$26,071
7	\$3,338	\$6,674	\$10,012	\$13,348	\$16,686	\$20,023	\$23,360	\$26,698
8	\$3,419	\$6,839	\$10,258	\$13,676	\$17,096	\$20,515	\$23,934	\$27,353
9	\$3,503	\$7,006	\$10,509	\$14,012	\$17,515	\$21,017	\$24,521	\$28,023
10	\$3,583	\$7,166	\$10,749	\$14,332	\$17,915	\$21,499	\$25,081	\$28,665

SALARY STEP	BUS ASSISTANTS							
	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	\$2,564	\$5,129	\$7,694	\$10,260	\$12,824	\$15,388	\$17,954	\$20,518
2	\$2,612	\$5,224	\$7,837	\$10,449	\$13,061	\$15,673	\$18,285	\$20,898
3	\$2,662	\$5,323	\$7,984	\$10,645	\$13,307	\$15,968	\$18,630	\$21,290
4	\$2,713	\$5,424	\$8,137	\$10,850	\$13,562	\$16,274	\$18,986	\$21,699
5	\$2,762	\$5,523	\$8,284	\$11,046	\$13,808	\$16,569	\$19,331	\$22,092
6	\$2,812	\$5,625	\$8,438	\$11,250	\$14,063	\$16,875	\$19,687	\$22,501
7	\$2,864	\$5,727	\$8,591	\$11,454	\$14,318	\$17,182	\$20,045	\$22,909
8	\$2,915	\$5,829	\$8,744	\$11,658	\$14,573	\$17,487	\$20,402	\$23,316
9	\$2,965	\$5,931	\$8,896	\$11,863	\$14,828	\$17,793	\$20,759	\$23,724
10	\$3,011	\$6,022	\$9,033	\$12,045	\$15,056	\$18,066	\$21,078	\$24,089

* LONGEVITY I - The increment for longevity at Step 1 will be \$700, provided such a person has completed 14 years of service in Cecil County.

** LONGEVITY II - The increment for longevity at Step 2 will be \$700, provided such a person has completed 19 years of service in Cecil County.

*** LONGEVITY III - The increment for longevity at Step 3 will be \$700, provided such a person has completed 24 years of service in Cecil County.

12 MONTH TRANSPORTATION PERSONNEL SALARY SCHEDULE JULY 1, 2014 - JUNE 30, 2015

SALARY STEP	DRIVER INSTRUCTOR
1	\$28,022
2	\$28,819
3	\$29,615
4	\$30,412
5	\$31,208
6	\$32,002
7	\$32,799
8	\$33,596
9	\$34,392
10	\$35,186

* LONGEVITY I - The increment for longevity at Step 1 will be \$850, provided such a person has completed 14 years of service in Cecil County.

** LONGEVITY II - The increment for longevity at Step 2 will be \$850, provided such a person has completed 19 years of service in Cecil County.

*** LONGEVITY III - The increment for longevity at Step 3 will be \$850, provided such a person has completed 24 years of service in Cecil County.

FOOD SERVICE PERSONNEL SALARY SCHEDULE
JULY 1, 2014 - JUNE 30, 2015

SALARY STEP	KITCHEN MANAGERS		
	SS	MS-A	MS-B
1	\$25,537	\$28,734	\$30,105
2	\$26,087	\$29,361	\$30,751
3	\$26,634	\$29,988	\$31,398
4	\$27,183	\$30,616	\$32,043
5	\$27,732	\$31,240	\$32,690
6	\$28,279	\$31,870	\$33,337
7	\$28,831	\$32,494	\$33,984
8	\$29,378	\$33,119	\$34,628
9	\$29,927	\$33,748	\$35,274
10	\$30,472	\$34,374	\$35,923

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.	

SALARY STEP	FIN.KIT. LEAD AST.			
	4.50 HRS.	5.00 HRS.	5.25 HRS.	5.50 HRS.
1	\$12,995	\$14,444	\$15,166	\$15,887
2	\$13,307	\$14,753	\$15,495	\$16,230
3	\$13,590	\$15,065	\$15,815	\$16,570
4	\$13,882	\$15,375	\$16,145	\$16,910
5	\$14,176	\$15,683	\$16,464	\$17,252
6	\$14,478	\$15,996	\$16,793	\$17,594
7	\$14,770	\$16,305	\$17,123	\$17,936
8	\$15,063	\$16,614	\$17,442	\$18,277
9	\$15,356	\$16,926	\$17,771	\$18,616
10	\$15,650	\$17,236	\$18,101	\$18,959

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

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

SALARY STEP	KITCHEN ASSISTANTS					
	1.0 HRS.	2.0 HRS.	3.0 HRS.	4.0 HRS.	5.0 HRS.	6.0 HRS.
1	\$2,225	\$4,453	\$6,677	\$8,903	\$11,127	\$13,356
2	\$2,274	\$4,549	\$6,824	\$9,097	\$11,373	\$13,648
3	\$2,323	\$4,649	\$6,970	\$9,293	\$11,617	\$13,942
4	\$2,373	\$4,744	\$7,117	\$9,489	\$11,860	\$14,234
5	\$2,422	\$4,843	\$7,262	\$9,682	\$12,105	\$14,527
6	\$2,466	\$4,941	\$7,408	\$9,879	\$12,348	\$14,821
7	\$2,518	\$5,039	\$7,556	\$10,073	\$12,593	\$15,111
8	\$2,566	\$5,136	\$7,702	\$10,271	\$12,839	\$15,406
9	\$2,616	\$5,233	\$7,848	\$10,467	\$13,084	\$15,698
10	\$2,665	\$5,328	\$7,994	\$10,662	\$13,325	\$15,990

* LONGEVITY I - The increment for longevity at Step 1 will be \$700, provided such a person has completed 14 years of service in Cecil County.

** LONGEVITY II - The increment for longevity at Step 2 will be \$700, provided such a person has completed 19 years of service in Cecil County.

*** LONGEVITY III - The increment for longevity at Step 3 will be \$700, provided such a person has completed 24 years of service in Cecil County.

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.

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.

Budget – A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures to provide services.

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 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.

Glossary of Terms (Continued)

Contracted Services – A classification of expenditures for services performed by persons who are not on the school system's payroll, including equipment repair.

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.

Fiscal Year – The Board of Education's fiscal year begins July 1 and ends on the following June 30.

Fund Balance – Fund balance is the excess of assets over liability.

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.

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.

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.

Materials and Supplies – A classification of expenditures where all expenditures for materials and supplies are reported in each budget category, except Fixed Charges.

Appendix A: Unrestricted Budget Detail by Category

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