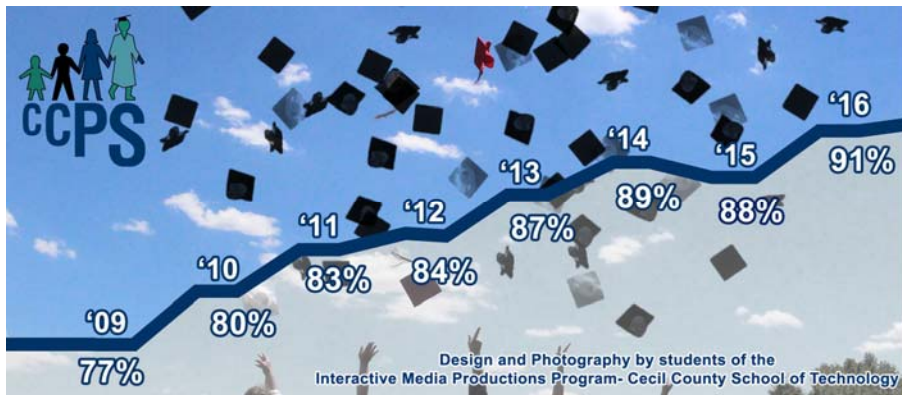




CECIL COUNTY PUBLIC SCHOOLS BOARD OF EDUCATION APPROVED BUDGET FISCAL YEAR 2018



**Graduation
Rates Are
Rising in the
Cecil County
Public Schools**



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



**Cecil County
Public Schools**

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



www.ccps.org

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CECIL COUNTY PUBLIC SCHOOLS

FISCAL YEAR 2018 BUDGET

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INTRODUCTORY SECTION

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Board of Education Members

Dawn K. Branch, President

Wendy A. Wintersgill, Vice President

James Fazzino, Member

William H. Malesh, Member

William C. Manlove, Member

Grant T. Handley, Student Member

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

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

Superintendent’s Leadership Team Members

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

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

Thomas M. Kappra, Chief Financial Officer

Georgia S. Clark, Executive Director for Elementary School Education

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

Anne M. Gellrich, Executive Director for High School Education

Perry A. Willis, Executive Director for Support Services

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

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

The organizational structure delineates responsibility, authority, and accountability for the attainment of system-wide goals with an elementary, middle, and high school level concept. The focus of this leadership supports improvements using a systems thinking strategy at the schools, and supports 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, 2016

A handwritten signature in black ink, reading "Jeffrey R. Emer".

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, 2016**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

CECIL COUNTY PUBLIC SCHOOLS

For excellence in the preparation and issuance of its budget
for the Fiscal Year 2016-2017.

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



A handwritten signature in black ink, appearing to read 'Anthony N. Dragona'.

Anthony N. Dragona, Ed.D., RSBA
President

A handwritten signature in black ink, appearing to read 'John D. Musso'.

John D. Musso, CAE, RSBA
Executive Director

June 14, 2017

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, 2017, and ending June 30, 2018, for Cecil County Public Schools (school system) follows. Operating budgets are presented for the General Fund, the Capital Projects Fund, and the Debt Service Fund.

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

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

The Superintendent's Message

The Board of Education's Budget proposal to the County Executive included a request for an increase in county funding of \$3,304,224 or 4.1%. The County Executive included an increase of \$1,078,090 or 1.3% in his budget approved by County Council without amendments. This reduction required the elimination of nine additional positions requested in Special Education and Student Services. Although a decline of 1.4% in enrollment of 228 students negatively impacted State funding, increases in funding for at-risk students (Special Education, English Language Learners, and Free and Reduced Meals (FaRMS) eligible) resulted in a net increase of \$1,501,633 or 1.4%. Total revenue will increase \$2,536,713 or 1.3%. This budget is our best effort to match system needs, based on our strategic measures and outcomes, to this projected revenue.

Our budget development cycle is aligned to our strategic plan. Schools and departments develop their requests throughout the fall. We negotiate with our employee groups with regard to salaries, benefits, and working conditions. We also negotiate with our bus contractors. In the mix are also any changes made by the Maryland Legislature. Finally, we present our budget request to the County Executive who shares his recommendations with County Council. After County Council later adopts their budget, the Board of Education approves the final expense budget based on appropriated revenues.

To help us to identify priorities for our budget request we conduct an online survey of our key groups. We survey students, parents, and staff to gain their perspective on school and system needs. We had over 3,300 constituents respond to the survey. Of the parents responding, their top three priorities are school safety, class size, and instructional programs. Student priorities are athletics, technology, and school safety/facility condition. Employees identify salaries, benefits, and additional staff as system priorities. You will find that the priorities of this budget align to the greatest extent possible with those of the groups we serve within our parameters and resources.

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This budget addresses these system challenges:

- Graduation Rate – All subgroups continue to move forward as we topped 90% for all groups. Conversely, the dropout rate has been cut in half in six years. We must continue to work with our subgroups to eliminate any achievement gap.
- All students must be college and career ready – All students must meet the requirements of Maryland Law passed in 2013 which requires students to be college and career ready upon graduation. Our juniors are required to pass a rigorous assessment to have this designation.
- Student Support – FaRMS students comprise 43.1% of all students, and students receiving Special Education services approaches 15%. In addition, the number of English Language Learners has increased to 227 students across all schools. Additional resources are required to provide for the social and emotional needs of these students if they are to thrive and learn.
- Provide competitive salary and benefits – In order to attract and retain high quality faculty and staff, we must maintain competitive salary and benefits to the ten surrounding districts where a Cecil County resident can commute to work.

We were very pleased with the focus on capital improvements, including additional funding for the Gilpin Manor Elementary School and boiler and roof replacement projects at various schools for a total State and county funding of \$12,751,000.

Unfortunately, we made little gains in our small capital projects with only the performance contract, the Bohemia Manor High VAV units, and the North East High tennis courts funded.

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

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

Who We Are

The school system is a component unit of the Cecil County government. Services provide for a comprehensive preschool, elementary, and secondary public school education. The school system serves 15,633 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 2.3 million square feet of building space is proudly maintained to ensure a safe and secure learning environment. The school buildings are

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multi-use facilities outside of the instructional day, serving over 150 approved community groups and organizations for meetings and recreational events. Our fleet of buses travel 2.3 million miles annually transporting students safely to and from school. Cecil County Public Schools is ranked 14th in enrollment of the 24 school systems in Maryland.

As one of the largest employers in Cecil County, the school system has over 2,000 employees including 1,216 teachers. A strong teacher induction program as well as leadership academies are in place to ensure teacher success and promote a quality work experience throughout the school system. A core business partnership council of approximately 53 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 7, 2017 and subsequently presented to the County Executive. After review, the County Executive included an appropriation to the Board for the Operating, Capital, and Debt Service Funds. The total county operating and capital budgets were submitted to the County Council by the County Executive. Pursuant to the Cecil County Charter, Section 507(a), "After the public hearing or hearings, the Council may decrease or delete any items in the Budget, except those required by the laws of this State and provisions for debt service on obligations then outstanding or for estimated cash deficits." According to State law, the Council may reinstate any reduction in the Board's request to the County Executive.

The adoption of the county budget, including the Board's appropriation was approved by the Council on June 6, 2017. 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 12, 2017.

The Board's fiscal 2018 operating budget totals \$198,457,147 for an increase of \$2,536,713 or 1.3% from fiscal 2017, funded 41.2% by the county, 54.1% by the State, and 4.7% by Federal and other sources. Included is funding from the county of \$81,688,528 which is \$1,078,090 or 1.3% above the fiscal 2017 appropriation. The increase in county funding is \$1,717,590 above the required minimum Maintenance of Effort (MOE). 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.

The Board's total capital project budget is \$14,034,913. This is significantly below funding levels needed to maintain and upgrade our facilities. Estimated costs for fiscal 2018 deferred maintenance requests are over \$49.6 million. This amount 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 \$49.6 million in

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deferred maintenance expense, \$8,285,943 will be eliminated with the implementation of our five-year capital improvement plan. This includes the replacement of Gilpin Manor Elementary, The Bohemia Manor Middle/High roof, Cherry Hill Middle windows and doors, Providence School roof replacement, Cecil Manor Elementary roof replacement, and Chesapeake City Elementary replacement.

Major Goals and Objectives

Mission Statement

Our mission is to provide an excellent prekindergarten 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.

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, guardians, and 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.

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

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to support student achievement. Students who are gifted and talented receive services through the challenge program. Cecil County Public Schools continues to grow both the number of students who take Advanced Placement Tests as well as the number of students who earn a passing score. In fact, AP results from the 2015-16 school year show an all-time high in the number of AP tests taken and the number of AP tests passed. Approximately 77.6% of Cecil County students report their intent to continue their education through a two or four-year college or specialized training school beyond graduation.

Recent Accomplishments

The school system is a diverse learning community where stakeholders are respected, valued and contribute to an excellent educational program in a rapidly changing global society. The following are the major programmatic initiatives accomplished before or within fiscal year 2018:

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

- Twilight School as an alternative to suspension in all secondary schools
- Half day prekindergarten for qualified students in all 17 elementary schools
- Differentiated instruction designed to meet the needs of all students
- Curricular programs aligned with state and national standards
- World language instruction for high school credit in every middle school
- Serving the needs of students with disabilities in an inclusive, least restrictive environment
- Revised Grading and Reporting Policy and Procedures
- F.A.M.E (Formative Assessment for Maryland Educators) training
- Freshman Academy in each high school
- Alignment and revision of English Language Arts and Mathematics curriculum and resources in grades K-12
- Coaching support for new elementary reading program
- Focus on literacy in all content areas

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

- Ongoing implementation of Positive Behavior Interventions and Supports (PBIS) programs to all schools
- Active partnerships with business and community leaders
- Ongoing implementation of a revised Student Code of Conduct
- Regular safety reviews at each school to assess readiness to respond to incidents
- Training for all schools in A.L.I.C.E. (active shooter) protocols
- Academic supports for students with behavioral challenges are available in all schools
- Cultural proficiency training for administrators and all staff

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

- A schedule of training opportunities for administrative professionals
- A wellness policy by our Food and Nutrition Department to provide nutritious meals
- Ongoing implementation of a comprehensive wellness program for staff
- Increased access and integration to technology through the deployment of Chromebook carts in all schools

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- Completed 4 year implementation of Chromebook technology across all levels of schooling
- Over 10,000 Chromebook devices are available to students for daily instruction as well as supporting online testing requirements

The Future

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

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

- Substitute release time for teachers to participate in professional development
- Additional special educators to provide specialized instruction
- Stipends for teachers to participate in professional development in the summer and beyond the duty day
- Step increases and COLA for employees per collective bargaining arrangements
- Resources to support the implementation of new curriculum
- Implement distance learning in areas of need
- Creation of Early College Program in collaboration with Cecil College
- Implementation of Diesel Technician and Work Based Learning programs at Cecil County School of Technology

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

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 146 positions since fiscal year 2009, and by deferring many programs and needs.

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

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At the state level, the annual foundation formula per student funding amount of \$6,964 increased .69% to \$7,012 for fiscal 2018, based on the current *Bridge to Excellence* legislation. The foundation amount per student is adjusted based on county wealth per student. Additional funding is provided for certain high risk student populations, such as special education, low income (compensatory education), and English as a second language. This legislation was implemented to increase K-12 state funding to a level determined to be adequate to support current education mandates. Current law provides for an inflation increase based on the Consumer Price Index, capped at 1.5%. The CPI adjustment for fiscal 2018 is .69%. In addition, legislation passed to lessen the impact on counties with declining enrollment provided an additional \$189,967 based on the three-year average enrollment versus the current year.

A decrease in student enrollment was offset by a relative increase in county wealth compared to the state average, along with other changes in student demographics resulting in an overall formula funding of \$105,864,424 for fiscal year 2018, an increase of \$1,531,721 or 1.5%. Fiscal 2018 funding on a per student basis increased from \$6,912 to \$7,069, or 2.3%.

The following chart shows the trend of mandated State funding on a per student basis since fiscal 2010:

State Funding Per FTE	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
Foundation Program	\$ 4,181	\$ 4,169	\$ 4,085	\$ 4,084	\$ 4,104	\$ 4,164	\$ 4,167	\$ 4,243	\$ 4,295
Total Transportation	\$ 305	\$ 309	\$ 317	\$ 324	\$ 330	\$ 331	\$ 339	\$ 344	\$ 349
Compensatory Education	\$ 3,467	\$ 3,450	\$ 3,340	\$ 3,488	\$ 3,477	\$ 3,536	\$ 3,591	\$ 3,668	\$ 3,753
Limited English Proficient	\$ 4,463	\$ 4,441	\$ 4,299	\$ 4,287	\$ 4,217	\$ 4,218	\$ 4,214	\$ 4,258	\$ 4,314
Special Education	\$ 2,857	\$ 2,842	\$ 2,730	\$ 2,827	\$ 2,819	\$ 2,872	\$ 2,910	\$ 2,974	\$ 3,041
Guaranteed Tax Base	\$ 129	\$ 112	\$ 49	\$ 18	\$ 5	\$ 38	\$ 7	\$ 60	\$ 86
1% Supplemental & NTI	\$ 16	\$ 2	\$ 3	\$ 3	\$ 31	\$ 84	\$ 72	\$ 134	\$ 177
TOTAL	\$ 6,116	\$ 6,219	\$ 6,111	\$ 6,255	\$ 6,302	\$ 6,523	\$ 6,562	\$ 6,912	\$ 7,069
Increase	0.6%	1.7%	-1.7%	2.4%	0.7%	3.5%	0.6%	5.3%	2.3%

At the county level, the total county regular appropriation is \$81,688,528, an increase of \$1,078,090 or 1.3%. Because of a decline in enrollment, this increased funding per student by \$115 or 2.1% to \$5,455.

The fiscal year 2018 per student MOE funding level is \$5,340 per student.

Although the School System has received above MOE funding from fiscal 2014 to fiscal 2017, several years of nearly fixed or reduced funding since 2009 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 are difficult to achieve without significant reductions in operations and other programs.

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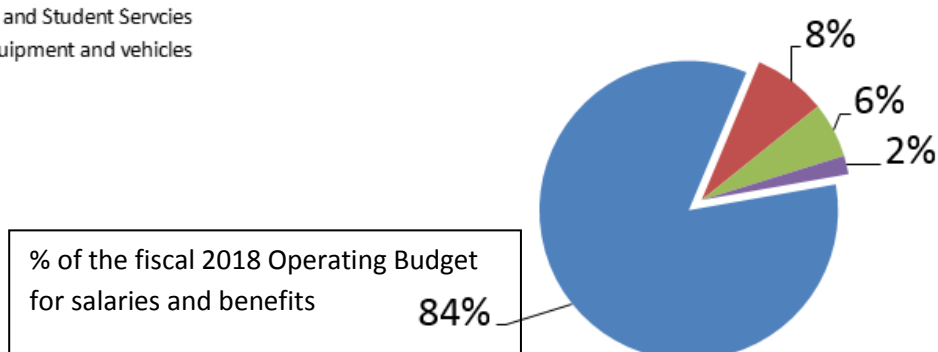
Because of the \$2,042,877 County Executive's reduction in the School System's proposed budget, the priority became funding the negotiated agreements, which included a 1.5% Cost of Living (COLA) adjustment and Longevity increments, and maintain current staff levels at an increased cost of \$3,438,371. This increase was offset by reductions in other expenditures of \$(901,658) as noted below.

	Fiscal 2017	Fiscal 2018		Increase/(Decrease)	
		Proposed	** Approved		
Salaries and Wages	\$ 123,691,015	\$ 127,647,507	\$ 127,129,386	\$ 3,438,371	2.8%
Fixed Charges	40,335,346	40,344,721	39,757,048	(578,298)	-1.4%
Transportation (Contracted)	8,159,394	8,388,598	8,388,598	229,204	2.8%
Maintenance and Operations	3,127,571	2,928,494	2,823,466	(304,105)	-9.7%
Utilities	4,956,267	4,511,316	4,511,316	(444,951)	-9.0%
Instruction Materials & Other	7,851,070	7,924,514	7,924,514	73,444	0.9%
Technology	3,985,551	4,778,673	3,946,618	(38,933)	-1.0%
Other	3,814,220	3,976,201	3,976,201	161,981	4.2%
Total Budget	\$ 195,920,434	\$ 200,500,024	\$ 198,457,147	\$ 2,536,713	1.3%

** Reduced from Proposed: \$ (2,042,877)

9.0 Positions in Special Education and Student Services
Lease technology equipment and vehicles

% of Total Fiscal 2018 Budget

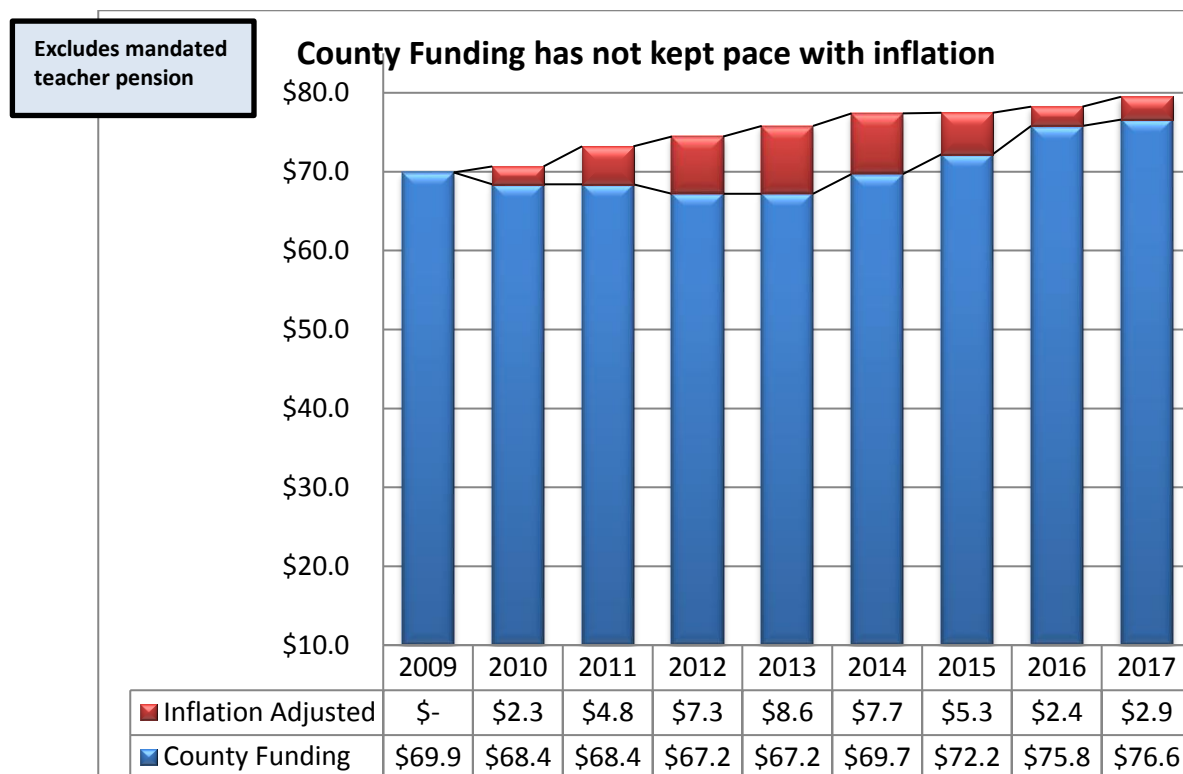


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The county appropriation to the school system from fiscal 2009 to fiscal 2017 increased 9.6%, which is below the cumulative inflation rate of 13%. Had the county allocation kept pace with inflation, the school system would have received an additional \$41.2 million over that period. The chart below represents the funding below the rate of inflation, excluding the mandated allocation for teacher pension costs. This increase was phased in from fiscal 2013 to 2016 for an additional \$3.9 million. Although funding is finally above pre-recession levels, continued funding increases are needed to maintain operations and comply with current reforms and mandates.



Throughout the process of preparing this budget, input is received from various stakeholder groups. All requests for additions, changes, and reductions are evaluated at the department and leadership level before the Superintendent makes a recommendation to the Board of Education for final adoption. The following lists some of the items that were included in the adopted fiscal 2018 budget:

Programs Included:

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

CECIL COUNTY PUBLIC SCHOOLS

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201 Booth Street, Elkton, MD 21921

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

Fiscal 2017 Revenue Source: State 54%, County 41%, Other 5%								
	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Approved	FY2018 Approved	Increase/ (Decrease)	% of Revenue	
State revenue	\$ 96,994,375	\$ 101,495,737	\$ 99,918,053	\$ 105,863,909	\$ 107,365,542	\$ 1,501,633	1.4%	54.1%
Local appropriation	72,848,292	75,523,845	79,750,778	80,610,438	81,688,528	1,078,090	1.3%	41.2%
Federal revenue	9,065,853	10,009,922	8,991,912	8,986,087	8,938,077	(48,010)	-0.5%	4.5%
Other revenue	688,951	621,610	703,569	460,000	465,000	5,000	1.1%	0.2%
Total Revenue	\$ 179,597,471	\$ 187,651,114	\$ 189,364,312	\$ 195,920,434	\$ 198,457,147	\$ 2,536,713	1.3%	100%
Change	0.9%	4.5%	0.9%	3.5%	1.3%			
Fund Balance Change	\$ (5,232,633)	\$ 1,845,528	\$ 3,035,131	\$ -	\$ -			
Ending Fund Balance	\$ 7,127,567	\$ 8,973,095	\$ 12,008,226	\$ 12,008,226	\$ 12,008,226	6.1%		
Operating Budget	\$ 184,830,104	\$ 185,805,586	\$ 186,329,181	\$ 195,920,434	\$ 198,457,147	\$ 2,536,713	1.3%	
Change	2.3%	0.5%	0.3%	5.1%	1.3%			
Local Appropriation Change								
(excluding mandated teacher pension)	\$ 2,574,389	\$ 2,440,564	\$ 3,636,066	\$ 859,660	\$ 1,078,090	\$ 218,430		
	3.8%	3.5%	5.0%	1.1%	1.3%	0.3%		

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 \$1,283,913 for the repair of tennis courts at North East High School, the replacement of Bohemia Manor's VAV units, and the twelfth annual payment of fifteen of \$803,913 for energy performance upgrades completed at various buildings.

Major Additions/Renovations

The total asset value (cost basis) of the school system's 31 buildings was \$297.5 million as of the fiscal year ended June 30, 2017. The school buildings are multi-use facilities outside of the instructional day, serving over 150 approved community groups and organizations for meetings and recreational use. In recent years, investment in our facilities has been significantly reduced. This has led to an increased burden in

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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 2018 total \$12,751,000 including \$6,021,000 in county funding. This is significantly below current requirements. This includes the replacement of Gilpin Manor Elementary School as well as roof and boiler replacements in various schools. Our five year capital improvement plan includes a new (replacement) elementary school for Chesapeake City. Also included are several boiler replacements and other systems in various schools.

Long-term Financial Planning

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

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

In order to receive an increase in State Foundation Aid, the county must appropriate an amount equal to, or greater than, the prior year per student appropriation. This Maintenance of Effort (MOE) calculation ensures equal funding relative to enrollment as that of prior years on a per student basis. Fiscal 2013 was the first time in four years that the county funded above MOE, although a decline in enrollment resulted in no increase in revenue. Funding in fiscal 2014 through 2017 did exceed the MOE amount and resulted in increased funding. While containment efforts continue, so do operating costs. Funding near this minimum level will seriously impact the school system long-term. While enrollment has declined in recent years, the decline has not provided the school system with the basis to reduce costs or expand current programs. Further funding by the county at the MOE level will result in the necessity to eliminate programs and increase class size.

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Allocation of Funding to Performance Goals

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

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

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

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

Bridge to Excellence in Public Schools Act of 2002								
	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Approved	% of Total	Inc. from FY13
Assurance Area 1 - Standards and Assessments: Adopting standards and assessments that prepare students to succeed in college and the workplace and to compete in the global economy.	\$ 107,560,179	\$ 108,581,765	\$ 109,987,422	\$ 114,733,770	\$ 118,010,684	\$ 119,861,292	60%	11%
Assurance Area 2 - Data Systems to support instruction: Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction.	\$ 1,765,711	\$ 2,487,271	\$ 3,354,938	\$ 2,019,689	\$ 2,853,821	\$ 2,686,735	1%	52%
Assurance Area 3 - Great Teachers and Leaders: Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most.	\$ 1,948,828	\$ 2,136,179	\$ 2,373,490	\$ 3,187,808	\$ 3,219,678	\$ 2,933,797	1%	51%
Assurance Area 4 - Turning Around the Lowest Achieving Schools	\$ 2,868,109	\$ 3,101,809	\$ 3,100,953	\$ 2,982,629	\$ 3,397,088	\$ 3,371,576	2%	18%
Mandatory Cost of Doing Business: mandatory costs not attributable to an assurance area in this category.	\$ 60,114,420	\$ 61,481,638	\$ 61,271,399	\$ 66,440,415	\$ 68,695,888	\$ 69,603,747	35%	16%
Total	\$ 174,257,247	\$ 177,788,662	\$ 180,088,202	\$ 189,364,311	\$ 196,177,159	\$ 198,457,147	100%	14%

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Relevant Financial Policies

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

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

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

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

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

Budgetary Requirements

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

These categories include:

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

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

Local Appropriation	State Revenue
Federal Revenue	Other Revenue

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

CECIL COUNTY PUBLIC SCHOOLS

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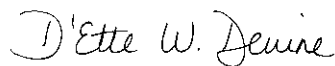
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The school system may transfer funds between major categories with approval of the County Council. The school system has the authority to transfer funds between objects of expenditures (i.e. salaries and wages, contracted services, materials and supplies,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

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

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

Sincerely,



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



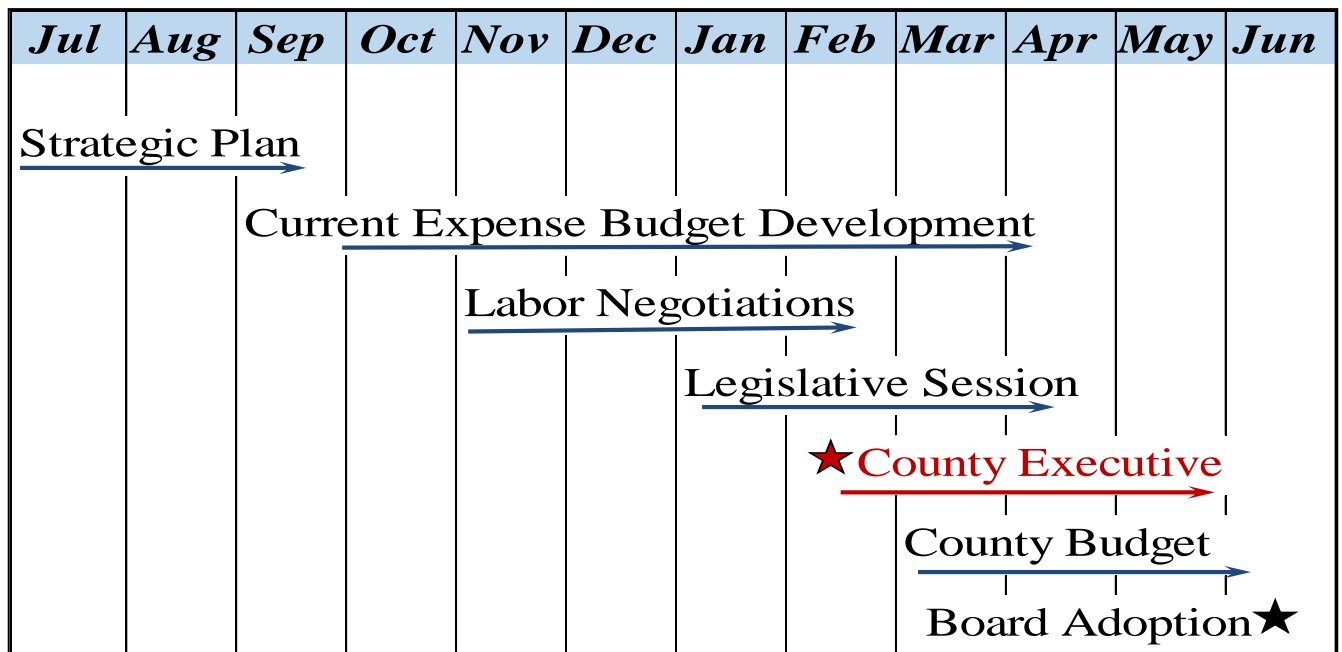
Thomas M. Kappra
Chief Financial Officer

Executive Summary

Budget Process and Timeline

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

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



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

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

Summary of Revenue and Expenditures for All Government Funds

The school system uses five 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 2018 budget:

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total
Revenues					
Intergovernmental					
Cecil County, Maryland	\$ 81,688,528	\$ -	\$ 7,304,913	\$ 8,068,759	\$ 97,062,200
State of Maryland	107,365,542	347,166	6,730,000	-	114,442,708
United States government	8,938,077	4,537,554	-	-	13,475,631
Other sources					
Sale of food	-	1,850,114	-	-	1,850,114
Investment interest	-	-	-	-	-
Other	465,000	-	-	-	465,000
Total Revenue	<u>\$ 198,457,147</u>	<u>\$ 6,734,834</u>	<u>\$ 14,034,913</u>	<u>\$ 8,068,759</u>	<u>\$ 227,295,653</u>
Expenditures					
Administration	5,647,845	284,475	-	-	5,932,320
Instruction leadership and support	14,300,314	-	-	-	14,300,314
Instruction salaries and wages	74,789,378	-	-	-	74,789,378
Instruction materials and supplies	3,797,440	-	-	-	3,797,440
Instruction other	3,753,972	-	14,034,913	-	17,788,885
Special education	27,281,556	-	-	-	27,281,556
Student personnel services	1,394,170	-	-	-	1,394,170
Student health services	1,694,515	-	-	-	1,694,515
Student transportation	9,839,107	-	-	-	9,839,107
Operation of plant	11,571,491	-	-	-	11,571,491
Maintenance of plant	4,002,165	-	-	-	4,002,165
Fixed charges	39,757,048	-	-	-	39,757,048
Community services	279,199	-	-	-	279,199
Capital outlay	348,947	-	-	-	348,947
Food service					
Food	-	2,896,905	-	-	2,896,905
Salaries and wages	-	2,425,418	-	-	2,425,418
Contracted services	-	72,880	-	-	72,880
Supplies and materials	-	304,481	-	-	304,481
Other operating costs	-	750,675	-	-	750,675
Debt Service					
Principal	-	-	-	5,631,061	5,631,061
Interest	-	-	-	2,437,698	2,437,698
Total Expenditures	<u>\$ 198,457,147</u>	<u>\$ 6,734,834</u>	<u>\$ 14,034,913</u>	<u>\$ 8,068,759</u>	<u>\$ 227,295,653</u>
EXCESS (DEFICIENCY)	-	-	-	-	-
Beginning Fund Balance	<u>16,339,378</u>	<u>520,249</u>	<u>48,402</u>	<u>-</u>	<u>16,908,029</u>
Ending Fund Balance	<u>\$ 16,339,378</u>	<u>\$ 520,249</u>	<u>\$ 48,402</u>	<u>\$ -</u>	<u>\$ 16,908,029</u>

The school system's fiscal year 2018 budget request for all governmental funds totals \$227,295,653, an increase of \$1,596,659 more than the fiscal year 2017 approved budget. Total revenue for all funds will also increase by \$1,596,659 or 0.7%, with the general fund increasing by \$2,536,713 or 1.3% from all funding sources.

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

Total Revenue by Source for All Government Funds				
	Fiscal Year 2017 Budget	Fiscal Year 2018 Budget	Change	
			Amount	%
General Fund				
State of Maryland	\$ 105,863,909	\$ 107,365,542	\$ 1,501,633	1.4%
Cecil County, Maryland	80,610,438	81,688,528	1,078,090	1.3%
United States government	8,986,087	8,938,077	(48,010)	-0.5%
Other sources	460,000	465,000	5,000	1.1%
Total General Fund	\$ 195,920,434	\$ 198,457,147	\$ 2,536,713	1.3%
Special Revenue Fund				
United States government	\$ 4,490,075	\$ 4,537,554	\$ 47,479	1.1%
Other sources	1,847,908	1,850,114	2,206	0.1%
State of Maryland	371,683	347,166	(24,517)	-6.6%
Total Special Revenue Fund	\$ 6,709,666	\$ 6,734,834	\$ 25,168	0.4%
School Construction Fund				
State of Maryland	\$ 6,650,470	\$ 6,730,000	\$ 79,530	1.2%
Cecil County, Maryland	8,656,913	7,304,913	(1,352,000)	-15.6%
Total School Construction Fund	\$ 15,307,383	\$ 14,034,913	\$ (1,272,470)	-8.3%
Debt Service Fund (Cecil County)	\$ 7,761,511	\$ 8,068,759	\$ 307,248	4.0%
All Funds by Source				
State of Maryland	\$ 112,886,062	\$ 114,442,708	\$ 1,556,646	1.4%
Cecil County, Maryland	97,028,862	97,062,200	33,338	0.0%
United States government	13,476,162	13,475,631	(531)	0.0%
Other sources	2,307,908	2,315,114	7,206	0.3%
Total All Funds	\$ 225,698,994	\$ 227,295,653	\$ 1,596,659	0.7%

A 3D pie chart illustrating the revenue sources for all government funds. The chart is divided into four segments: a large blue segment for 'State of Maryland' at 50%, a red segment for 'Cecil County, Maryland' at 43%, a green segment for 'United States government' at 6%, and a small yellow segment for 'Other sources' at 1%.

Economic Condition and Outlook

According to the U.S. Census Population Estimates, the population of Cecil County as of July 1, 2016 was 102,603. As of July 2014, the Maryland Department of Planning projects that this number is expected to increase by nearly 40% to 139,660 residents by 2040. Cecil County's population growth rate is expected to be the fourth highest amongst Maryland counties over the next 30 years.

The labor force in Cecil County continues to remain around 54,000. The most recent monthly labor force number in 2017 was 53,920. The number of in-county jobs has remained fairly steady between 30,000 and

31,000. However, Cecil County's private sector job base is expected to grow by more than seven percent, with Amazon, Fortress Steel, Lidl, PetSmart, and TruAire creating over 1,800 jobs by December 2018.

As of July 2017, the unemployment rate was 5.0%. The median household income for Cecil County, as calculated by the United States Census Bureau's American Community Survey, was \$66,396 in 2015, the most recent year measured. The same source reported that 87.9% of Cecil County citizens over the age of 25 are high school graduates.

The Maryland Department of Labor, Licensing and Regulation reported a total of 1,951 active businesses in Cecil County in the first quarter of 2017. With direct access to the major thoroughfares of I-95 and U.S. Route 40, 22.7% of the employers in Cecil County are in the trade, transportation, and utility industry. 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.

The manufacturing sector in Cecil County continues to be strong, employing an average of 4,207 or 13.6% of the total in-county jobs. The county's manufacturing sector employment concentration is over three times that of the State of Maryland. These employees earn an average weekly wage of \$1,810. Major manufacturers in the county include W.L. Gore, Orbital ATK, Terumo Medical Corporation, and Terumo Cardiovascular Systems.

The top employer in Cecil County is W.L. Gore, which specializes in medical products and research and development, currently employing over 2,400 people. Cecil County is also home to several large logistics and transportation organizations such as IKEA, Restoration Hardware, Burris Logistics, and Performance Food Group. The county's prime location near I-95 makes it a great destination for these organizations.

Cecil County continues to see high commercial and industrial prospect activity within and around its Growth Corridor. As mentioned above, current projects underway including Amazon, Fortress Steel, Lidl, and TruAire will create over 1,800 jobs by December 2018. Several of these projects received Fast Track designation. The Fast Track process is an important economic development tool used to encourage large scale commercial and industrial capital improvements. The process, which requires businesses to meet certain job creation and investment requirements, accelerates the review and approval of development projects that will have a major impact on Cecil County.

The Enterprise Zone, which provides tax incentives to both property and business owners who meet certain criteria, continues to be attractive to businesses looking to expand in or relocate to Cecil County. Other helpful tools include the Workforce Training Partnership Program and business loans.

An important segment of Cecil County's economy involves the tourism industry. A Tourism Impact Study that measures tourism impact on Cecil County revealed that visitors spent \$164 million during 2015. This resulted in approximately \$23.6 million in local and state taxes. In addition, the tourism industry employed over 2,350 people.

Cecil County comprises 222,824 acres and approximately 34.6% is farmland. The working landscapes are devoted mainly to cash grain crops (corn, soybeans, wheat, hay, and barley). Other rural land uses include tree fruits (apples, peaches, and pears), table grapes and berries, plant nurseries, and vegetables.

Warwick Mushroom Farms is the largest single-site, high tech energy efficient mushroom growing operation in the Western hemisphere with over a half-million square feet of growing surface.

Equine is big business in Cecil County, home to equine operations of all sizes, including the Fair Hill Training Center, Select Breeders Services International headquarters, Hassler Dressage's world class facility at Riveredge, Winbak Farm in Chesapeake City, headquarters of their largest Standardbred operation in North America, Northview Stallion Station – a renown Thoroughbred operation, as well as the backyard pasture with individual pleasure riding horses.

Diversification of traditional farming includes vineyards and wineries, on-farm breweries and distilleries, pub breweries, and agri-tourism.

Budget Forecast

General (Operating) Fund

	FY17		FY18	FY19	FY20	FY21	FY22	Growth	
	Approved	Actual	Approved	Projected	Projected	Projected	Projected	Rate	Prior 5 yr
Revenue									
State revenue	\$ 105,863,909	\$ 105,719,601	\$ 107,365,542	\$ 109,298,122	\$ 111,265,488	\$ 113,268,267	\$ 115,307,096	1.8%	1.8%
Local appropriation	80,610,438	80,610,438	81,688,528	83,322,299	84,988,745	86,688,520	88,422,290	2.0%	3.7%
Federal revenue	8,986,087	9,031,345	8,938,077	9,027,458	9,117,733	9,208,910	9,300,999	1.0%	-1.3%
Other revenue	460,000	815,775	465,000	465,000	465,000	465,000	465,000	0.0%	-2.6%
Total Revenue	\$ 195,920,434	\$ 196,177,159	\$ 198,457,147	\$ 202,112,879	\$ 205,836,966	\$ 209,630,697	\$ 213,495,385	1.8%	2.3%
Expenditures									
Administrative Services									
Salaries and wages	\$ 12,540,562	\$ 12,365,481	\$ 12,803,783	\$ 13,059,859	\$ 13,321,056	\$ 13,587,477	\$ 13,859,227	2.0%	0.6%
Contracted services	11,013,691	11,233,617	11,037,870	11,093,059	11,148,524	11,204,267	11,260,288	0.5%	2.8%
Supplies and materia	1,376,334	1,639,570	1,277,779	1,290,557	1,303,463	1,316,498	1,329,663	1.0%	7.7%
Other charges	5,950,236	5,170,587	5,547,668	5,575,406	5,603,283	5,631,299	5,659,455	0.5%	-0.9%
Equipment	549,161	874,545	727,793	198,611	199,604	200,602	201,605	2.0%	-
Transfers	14,980	-	14,662	14,735	14,809	14,883	14,957	0.5%	-
Total Administrative Services	31,444,964	31,283,800	31,409,555	31,232,227	31,590,739	31,955,026	32,325,195	1.2%	1.6%
Education Services									
Salaries and wages	111,150,453	110,890,958	114,325,603	116,612,115	118,944,357	121,323,244	123,749,709	2.0%	1.9%
Contracted services	3,854,784	4,163,281	3,993,063	4,013,028	4,033,093	4,053,258	4,073,524	0.5%	5.8%
Supplies and materia	4,820,616	5,175,477	4,278,563	4,321,349	4,364,562	4,408,208	4,452,290	1.0%	9.1%
Other charges	782,277	708,949	758,022	761,812	765,621	769,449	773,296	0.5%	4.7%
Equipment	520,840	1,014,480	1,124,358	1,146,845	1,169,782	1,193,178	1,217,042	2.0%	-
Transfers	3,011,154	2,445,322	2,810,935	2,810,935	2,810,935	2,810,935	2,810,935	0.0%	-5.1%
Total Education Services	124,140,124	124,398,467	127,290,544	129,666,084	132,088,350	134,558,272	137,076,796	1.9%	1.9%
Fixed charges	40,335,346	36,163,740	39,757,048	40,949,759	42,178,252	43,443,600	44,746,908	3.0%	4.0%
Total Expenditures	\$ 195,920,434	\$ 191,846,007	\$ 198,457,147	\$ 201,848,070	\$ 205,857,341	\$ 209,956,898	\$ 214,148,899	1.7%	2.3%
Fund balance change	\$ -	\$ 4,331,152	\$ -	\$ 264,809	\$ (20,375)	\$ (326,201)	\$ (653,514)		
Ending fund balance		\$ 16,339,378	\$ 16,339,378	\$ 16,604,187	\$ 16,583,812	\$ 16,257,611	\$ 15,604,097		
% of Budget		8.5%	8.2%	8.2%	8.1%	7.7%	7.3%		
Enrollment (Sep 30, prior FY)		15,633	15,667	15,800	15,929	15,948	15,985		
Growth			0.2%	0.8%	0.8%	0.1%	0.2%		

General Fund Assumptions

Revenue

- Since fiscal 2013, State revenue increased an average of 2.2% per year. State revenue sources are projected to increase by 1.8% due to an increase in the per student foundation amount and changes in student demographics, with low growth in total enrollment.
- Since fiscal 2013, Local revenue increased an average of 3.7% per year. Local revenue is projected to increase at an average growth rate of 2.0% keeping pace with inflation, with low growth in total enrollment.
- Federal revenue is projected to remain flat. This trend is expected to continue.
- Other revenue is projected to remain flat.

Expenditures

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

Special Revenue (Food and Nutrition) Fund

	FY17		FY18	FY19	FY20	FY21	FY22	Growth
	Approved	Actual	Approved	Projected	Projected	Projected	Projected	Rate
Revenue								
Federal revenue	\$ 4,490,075	\$ 4,585,339	\$ 4,537,554	\$ 4,605,617	\$ 4,674,701	\$ 4,744,822	\$ 4,815,994	1.5%
Sale of food	1,847,908	1,849,130	1,850,114	1,887,116	1,924,858	1,963,355	2,002,622	2.0%
State revenue	371,683	325,394	347,166	352,373	357,659	363,024	368,469	1.5%
Other revenue	-	23,702	-	-	-	-	-	0.0%
Total revenue	\$ 6,709,666	\$ 6,783,565	\$ 6,734,834	\$ 6,845,106	\$ 6,957,218	\$ 7,071,201	\$ 7,187,085	
Expenditures								
Administration	\$ 279,104	\$ 269,130	\$ 284,475	\$ 288,742	\$ 293,073	\$ 297,469	\$ 301,931	1.5%
Food	2,900,000	2,746,848	2,896,905	2,957,740	3,019,853	3,083,270	3,148,019	2.1%
Salaries and wages	2,486,428	2,377,355	2,425,418	2,461,799	2,498,726	2,536,207	2,574,250	1.5%
Contracted services	60,000	67,642	72,880	73,244	73,610	73,978	74,348	0.5%
Supplies and materials	310,610	280,868	304,481	306,003	307,533	309,071	310,616	0.5%
Other operating costs	673,524	694,603	750,675	754,428	758,200	761,991	765,801	0.5%
Total expenditures	\$ 6,709,666	\$ 6,436,446	\$ 6,734,834	\$ 6,841,956	\$ 6,950,995	\$ 7,061,986	\$ 7,174,965	
Change in Fund Balance \$	-	\$ 347,119	\$ -	\$ 3,150	\$ 6,223	\$ 9,215	\$ 12,120	
Ending Fund Balance		\$ 520,249	\$ 520,249	\$ 523,399	\$ 529,622	\$ 538,837	\$ 550,957	

Capital Projects Fund

	FY17		FY18	FY19	FY20	FY21	FY22
	Approved	Actual	Approved	Projected	Projected	Projected	Projected
Revenue							
Local appropriation	\$ 8,653,913	\$ 5,497,303	\$ 7,304,913	\$ 12,442,913	\$ 19,198,913	\$ 21,499,913	\$ 19,392,000
State revenue	6,650,470	5,146,433	6,730,000	9,127,470	10,166,000	16,518,000	16,120,000
Other revenue	-	235	-	-	-	-	-
Total Revenue	\$ 15,304,383	\$ 10,643,971	\$ 14,034,913	\$ 21,570,383	\$ 29,364,913	\$ 38,017,913	\$ 35,512,000
Expenditures							
Small capital (pay-go)	\$ 803,913	\$ 1,003,872	\$ 1,283,913	\$ 803,913	\$ 803,913	\$ 803,913	\$ -
Major projects	14,500,470	9,634,429	12,751,000	20,766,470	28,561,000	37,214,000	35,512,000
Total Expenditures	\$ 15,304,383	\$ 10,638,301	\$ 14,034,913	\$ 21,570,383	\$ 29,364,913	\$ 38,017,913	\$ 35,512,000
Change in Fund Balance \$	-	\$ 5,670	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance		\$ 42,732	\$ 42,732	\$ 42,732	\$ 42,732	\$ 42,732	\$ 42,732

Fund balance fluctuation is a result of timing of expenditures

Projections are from the Fiscal 2018 Cecil County Approved Capital Improvement Program

Debt Service Fund

	FY17		FY18	FY19	FY20	FY21	FY22
	Approved	Actual	Approved	Projected	Projected	Projected	Projected
Revenue							
Local appropriation	\$ 7,761,511	\$ 8,335,125	\$ 8,068,759	\$ 8,272,373	\$ 8,340,004	\$ 9,069,807	\$ 9,213,568
Expenditures							
Principal	\$ 5,521,687	\$ 5,693,126	\$ 5,631,061	\$ 6,105,534	\$ 6,228,316	\$ 6,949,663	\$ 7,094,195
Interest	2,239,824	2,641,999	2,437,698	2,166,839	2,111,688	2,120,144	2,119,373
Total Expenditures	\$ 7,761,511	\$ 8,335,125	\$ 8,068,759	\$ 8,272,373	\$ 8,340,004	\$ 9,069,807	\$ 9,213,568
Bonds Outstanding		\$ 63,055,672	\$ 67,471,178	\$ 69,846,947	\$ 71,839,413	\$ 78,457,097	\$ 84,212,434

Projections are from the Fiscal 2018 Cecil County Approved Capital Improvement Program

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 an overall flat enrollment trend. Local and State projections indicate a moderate increase for the next five years.

Grades	Actual				Projection				
	Sep-13	Sep-14	Sep-15	Sep-16	Sep-17	Sep-18	Sep-19	Sep-20	Sep-21
Preschool	94	98	108	108	128	112	87	87	87
Prekindergarten	626	645	650	548	635	659	674	677	697
Sub-total (unfunded)	720	743	758	656	763	771	761	764	784
Elementary kindergarten to 5	6,862	6,800	6,938	6,850	6,767	6,764	6,903	6,919	6,936
Middle School	3,548	3,446	3,443	3,438	3,468	3,558	3,558	3,558	3,558
High School	4,694	4,692	4,720	4,689	4,669	4,707	4,707	4,707	4,707
Sub-total (funded)	15,104	14,938	15,101	14,977	14,904	15,029	15,168	15,184	15,201
Total	15,824	15,681	15,859	15,633	15,667	15,800	15,929	15,948	15,985
Increase/(Decrease)	190	(143)	178	(226)	34	133	129	19	37
	1.2%	(0.9%)	1.1%	(1.4%)	0.2%	0.8%	0.8%	0.1%	0.2%

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

Children in Poverty	6,456 or 43%
Children with Special Needs	2,368 or 15%
Children with Limited English Proficiency	220
Children who are Homeless	708
Mobility Rate – Transient families who transfer in and out of our schools	22.8%
Preschool and Prekindergarten children (not counted in funding formulas)	656

Position Summary

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

POSITION	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
01 Superintendent, Assoc., Exec.	9.00	9.00	8.00	8.00	8.00	-
02 Director, Coord., Supv., Specialist	25.00	25.00	27.00	27.00	27.00	-
03 Principal	29.00	29.00	29.00	29.00	29.00	-
04 Assistant Principal	37.00	38.00	39.00	39.00	39.00	-
05 Teacher	1,178.20	1,187.90	1,200.90	1,216.20	1,216.70	0.50
06 Therapist	33.20	30.60	31.40	36.00	37.40	1.40
07 School Counselor	57.00	53.00	52.00	52.00	51.00	(1.00)
08 Media Specialist	25.00	25.00	25.20	25.20	25.50	0.30
09 Psychologist	8.00	12.00	13.00	13.00	13.00	-
10 Student Personnel, Case Worker	12.00	12.00	12.00	12.00	11.00	(1.00)
11 Nurse	30.00	30.00	30.00	30.00	31.00	1.00
12 Other Professional Staff	33.00	33.00	32.00	33.00	34.00	1.00
13 Secretary, Clerical	139.00	138.00	138.00	136.00	135.00	(1.00)
14 Bus Driver	13.00	13.00	11.00	11.00	11.00	-
15 Paraprofessional	237.46	206.00	198.50	198.50	197.50	(1.00)
16 Operations, Maintenance	169.00	169.50	172.00	172.50	172.50	-
Total FTEs	2,034.86	2,011.00	2,019.00	2,038.40	2,038.60	0.20

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.



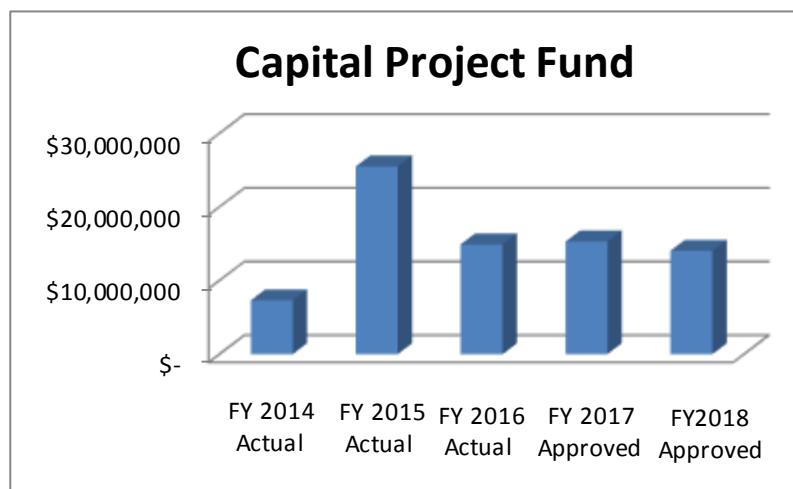
Capital Project (School Construction) Fund

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, 63% is paid by the State and 37% by the county. However, the State excludes many costs from its formula including architectural, engineering fees, movable equipment, purchase of land, temporary housing of students, and square footage in excess of the base formula.

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

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

CAPITAL PROJECT FUND	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Approved	FY2018 Approved	Increase/ (Decrease)	
State	\$ 2,370,160	\$ 8,446,482	\$ 8,195,000	\$ 6,650,470	\$ 6,730,000	\$ 79,530	1.0%
Local	4,765,231	16,887,621	6,712,322	8,656,913	7,304,913	(1,352,000)	-20.1%
Other	182,790	154,812	-	-	-	-	0.0%
	\$ 7,318,181	\$25,488,915	\$14,907,322	\$15,307,383	\$14,034,913	\$ (1,272,470)	-8.5%



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

	Approved Budget FY 2018		Project Funding Total		
School / Project	State	Local	State	Local	Total
Energy performance contract	\$ -	\$ 803,913	\$ -	\$ 3,215,652	\$ 3,215,652
Bohemia Manor High VAV units	-	260,000	-	260,000	260,000
North East High Tennis courts	-	220,000	-	220,000	220,000
Total Small Capital Projects	\$ -	\$ 1,283,913	\$ -	\$ 3,695,652	\$ 3,695,652

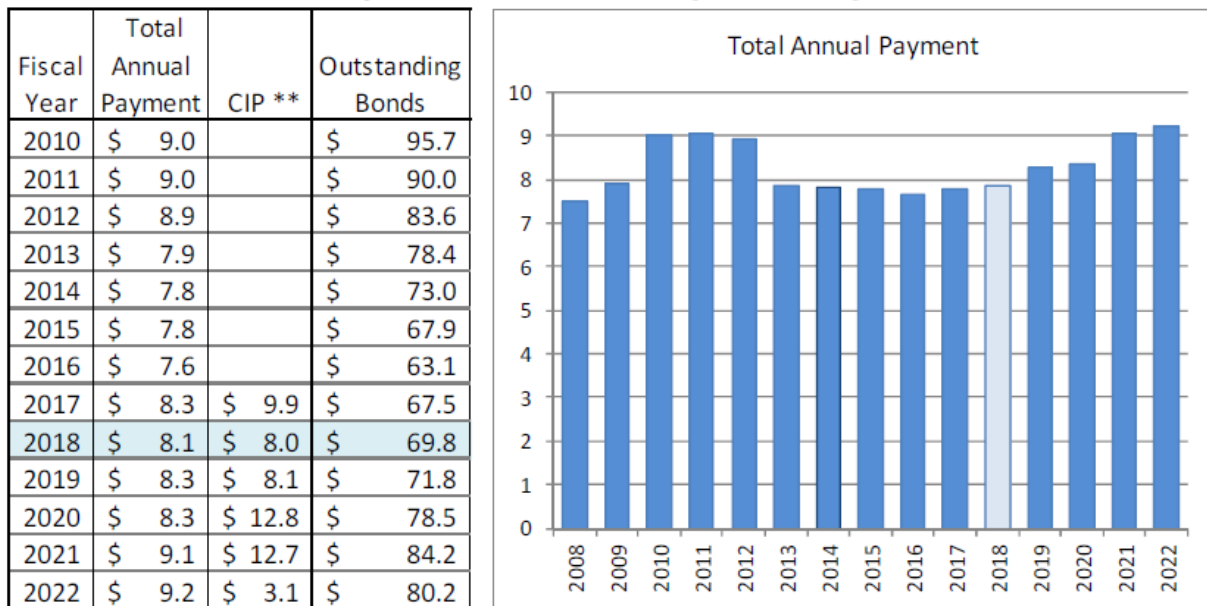
Summary of Current and Future Major Addition/Renovation Project Requests

	Approved Budget FY 2018		Project Funding Total		
School / Project	State	Local	State	Local	Total
Cecil Manor Elementary Waterline installation	-	-	-	175,000	175,000
BoManor Middle / High Waterline installation	-	-	-	90,319	90,319
North East High Girls' locker room renovation	-	-	-	540,000	540,000
Gilpin Manor Elementary replacement school	4,076,000	4,647,000	11,871,530	17,954,000	29,825,530
Cecil Manor Elementary Roof replacement	563,000	330,000	563,000	330,000	893,000
Perryville High Boiler replacement	545,000	320,000	545,000	320,000	865,000
Bohemia Manor Middle / High Roof replacement	830,000	488,000	1,660,000	975,000	2,635,000
Conowingo Elementary Boiler replacement	187,000	110,000	187,000	110,000	297,000
Providence School Roof replacement	216,000	126,000	216,000	126,000	342,000
Rising Sun Elementary Boiler replacement	313,000	-	313,000	-	313,000
Chesapeake City Elementary replacement school (planning only)	-	-	-	900,000	900,000
Total Large Capital Projects	\$ 6,730,000	\$ 6,021,000	\$ 15,355,530	\$ 21,520,319	\$ 36,875,849

Debt Service Fund

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

County Debt Amortization (\$ millions)



** Based on Fiscal 2017 Capital Improvement Plan

Debt Service	FY 2017	FY 2018	Change
Principal	\$ 5,693,126	\$ 5,631,061	\$ (62,065)
Interest	2,641,999	2,437,698	(204,301)
Total	\$ 8,335,125	\$ 8,068,759	(266,366)

Projected annual payments from fiscal 2018 through 2022 are based upon the approved five year County Capital Improvement Plan approved June 6, 2017, and 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



William C. Manlove (District 1), Wendy A. Wintersgill (Vice-President)(District 3), Dawn K. Branch (President)(District 5), Dr. D'Ette W. Devine (Superintendent), James Fazzino (District 2), William H. Malesh (District 4), Grant T. Handley (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 degree in Elementary Education from the College of Notre Dame of Maryland. Dawn has a strong professional background in finance. She has been the sole proprietor of a full-service travel agency for the past 10 years.

Wendy A. Wintersgill, Vice-president, is an advanced practice nurse, Clinical Nurse Specialist, for the Penn Medicine/Lancaster General 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 approximately 15 years ago. Wendy is a two-time rodeo champion and former polo player. A nurse for more than 25 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.

James K. Fazzino, Member, is a long-time educator and advocate for public schools, and has served the children of Maryland and Pennsylvania in a variety of instructional leadership roles throughout his career. Mr. Fazzino earned a Bachelor of Arts in English and a Bachelor of Science in Education from Bloomsburg University in 1997, a Masters of Education from The Johns Hopkins University in 2011, and School Leadership & Administration certification from Loyola University in 2013. Mr. Fazzino taught high school English in rural, suburban, and urban settings for over a decade before turning his attention to innovation in education and school leadership. Currently the eLearning Supervisor for Baltimore County Public Schools,

Jim focuses on using technology to meet the diverse needs of all learners, providing educational options for students, and promoting equity and digital access for all children.

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

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.

Grant T. Handley, Student Member, is a senior at North East High School (NEHS), where he is president of the class of 2018, a member of the National Honor Society, School Improvement Team, North Bay Drug Prevention Team, Junior Class Council, and an officer for the Cecil County Council of Student Councils. A student athlete, Grant has lettered in both soccer and track and field since his sophomore year, and is a mentor-member of the corollary bowling team. Grant has volunteered over 300 hours with Immaculate Conception Parish, the Town of Elkton, and the Delaware 87ers.

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

Superintendent's Leadership Team

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

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

Thomas M. Kappra, Chief Financial Officer

Georgia S. Clark, Executive Director for Elementary School Education

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

Anne M. Gellrich, Executive Director for High School Education

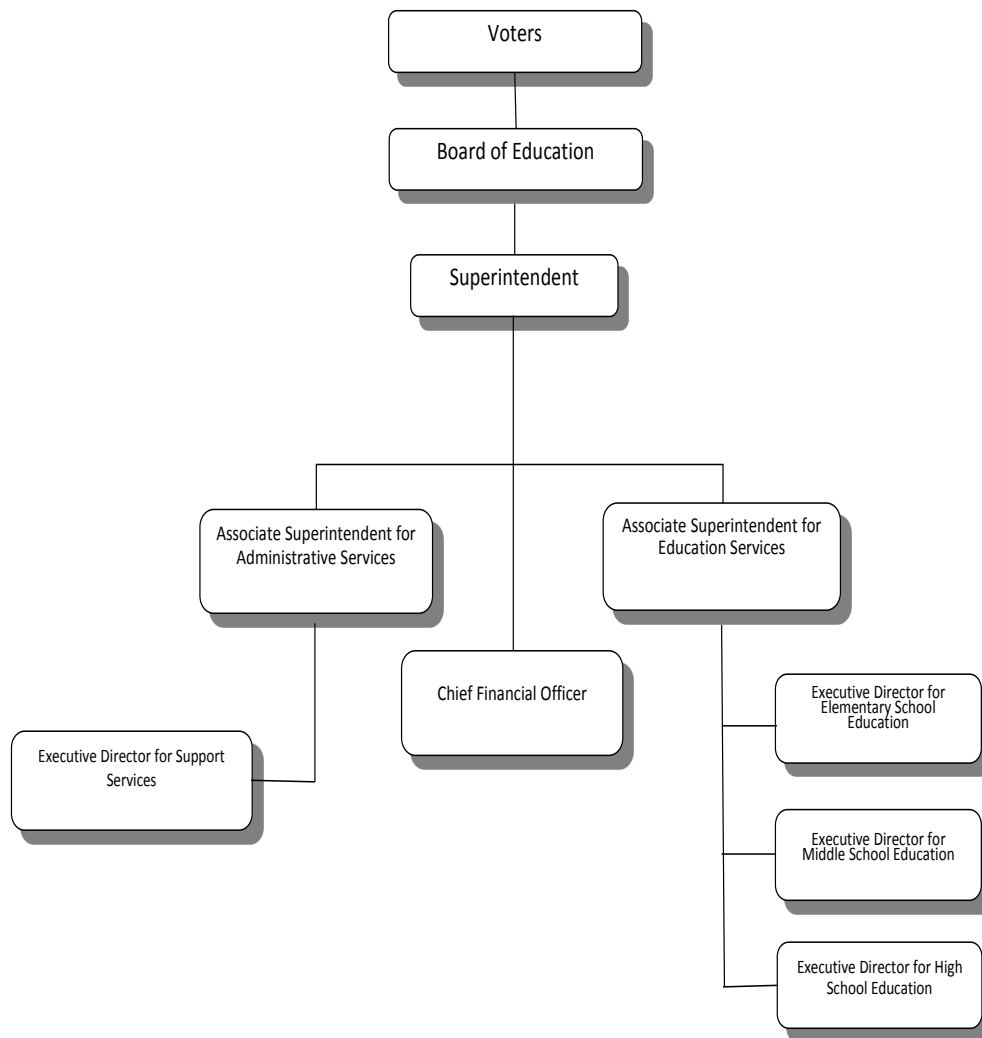
Perry A. Willis, Executive Director for Support Services

NONDISCRIMINATION POLICY: The Cecil County Public Schools does not discriminate in admissions, access, treatment or employment in its programs and activities on the basis of race, color, gender, age, national origin, religion, sexual orientation or disabling condition.

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 prekindergarten through graduation experience that enables ALL students to demonstrate the skills, knowledge, and attitudes required for lifelong learning and productive citizenship in an ever-changing global society.

The Board of Education

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

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

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

The Superintendent of Schools

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

The Leadership Team

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

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

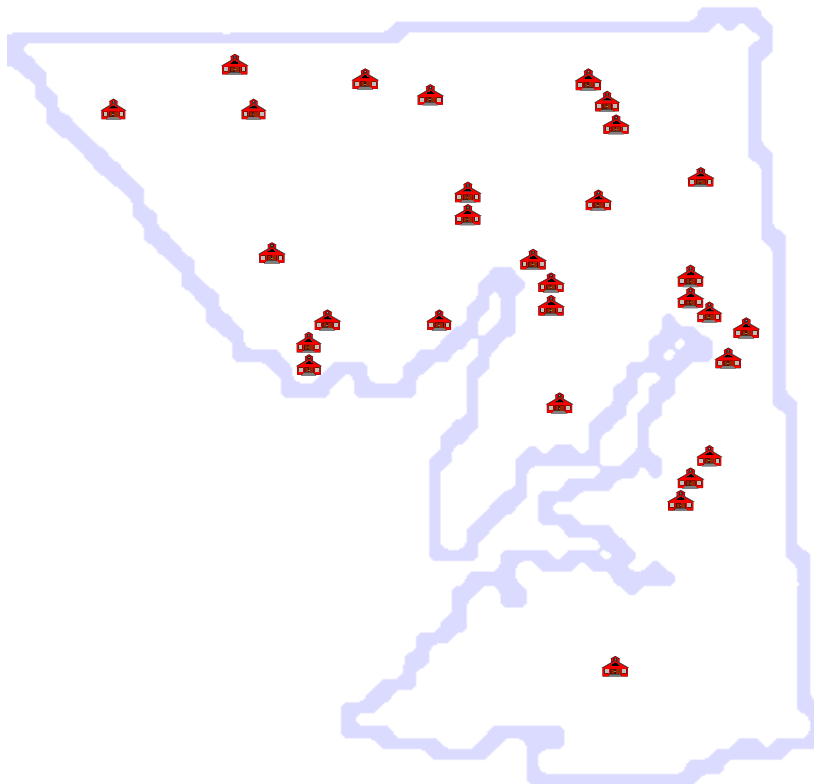
The organization structure delineates responsibility, authority, and accountability for the attainment of system-wide goals with an elementary, middle, and high school level concept. The focus of this leadership supports improvements using a systems thinking strategy at the school and support department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

The School System

The Cecil County Public school system covers 360 square miles in the northeastern corner of Maryland, bordering the states of Delaware and Pennsylvania. Students and staff are supported in 32 schools and centers throughout the county including 17 elementary, 6 middle, and 5 high schools, a career and technology center, an alternative school, and two central office locations. Approximately 2.3 million square feet of building space is proudly maintained to ensure a safe and secure learning environment. School buses travel 2.3 million miles annually transporting students safely to and from school. Currently serving 15,633 students, Cecil County Public Schools is the 14th largest school system in Maryland and the 2nd largest employer in the county. Nestled at

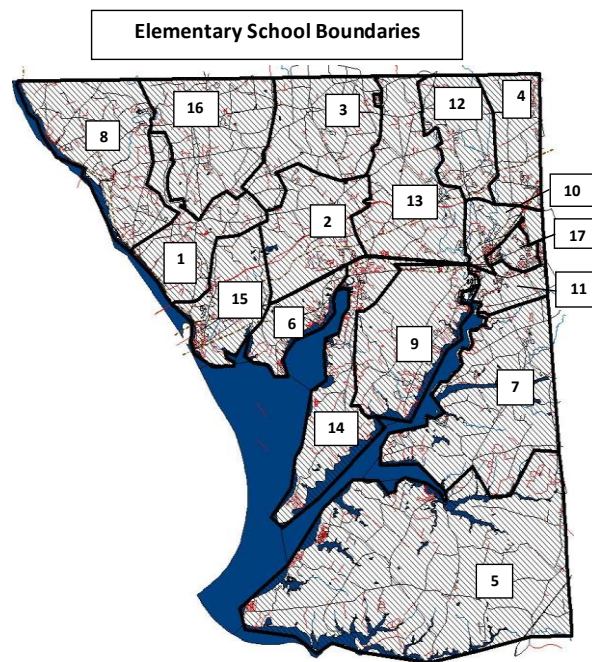


the top of the Chesapeake Bay, Cecil County, with a population of over 102,000, is the most rural county along the I-95 corridor between Virginia and Boston, Massachusetts. Conveniently located midway between two metropolitan areas, Cecil County is only an hour drive from both Baltimore and Philadelphia,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



Elementary Schools

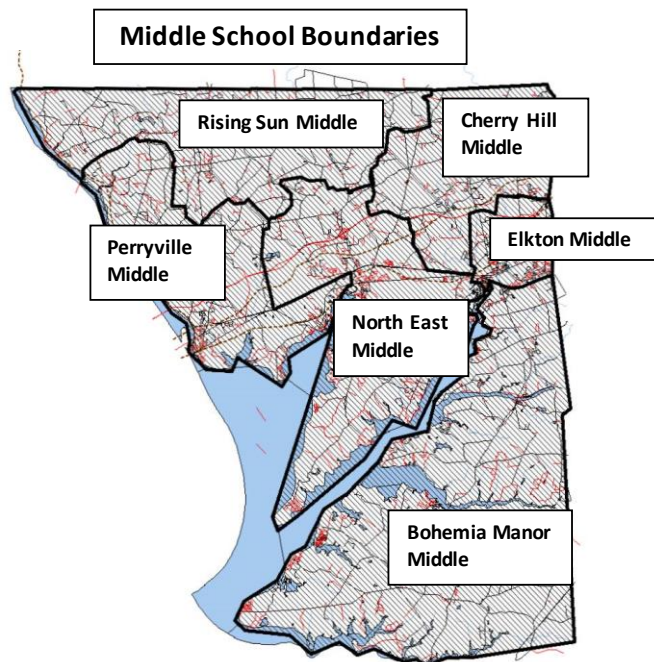
School	Enrollment 9/30/16
Bainbridge Elementary 41 Preston Drive Port Deposit, MD 21904	313
Bay View Elementary 910 North East Road North East, MD 21901	591
Calvert Elementary 79 Brick Meetinghouse Road Rising Sun, MD 21911	472
Cecil Manor Elementary 971 Elk Mills Road Elkton, MD 21921	453
Cecilton Elementary 251 West Main Street Cecilton, MD 21913	324
Charlestown Elementary 550 Baltimore Street Charlestown, MD 21914	246
Chesapeake City Elementary 214 Third Street Chesapeake City, MD 21915	314
Conowingo Elementary 471 Rowlandsville Road Conowingo, MD 21918	466
Elk Neck Elementary 41 Racine School Road Elkton, MD 21921	446
Gilpin Manor Elementary 203 Newark Avenue Elkton, MD 21921	412
Holly Hall Elementary 233 White Hall Road Elkton, MD 21921	578
Kenmore Elementary 2475 Singerly Road Elkton, MD 21921	310
Leeds Elementary 615 Deaver Road Elkton, MD 21921	384
North East Elementary 301 Thomas Avenue North East, MD 21901	564
Perryville Elementary 901 Maywood Avenue Perryville, MD 21903	407
Rising Sun Elementary 500 Hopewell Road Rising Sun, MD 21911	699
Thomson Estates Elementary 203 East Thomson Drive Elkton, MD 21921	527
TOTAL	7,506



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

Middle Schools

School	Enrollment 9/30/16
Bohemia Manor Middle 2755 Augustine Highway Chesapeake City, MD 21915	502
Cherry Hill Middle 2535 Singerly Road Elkton, MD 21921	426
Elkton Middle 615 North Street Elkton, MD 21921	557
North East Middle 200 East Cecil Avenue North East, MD 21901	750
Perryville Middle 850 Aiken Avenue Perryville, MD 21903	554
Rising Sun Middle 289 Pearl Street Rising Sun, MD 21911	649
TOTAL	3,438

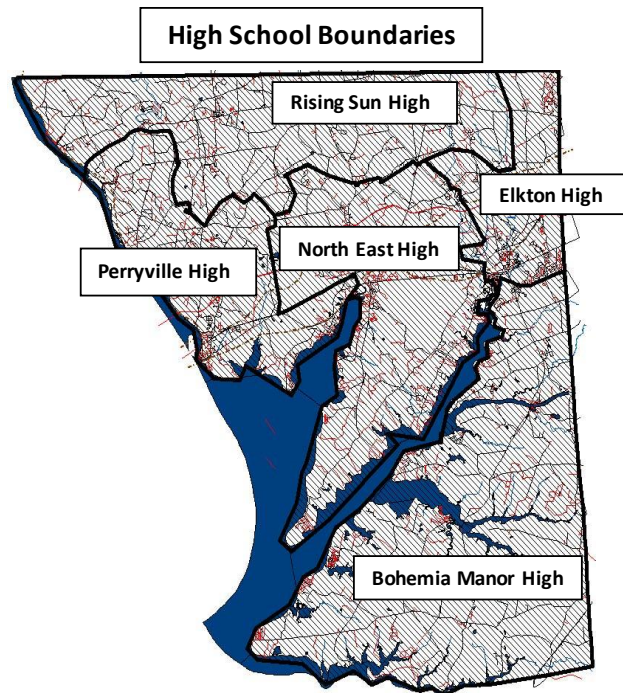


High Schools

School	Enrollment 9/30/16
Bohemia Manor High 2755 Augustine Highway Chesapeake City, MD 21915	650
Elkton High 110 James Street Elkton, MD 21921	982
North East High 300 Irishtown Road North East, MD 21901	1,083
Perryville High 1696 Perryville Road Perryville, MD 21903	802
Rising Sun High 100 Tiger Drive North East, MD 21901	1,172
TOTAL	4,689

Other Schools	Enrollment 9/30/16
Cecil County School of Technology 912 Appleton Road Elkton, MD 21921	*
Cecil Alternative Program 3035 Singerly Road Elkton, MD 21921	*

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



Strategic Plan for Student Success

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

Mission Statement

Our mission is to provide an excellent prekindergarten 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 prekindergarten 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.

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, guardians, and 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.

Core Values

Excellence

The pursuit of excellence requires that we:

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

Safety and Wellness

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

- Provide a safe, secure, and healthy environment
- Assume responsibility for our own health and safety
- Participate in activities that promote personal health, safety, and wellness
- Provide the support systems that promote job satisfaction and success for our employees
- Recognize that our employees are driven by the pride they take in a job well done and show that we value this commitment

Integrity

To exemplify personal and organizational ethical behavior, we will:

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

Learning

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

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

Flexibility

To demonstrate our personal and organizational flexibility, we will:

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

Collaboration

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

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

Allocation of Funding to Performance Goals

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

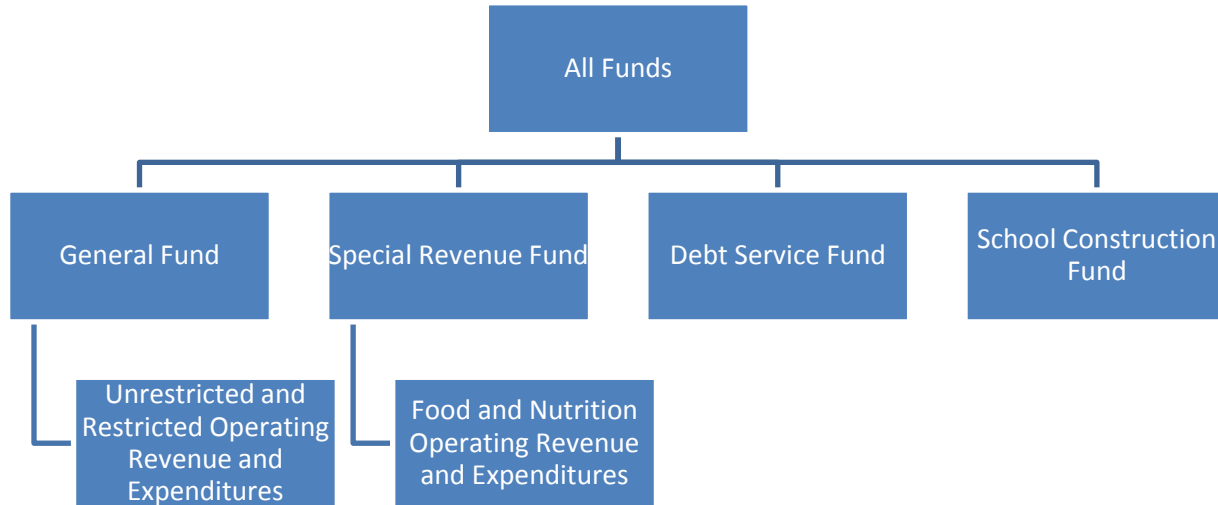
In addition, our Strategic Plan must align with the four assurance areas of the School Improvement Program under Section 1003(g) of the Elementary and Secondary Education Act of 1965 (ESEA), reauthorized by the No Child Left Behind Act (NCLB) in 2002.

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

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

Bridge to Excellence in Public Schools Act of 2002								
	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Approved	% of Total	Inc. from FY13
Assurance Area 1 - Standards and Assessments: Adopting standards and assessments that prepare students to succeed in college and the workplace and to compete in the global economy.	\$ 107,560,179	\$ 108,581,765	\$ 109,987,422	\$ 114,733,770	\$ 118,010,684	\$ 119,861,292	60%	11%
Assurance Area 2 - Data Systems to support instruction: Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction.	\$ 1,765,711	\$ 2,487,271	\$ 3,354,938	\$ 2,019,689	\$ 2,853,821	\$ 2,686,735	1%	52%
Assurance Area 3 - Great Teachers and Leaders: Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most.	\$ 1,948,828	\$ 2,136,179	\$ 2,373,490	\$ 3,187,808	\$ 3,219,678	\$ 2,933,797	1%	51%
Assurance Area 4 - Turning Around the Lowest Achieving Schools	\$ 2,868,109	\$ 3,101,809	\$ 3,100,953	\$ 2,982,629	\$ 3,397,088	\$ 3,371,576	2%	18%
Mandatory Cost of Doing Business: mandatory costs not attributable to an assurance area in this category.	\$ 60,114,420	\$ 61,481,638	\$ 61,271,399	\$ 66,440,415	\$ 68,695,888	\$ 69,603,747	35%	16%
Total	\$ 174,257,247	\$ 177,788,662	\$ 180,088,202	\$ 189,364,311	\$ 196,177,159	\$ 198,457,147	100%	13%

Fund Structure



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

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

Basis of Accounting

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

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

Measurement Focus of the School System's Budget

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

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

Budget Timeline and Process

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

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

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

Fiscal 2018 Budget Development Calendar

• October 24, 2016	Forms distributed to principals, coordinators, and department heads
• October 24, 2016	Budget database distributed to principals, coordinators, and department heads
• November 11, 2016	Principals submit budget requests
• November 18, 2016	Instructional coordinators and department heads submit budget requests
• December 12, 2016	Meeting of Superintendent with Board to discuss parameters
• January 18 and 25, 2017 • February 1, 2017 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 13, 2017	Budget approved by Board of Education for transmittal to fiscal authority, the County Executive of Cecil County
• February 15, 2017	Submission of Board of Education's budget request to the County Executive of Cecil County
• March 31, 2017	County Executive of Cecil County submits proposed budget and capital improvement program to County Council
• May 23, 2017	Public hearing on annual budget and appropriations ordinance of Cecil County at county council meeting
• June 6, 2017	Formal adoption of annual budget and appropriations ordinance of Cecil County to adopt the budget for fiscal year 2018
• June 12, 2017	Board of Education adopts budget for fiscal year 2018
• July 1, 2017	Begin fiscal year 2018: July 1, 2017 to June 30, 2018

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 generate 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 department, discipline, location, and project 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) is not an independent unit, (4) loses its identity through incorporation into a different or more complex unit, (5) does not exceed a minimum dollar value, (6) is consumed in use, and/or (7) is expendable. Such items include: textbooks, library media, food and related supplies, and office and classroom supplies.
Other Charges	Expenditures for employee benefits and other miscellaneous expenditures that cannot be classified elsewhere. Expenditures include: travel, property and liability insurance, communications, and utility services.
Land, Buildings, Equipment	Expenditures for the acquisition of new or replacement fixed assets including: equipment, vehicles, buildings, school sites, and other property. A fixed asset is a unit of property with more than a one year life and unit value of more than \$5,000.
Transfers	Payments to other school systems and non-public institutions, or transfers between major funds within the school system.

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

Local Appropriation	State Revenue
Federal Revenue	Other Revenue

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

Budget Amendment Process

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

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

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

Fiscal Policies and Procedures

Governance

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

Internal Controls

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

Risk Management

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

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

Investments

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

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

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

Procurement

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

Grant Program Revenue

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

Fund Balance

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

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

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

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

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

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

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

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

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

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

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

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

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FINANCIAL SECTION

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Revenue

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

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

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

Title I	Federal
Title IIA - Teacher Quality	Federal
Title III - Language Acquisition	Federal
Carl D. Perkins Career and Technical Education Improvement Act of 2006	Federal
Special Education Grants	Federal/State
Fine Arts Initiative	State
Judy Hoyer Center Grant	State
Aging Schools Program	State

Expenditures

General (Current Expense) Fund

Detailed information on estimated expenditures is reported by budgetary categories. Each section includes data for actual expenditures for fiscal years 2014, 2015, and 2016 and the budget for fiscal years 2017 and 2018.

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 expenditure 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 2014, 2015, and 2016, the budget for fiscal years 2017 and 2018, 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 2018 Budget All Governmental Funds

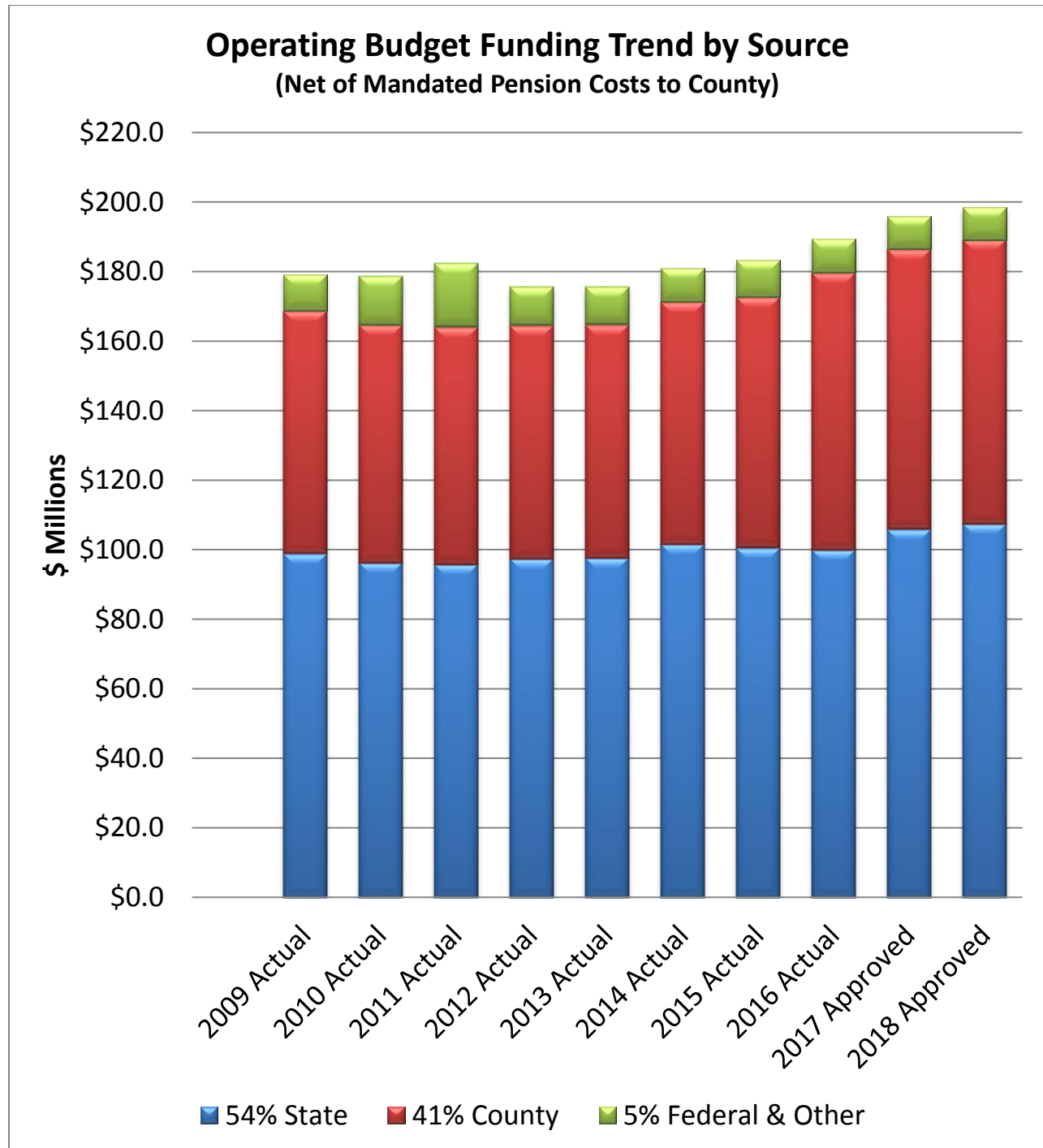
	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total
Revenues					
Intergovernmental					
Cecil County, Maryland	\$ 81,688,528	\$ -	\$ 7,304,913	\$ 8,068,759	\$ 97,062,200
State of Maryland	107,365,542	347,166	6,730,000	-	114,442,708
United States government	8,938,077	4,537,554	-	-	13,475,631
Other sources					
Sale of food	-	1,850,114	-	-	1,850,114
Investment interest	-	-	-	-	-
Other	465,000	-	-	-	465,000
Total Revenue	\$ 198,457,147	\$ 6,734,834	\$ 14,034,913	\$ 8,068,759	\$ 227,295,653
Expenditures					
Administration	5,647,845	284,475	-	-	5,932,320
Instruction leadership and support	14,300,314	-	-	-	14,300,314
Instruction salaries and wages	74,789,378	-	-	-	74,789,378
Instruction materials and supplies	3,797,440	-	-	-	3,797,440
Instruction other	3,753,972	-	14,034,913	-	17,788,885
Special education	27,281,556	-	-	-	27,281,556
Student personnel services	1,394,170	-	-	-	1,394,170
Student health services	1,694,515	-	-	-	1,694,515
Student transportation	9,839,107	-	-	-	9,839,107
Operation of plant	11,571,491	-	-	-	11,571,491
Maintenance of plant	4,002,165	-	-	-	4,002,165
Fixed charges	39,757,048	-	-	-	39,757,048
Community services	279,199	-	-	-	279,199
Capital outlay	348,947	-	-	-	348,947
Food service					
Food	-	2,896,905	-	-	2,896,905
Salaries and wages	-	2,425,418	-	-	2,425,418
Contracted services	-	72,880	-	-	72,880
Supplies and materials	-	304,481	-	-	304,481
Other operating costs	-	750,675	-	-	750,675
Debt Service					
Principal	-	-	-	5,631,061	5,631,061
Interest	-	-	-	2,437,698	2,437,698
Total Expenditures	\$ 198,457,147	\$ 6,734,834	\$ 14,034,913	\$ 8,068,759	\$ 227,295,653
EXCESS (DEFICIENCY)	-	-	-	-	-
Beginning Fund Balance	16,339,378	520,249	48,402	-	16,908,029
Ending Fund Balance	\$ 16,339,378	\$ 520,249	\$ 48,402	\$ -	\$ 16,908,029

Fund Balance All Governmental Funds

	2017	2016	2015	2014	2013
General fund:					
Non-spendable	\$ 484,018	\$ 640,769	\$ 614,961	\$ 579,811	\$ 787,321
Committed	5,888,839	5,737,241	4,742,665	2,847,015	1,784,391
Assigned	3,550,000	3,418,012	3,615,469	3,700,741	6,317,721
Unassigned	<u>6,416,521</u>	<u>2,212,204</u>	<u>-</u>	<u>-</u>	<u>3,470,767</u>
Total general fund	<u>\$ 16,339,378</u>	<u>\$ 12,008,226</u>	<u>\$ 8,973,095</u>	<u>\$ 7,127,567</u>	<u>\$ 12,360,200</u>
All other governmental funds					
Special Revenue Fund:					
Non-spendable	\$ 149,762	\$ 193,823	\$ 142,032	\$ 175,435	\$ 258,595
Unassigned	370,487	(20,693)	76,303	(116,840)	(226,543)
Capital Project Fund:					
Restricted	<u>48,402</u>	<u>42,732</u>	<u>47,954</u>	<u>(156,795)</u>	<u>47,905</u>
Total all other governmental funds	<u>\$ 568,651</u>	<u>\$ 215,862</u>	<u>\$ 266,289</u>	<u>\$ (98,200)</u>	<u>\$ 79,957</u>

General Fund

The school system's FY 2018 General Fund revenue budget totals \$198,457,147, an increase of \$2,536,713 or 1.3% more than the FY 2017 budget. The primary sources of revenue are unrestricted state and local funds, restricted state and federal funds, and other sources such as tuition and investment revenue. The overall trend in funding has been flat since fiscal 2009.



General Fund Revenue by Source

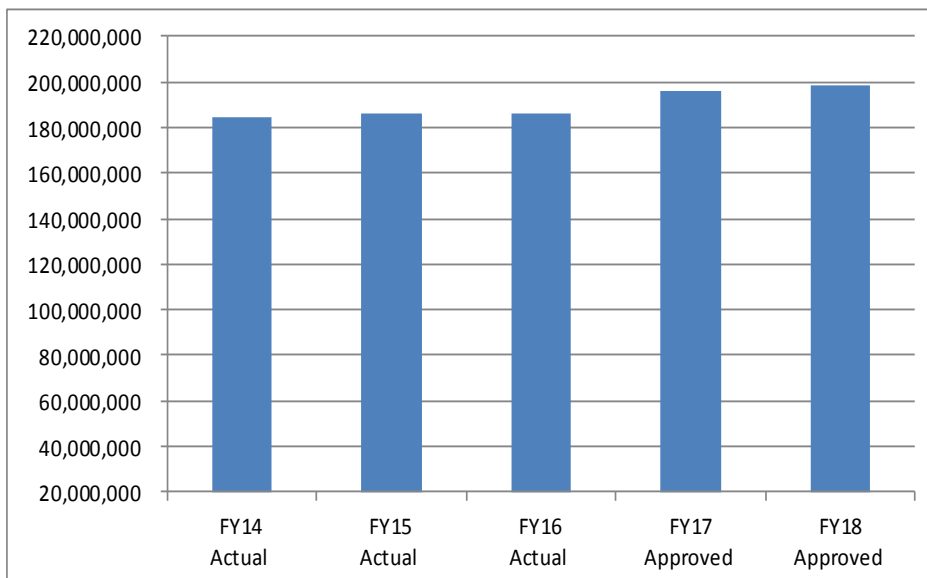
	Fiscal 2014 Actual	Fiscal 2015 Actual	Fiscal 2016 Actual	Fiscal 2017 Approved	Fiscal 2018 Approved	Increase/ (Decrease)	% Change
UNRESTRICTED REVENUE							
State Sources							
Foundation Program	\$ 61,591,268	\$ 62,872,334	\$ 62,440,022	\$ 64,040,198	\$ 64,320,633	\$ 280,435	0.4%
Transportation	4,944,348	4,996,043	5,061,312	5,192,369	5,225,863	33,494	0.6%
Compensatory Education	20,915,225	21,834,914	22,052,285	24,256,100	24,229,383	(26,717)	(0.1%)
Limited English Proficient	624,175	611,658	715,534	881,595	949,027	67,432	7.6%
Special Education	5,951,139	6,332,634	6,566,576	7,034,107	7,199,918	165,811	2.4%
Guaranteed Tax Base	71,283	568,817	99,623	911,723	1,293,091	381,368	41.8%
1% Supplemental & NTI	463,227	1,274,214	1,076,786	2,016,866	2,646,509	629,643	31.2%
Sub-total Foundation Programs	\$ 94,560,665	\$ 98,490,614	\$ 98,012,138	\$ 104,332,958	\$ 105,864,424	\$ 1,531,466	1.5%
Handicapped Children (non-public)	1,098,241	1,002,760	938,822	928,655	898,822	(29,833)	(3.2%)
TOTAL STATE SOURCES	\$ 95,658,906	\$ 99,493,374	\$ 98,950,960	\$ 105,261,613	\$ 106,763,246	\$ 1,501,633	1.4%
Other Sources							
Summer School Tuition	\$ 119,220	\$ 100,727	\$ 118,897	\$ 25,000	\$ 25,000	\$ -	-
Investment Income	8,099	7,571	18,136	10,000	15,000	5,000	50.0%
Other Local Revenue	423,610	336,288	394,481	425,000	425,000	-	-
TOTAL OTHER SOURCES	\$ 550,929	\$ 444,586	\$ 531,514	\$ 460,000	\$ 465,000	\$ 5,000	1.1%
TOTAL COUNTY APPROPRIATION	\$ 72,848,292	\$ 75,523,845	\$ 79,750,778	\$ 80,610,438	\$ 81,688,528	\$ 1,078,090	1.3%
TOTAL UNRESTRICTED REVENUE	\$ 169,058,127	\$ 175,461,805	\$ 179,233,252	\$ 186,332,051	\$ 188,916,774	\$ 2,584,723	1.4%
RESTRICTED REVENUE							
ARRA Federal Programs	\$ 543,874	\$ 855,046	\$ 52,224	\$ -	\$ -	\$ -	-
Federal Funds							
Title I	\$ 2,710,731	\$ 3,054,983	\$ 2,834,616	\$ 3,049,576	\$ 3,049,576	\$ -	-
Title II - Teacher Quality	567,197	609,991	582,553	548,218	548,218	-	-
Title III - Language Acquisition	26,184	41,993	51,647	35,834	35,834	-	-
Medical Assistance Program	1,332,744	1,485,070	1,598,919	1,420,000	1,420,000	-	-
Maryland Infant and Toddlers	185,158	195,246	190,102	171,219	171,219	-	-
PL 108-446 Special Education	3,396,661	3,498,076	3,407,832	3,605,571	3,557,561	(48,010)	(1.3%)
Carl D. Perkins Career & Tech.	165,248	150,704	156,340	155,669	155,669	-	-
Other Federal Restricted	138,056	98,813	117,679	-	-	-	-
TOTAL FEDERAL REVENUE	\$ 9,065,853	\$ 9,989,922	\$ 8,991,912	\$ 8,986,087	\$ 8,938,077	\$ (48,010)	(0.5%)
State Funds							
Fine Arts Initiative	\$ 14,997	\$ 14,772	\$ 10,023	\$ 15,727	\$ 15,727	\$ -	-
Judy Hoyer Center & Enhancement	348,488	339,412	344,312	322,000	322,000	-	-
Aging Schools	382,217	346,649	56,162	96,024	96,024	-	-
Maryland Infant and Toddlers	165,684	171,731	170,975	168,545	168,545	-	-
Other State Restricted	424,083	1,129,799	385,621	-	-	-	-
TOTAL STATE RESTRICTED REVENUE	\$ 1,335,469	\$ 2,002,363	\$ 967,093	\$ 602,296	\$ 602,296	\$ -	-
TOTAL OTHER RESTRICTED REVENUE	\$ 138,022	\$ 177,024	\$ 172,055	\$ -	\$ -	\$ -	-
TOTAL RESTRICTED REVENUE	\$ 10,539,344	\$ 12,169,309	\$ 10,131,060	\$ 9,588,383	\$ 9,540,373	\$ (48,010)	(0.5%)
UNRESTRICTED AND RESTRICTED							
State	\$ 96,994,375	\$ 101,495,737	\$ 99,918,053	\$ 105,863,909	\$ 107,365,542	\$ 1,501,633	1.4%
Other	688,951	621,610	703,569	460,000	465,000	5,000	1.1%
County	72,848,292	75,523,845	79,750,778	80,610,438	81,688,528	1,078,090	1.3%
Federal Funds Distributed by State	9,065,853	10,009,922	8,991,912	8,986,087	8,938,077	(48,010)	(0.5%)
TOTAL REVENUE	\$ 179,597,471	\$ 187,651,114	\$ 189,364,312	\$ 195,920,434	\$ 198,457,147	\$ 2,536,713	1.3%
USE OF UNRESTRICTED FUND BALANCE	\$ 5,232,633	\$ (1,845,528)	\$ (3,035,131)	\$ -	\$ -	\$ -	-
OPERATING BUDGET	\$ 184,830,104	\$ 185,805,586	\$ 186,329,181	\$ 195,920,434	\$ 198,457,147	\$ 2,536,713	1.3%
BEGINNING FUND BALANCE	12,360,200	7,127,567	8,973,095	12,008,226	12,008,226		
ENDING FUND BALANCE	\$ 7,127,567	\$ 8,973,095	\$ 12,008,226	\$ 12,008,226	\$ 12,008,226	6.1%	

General Fund Expense Summary by Category

ADMINISTRATIVE SERVICES	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase/ (Decrease)	% Change
01 Administration	4,221,468	4,074,198	4,239,140	5,259,193	5,647,845	388,652	7.4%
09 Student Transportation	9,391,768	9,456,522	9,621,041	9,618,935	9,839,107	220,172	2.3%
10 Operation of Plant	11,638,301	11,900,682	10,928,621	12,080,489	11,571,491	(508,998)	-4.2%
11 Maintenance of Plant	4,542,525	4,206,477	4,332,731	4,131,103	4,002,165	(128,938)	-3.1%
15 Capital Outlay	391,580	296,587	296,565	355,244	348,947	(6,297)	-1.8%
TOTAL	30,185,642	29,934,466	29,418,098	31,444,964	31,409,555	(35,409)	-0.1%

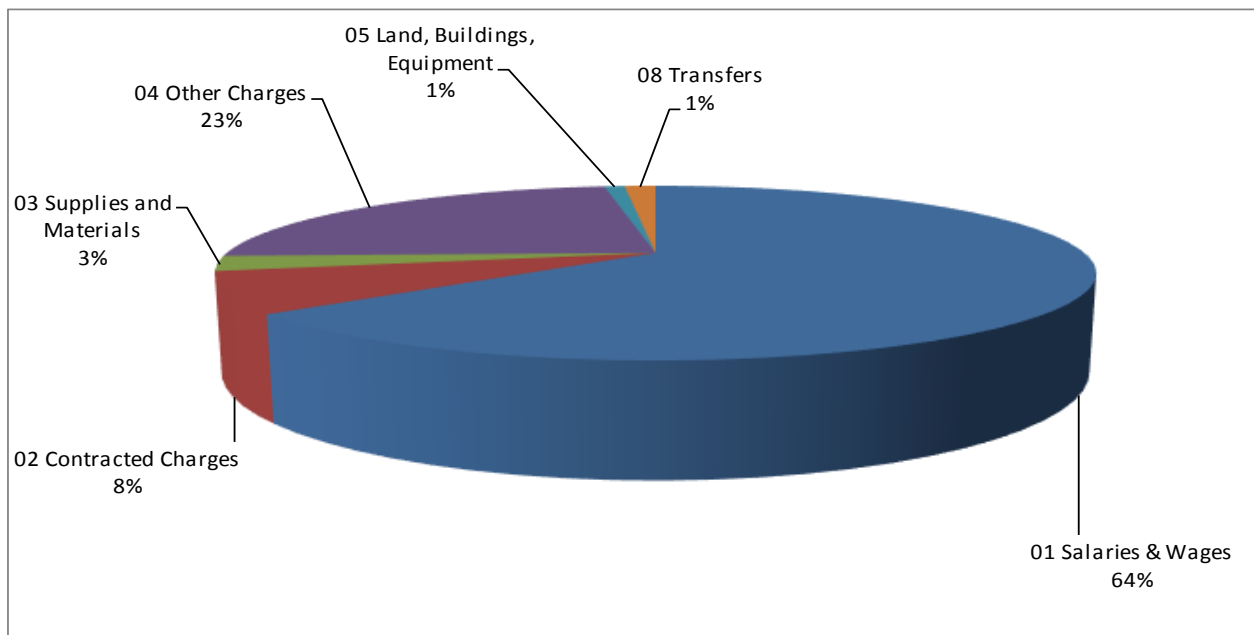
EDUCATION SERVICES	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase/ (Decrease)	% Change
02 Instruction -Leadership/Support	13,275,794	13,375,653	13,336,769	14,139,542	14,300,314	160,772	1.1%
03 Instruction -Salaries/Wages	69,545,018	70,323,323	70,388,332	72,703,252	74,789,378	2,086,126	2.9%
04 Instruction-Materials/Supplies	3,790,757	4,623,250	3,062,031	4,176,808	3,797,440	(379,368)	-9.1%
05 Instruction-Other Costs	2,917,327	2,573,822	3,270,618	3,141,775	3,753,972	612,197	19.5%
06 Special Education	24,609,671	25,217,746	26,318,769	27,130,120	27,281,556	151,436	0.6%
07 Student Personnel Services	1,073,218	1,071,992	1,035,423	963,127	1,394,170	431,043	44.8%
08 Student Health Services	1,506,440	1,520,899	1,592,817	1,625,301	1,694,515	69,214	4.3%
14 Community Services	235,790	281,963	145,388	260,199	279,199	19,000	7.3%
TOTAL	116,954,015	118,988,648	119,150,147	124,140,124	127,290,544	3,150,420	2.5%

12 FIXED CHARGES	37,690,447	36,882,472	37,760,937	40,335,346	39,757,048	(578,298)	-1.4%
GRAND TOTAL	184,830,104	185,805,586	186,329,182	195,920,434	198,457,147	2,536,713	1.3%



General Fund Expense Summary by Object

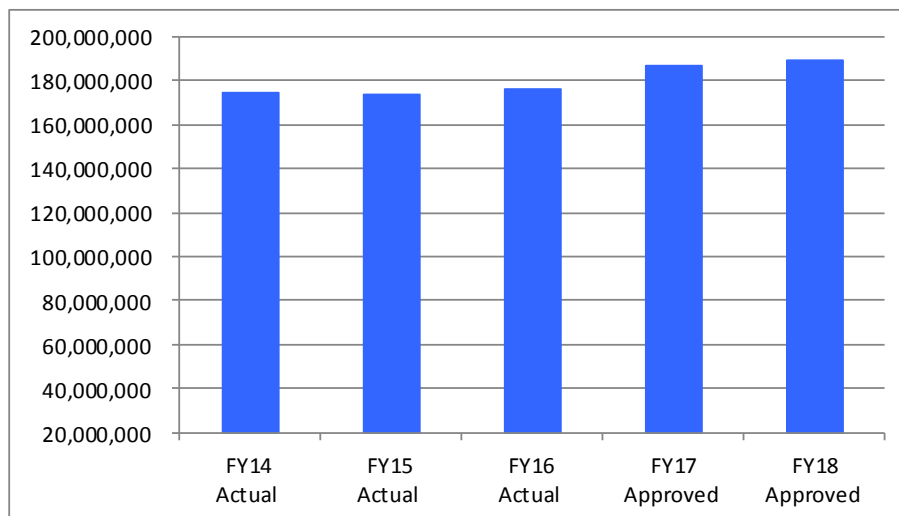
OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase/ (Decrease)	% Change
01 Salaries & Wages	116,726,686	117,835,263	119,105,993	123,691,015	127,129,386	3,438,371	2.8%
02 Contracted Charges	14,142,262	14,603,259	15,032,051	14,868,475	15,030,933	162,458	1.1%
03 Supplies and Materials	5,797,834	6,403,271	5,171,131	6,196,950	5,556,342	(640,608)	-10.3%
04 Other Charges	44,321,189	43,777,203	43,463,284	47,067,859	46,062,738	(1,005,121)	-2.1%
05 Land, Buildings, Equipment	860,454	191,620	722,604	1,070,001	1,852,151	782,150	73.1%
08 Transfers	2,981,677	2,994,970	2,834,119	3,026,134	2,825,597	(200,537)	-6.6%
TOTAL	184,830,104	185,805,586	186,329,182	195,920,434	198,457,147	2,536,713	1.3%



Unrestricted General Fund

EXPENDITURE BY CATEGORY	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase/ (Decrease)	% Change
01 Administration	3,962,245	3,779,438	4,004,568	5,034,213	5,423,183	388,970	7.7%
02 Instruction -Leadership/Support	13,218,700	13,247,437	13,329,675	14,135,911	14,296,983	161,072	1.1%
03 Instruction -Salaries/Wages	66,843,573	66,861,061	67,847,073	70,384,369	72,448,250	2,063,881	2.9%
04 Instruction-Materials/Supplies	3,266,887	3,771,186	2,507,972	3,863,144	3,485,702	(377,442)	-9.8%
05 Instruction-Other Costs	2,402,136	2,115,132	2,963,847	2,959,360	3,571,367	612,007	20.7%
06 Special Education	20,679,442	21,226,204	22,270,077	23,263,167	23,460,582	197,415	0.8%
07 Student Personnel Services	980,569	972,161	945,731	963,127	1,394,170	431,043	44.8%
08 Student Health Services	1,506,395	1,520,765	1,577,675	1,625,301	1,694,515	69,214	4.3%
09 Student Transportation	9,314,698	9,309,583	9,519,695	9,466,507	9,690,679	224,172	2.4%
10 Operation of Plant	11,634,391	11,891,649	10,928,621	12,079,489	11,571,491	(507,998)	-4.2%
11 Maintenance of Plant	4,143,615	3,752,792	4,276,569	4,035,079	3,906,141	(128,938)	-3.2%
12 Fixed Charges	35,932,548	34,855,175	35,695,359	38,152,140	37,594,764	(557,376)	-1.5%
14 Community Services	13,981	17,119	34,685	15,000	30,000	15,000	100.0%
15 Capital Outlay	391,580	296,587	296,565	355,244	348,947	(6,297)	-1.8%
Grand Total	174,290,760	173,616,289	176,198,112	186,332,051	188,916,774	2,584,723	1.4%

EXPENDITURE BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase/ (Decrease)	% Change
01 Salaries & Wages	111,529,964	111,544,634	113,600,797	118,193,712	121,592,865	3,399,153	2.9%
02 Contracted Charges	11,873,670	12,653,684	13,852,773	13,957,125	14,174,807	217,682	1.6%
03 Supplies and Materials	5,044,571	5,196,756	4,352,772	5,732,798	5,101,955	(630,843)	-11.0%
04 Other Charges	42,333,216	41,397,494	41,152,032	44,640,915	43,657,496	(983,419)	-2.2%
05 Land, Buildings, Equipment	818,080	191,620	707,505	1,070,001	1,852,151	782,150	73.1%
08 Transfers	2,691,258	2,632,101	2,532,233	2,737,500	2,537,500	(200,000)	-7.3%
Grand Total	174,290,760	173,616,289	176,198,112	186,332,051	188,916,774	2,584,723	1.4%

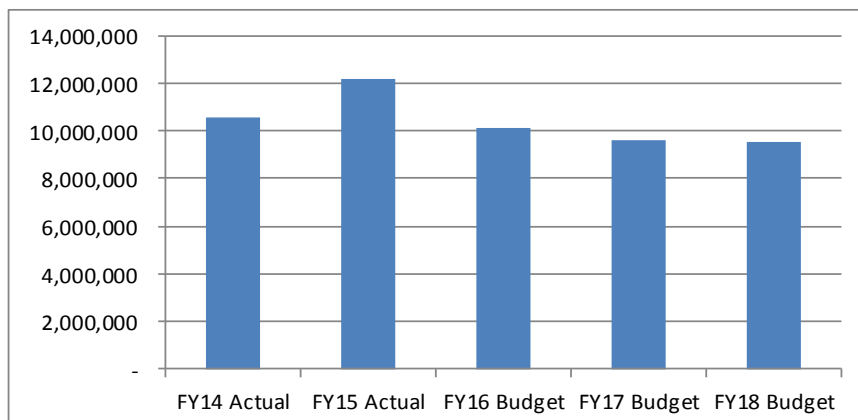


Restricted General Fund

REVENUE	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Change	% Change
22 Other Revenue	(138,022)	(177,025)	(172,056)	-	-	-	0.0%
24 State Revenue	(1,335,469)	(2,002,361)	(967,092)	(602,296)	(602,296)	-	0.0%
26 Federal Revenue	(9,065,853)	(10,009,923)	(8,991,912)	(8,986,087)	(8,938,077)	48,010	-0.5%
Grand Total	(10,539,344)	(12,189,309)	(10,131,060)	(9,588,383)	(9,540,373)	48,010	-0.5%

EXPENDITURE BY CATEGORY	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase/ (Decrease)	% Change
01 Administration	259,223	294,760	234,572	224,980	224,662	(318)	-0.1%
02 Instruction -Leadership/Support	57,094	128,216	7,094	3,631	3,331	(300)	-8.3%
03 Instruction -Salaries/Wages	2,701,445	3,462,262	2,541,259	2,318,883	2,341,128	22,245	1.0%
04 Instruction-Materials/Supplies	523,870	852,064	554,059	313,664	311,738	(1,926)	-0.6%
05 Instruction-Other Costs	515,191	458,690	306,771	182,415	182,605	190	0.1%
06 Special Education	3,930,229	3,991,542	4,048,692	3,866,953	3,820,974	(45,979)	-1.2%
07 Student Personnel Services	92,649	99,831	89,692	-	-	-	0.0%
08 Student Health Services	45	134	15,142	-	-	-	0.0%
09 Student Transportation	77,070	146,939	101,346	152,428	148,428	(4,000)	-2.6%
10 Operation of Plant	3,910	9,033	-	1,000	-	(1,000)	-100.0%
11 Maintenance of Plant	398,910	453,685	56,162	96,024	96,024	-	0.0%
12 Fixed Charges	1,757,898	2,027,297	2,065,578	2,183,206	2,162,284	(20,922)	-1.0%
14 Community Services	221,809	264,844	110,703	245,199	249,199	4,000	1.6%
15 Capital Outlay	-	-	-	-	-	-	0.0%
Grand Total	10,539,344	12,189,297	10,131,070	9,588,383	9,540,373	(48,010)	-0.5%

EXPENDITURE BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase/ (Decrease)	% Change
01 Salaries & Wages	5,196,723	6,290,629	5,505,196	5,497,303	5,536,521	39,218	0.7%
02 Contracted Charges	2,268,592	1,949,575	1,179,278	911,350	856,126	(55,224)	-6.1%
03 Supplies and Materials	753,263	1,206,515	818,359	464,152	454,387	(9,765)	-2.1%
04 Other Charges	1,987,972	2,379,709	2,311,252	2,426,944	2,405,242	(21,702)	-0.9%
05 Land, Buildings, Equipment	42,374	-	15,099	-	-	-	0.0%
08 Transfers	290,420	362,869	301,886	288,634	288,097	(537)	-0.2%
Grand Total	10,539,344	12,189,297	10,131,070	9,588,383	9,540,373	(48,010)	-0.5%



Administrative Services Summary by Category and Object

FULL TIME EQUIVALENTS (FTE)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / (Decrease)
01 Administration	47.00	47.00	47.00	47.00	47.50	0.50
09 Student Transportation	12.00	12.00	12.00	12.00	12.00	-
10 Operation of Plant	131.00	130.50	132.00	134.50	134.50	-
11 Maintenance of Plant	47.50	48.50	49.00	48.00	48.00	-
15 Capital Outlay	2.50	2.50	3.00	3.00	3.00	-
Grand Total	240.00	240.50	243.00	244.50	245.00	0.50

BY CATEGORY	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / (Decrease)	% Change
01 Administration	4,221,468	4,074,198	4,239,140	5,259,193	5,647,845	388,652	7.4%
09 Student Transportation	9,391,768	9,456,522	9,621,041	9,618,935	9,839,107	220,172	2.3%
10 Operation of Plant	11,638,301	11,900,682	10,928,621	12,080,489	11,571,491	(508,998)	-4.2%
11 Maintenance of Plant	4,542,525	4,206,477	4,332,731	4,131,103	4,002,165	(128,938)	-3.1%
15 Capital Outlay	391,580	296,587	296,565	355,244	348,947	(6,297)	-1.8%
Grand Total	30,185,642	29,934,466	29,418,098	31,444,964	31,409,555	(35,409)	-0.1%

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / (Decrease)	% Change
01 Salaries & Wages	12,058,789	11,903,097	11,910,396	12,540,562	12,803,783	263,221	2.1%
02 Contracted Charges	10,352,922	10,514,371	10,842,507	11,013,691	11,037,870	24,179	0.2%
03 Supplies and Materials	1,510,381	1,213,569	1,475,886	1,376,334	1,277,779	(98,555)	-7.2%
04 Other Charges	5,977,223	6,164,068	4,977,612	5,950,236	5,547,668	(402,568)	-6.8%
05 Land, Buildings, Equipment	287,091	139,363	207,668	549,161	727,793	178,632	32.5%
08 Transfers	(763)	(2)	4,029	14,980	14,662	(318)	-2.1%
Grand Total	30,185,642	29,934,466	29,418,098	31,444,964	31,409,555	(35,409)	-0.1%

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)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
01 Superintendent, Assoc., Exec.	3.00	3.00	3.00	3.00	3.00	-
12 Other Professional Staff	1.00	1.00	1.00	1.00	1.00	-
13 Secretary, Clerical	3.00	3.00	3.00	4.50	5.00	0.50
Grand Total	7.00	7.00	7.00	8.50	9.00	0.50

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	765,424	790,766	866,006	900,018	947,907	47,889	5.3%
02 Contracted Charges	130,711	155,760	72,498	122,208	139,268	17,060	14.0%
03 Supplies and Materials	24,437	12,378	31,710	27,424	16,250	(11,174)	-40.7%
04 Other Charges	73,062	82,363	91,903	82,400	90,000	7,600	9.2%
05 Land, Buildings, Equipment	196,624	10,203	52,963	86,276	91,227	4,951	5.7%
Grand Total	1,190,259	1,051,470	1,115,080	1,218,326	1,284,652	66,326	5.4%

General Support Strategies

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

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

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

General Support Measures

2.3.a Annual safe school inspection results

Compliance	2014	2015	2016	2017 Target	2018 Target
Elementary	99.1%	98.8%	99.6%	100.0%	100.0%
Middle	99.5%	98.6%	97.7%	100.0%	100.0%
High	95.6%	97.8%	97.6%	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	2014	2015	2016	2017 Target	2018 Target
Fire drill	77.0%	75.0%	76.0%	100.0%	100.0%
Bus drill	100.0%	100.0%	100.0%	100.0%	100.0%
Secured status drill	100.0%	100.0%	100.0%	100.0%	100.0%
Civil defense drill	100.0%	100.0%	100.0%	100.0%	100.0%

Business Support Summary

FULL TIME EQUIVALENTS (FTE)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
01 Superintendent, Assoc., Exec.	1.00	1.00	1.00	1.00	1.00	-
12 Other Professional Staff	5.00	5.00	5.00	5.00	6.00	1.00
13 Secretary, Clerical	11.00	11.00	11.00	10.00	9.00	(1.00)
Grand Total	17.00	17.00	17.00	16.00	16.00	-

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	963,274	974,021	936,943	965,724	1,017,340	51,616	5.3%
02 Contracted Charges	(109,851)	(75,345)	(66,562)	(2,902)	(28,502)	(25,600)	882.2%
03 Supplies and Materials	107,358	89,683	100,860	113,400	100,000	(13,400)	-11.8%
04 Other Charges	11,281	10,809	10,301	10,000	10,900	900	9.0%
05 Land, Buildings, Equipment	-	-	966	1,299	5,418	4,119	317.1%
08 Transfers	(763)	(2)	4,029	14,980	14,662	(318)	-2.1%
Grand Total	971,300	999,166	986,537	1,102,501	1,119,818	17,317	1.6%

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.

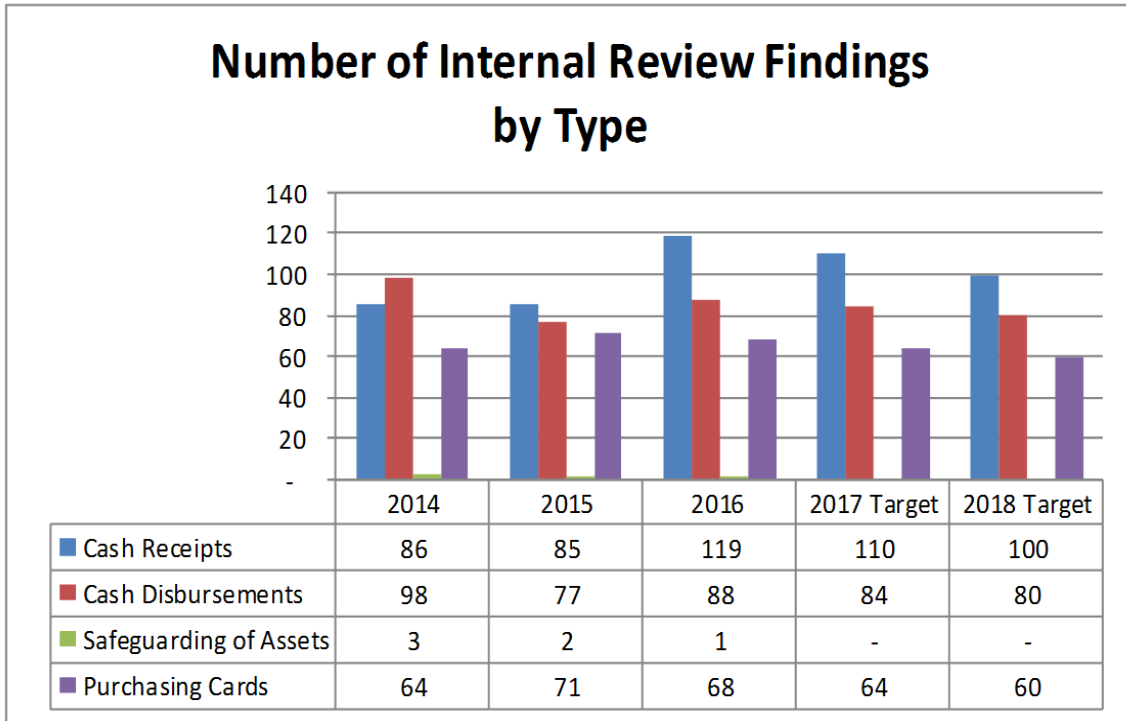
- Review finance/payroll/purchasing/fixed asset processes in conjunction with implementation of new ERP system.
- Provide for professional development meetings throughout the year.
- Conduct annual site visits to schools.
- Leverage technology-online catalogs, and ordering with p-cards.
- Promote expansion of online payments for student activities.
- Ensure periodic review and updating of vendor payment information.

Business Support Measures

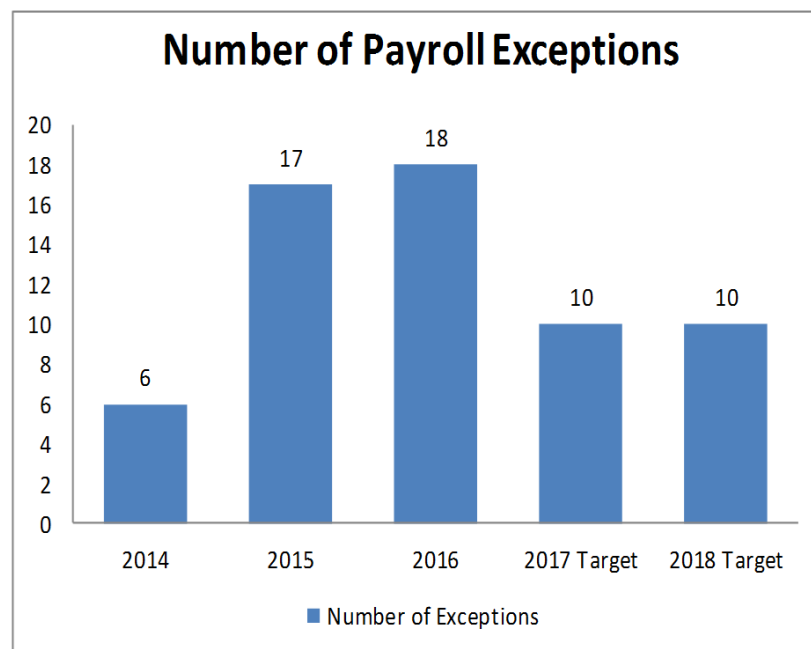
3.3.3.a Number of financial transactions by type

Type of Transactions	2003	2014	2015	2016	2017 Target	2018 Target
Printed purchase orders	2,693	706	750	564	1,200	1,500
In-house checks	12,398	799	696	839	1,000	800
Wire transfers	311	372	411	418	450	450
Payables Advantage						
Number of checks		1,241	1,143	1,352	1,000	1,000
Number of ACHs		2,189	2,088	2,212	2,200	2,400
Number of Visa		532	494	413	450	490

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)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
01 Superintendent, Assoc., Exec.	1.00	1.00	-	-	-	-
02 Director, Coord., Supv., Specialist	1.50	1.50	2.50	2.50	2.50	-
12 Other Professional Staff	14.00	14.00	14.00	15.00	15.00	-
13 Secretary, Clerical	6.50	6.50	6.50	5.00	5.00	-
Grand Total	23.00	23.00	23.00	22.50	22.50	-

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	1,541,238	1,513,515	1,431,659	1,558,632	1,603,652	45,020	2.9%
02 Contracted Charges	414,034	432,085	633,203	1,007,982	1,215,634	207,652	20.6%
03 Supplies and Materials	29,343	27,552	11,781	40,660	15,979	(24,681)	-60.7%
04 Other Charges	56,173	50,410	55,245	72,010	63,820	(8,190)	-11.4%
05 Land, Buildings, Equipment	19,120	-	5,635	259,082	344,290	85,208	32.9%
Grand Total	2,059,909	2,023,562	2,137,523	2,938,366	3,243,375	305,009	10.4%

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 teacher certification qualifications and the requirements for paraprofessionals in Title I programs.
- Ensure these qualifications are considered when facilitating staff transfers.
- Provide support to help teachers and paraprofessionals 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 and encourage participation in the employee wellness plan.
- Educate employees to the benefits of reducing days lost due to workplace injury.
- Educate employees on school safety and the hazards that contribute to slips, trips, and falls.
- Instruct administrators and supervisors as to the benefits on using return-to-work positions when possible.

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

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

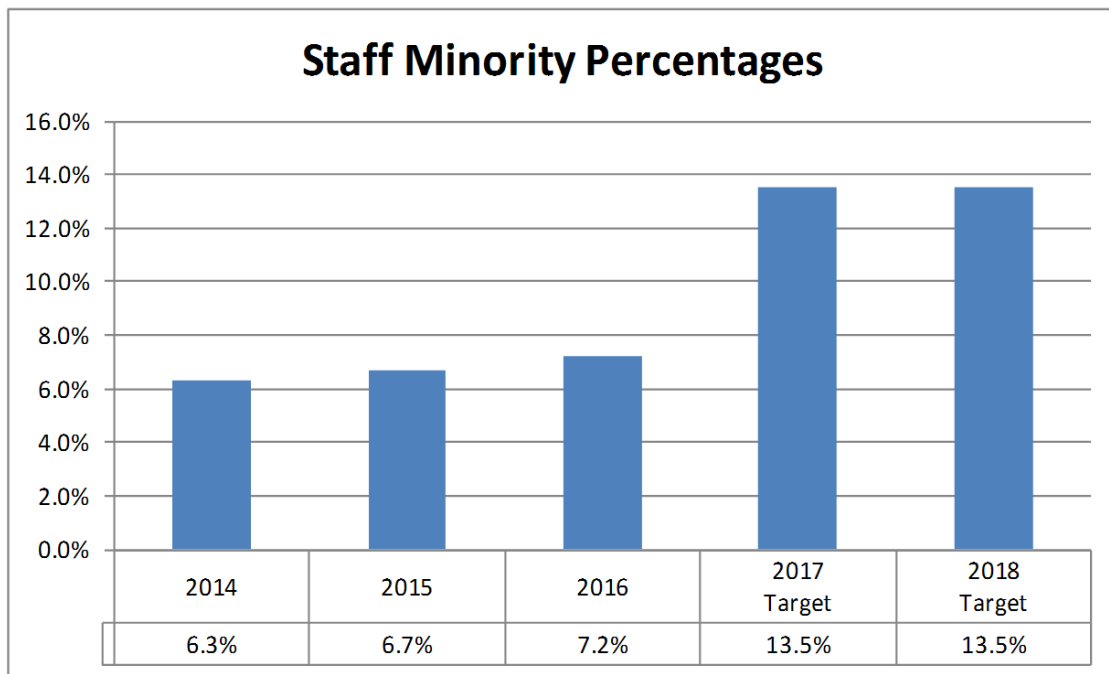
- Leveraging One Maryland Broadband Network (BTOP) fiber and eRate funding to upgrade network hardware in (10) Middle and High schools.
- Implement a new Human Resources/Payroll/Accounting Information System to increase departmental efficiencies by reducing the current number of redundant databases necessary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

Centralized Support Measures

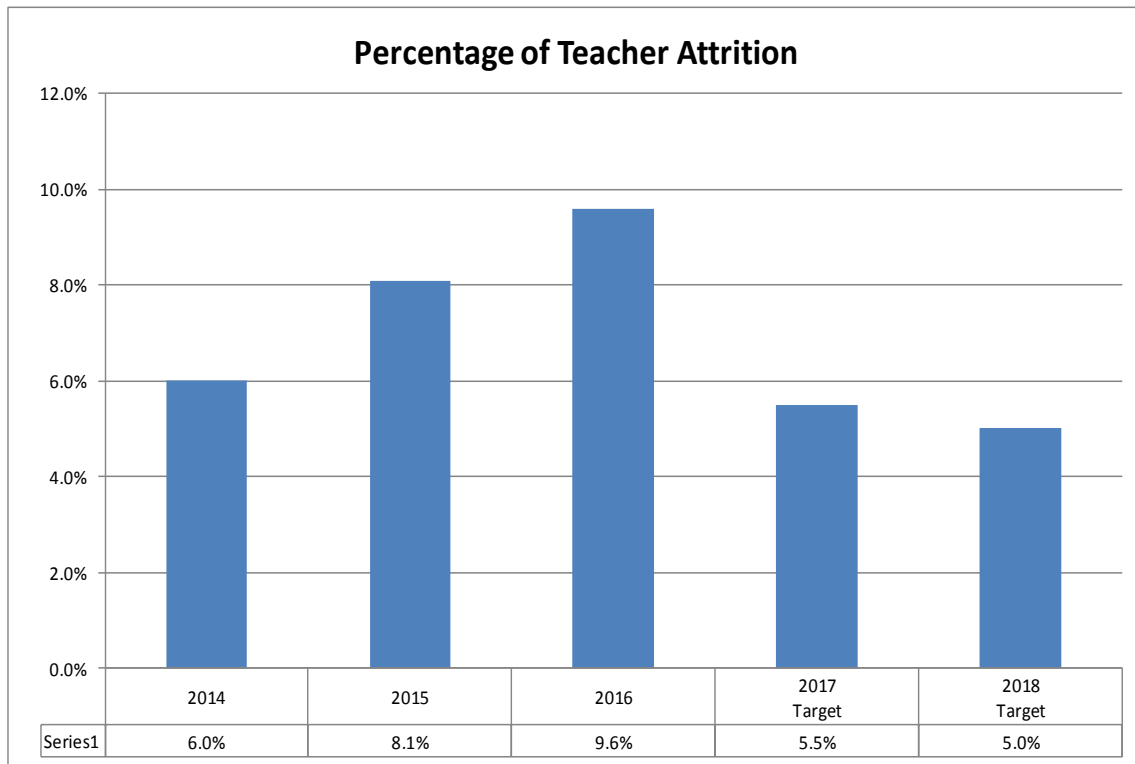
3.1.a Percentage of highly qualified paraprofessionals in Title I programs

100 % since 2012

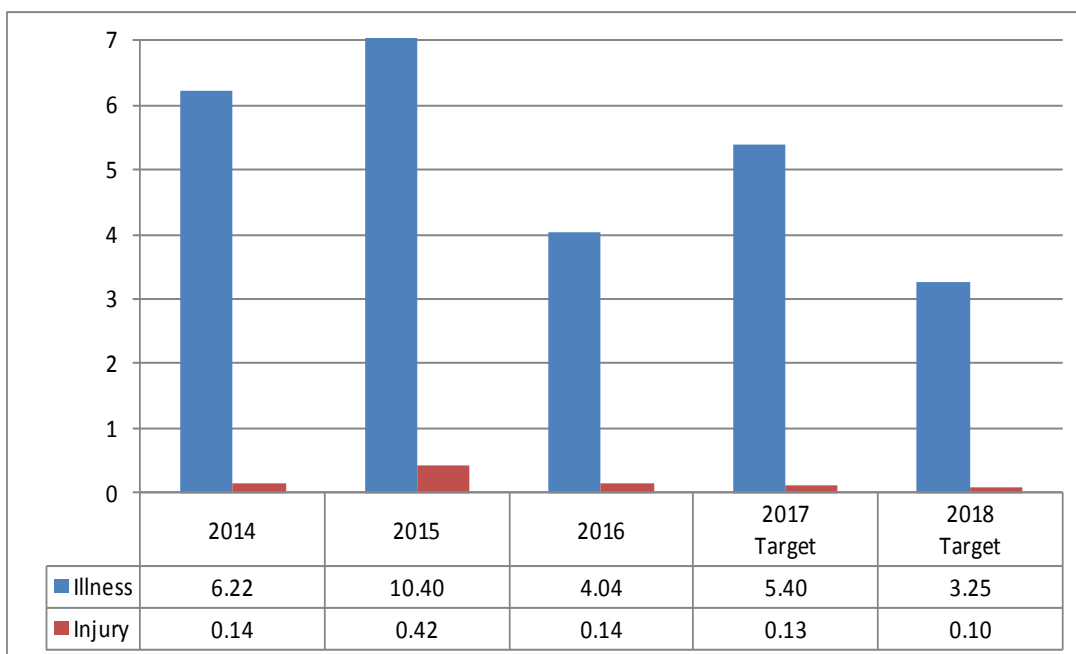
3.1.c Disaggregated report of staff ethnicity



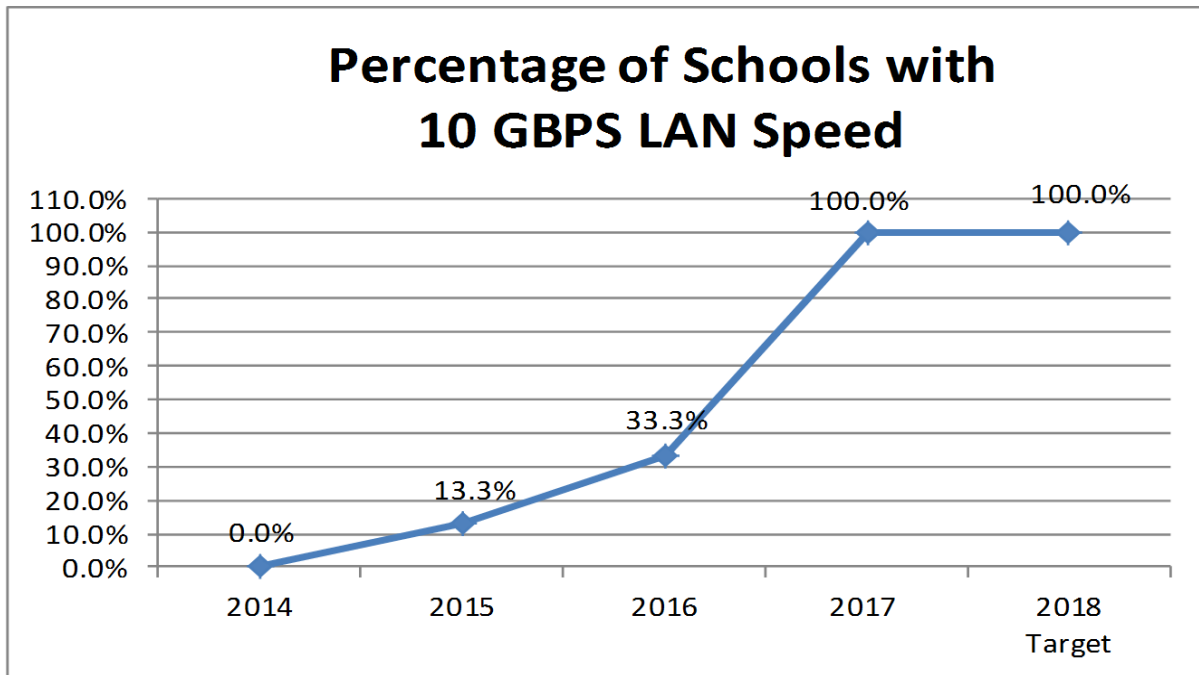
3.1.d Annual teacher attrition rate



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



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



Student Transportation Budget Summary

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

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

Approximately 69% of eligible students enrolled in prekindergarten through grade 12 are transported on contractor-owned and locally owned school buses. In addition, the Student Transportation Department supports numerous before and after school programs, school and Board sponsored field trips, and interscholastic activities including transportation of special needs students and inclusion support. Other programs identified in this category and requiring departmental support include student work activities and modified day arrangements, the High Roads School, the Shorehaven School, the Cecil Alternative Program, the homeless, Community Living Programs, Cecil College classes, the Cecil School of Technology, and before and after school intervention programs. The function of the 8 locally owned buses is primarily to transport students with disabilities. These locally-owned buses are all equipped with a lift to accommodate wheelchairs.

FULL TIME EQUIVALENTS (FTE)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
02 Director, Coord., Supv., Specialist	1.00	1.00	1.00	1.00	1.00	-
12 Other Professional Staff	2.00	2.00	2.00	2.00	2.00	-
13 Secretary, Clerical	2.00	2.00	2.00	2.00	2.00	-
14 Bus Driver	13.00	13.00	11.00	11.00	11.00	-
15 Paraprofessional	7.00	7.00	7.00	7.00	7.00	-
Grand Total	25.00	25.00	23.00	23.00	23.00	-

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	759,993	753,010	731,956	772,390	774,629	2,239	0.3%
02 Contracted Charges	8,070,858	8,134,808	8,294,288	8,159,394	8,388,598	229,204	2.8%
03 Supplies and Materials	113,001	88,618	117,196	155,900	115,900	(40,000)	-25.7%
04 Other Charges	447,916	474,986	450,567	494,249	492,963	(1,286)	-0.3%
05 Land, Buildings, Equipment	-	5,100	27,034	37,002	67,017	30,015	81.1%
Grand Total	9,391,768	9,456,522	9,621,041	9,618,935	9,839,107	220,172	2.3%

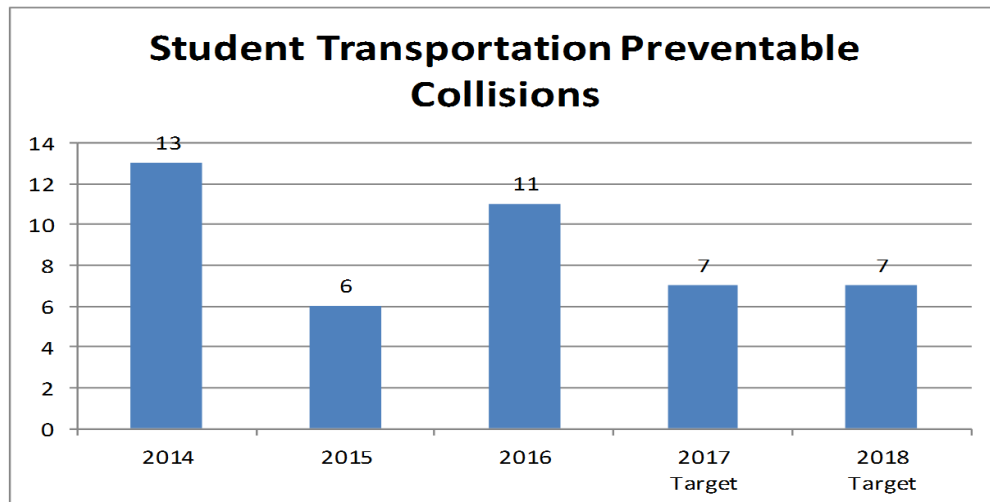
Student Transportation Strategies

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

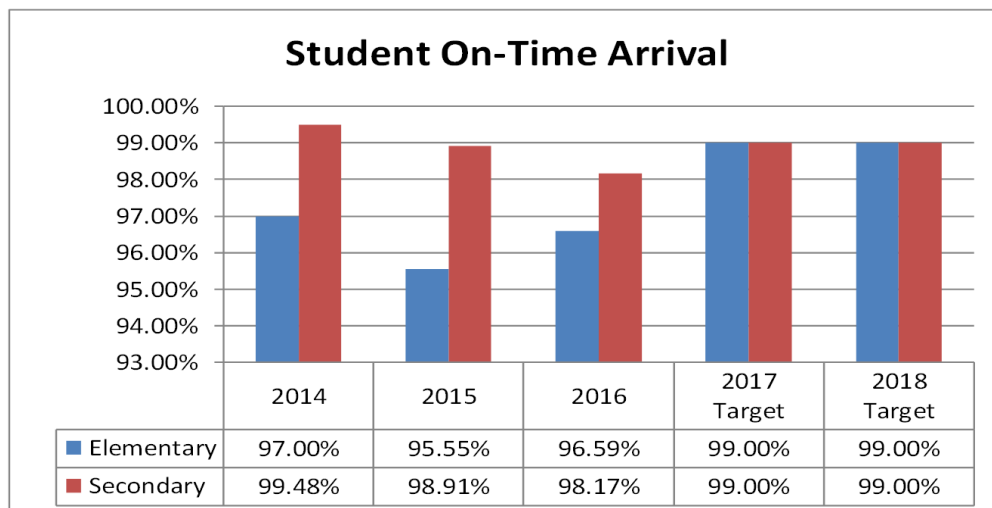
Sub-objective 3.3.5 Students will be transported to and from school and activities safely, efficiently, and professionally.

- Provide additional training for any bus driver in a major accident.
- Provide additional training for school bus management.
- Continue the 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.

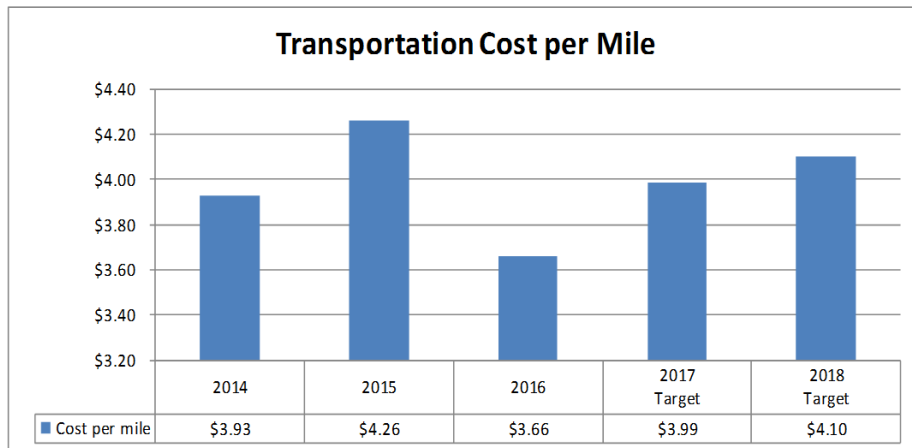
3.3.5.a Number of preventable accidents



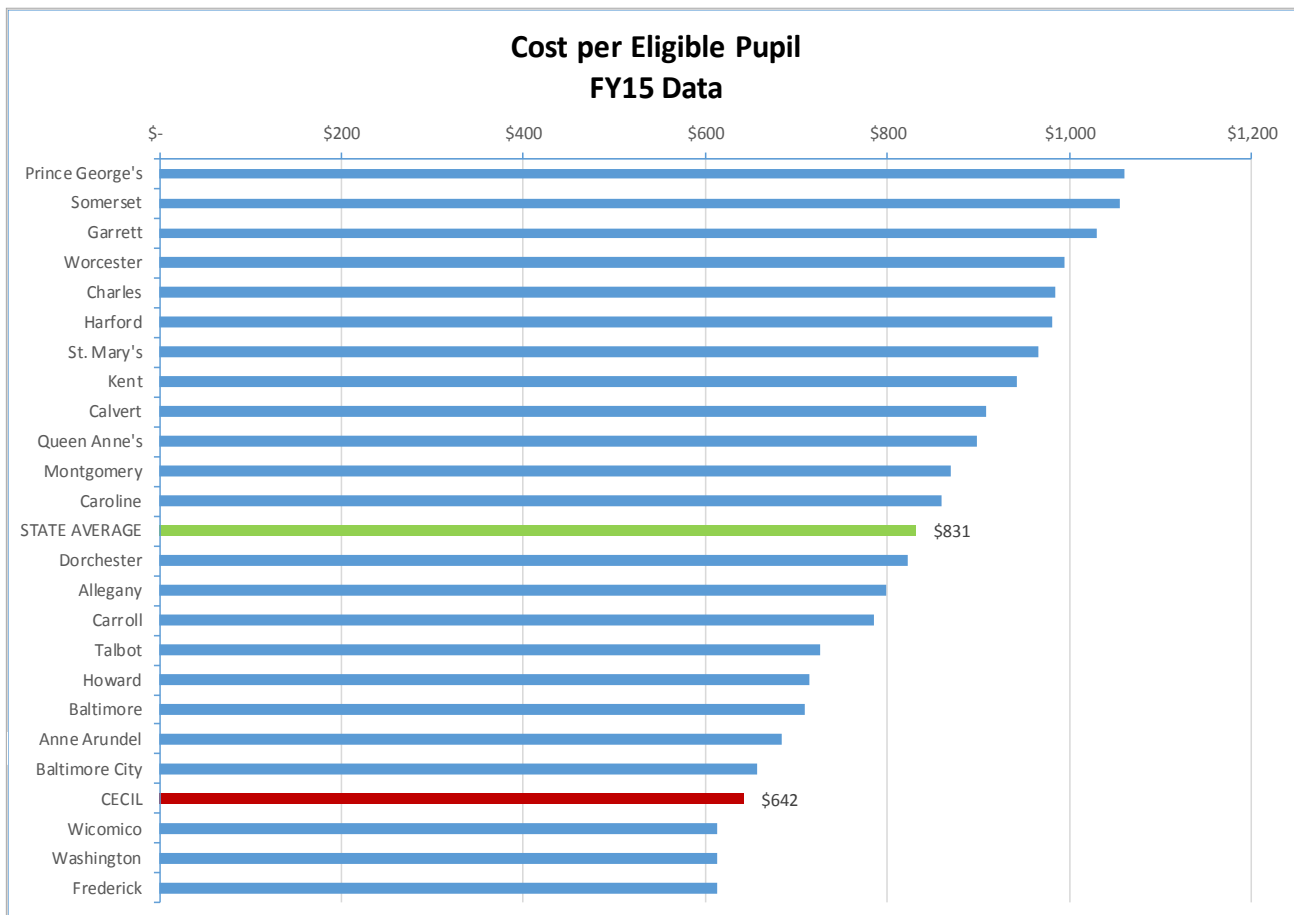
3.3.5.b On time morning arrival of buses at schools



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, central office, and an administrative services building 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: 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)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
30 Warehouse/distribution	7.00	7.00	7.00	7.00	7.00	-
16 Operations, Maintenance	7.00	7.00	7.00	7.00	7.00	-
31 Other Operation of Plant	124.00	123.50	125.00	127.50	127.50	-
12 Other Professional Staff	3.00	3.00	3.00	3.00	3.00	-
16 Operations, Maintenance	121.00	120.50	122.00	124.50	124.50	-
Grand Total	131.00	130.50	132.00	134.50	134.50	-

BY PROGRAM	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
30 Warehouse/distribution	605,531	605,522	812,439	633,180	377,838	(255,342)	-40.3%
31 Other Operation of Plant	11,032,771	11,295,160	10,116,182	11,447,309	11,193,653	(253,656)	-2.2%
Grand Total	11,638,301	11,900,682	10,928,621	12,080,489	11,571,491	(508,998)	-4.2%

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	5,395,624	5,302,246	5,289,228	5,554,800	5,645,761	90,961	1.6%
02 Contracted Charges	494,061	702,908	890,328	745,127	510,890	(234,237)	-31.4%
03 Supplies and Materials	350,308	316,343	347,295	418,200	436,000	17,800	4.3%
04 Other Charges	5,359,048	5,513,137	4,334,015	5,283,377	4,881,785	(401,592)	-7.6%
05 Land, Buildings, Equipment	39,260	66,048	67,755	78,985	97,055	18,070	22.9%
Grand Total	11,638,301	11,900,682	10,928,621	12,080,489	11,571,491	(508,998)	-4.2%

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

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

- Inspect all schools monthly.
- Provide on-going staff training.
- Increase staffing to prior years' levels to ensure clean, safe environments.

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

# of Excellent or Good Ratings	2014	2015	2016	2017 Target	2018 Target
Elementary and Administration	7	11	12	13	14
Middle	1	1	2	3	3
High	0	0	1	2	3
Total	8	12	15	18	20

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 groundskeeping, 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)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
12 Other Professional Staff	5.00	5.00	5.00	5.00	5.00	-
13 Secretary, Clerical	1.50	1.50	1.00	2.00	2.00	-
16 Operations, Maintenance	41.00	42.00	43.00	41.00	41.00	-
Grand Total	47.50	48.50	49.00	48.00	48.00	-

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	2,454,698	2,384,995	2,442,862	2,574,954	2,597,377	22,423	0.9%
02 Contracted Charges	1,147,162	1,063,211	942,277	846,882	686,482	(160,400)	-18.9%
03 Supplies and Materials	882,047	678,236	861,528	618,250	591,150	(27,100)	-4.4%
04 Other Charges	26,532	31,123	32,749	4,500	5,000	500	11.1%
05 Land, Buildings, Equipment	32,086	48,912	53,315	86,517	122,156	35,639	41.2%
Grand Total	4,542,525	4,206,477	4,332,731	4,131,103	4,002,165	(128,938)	-3.1%

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

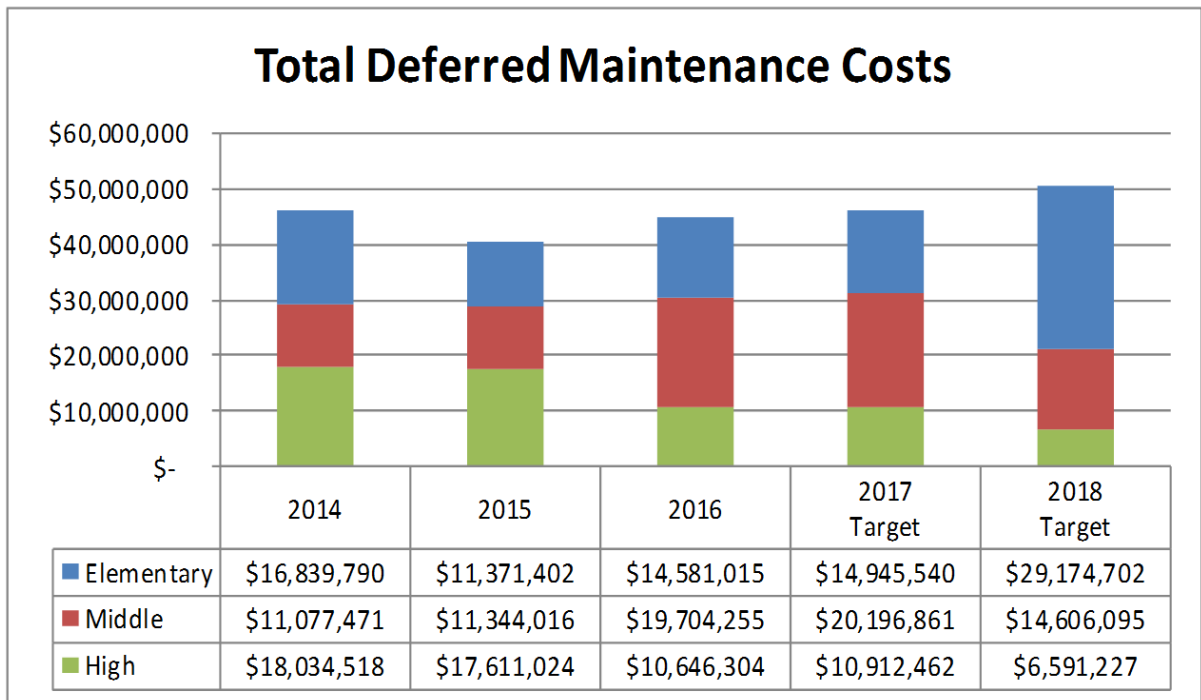
3.2.b Number of building improvement jobs completed (e.g. CIP)

School by Type	2014	2015	2016	2017 Target	2018 Target
Elementary Schools	21	28	35	41	40
Middle Schools	6	14	15	6	20
High Schools	16	24	25	11	20
Total	43	66	75	58	80

3.2.c Completed work orders by type

Work Order Type	2014	2015	2016	2017 Target	2018 Target
Code correction	0%	0%	0%	0%	0%
Preventative maintenance	21%	20%	22%	23%	25%
Modernization/alteration	0%	0%	0%	0%	0%
Scheduled maintenance	62%	64%	62%	63%	64%
Repair maintenance	16%	15%	15%	13%	10%
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 \$13.3 million dollars for FY 2017, 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	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Change	%
0550 Ins-health care	17,181,849	16,416,072	16,718,895	17,894,755	18,056,396	161,641	0.9%
0551 Ins-term life	229,111	238,065	228,965	234,006	238,528	4,522	1.9%
0555 Ins-workers comp	733,151	663,996	703,746	704,505	814,034	109,529	15.5%
0556 Retiree healthcare	4,002,430	3,713,172	3,233,956	4,173,121	3,245,654	(927,467)	-22.2%
0557 Social security	8,616,977	8,705,005	8,832,238	9,165,755	9,302,835	137,080	1.5%
0559 Blood bank dues	(403)	18	-	-	-	-	0.0%
0513 Trs/tps admin. fee	310,161	314,765	301,179	336,022	316,141	(19,881)	-5.9%
0508 Awards	14,564	11,749	12,550	20,000	15,000	(5,000)	-25.0%
0005 Teacher	-	-	-	-	-	-	0.0%
0546 Ins-comp gen liab	147,722	95,159	110,460	125,000	125,000	-	0.0%
0516 Ltc insurance	-	-	-	-	-	-	0.0%
0519 Tuition-tea	422,555	361,452	709,875	430,834	415,404	(15,430)	-3.6%
0520 Tuition-a&s	23,223	17,236	70,845	23,687	20,230	(3,457)	-14.6%
0521 Tuition-sup	21,804	19,733	134,767	22,240	20,769	(1,471)	-6.6%
0527 Interest	-	-	13,704	12,514	41,939	29,425	235.1%
0548 Health care optout	369,976	391,251	426,059	380,614	429,000	48,386	12.7%
0552 Emp assist	53,580	50,944	50,944	52,262	53,000	738	1.4%
0553 Flex spending	27,876	22,581	22,932	25,229	24,000	(1,229)	-4.9%
0554 Wellness prog	224,609	200,690	205,810	215,000	210,000	(5,000)	-2.3%
0558 Retirement systems	1,127,533	1,076,272	988,143	1,115,601	1,070,481	(45,120)	-4.0%
0571 Emp pers losses	550	425	200	500	500	-	0.0%
0572 Unemp ins	80,635	53,457	55,322	80,635	77,046	(3,589)	-4.5%
0578 Leave accru	396,884	516,682	354,374	396,884	435,528	38,644	9.7%
0580 Teach pens systems	3,705,659	4,013,748	4,585,973	4,926,182	4,845,563	(80,619)	-1.6%
Grand Total	37,690,447	36,882,472	37,760,937	40,335,346	39,757,048	(578,298)	-1.4%

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 benefit programs to attract and retain highly qualified employees.
- Promote participation in the employee wellness program.
- Evaluate health care cost containment strategies with the Benefits 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)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
12 Other Professional Staff	2.00	2.00	2.00	2.00	2.00	-
13 Secretary, Clerical	0.50	0.50	1.00	1.00	1.00	-
Grand Total	2.50	2.50	3.00	3.00	3.00	-

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	178,537	184,544	211,742	214,044	217,117	3,073	1.4%
02 Contracted Charges	205,947	100,944	76,475	135,000	125,500	(9,500)	-7.0%
03 Supplies and Materials	3,886	759	5,516	2,500	2,500	-	0.0%
04 Other Charges	3,210	1,240	2,832	3,700	3,200	(500)	-13.5%
05 Land, Buildings, Equipment	-	9,100	-	-	630	630	0.0%
Grand Total	391,580	296,587	296,565	355,244	348,947	(6,297)	-1.8%

Education Services Summary by Category and Object

FULL TIME EQUIVALENTS (FTE)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
02 Instruction -Leadership/Support	196.10	196.10	197.10	195.10	194.60	(0.50)
03 Instruction -Salaries/Wages	1,120.66	1,103.40	1,101.10	1,102.40	1,099.70	(2.70)
06 Special Education	418.20	411.10	419.90	437.50	437.40	(0.10)
07 Student Personnel Services	15.90	15.90	15.90	13.90	15.90	2.00
08 Student Health Services	31.00	31.00	31.00	31.00	32.00	1.00
14 Community Services	-	-	-	3.00	3.00	-
Grand Total	1,781.86	1,757.50	1,765.00	1,782.90	1,782.60	(0.30)

BY CATEGORY	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
02 Instruction -Leadership/Support	13,275,794	13,375,653	13,336,769	14,139,542	14,300,314	160,772	1.1%
03 Instruction -Salaries/Wages	69,545,018	70,323,323	70,388,332	72,703,252	74,789,378	2,086,126	2.9%
04 Instruction-Materials/Supplies	3,790,757	4,623,250	3,062,031	4,176,808	3,797,440	(379,368)	-9.1%
05 Instruction-Other Costs	2,917,327	2,573,822	3,270,618	3,141,775	3,753,972	612,197	19.5%
06 Special Education	24,609,671	25,217,746	26,318,769	27,130,120	27,281,556	151,436	0.6%
07 Student Personnel Services	1,073,218	1,071,992	1,035,423	963,127	1,394,170	431,043	44.8%
08 Student Health Services	1,506,440	1,520,899	1,592,817	1,625,301	1,694,515	69,214	4.3%
14 Community Services	235,790	281,963	145,388	260,199	279,199	19,000	7.3%
Grand Total	116,954,015	118,988,648	119,150,147	124,140,124	127,290,544	3,150,420	2.5%

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	104,667,898	105,932,166	107,195,597	111,150,453	114,325,603	3,175,150	2.9%
02 Contracted Charges	3,789,340	4,088,888	4,189,544	3,854,784	3,993,063	138,279	3.6%
03 Supplies and Materials	4,287,454	5,189,702	3,695,245	4,820,616	4,278,563	(542,053)	-11.2%
04 Other Charges	653,520	730,663	724,735	782,277	758,022	(24,255)	-3.1%
05 Land, Buildings, Equipment	573,364	52,257	514,936	520,840	1,124,358	603,518	115.9%
08 Transfers	2,982,440	2,994,972	2,830,090	3,011,154	2,810,935	(200,219)	-6.6%
Grand Total	116,954,015	118,988,648	119,150,147	124,140,124	127,290,544	3,150,420	2.5%

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)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
01 Superintendent, Assoc., Exec.	4.00	4.00	4.00	4.00	4.00	-
02 Director, Coord., Supv., Specialist	14.50	14.50	15.50	15.50	15.50	-
03 Principal	29.00	29.00	29.00	29.00	29.00	-
04 Assistant Principal	37.00	38.00	39.00	39.00	39.00	-
12 Other Professional Staff	1.00	1.00	-	-	-	-
13 Secretary, Clerical	110.60	109.60	109.60	107.60	107.10	(0.50)
Grand Total	196.10	196.10	197.10	195.10	194.60	(0.50)

BY PROGRAM	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
15 Principals office - b/s	10,299,103	10,408,979	10,391,431	11,011,262	11,100,101	88,839	0.8%
16 Principals office - c/t	344,247	247,370	346,443	369,883	371,571	1,688	0.5%
17 Ed services - prg dir/imp	2,615,904	2,615,236	2,499,742	2,655,304	2,699,876	44,572	1.7%
18 Ed services -c/t	3,153	96,157	98,353	100,943	116,616	15,673	15.5%
19 Ed services - media	13,387	7,911	800	2,150	12,150	10,000	465.1%
Grand Total	13,275,794	13,375,653	13,336,769	14,139,542	14,300,314	160,772	1.1%

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	12,598,333	12,621,706	12,730,031	13,332,502	13,517,681	185,179	1.4%
02 Contracted Charges	354,400	344,957	272,454	290,590	313,090	22,500	7.7%
03 Supplies and Materials	187,539	261,681	180,718	343,113	269,055	(74,058)	-21.6%
04 Other Charges	134,341	147,309	152,465	171,856	173,150	1,294	0.8%
05 Land, Buildings, Equipment	1,181	-	1,101	1,481	27,338	25,857	1745.9%
Grand Total	13,275,794	13,375,653	13,336,769	14,139,542	14,300,314	160,772	1.1%

Instructional Programs

In this Fiscal Year 2018 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)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
05 Teacher	829.80	827.50	826.10	830.40	830.70	0.30
15 Paraprofessional	20.96	24.50	21.00	16.50	17.50	1.00
Grand Total	850.76	852.00	847.10	846.90	848.20	1.30

BY CATEGORY	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	%
03 Instruction -Salaries/Wages	52,823,680	53,107,746	53,625,937	55,514,412	57,057,956	1,543,544	2.8%
04 Instruction-Materials/Supplies	3,017,173	3,830,604	2,183,894	3,170,874	2,996,413	(174,461)	-5.5%
05 Instruction-Other Costs	2,341,501	2,044,762	2,277,749	2,460,745	2,906,373	445,628	18.1%
Grand Total	58,182,355	58,983,112	58,087,580	61,146,031	62,960,742	1,814,711	3.0%

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	%
01 Salaries & Wages	52,823,680	53,107,746	53,625,937	55,514,412	57,057,956	1,543,544	2.8%
02 Contracted Charges	1,514,330	1,645,833	1,627,929	1,767,903	1,751,825	(16,078)	-0.9%
03 Supplies and Materials	3,017,173	3,830,604	2,183,894	3,170,874	2,996,413	(174,461)	-5.5%
04 Other Charges	160,585	212,677	178,537	160,334	148,684	(11,650)	-7.3%
05 Land, Buildings, Equipment	531,216	52,257	362,546	402,508	875,864	473,356	117.6%
08 Transfers	135,371	133,995	108,737	130,000	130,000	-	0.0%
Grand Total	58,182,355	58,983,112	58,087,580	61,146,031	62,960,742	1,814,711	3.0%

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

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

- Staff schools adequately to support appropriate class sizes.
- Provide trained substitutes for classrooms during teachers' absences.
- Provide additional resources and texts to support new curriculum.
- Build scope & sequence for all classes that will be supported with lesson plans and resources.

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

- Provide academic intervention and support through revisit, grade recovery, and grade recoup programs.
- Enrich the extracurricular program opportunities available to our students.
- Expand enrollment and course options at the School of Technology.

Objective 1.3 Students will enroll in rigorous academic programs.

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

- Increase opportunities for dual enrollment classes.

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

Objective 2.1 Students will abstain from violent and disruptive behaviors.

- Provide academic and behavioral support through Twilight School.
- Support Positive Behavioral Intervention Services (PBIS) in all schools.
- Develop and implement multi-tier systems of support for all students.

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

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

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

- Increase student access to technology for instruction and assessment through continued review of best-practices.
- Provide software licensing that supports classroom instruction.

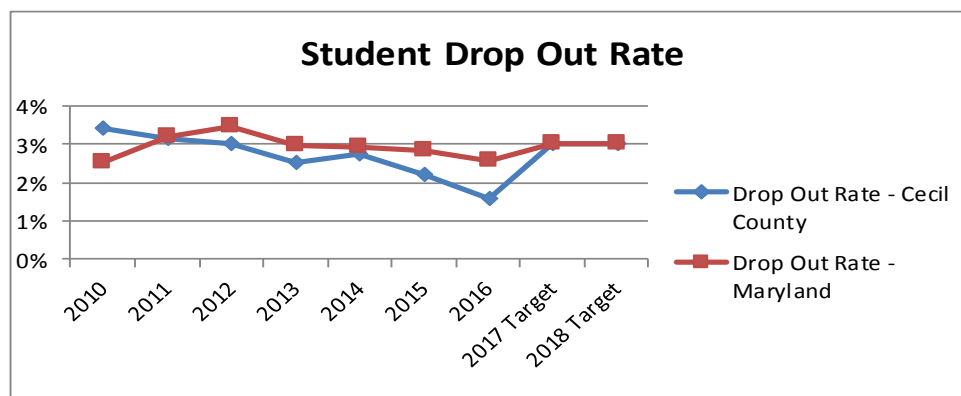
Sub-objective 3.3.2 Teachers will have access to current and complete curriculum manuals.

- Review and select print and digital resources to accompany new curriculum.
- Continue development of new curricula in mathematics and language arts.

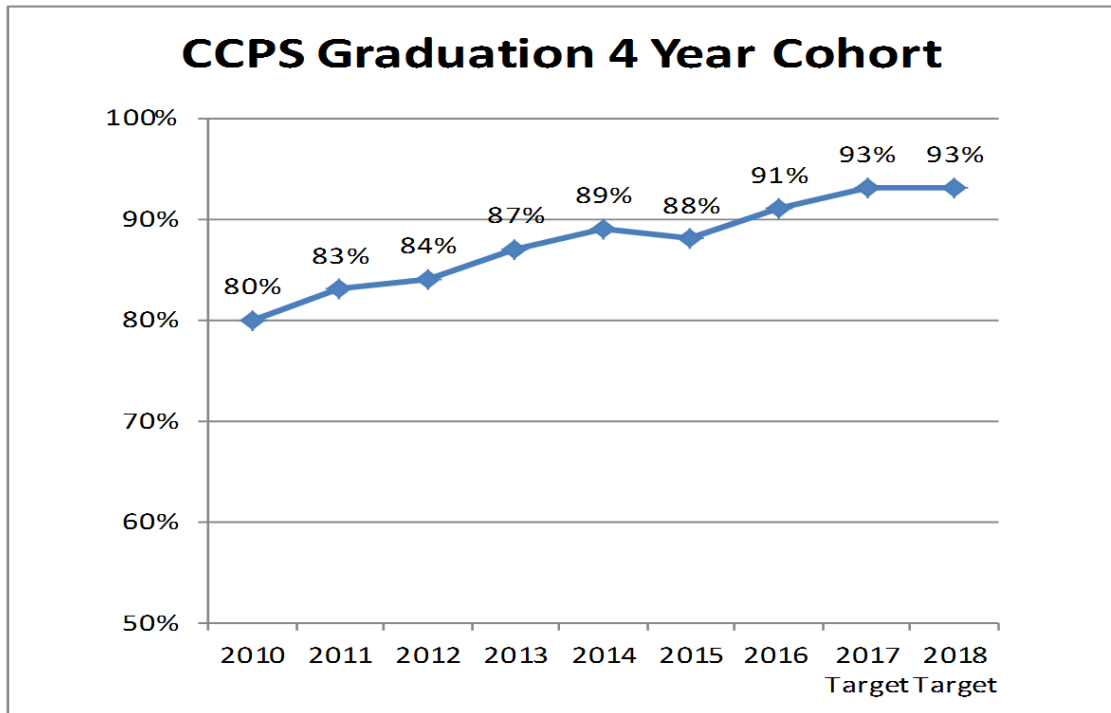
1.2.a Percentage of dropouts using the 4 year adjusted cohort rate

Student Drop Out Rate Grades 9-12 As of June 30,									
	2010	2011	2012	2013	2014	2015	2016	2017 Target	2018 Target
Number of Drop Out Students	184	167	156	128	139	113	81	86	86
Total Students in Grades 9-12	5,415	5,330	5,194	5,071	5,085	5,095	5,100	4,689	4,755
Drop Out Rate - Cecil County	3.40%	3.13%	3.00%	2.52%	2.73%	2.22%	1.59%	3.00%	3.00%
Drop Out Rate - Maryland	2.54%*	3.18%	3.45%	2.96%	2.94%	2.84%	2.57%	3.00%	3.00%

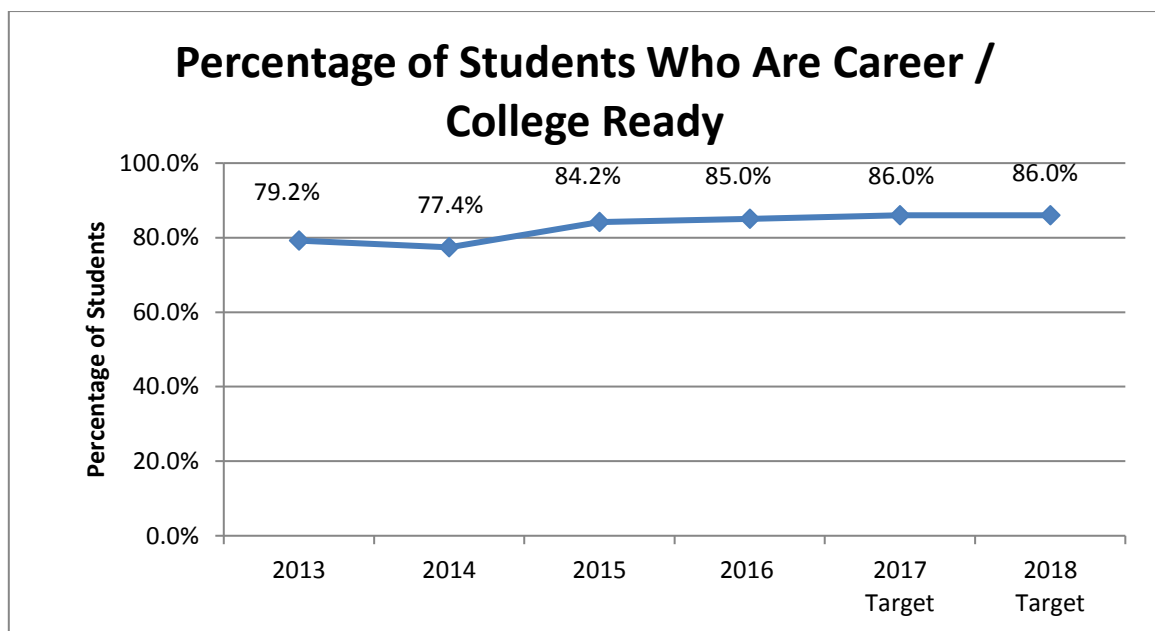
NOTE: 3% is the state satisfactory standard



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

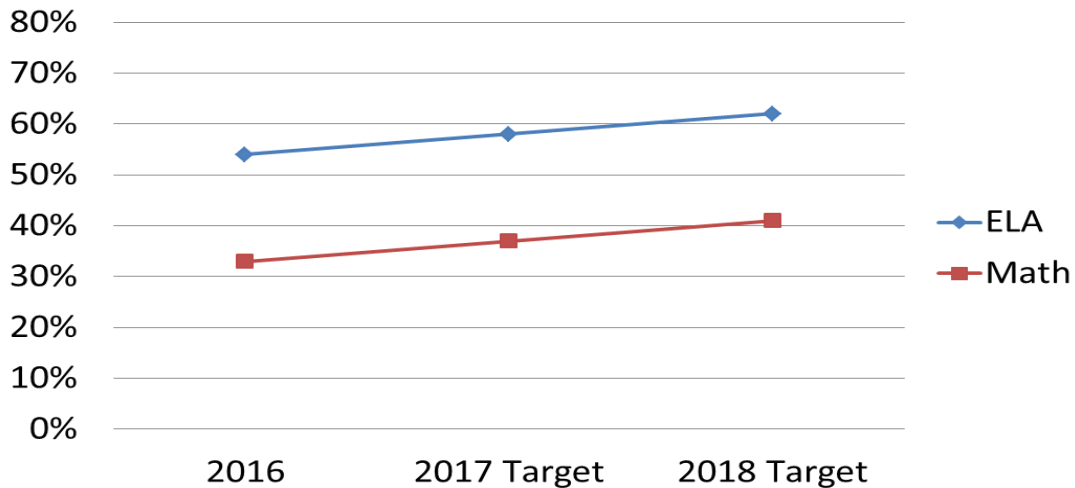


1.2.c Percentage of graduates who are career or college ready by MSDE program completion indicators

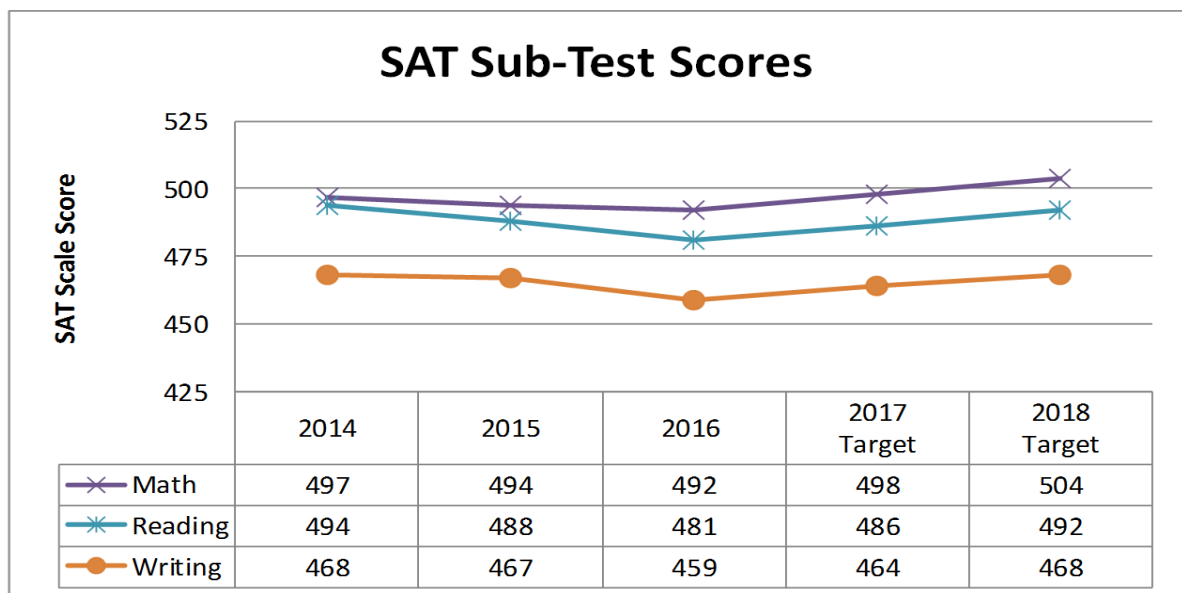


1.2.d Percentage of graduates who are career or college ready by Senate Bill 740 standards.

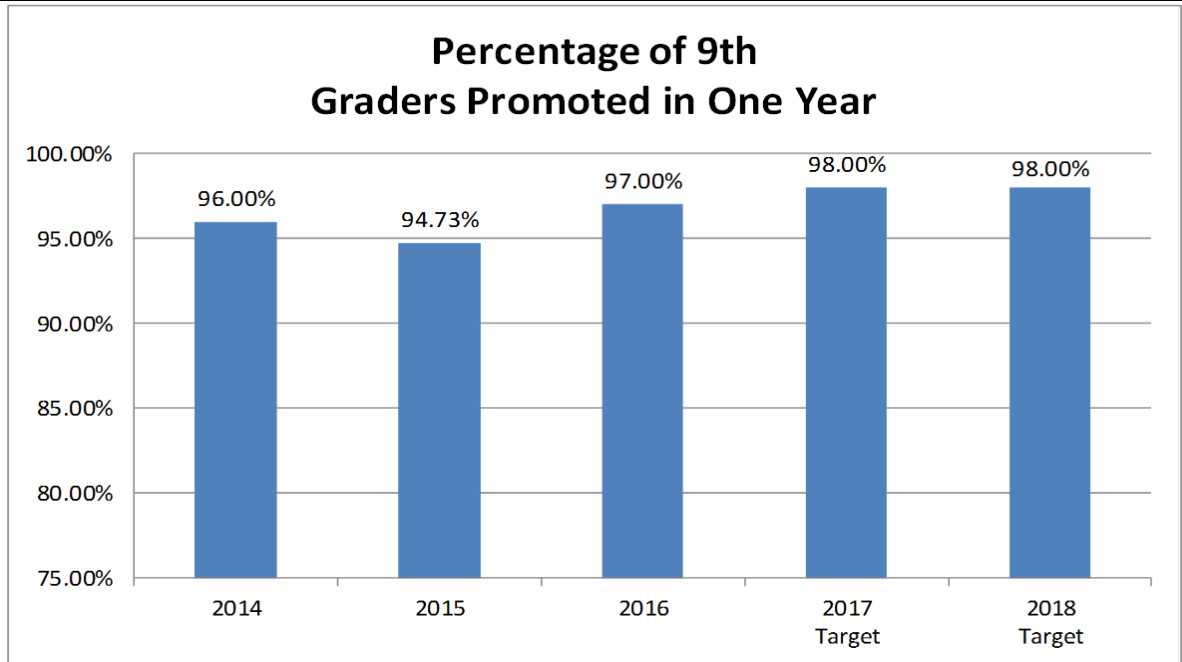
- PARCC – score of 4 or 5
- SAT – score of 500
- AP English – score of 3 or better
- Accuplacer
 - Reading - 79 or better
 - Writing - 6 or better
 - Sentence Skills - 90 or better
 - College level Math - score of 45 or better



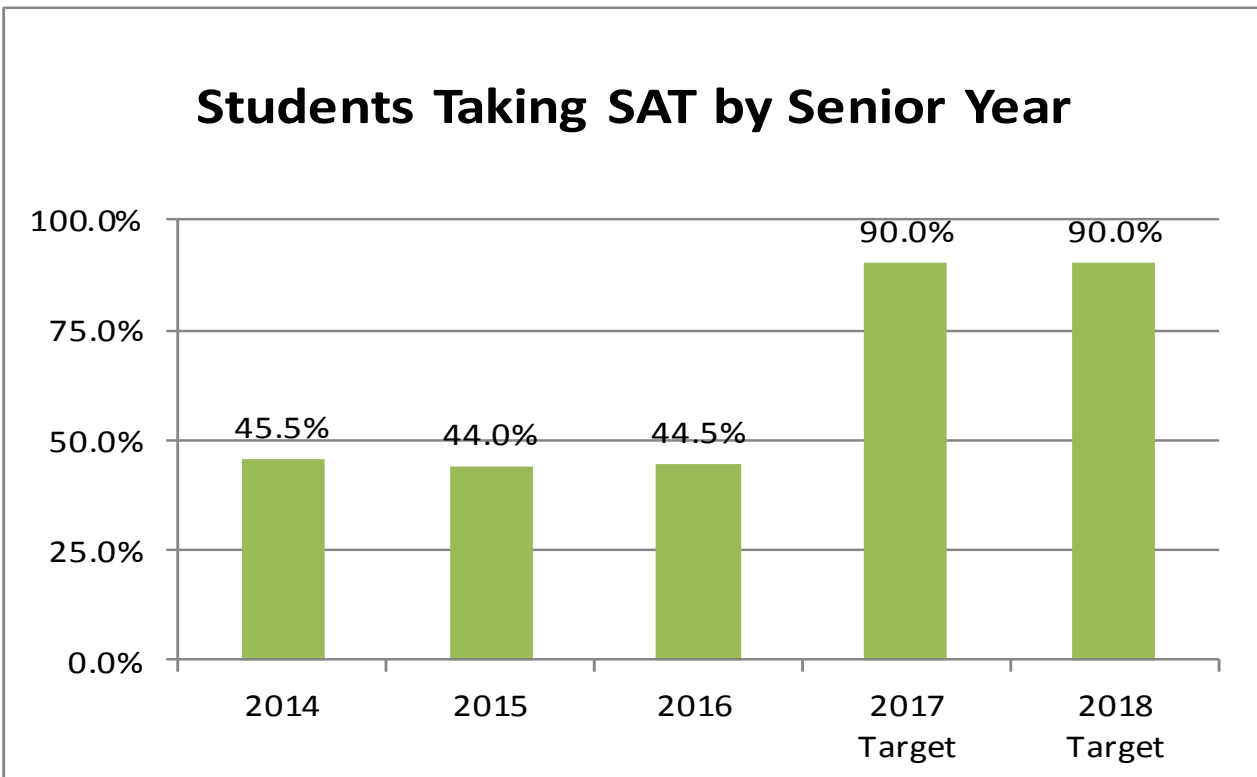
1.2.e Mean score of SATs by school and subgroups



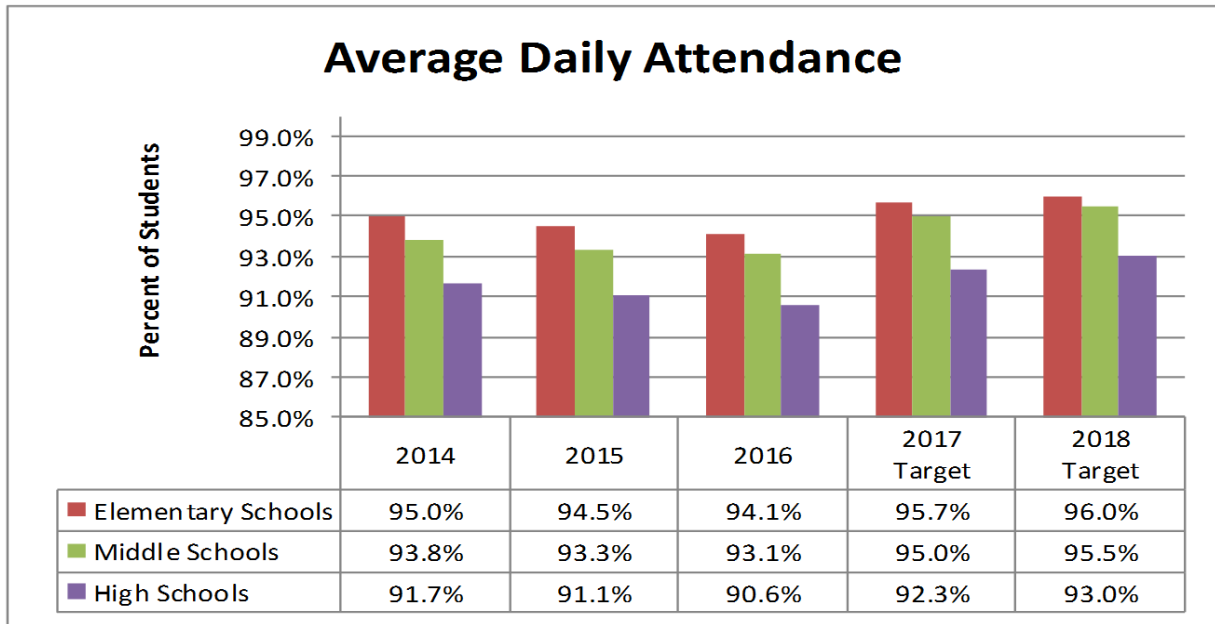
1.2.g Percentage of 9th graders promoted to 10th grade in one year



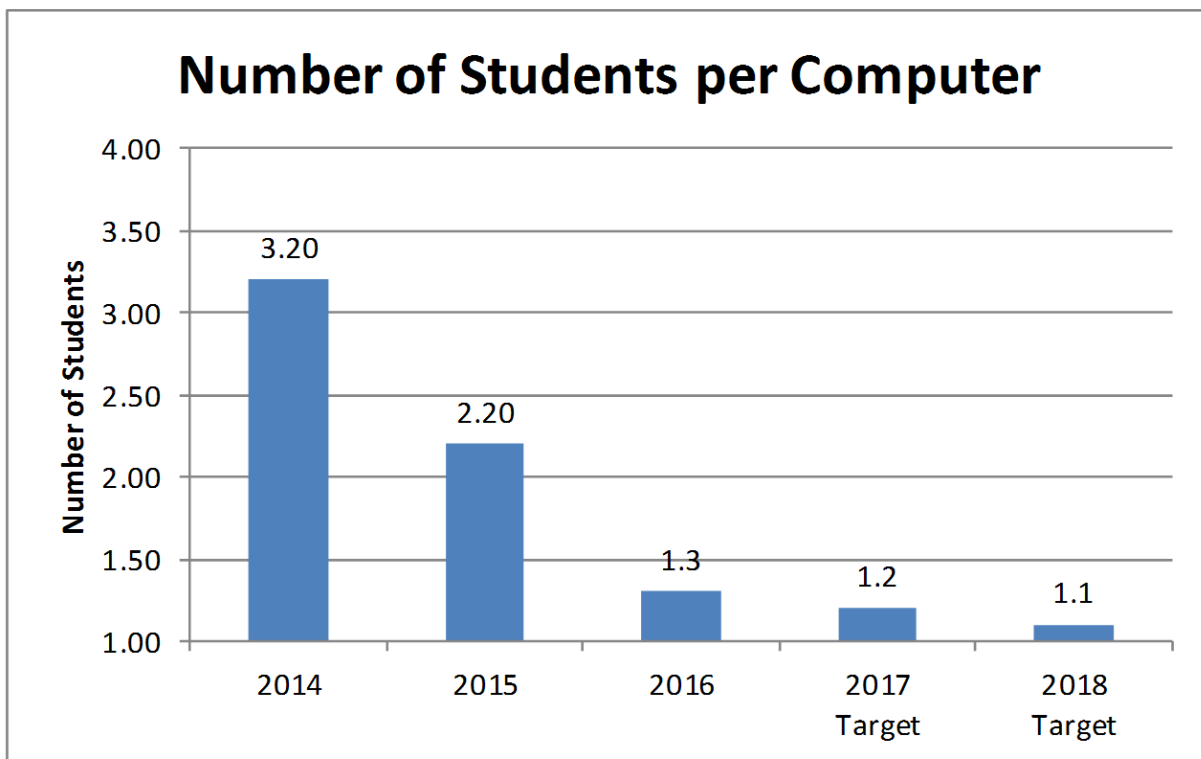
1.3.e Percentage of students taking SAT by senior year



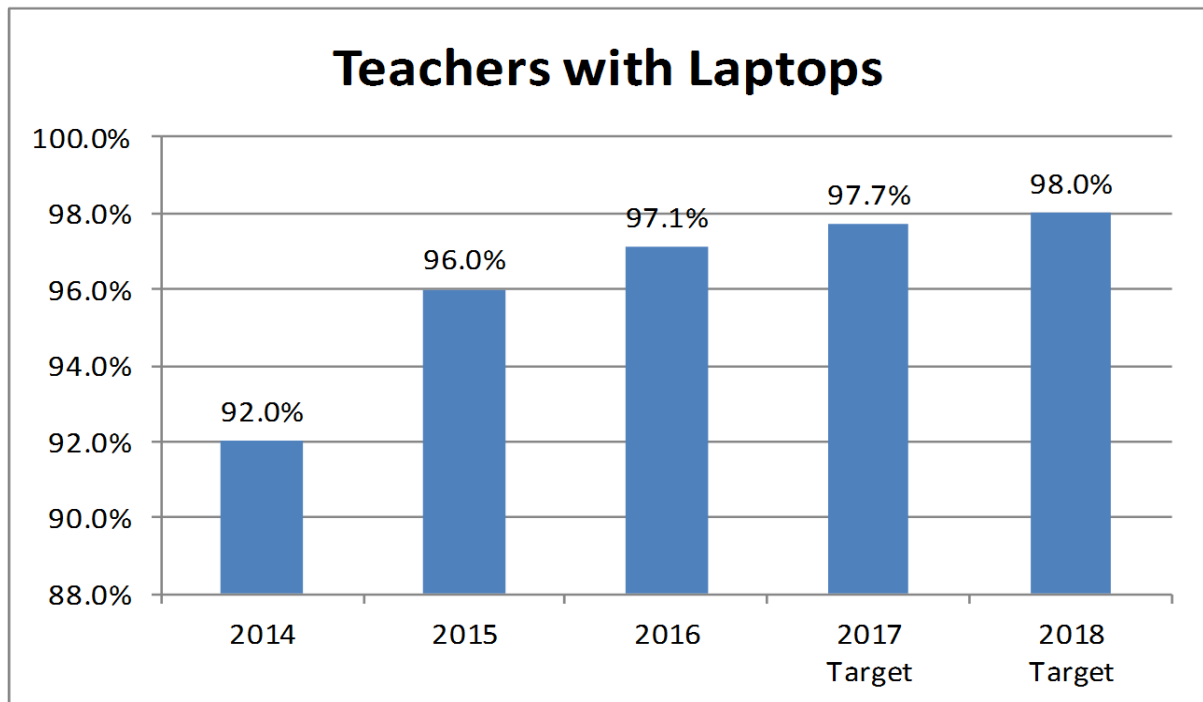
2.4.a Attendance by instructional level and school



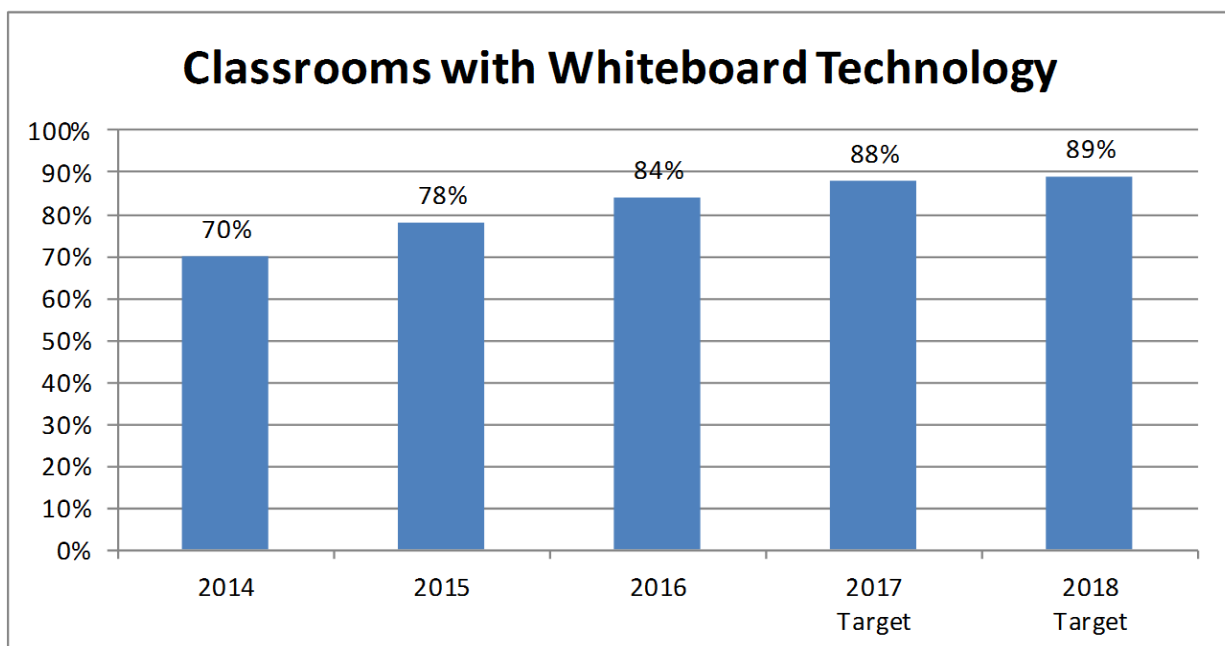
3.3.1.a Ratio of students to computers



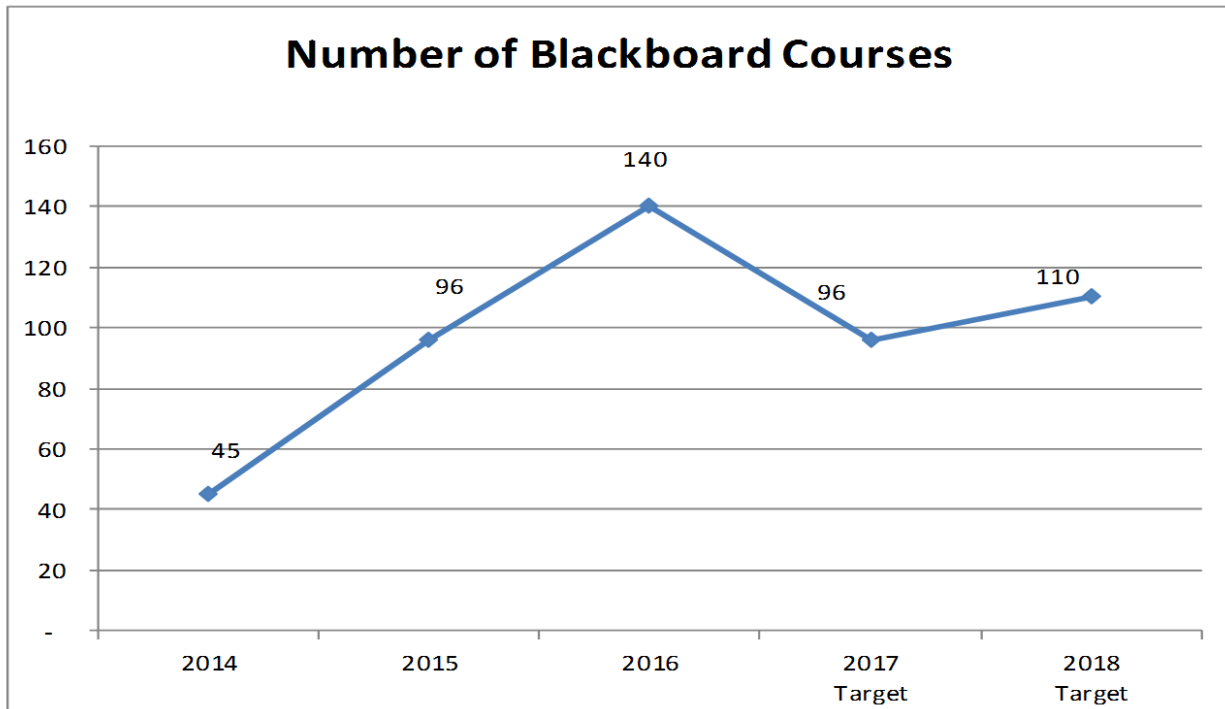
3.3.1.b Percentage of teachers with an instructional laptop



3.3.1.c Percentage of classrooms with interactive whiteboard technology



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



3.3.2.a Review dates of curricula

Subject	Revised	Subject	Revised	Subject	Revised	Subject	Revised
Accounting	2011	IT Networking/CISCO	2016	Homeland Security	2016	Principles of Physics	2005
Algebra I	2016	Cosmetology	2013	Honors / AP Biology	2014	Psychology	2014
Algebra II, IIA, IIB	2016	Culinary Arts	2012	Honors Chemistry	2014	Science 1-5	2014
Allied Health	2015	Dance	2013	Honors Environmental Science	2010	Science 6-8	2014
Anatomy and Physiology	2006	Design and Presentation	2006	Honors / AP Physics	2013	Social Studies 1-5	2015
Art-Elem	2013	Earth Science	2014	Integrated Arts	2014	Social Studies 6	2016
Art-Middle	2013	Electrical Trades	2014	Interactive Media	2016	Social Studies 7	2016
Art-High	2013	Energy/Power/Transportation	2010	Language Arts, Pre-K	2015	Social Studies 8	2016
Biology	2014	Environmental Science	2014	Language Arts K-5	2016	Spanish I	2013
Business Education	2011	ESOL- K-5, 6-12	2015	Language Arts 6-8	2016	Spanish II	2013
Calculus	2016	Fire Science/ EMT	2013	Language Arts 9-12	2015	Spanish III	2014
Calculus, AP	2016	Foundations of Tech.	2010	Math Pre-K-5	2016	Spanish IV	2008
CADD/Mech Drawing	2009	French I	2014	Math 6-8 and Accelerated 7, 8	2016	Statistics, AP	2016
Career Clusters	2006	French II	2014	Media	2013	Teacher Academy	2011
Career Research/Development	2010	French III	2015	Middle School Tech Ed	2016	Topics of Mathematics	2015
Case	2016	French IV	2008	Music -General 1-5	2016	Theatre	2013
Chemistry	2014	Geometry and Honors	2016	Music -General 6-8	2016	Trigonometry/Functions and Honors	2016
Chemistry, AP	2013	German I	2011	Music -Instrumental	2013	US Government	2014
Chinese I	2007	German II	2011	Music -Vocal 9-12	2013	US History	2014
Chinese II	2008	German III	2011	Natural Resources	2010	Video Technology	2013
Chinese III	2009	German IV	2008	Personal Safety/ Guidance	2014	Webmaster Technology	2013
Chinese IV	2010	Health 6-8	2009	Plumbing	2013	Welding	2012
Constr./Manuf./Technology	2011	Health 9-12	2010	Photography—B/W, digital	2013	World History	2014
Construction Trades	2011	Heat-Vent-Air-Conditioning	2013	Physics	2014	World Language Connections I & II	2015
Contemporary World Studies	2014	Heavy Industrial Maintenance	2016	Pre-Calculus and Honors	2016	Zoology	2006

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

FULL TIME EQUIVALENTS (FTE)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
05 Teacher	8.00	8.00	10.00	10.00	10.00	-
Grand Total	8.00	8.00	10.00	10.00	10.00	-

BY CATEGORY	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
03 Instruction -Salaries/Wages	526,173	546,665	689,271	721,602	688,666	(32,936)	-4.6%
04 Instruction-Materials/Supplies	5,743	9,199	17,172	11,519	8,740	(2,779)	-24.1%
05 Instruction-Other Costs	15,418	19,117	18,337	34,213	50,864	16,651	48.7%
Grand Total	547,335	574,981	724,780	767,334	748,270	(19,064)	-2.5%

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	526,173	546,665	689,271	721,602	688,666	(32,936)	-4.6%
02 Contracted Charges	8,763	12,208	9,946	14,913	30,350	15,437	103.5%
03 Supplies and Materials	5,743	9,199	17,172	11,519	8,740	(2,779)	-24.1%
04 Other Charges	6,655	6,909	8,391	19,300	19,300	-	0.0%
05 Land, Buildings, Equipment	-	-	-	-	1,214	1,214	0.0%
Grand Total	547,335	574,981	724,780	767,334	748,270	(19,064)	-2.5%

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

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

- Provide support to English Learners via effective educational programs that meet the needs of English Learners in demonstrating success in increasing English language proficiency and academic achievement.
- Provide Tier One instruction for all learners.

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

FULL TIME EQUIVALENTS (FTE)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
05 Teacher	40.40	35.90	39.00	40.50	40.50	-
15 Paraprofessional	2.00	2.00	-	-	-	-
Grand Total	42.40	37.90	39.00	40.50	40.50	-

BY CATEGORY	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
03 Instruction -Salaries/Wages	2,528,548	2,387,656	2,461,532	2,679,988	2,812,124	132,136	4.9%
04 Instruction-Materials/Supplies	344,706	429,902	562,512	470,775	515,060	44,285	9.4%
05 Instruction-Other Costs	69,457	85,372	293,197	194,168	225,983	31,815	16.4%
Grand Total	2,942,712	2,902,930	3,317,241	3,344,931	3,553,167	208,236	6.2%

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	2,528,548	2,387,656	2,461,532	2,679,988	2,812,124	132,136	4.9%
02 Contracted Charges	60,311	81,299	143,599	79,072	82,072	3,000	3.8%
03 Supplies and Materials	344,706	429,902	562,512	470,775	515,060	44,285	9.4%
04 Other Charges	9,147	4,073	5,409	7,800	10,000	2,200	28.2%
05 Land, Buildings, Equipment	-	-	144,189	107,296	133,911	26,615	24.8%
Grand Total	2,942,712	2,902,930	3,317,241	3,344,931	3,553,167	208,236	6.2%

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

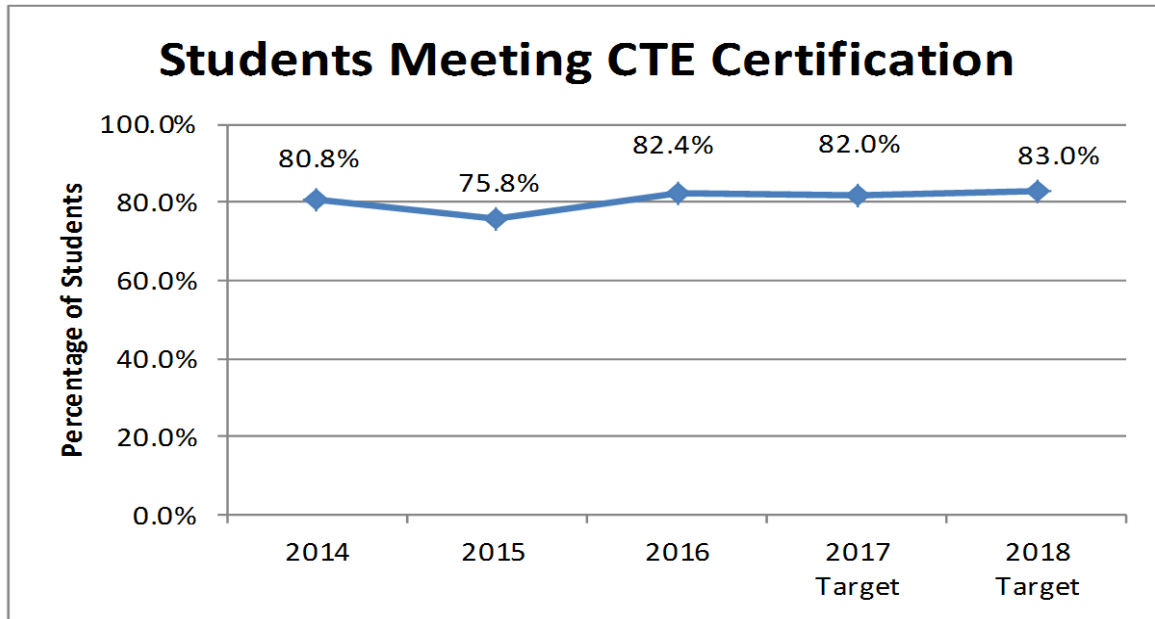
Objective 1.2 Students will graduate from high school prepared for college and/or the world of work.

- Continued support of the new Cecil County School of Technology.
- Monitor implementation Teacher Academy of Maryland.
- Seek approval for implementation of a new Medium/Heavy Truck Diesel Technician Career & Technology Program.
- Coordinate Career & Technology Program expectations and experiences with the assistance of trade advisory groups.
- Continue implementation of Gateway through Project Lead the Way in middle schools.

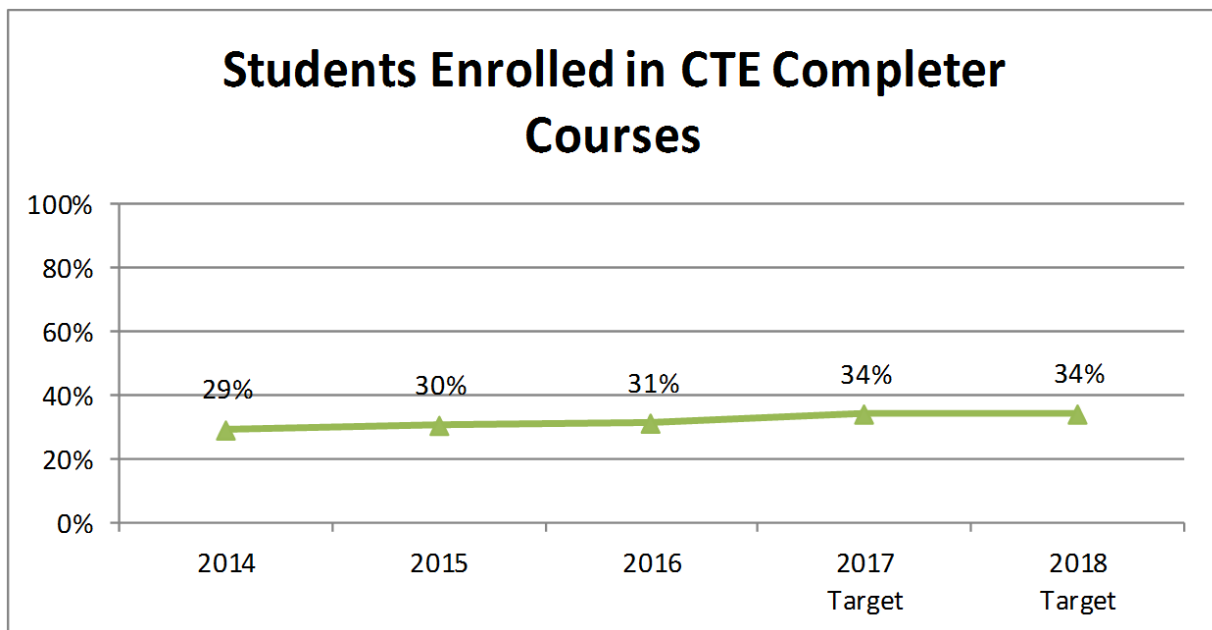
Objective 1.3 Students will enroll in rigorous academic programs.

- Support Career & Technology Programs that yield industry certifications.
- Expand partnerships with Local businesses to increase internship opportunities for students.

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



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



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

FULL TIME EQUIVALENTS (FTE)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
05 Teacher	12.50	13.50	13.30	13.30	13.00	(0.30)
Grand Total	12.50	13.50	13.30	13.30	13.00	(0.30)

BY CATEGORY	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
03 Instruction -Salaries/Wages	848,068	888,120	903,406	938,471	967,612	29,141	3.1%
04 Instruction-Materials/Supplies	58,927	18,887	13,039	13,527	9,000	(4,527)	-33.5%
05 Instruction-Other Costs	85,620	70,200	87,863	17,500	26,524	9,024	51.6%
Grand Total	992,615	977,207	1,004,308	969,498	1,003,136	33,638	3.5%

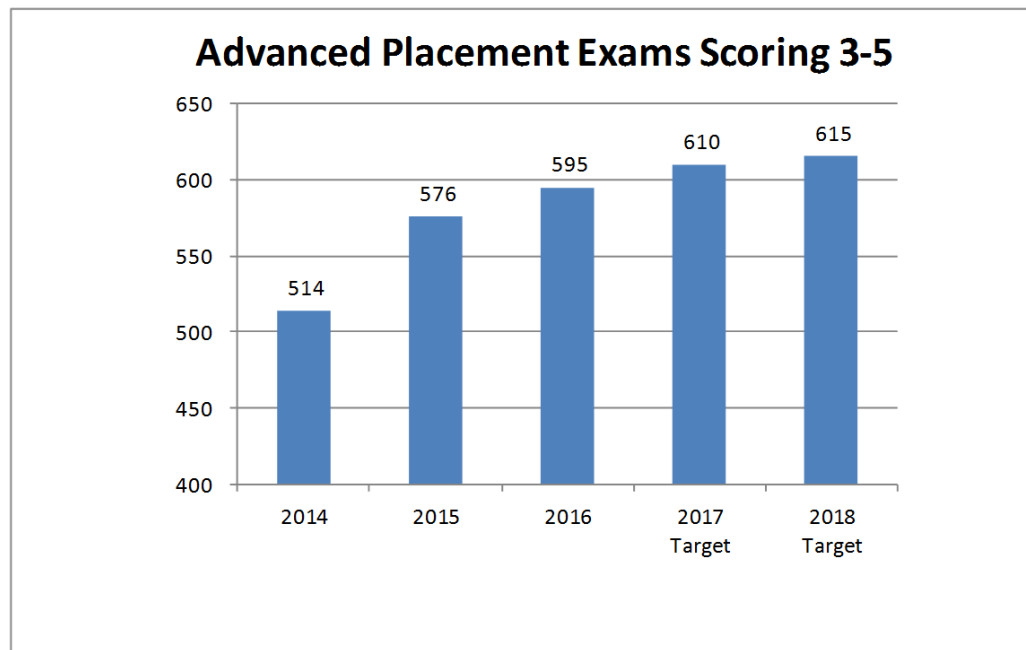
BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	848,068	888,120	903,406	938,471	967,612	29,141	3.1%
02 Contracted Charges	85,093	67,492	86,103	17,500	24,501	7,001	40.0%
03 Supplies and Materials	58,927	18,887	13,039	13,527	9,000	(4,527)	-33.5%
04 Other Charges	527	2,708	1,760	-	-	-	0.0%
05 Land, Buildings, Equipment	-	-	-	-	2,023	2,023	0.0%
Grand Total	992,615	977,207	1,004,308	969,498	1,003,136	33,638	3.5%

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

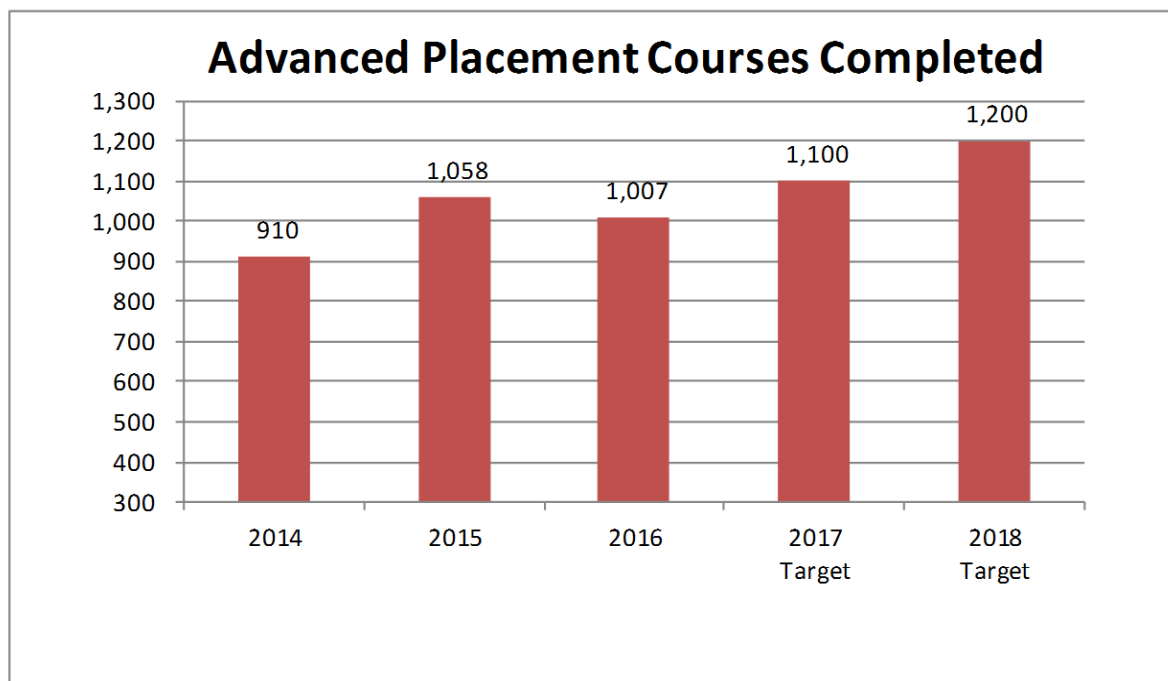
Objective 1.3 Students will enroll in rigorous academic programs.

- Support Gifted/Talented students through direct instructional delivery, collaborative planning with teachers, and equitable identification practices.
- Support Gifted/Talented students through financial support of Destination Imagination program.
- Support Gifted/Talented students through financial support of Upper Chesapeake Summer Center for the Arts.

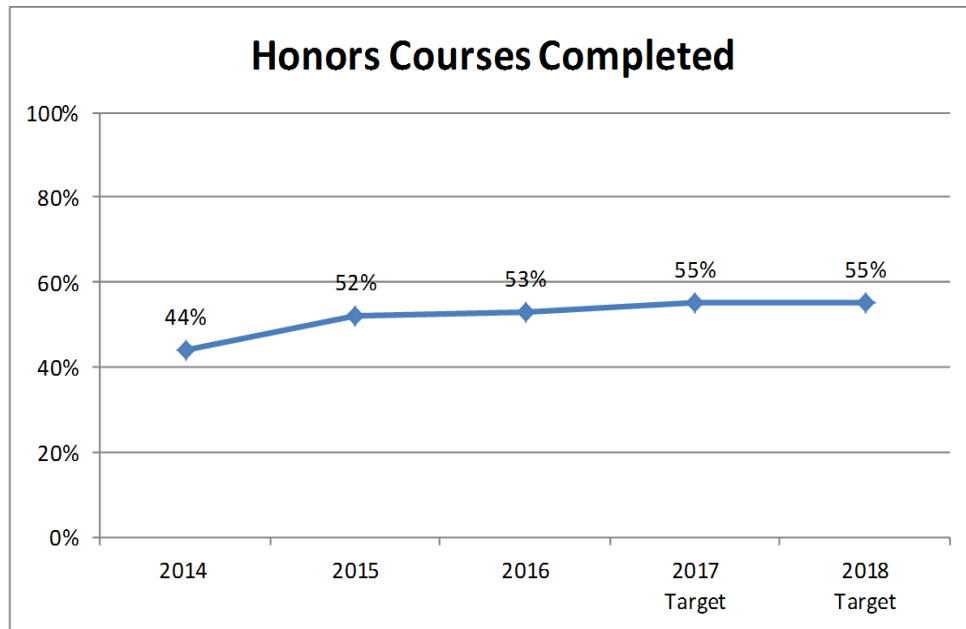
1.2.f Number of Advanced Placement exams yielding scores of 3 or higher



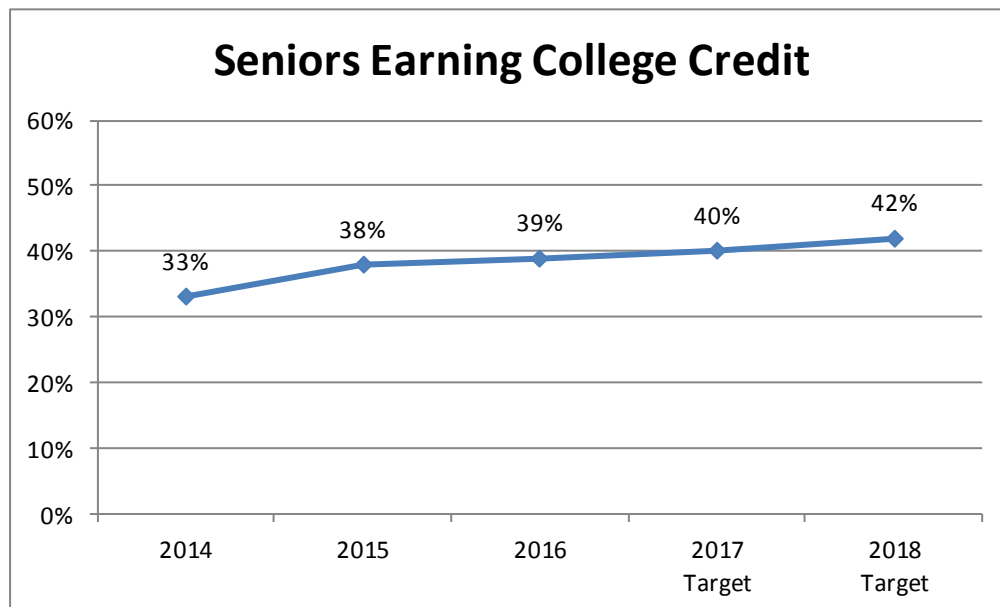
1.3.a Number of Advanced Placement courses completed



1.3.b Percentage of high school students completing Honors classes



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



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

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

FULL TIME EQUIVALENTS (FTE)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
05 Teacher	75.50	78.00	76.50	75.00	72.00	(3.00)
15 Paraprofessional	39.50	18.00	18.00	17.50	16.50	(1.00)
Grand Total	115.00	96.00	94.50	92.50	88.50	(4.00)

BY CATEGORY	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
03 Instruction -Salaries/Wages	5,272,859	5,184,205	5,339,064	5,382,255	5,287,760	(94,495)	-1.8%
04 Instruction-Materials/Supplies	88,184	46,819	32,904	44,748	28,500	(16,248)	-36.3%
05 Instruction-Other Costs	1,736	7,806	1,463	-	12,139	12,139	0.0%
Grand Total	5,362,779	5,238,830	5,373,431	5,427,003	5,328,399	(98,604)	-1.8%

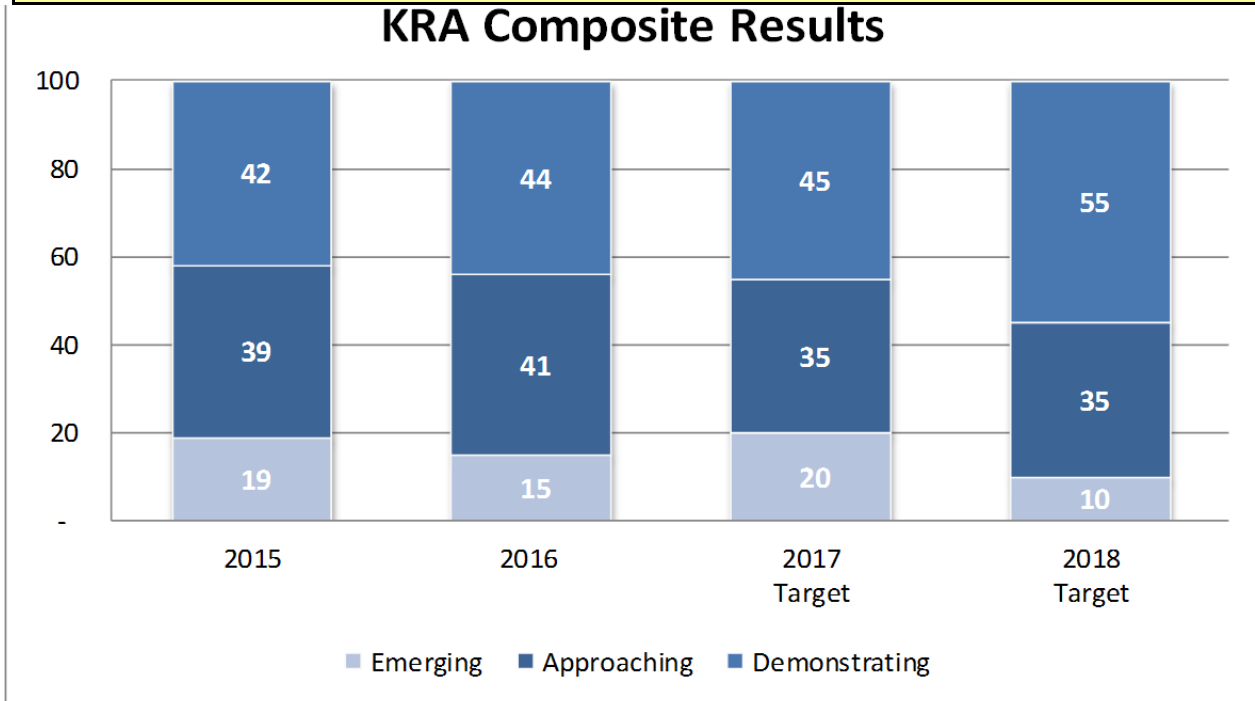
BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	5,272,859	5,184,205	5,339,064	5,382,255	5,287,760	(94,495)	-1.8%
02 Contracted Charges	-	-	100	-	-	-	0.0%
03 Supplies and Materials	88,184	46,819	32,904	44,748	28,500	(16,248)	-36.3%
04 Other Charges	1,736	7,806	1,363	-	-	-	0.0%
05 Land, Buildings, Equipment	-	-	-	-	12,139	12,139	0.0%
Grand Total	5,362,779	5,238,830	5,373,431	5,427,003	5,328,399	(98,604)	-1.8%

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

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

- Provide access to prekindergarten to all elementary schools.
- Work in collaboration with the Judy Center at Thomson Estates Elementary and the Cecil County Early Childhood Advisory Council to target children aged birth to three years.
- Raise awareness and understanding of school readiness skills and development. Provide resources to impact school readiness within the birth to three populations.
- Implement online Kindergarten Readiness Assessment provided by MSDE.

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



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

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

BY CATEGORY	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase/ Decrease	% Change
05 Instruction-Other Costs	17,597	19,546	17,923	24,043	24,043	-	0.0%
Grand Total	17,597	19,546	17,923	24,043	24,043	-	0.0%

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase/ Decrease	% Change
08 Transfers	17,597	19,546	17,923	24,043	24,043	-	0.0%
Grand Total	17,597	19,546	17,923	24,043	24,043	-	0.0%

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

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

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

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

FULL TIME EQUIVALENTS (FTE)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
08 Media Specialist	25.00	25.00	25.20	25.20	25.50	0.30
Grand Total	25.00	25.00	25.20	25.20	25.50	0.30

BY CATEGORY	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
03 Instruction -Salaries/Wages	1,621,931	1,658,139	1,696,742	1,727,655	1,839,400	111,745	6.5%
04 Instruction-Materials/Supplies	158,504	172,668	154,111	271,394	163,795	(107,599)	-39.6%
05 Instruction-Other Costs	168,687	140,597	222,470	260,865	283,435	22,570	8.7%
Grand Total	1,949,122	1,971,404	2,073,323	2,259,914	2,286,630	26,716	1.2%

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	1,621,931	1,658,139	1,696,742	1,727,655	1,839,400	111,745	6.5%
02 Contracted Charges	599	7,559	30,626	32,964	62,400	29,436	89.3%
03 Supplies and Materials	158,504	172,668	154,111	271,394	163,795	(107,599)	-39.6%
04 Other Charges	168,088	133,038	191,844	227,901	215,326	(12,575)	-5.5%
05 Land, Buildings, Equipment	-	-	-	-	5,709	5,709	0.0%
Grand Total	1,949,122	1,971,404	2,073,323	2,259,914	2,286,630	26,716	1.2%

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

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

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

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

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

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

- Support district-wide application of online media circulation software.
- Begin partnership with Cecil County Library

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)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
05 Teacher	9.00	9.00	9.00	11.00	11.00	-
Grand Total	9.00	9.00	9.00	11.00	11.00	-

BY CATEGORY	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
03 Instruction -Salaries/Wages	1,896,563	2,431,378	1,588,745	1,369,743	1,633,128	263,385	19.2%
04 Instruction-Materials/Supplies	70,536	54,109	37,807	149,556	33,538	(116,018)	-77.6%
05 Instruction-Other Costs	208,562	177,838	160,557	117,941	88,919	(29,022)	-24.6%
Grand Total	2,175,660	2,663,325	1,787,109	1,637,240	1,755,585	118,345	7.2%

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	1,896,563	2,431,378	1,588,745	1,369,743	1,633,128	263,385	19.2%
02 Contracted Charges	151,225	88,243	77,746	50,195	16,564	(33,631)	-67.0%
03 Supplies and Materials	70,536	54,109	37,807	149,556	33,538	(116,018)	-77.6%
04 Other Charges	57,336	89,595	82,811	67,746	70,736	2,990	4.4%
05 Land, Buildings, Equipment	-	-	-	-	1,619	1,619	0.0%
Grand Total	2,175,660	2,663,325	1,787,109	1,637,240	1,755,585	118,345	7.2%

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.

- Continue to revise curriculum to align with Maryland's College and Career-Ready Standards.
- Provide teachers with professional development and resources 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

	2014	2015	2016	2017 Target	2018 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)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
07 School Counselor	50.00	50.00	50.00	50.00	50.00	-
Grand Total	50.00	50.00	50.00	50.00	50.00	-

BY CATEGORY	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
03 Instruction -Salaries/Wages	3,306,867	3,347,138	3,333,290	3,537,147	3,648,230	111,083	3.1%
04 Instruction-Materials/Supplies	22,387	48,462	25,171	35,112	27,394	(7,718)	-22.0%
05 Instruction-Other Costs	6,540	6,409	6,220	14,300	18,056	3,756	26.3%
Grand Total	3,335,795	3,402,009	3,364,681	3,586,559	3,693,680	107,121	3.0%

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	3,306,867	3,347,138	3,333,290	3,537,147	3,648,230	111,083	3.1%
02 Contracted Charges	6,540	6,220	6,220	6,300	13,845	7,545	119.8%
03 Supplies and Materials	22,387	48,462	25,171	35,112	27,394	(7,718)	-22.0%
04 Other Charges	-	189	-	8,000	-	(8,000)	-100.0%
05 Land, Buildings, Equipment	-	-	-	-	4,211	4,211	0.0%
Grand Total	3,335,795	3,402,009	3,364,681	3,586,559	3,693,680	107,121	3.0%

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.

- Provide guidance and counseling in all schools.

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

FULL TIME EQUIVALENTS (FTE)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
09 Psychologist	8.00	12.00	13.00	13.00	13.00	-
Grand Total	8.00	12.00	13.00	13.00	13.00	-

BY CATEGORY	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
03 Instruction -Salaries/Wages	720,328	772,276	750,345	831,979	854,502	22,523	2.7%
04 Instruction-Materials/Supplies	24,596	12,600	35,421	9,303	15,000	5,697	61.2%
05 Instruction-Other Costs	2,207	2,175	184,839	18,000	117,636	99,636	553.5%
Grand Total	747,131	787,051	970,605	859,282	987,138	127,856	14.9%

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	720,328	772,276	750,345	831,979	854,502	22,523	2.7%
02 Contracted Charges	-	-	181,807	12,000	109,000	97,000	808.3%
03 Supplies and Materials	24,596	12,600	35,421	9,303	15,000	5,697	61.2%
04 Other Charges	2,207	2,175	3,032	6,000	6,000	-	0.0%
05 Land, Buildings, Equipment	-	-	-	-	2,636	2,636	0.0%
Grand Total	747,131	787,051	970,605	859,282	987,138	127,856	14.9%

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 support related to students with disabilities and/or behavioral, social, and academic needs.

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)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
02 Director, Coord., Supv., Specialist	5.00	5.00	5.00	5.00	5.00	-
05 Teacher	203.00	216.00	227.00	235.00	235.50	0.50
06 Therapist	33.20	30.60	31.40	36.00	37.40	1.40
07 School Counselor	7.00	3.00	2.00	2.00	1.00	(1.00)
13 Secretary, Clerical	2.00	2.00	2.00	2.00	2.00	-
15 Paraprofessional	168.00	154.50	152.50	157.50	156.50	(1.00)
Grand Total	418.20	411.10	419.90	437.50	437.40	(0.10)

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	19,973,867	20,433,099	21,512,586	22,452,192	23,095,454	643,262	2.9%
02 Contracted Charges	1,398,673	1,584,134	1,652,599	1,537,287	1,266,380	(270,907)	-17.6%
03 Supplies and Materials	278,609	267,629	368,148	200,285	139,964	(60,321)	-30.1%
04 Other Charges	88,083	91,453	77,942	77,777	76,177	(1,600)	-2.1%
05 Land, Buildings, Equipment	40,967	-	4,064	5,468	46,689	41,221	753.9%
08 Transfers	2,829,472	2,841,431	2,703,430	2,857,111	2,656,892	(200,219)	-7.0%
Grand Total	24,609,671	25,217,746	26,318,769	27,130,120	27,281,556	151,436	0.6%

BY PROGRAM	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase/ (Decrease)	% Change
04 Public school instruction	18,100,763	18,596,615	19,858,441	20,382,805	21,046,434	663,629	3.3%
07 Nonpublic school programs	2,829,472	2,841,431	2,703,430	2,857,111	2,656,892	(200,219)	-7.0%
15 Principals office - b/s	42,626	43,654	48,401	42,000	42,000	-	0.0%
17 Ed services - prg dir/imp	608,019	621,254	622,853	637,839	639,543	1,704	0.3%
06 Early childhood	2,585,329	2,620,116	2,560,025	2,590,321	2,586,133	(4,188)	-0.2%
09 Inst. staff/curr dev	179,999	175,351	154,303	244,043	234,757	(9,286)	-3.8%
10 Guidance services	263,463	319,325	371,316	376,001	75,797	(300,204)	-79.8%
14 Infants & toddlers	-	-	-	-	-	-	0.0%
Grand Total	24,609,671	25,217,746	26,318,769	27,130,120	27,281,556	151,436	0.6%

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

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

- Expand special education services through the addition of teaching positions.
- Meet the needs of students with disabilities as identified in the IEP with quality services through the addition of speech language pathologist positions.
- Continue partnerships with local non-public schools to provide supports and services for students with significant behavior and/or academic needs.
- Contract with agencies to provide related services such as speech and physical therapy to meet the needs of students with disabilities as identified in the IEP.

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

Objective 2.1 Students will abstain from violent and disruptive behaviors.

- Support training and certification of staff in crisis prevention and de-escalation strategies.

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)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
02 Director, Coord., Supv., Specialist	2.00	2.00	2.00	2.00	2.00	-
05 Teacher	-	-	-	-	3.00	3.00
10 Student Personnel, Case Worker	12.00	12.00	12.00	10.00	9.00	(1.00)
13 Secretary, Clerical	1.90	1.90	1.90	1.90	1.90	-
Grand Total	15.90	15.90	15.90	13.90	15.90	2.00

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	1,052,752	1,050,914	1,007,217	940,778	1,101,056	160,278	17.0%
02 Contracted Charges	2,983	2,991	6,225	1,749	272,075	270,326	15456.0%
03 Supplies and Materials	1,202	2,184	6,860	2,500	1,500	(1,000)	-40.0%
04 Other Charges	16,281	15,903	13,654	16,125	16,145	20	0.1%
05 Land, Buildings, Equipment	-	-	1,467	1,975	3,394	1,419	71.8%
Grand Total	1,073,218	1,071,992	1,035,423	963,127	1,394,170	431,043	44.8%

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.
- Equip students with the life skills that will enable them to be successful and drug free.

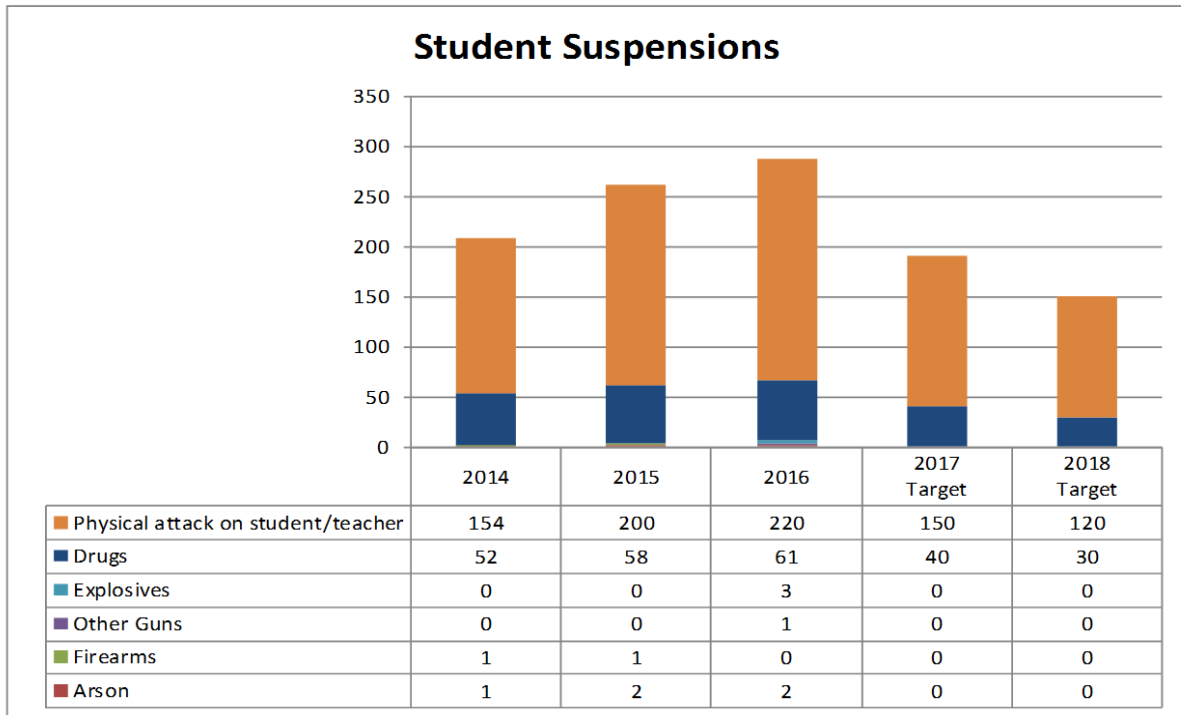
Objective 2.2 Students will abstain from harmful behaviors associated with substance abuse.

- One (1) new social worker.

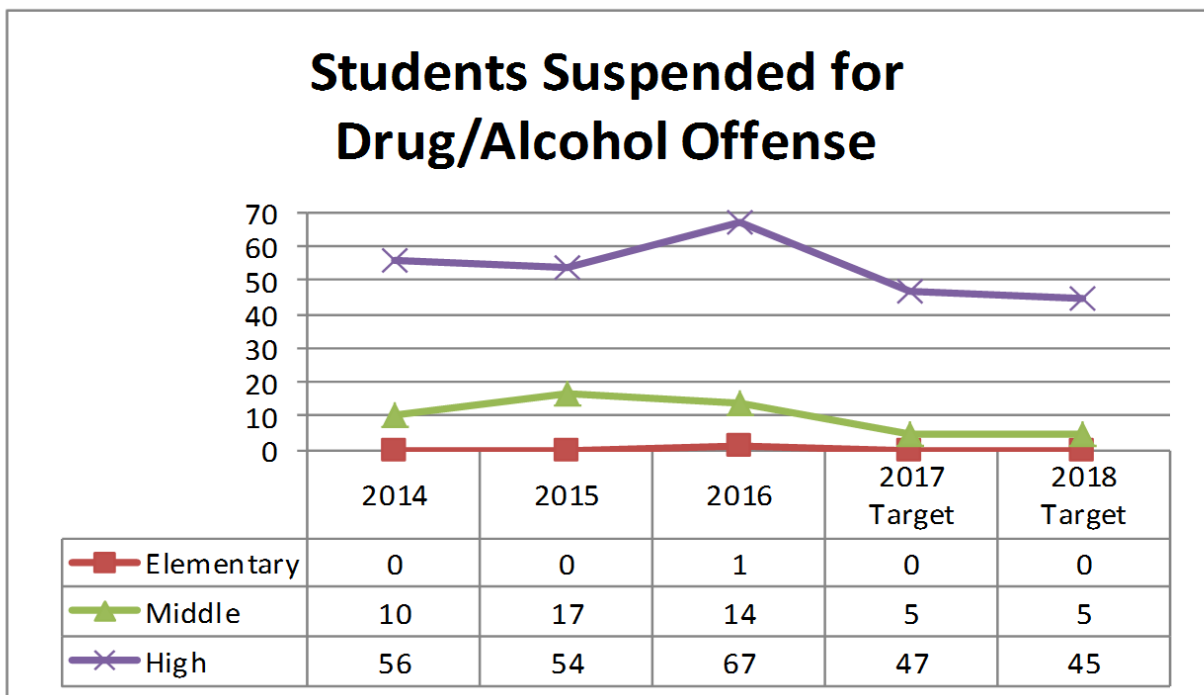
Objective 2.4 Parents and guardians will support the public school system.

- 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



2.2.a Suspensions and expulsions for violations of CCPS Students' Rights and Responsibilities for issues dealing with substance abuse



Student Health Services

This budget category provides physical and mental health activities, which are not instructional and which provide students with appropriate medical and nursing services.

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)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
02 Director, Coord., Supv., Specialist	1.00	1.00	1.00	1.00	1.00	-
11 Nurse	30.00	30.00	30.00	30.00	31.00	1.00
Grand Total	31.00	31.00	31.00	31.00	32.00	1.00

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	1,478,121	1,485,056	1,522,117	1,527,383	1,612,688	85,305	5.6%
02 Contracted Charges	1,740	12,989	3,530	2,500	5,150	2,650	106.0%
03 Supplies and Materials	24,263	21,720	64,978	91,306	64,000	(27,306)	-29.9%
04 Other Charges	2,316	1,134	623	2,000	5,066	3,066	153.3%
05 Land, Buildings, Equipment	-	-	1,569	2,112	7,611	5,499	260.4%
Grand Total	1,506,440	1,520,899	1,592,817	1,625,301	1,694,515	69,214	4.3%

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.
 - FY 2015: 30 full time nurses (PES closed)
 - FY 2016: 30 full time nurses
 - FY 2017: 31 full time nurses (PES reopened)
 - FY 2018: 31 full time nurses
- Continue the replacement of AEDs in accordance with state law.
 - FY 2016: 25 AEDs replaced
 - FY 2017: 25 AEDs replaced
 - FY 2018: 17 AEDs to be replaced

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)	FY14 Approved	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Approved	Increase / Decrease
05 Teacher	-	-	-	1.00	1.00	-
10 Student Personnel, Case Worker	-	-	-	2.00	2.00	-
Grand Total	-	-	-	3.00	3.00	-

BY OBJECT	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Approved	Increase / Decrease	% Change
01 Salaries & Wages	19,806	18,068	35,314	194,346	209,346	15,000	7.7%
02 Contracted Charges	204,683	234,963	90,660	41,811	45,811	4,000	9.6%
03 Supplies and Materials	5,084	13,238	12,510	6,604	6,604	-	0.0%
04 Other Charges	6,217	15,694	6,904	17,438	17,438	-	0.0%
05 Land, Buildings, Equipment	-	-	-	-	-	-	0.0%
Grand Total	235,790	281,963	145,388	260,199	279,199	19,000	7.3%

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

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

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

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

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

- Support community use of our buildings.

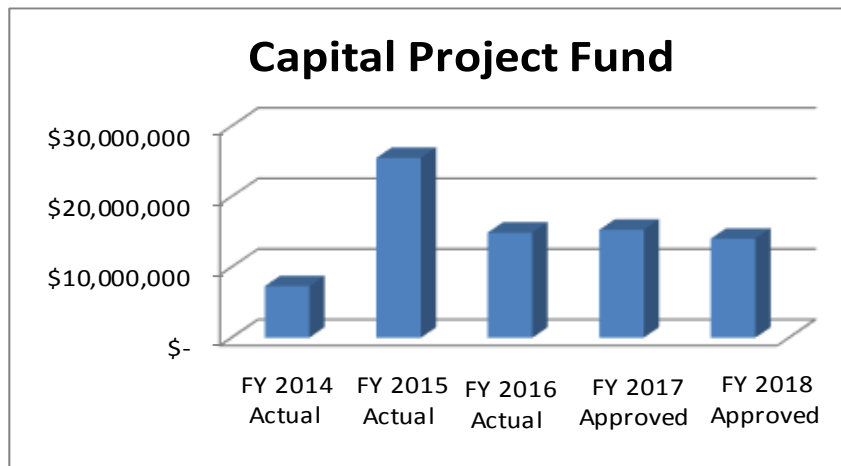
Capital Project (School Construction) Fund

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

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

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

CAPITAL PROJECT FUND	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Approved	FY 2018 Approved	Increase/ (Decrease)	
State	\$ 2,370,160	\$ 8,446,482	\$ 8,195,000	\$ 6,650,470	\$ 6,730,000	\$ 79,530	1.2%
Local	4,765,231	16,887,621	6,712,322	8,656,913	7,304,913	(1,352,000)	-18.5%
Other	182,790	154,812	-	-	-	-	0.0%
	\$ 7,318,181	\$25,488,915	\$14,907,322	\$15,307,383	\$14,034,913	\$ (1,272,470)	-9.1%



County Funded Small Capital Improvement Projects

School / Project	Approved Budget FY 2018		Project Funding Total		
	State	Local	State	Local	Total
Energy performance contract	\$ -	\$ 803,913	\$ -	\$ 3,215,652	\$ 3,215,652
Bohemia Manor High VAV units	-	260,000	-	260,000	260,000
North East High Tennis courts	-	220,000	-	220,000	220,000
Total Small Capital Projects	\$ -	\$ 1,283,913	\$ -	\$ 3,695,652	\$ 3,695,652

County Funded Large Capital Improvement Projects

School / Project	Previously Approved		Approved Budget FY 2018		Project Funding Total		
	State	Local	State	Local	State	Local	Total
Cecil Manor Elementary Waterline installation	-	175,000	-	-	-	175,000	175,000
BoManor Middle / High Waterline installation	-	75,000	-	-	-	90,319	90,319
North East High Girls' locker room renovation	-	270,000	-	-	-	540,000	540,000
Gilpin Manor Elementary replacement school	4,037,530	5,013,000	4,076,000	4,647,000	11,871,530	17,954,000	29,825,530
Cecil Manor Elementary Roof replacement	-	-	563,000	330,000	563,000	330,000	893,000
Perryville High Boiler replacement	-	-	545,000	320,000	545,000	320,000	865,000
Bohemia Manor Middle / High Roof replacement	-	-	830,000	488,000	1,660,000	975,000	2,635,000
Conowingo Elementary Boiler replacement	-	-	187,000	110,000	187,000	110,000	297,000
Providence School Roof replacement	-	-	216,000	126,000	216,000	126,000	342,000
Rising Sun Elementary Boiler replacement	-	-	313,000	-	313,000	-	313,000
Chesapeake City Elementary replacement school (planning only)	-	900,000	-	-	-	900,000	900,000
Total Large Capital Projects	\$ 4,037,530	\$ 6,433,000	\$ 6,730,000	\$ 6,021,000	\$ 15,355,530	\$ 21,520,319	\$ 36,875,849

Operational Impact of Completed Projects

Major projects completed in fiscal 2017 include:

Perryville Elementary School Addition and Renovation

Total project cost: \$18,811,886

This project provided a complete renovation of the school.

Operating Cost/Savings

Perryville Elementary will be the School System's first LEED Certified building. In addition to the use of renewable materials and energy conservation design, all the existing HVAC utilities on the site were demolished. The replacement system is expected to save \$25,457 in utility cost per year. No operating costs are expected to increase.

Cecilton Elementary Exterior Envelope

Total project cost: \$488,116

Replaced roof with new, two-ply modified bitumen roof with tapered insulation, new counter flashings, and repaired coping stones on all walls.

Operating Cost/Savings

No significant changes in operating costs are expected.

Bohemia Manor High Boiler Replacement

Total project cost: \$655,182

Replaced existing heating plant with two (2) new 80 BHP Cleaver Brooks fire tube boilers with enhanced efficiency as well as upgrading approximately 100 terminal control units (VAV boxes, unit heaters).

Operating Cost/Savings

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

Kenmore Elementary Boiler Replacement

Total project cost: \$328,216

Replaced two (2) existing oil fired boilers with four (4) equally sized 1,500,000 BTUH nominal capacity vertical fire tube style gas fired high efficiency condensing boilers. The existing underground fuel oil tank, fuel pumps, and piping were removed in their entirety and the existing domestic water heater and master mixing valve were replaced.

Operating Cost/Savings

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

Cherry Hill Middle Boiler Replacement

Total project budget: \$494,865

Replaced two (2) existing oil fired boilers with six (6) equally sized 1,500,000 BTUH nominal capacity vertical fire tube style gas fired high efficiency condensing boilers. The existing underground fuel oil tank, fuel pumps, and piping were removed in their entirety and the existing domestic water heater, master mixing valve, and hot water storage tank were replaced.

Operating Cost/Savings

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

Thomson Estates Elementary Boiler Replacement

Total project budget: \$405,315

Replaced two (2) existing oil fired boilers with four (4) equally sized 1,500,000 BTUH nominal capacity vertical fire tube style gas fired high efficiency condensing boilers. The existing heating water pumps were also replaced.

Operating Cost/Savings

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

Perryville High Cooling Tower Replacement

Total project budget: \$146,956

The existing cooling tower was replaced with a newer more efficient model.

Operating Cost/Savings

No significant changes in operating costs are expected.

Five Year Construction in Progress Plan

The School system is required to submit a five-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 determined partially on the historical participation of the respective county. The cost per square foot is reviewed annually for new projects and the percentage share is reviewed and adjusted every three years. The current percentage of State share is 63% and will continue at 63% for new projects started in fiscal 2018, and will increase to 66% for 2019-2021.

The county is responsible for project design, site work, and removable furniture and fixtures in addition to any additional capacity or size additions over allowable State parameters based on projected enrollment. The county must appropriate approved amounts annually. The following five-year capital improvement plan was approved in June, 2017:

Fiscal 2018 Board of Education Approved Capital Budget

School / Project	Approved Budget FY 2018		Local Requests Projected Future Years					
	State	Local	FY19	FY20	FY21	FY22	FY23	Future
Gilpin Manor Elementary Replacement school	4,076,000	4,647,000	3,964,000	4,147,000	-	-	-	-
Cecil Manor Elementary Roof replacement	563,000	330,000	-	-	-	-	-	-
Perryville High Boiler replacement	545,000	320,000	-	-	-	-	-	-
Bohemia Manor Middle / High Roof replacement	830,000	488,000	487,000	-	-	-	-	-
Conowingo Elementary Boiler replacement	187,000	110,000	-	-	-	-	-	-
Providence School Roof replacement	216,000	126,000	-	-	-	-	-	-
Rising Sun Elementary Boiler replacement	313,000	-	-	-	-	-	-	-
Chesapeake City Elementary Replacement school	-	-	-	350,000	4,410,000	4,410,000	4,411,000	-
North East High Girls locker room renovation	-	-	-	-	-	-	-	-
North East Middle Addition / renovations	-	-	-	-	-	1,800,000	8,338,000	16,677,000
Kenmore Elementary Addition / renovation	-	-	-	-	-	-	-	22,340,000
Cecil Manor Elementary HVAC	-	-	-	611,000	-	-	-	-
Thomson Elementary Addition / renovation	-	-	-	-	-	-	-	13,318,000
Perryville High Fieldhouse	-	-	1,800,000	-	-	-	-	-
Total Large Capital Projects	\$ 6,730,000	\$ 6,021,000	\$ 6,251,000	\$ 5,108,000	\$ 4,410,000	\$ 6,210,000	\$12,749,000	\$52,335,000

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

Cecil Manor Elementary Waterline

Total project budget: \$175,000

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

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

Operating Cost/Savings

No significant changes in operating costs are expected.

Bohemia Manor Middle/High Waterline

Total project budget: \$75,000

Funds appropriated to-date: County \$75,000

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

Operating Cost/Savings

No significant changes in operating costs are expected.

North East High Girls' Locker Room Renovation

Total project budget: \$270,000

Funds appropriated to-date: County \$270,000

This locker room was constructed in 1972. The current area is in its original state with many old and deteriorated plumbing fixtures. In recent years the boys' locker room was completely renovated. This project would attempt to make both locker rooms equal and less maintenance for the future. The expected life of the new locker room is estimated to be 30 years.

Operating Cost/Savings

No significant changes in operating costs are expected.

Gilpin Manor Elementary Replacement School

Total project budget: \$29,826,000

Funds appropriated to-date: County \$9,660,000, State \$8,113,530

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

Cecil Manor Elementary Roof Replacement

Total project budget: \$893,000

Funds appropriated to-date: County \$330,000, State \$563,000

Cecil Manor is a one-story masonry school constructed with sections dating 1955, 1963, and 1995. The school was renovated in 1995 with an addition. Some original portions of the building were not re-roofed during the 1995 renovation. Funding will replace the entire 47,047 square feet of existing four-ply built up roof with a new two-ply modified bitumen roof. Included in the project would be the replacement of

existing edge metal, coping caps, expansion joints, and a section of exposed roof top HVAC ductwork. The new roof would include new tapered insulation for the existing flat roof decking.

Operating Cost/Savings

No significant changes in operating costs are expected.

Perryville High Boiler Replacement

Total project budget: \$865,000

Funds appropriated to-date: County \$320,000, State \$545,000

Perryville High School is heated by a central hot water heating plant. Heating hot water is generated by two Cleaver Brooks Model CB Series oil fired fire tube style hot water boilers. Currently, the boilers are of equal size, at 200 boiler horsepower (6,695,800 Btu/hr) each and were installed in 1976. Fuel oil is stored in a 10,000-gallon underground storage tank located adjacent to the boiler room. The boilers are original to the building, at 40 years old, and are past their useful life. Domestic hot water is currently generated by utilizing the heating water system via a 5,000-gallon hot water storage tank. Oil fired boilers are less efficient than the natural gas fired condensing boilers that are available on the market today. It has been confirmed that a BGE gas line is installed in the street adjacent to the school that could be utilized as a new fuel source in lieu of No. 2 fuel oil. It is recommended that Cecil County Public Schools replace the 40-year-old oil fired boilers with four (4) new high efficiency gas fired condensing boilers, each sized at 2,000,000 Btu/hr. It is also recommended that the existing domestic hot water storage tank be removed and two (2) new high efficiency natural gas fired domestic hot water heaters be installed in its place. The new boilers shall be provided with a boiler sequencing controller, which shall be integrated into the school's existing Johnson Controls DDC building energy management system. The remaining components of the school's 4-pipe heating and cooling central plant that was replaced in 2007 and is in good working order is not recommended to be replaced at this time. If no other equipment is fed from the existing underground fuel oil storage tank, it is also recommended that the tank, fuel oil pumps, and associated piping be removed in their entirety.

Operating Cost/Savings

This should result in a savings of \$38,805 per year by switching from oil to natural gas.

Bohemia Manor Middle / High Roof Replacement

Total project budget: \$2,635,000

Funds appropriated to-date: County \$488,000, State \$830,000

Bohemia Manor is a one story masonry constructed school which was built in 1958 and was renovated with an addition built in 1995. The roof decking is flat on the 1958 section and is tapered on the 1995 addition. The current roof is a two-ply modified bitumen which was installed in 1995. Funding is requested to replace the existing roof with approximately 147,392 square feet of new two-ply bitumen roof. The new roof system will include new tapered insulation for all areas that have a flat deck and will also include all new edge metal coping caps, expansion joints and scuppers, and downspouts.

Operating Cost/Savings

No significant changes in operating costs are expected.

Conowingo Elementary Boiler Replacement

Total project budget: \$297,000

Funds appropriated to-date: County \$110,000, State \$187,000

Conowingo Elementary School is heated by a central hot water heating plant. Heating hot water is generated by two Cleaver Brooks Model CB Series oil fired fire tube style hot water boilers. Currently the boilers are of unequal size, one at 40 boiler horsepower (1,339,160 Btu/hr) which was installed in 2006 and one at 25 boiler horsepower (836,975 Btu/hr) that was installed in 1992. Fuel oil is stored in a 10,000-gallon underground storage tank located adjacent to the boiler room. It is recommended that Cecil County Public Schools replace the older 25 bhp 1992 boiler with a new 40 bhp model that matches the 2006 boiler and can be utilized as a true standby, such that the school can operate the boilers in the lead-lag fashion. The new boiler shall be integrated into the school's existing Johnson Controls DDC building energy management system. The majority of the school's 2-pipe, dual temperature central plant that was replaced in 2013 and is in good working order, including the circulation pumps, is not recommended to be replaced at this time.

Operating Cost/Savings

No significant changes in operating costs are expected.

Providence School Roof Replacement

Total project budget: \$342,000

Funds appropriated to-date: County \$126,000, State \$216,000

Providence School is a single story school that has sections that were built in 1923, 1939, 1947, and 1954. Part of the school has a sloped roof with wood joist rafter construction with the remaining sections being a flat roofing deck on masonry construction. The shingles and existing two-ply modified bitumen roof were last replaced in 1993. Funding is requested to replace the entire existing roof to replace asphalt shingles with new asphalt shingles and to replace the existing flat two-ply roof with a new tapered two-ply modified bitumen roofing system.

Operating Cost/Savings

No significant changes in operating costs are expected.

Rising Sun Elementary Boiler Replacement

Total project budget: \$497,000

Funds appropriated to-date: State \$313,000

Rising Sun Elementary School is heated by a central hot water heating plant. Heating hot water is generated by two York Shipley Model SPWV Series oil fired fire tube style hot water boilers. Currently, the boilers are of equal size, at 40 boiler horsepower (1,339,160 Btu/hr) each and were installed in 1991. Fuel oil is stored in a 10,000-gallon underground storage tank located adjacent to the boiler room. The boilers are 25 years old and are at or over their expected median life expectancy. The associated boiler circulation pumps, expansion tanks, chemical shot feeder, and fuel oil pump set are also 25 years old and are past their useful life. It is recommended that Cecil County Public Schools replace the boilers in kind and replace the associated heating water pumps, expansion tank, chemical shot feeder, and fuel oil pumps. The new boilers shall be integrated into the school's existing Johnson Controls DDC building energy management system. The remaining components of the school's 4-pipe heating and cooling central plant that was replaced in 2013 and is in good working order, is not recommended to be replaced at this time.

Operating Cost/Savings

No significant changes in operating costs are expected.

Chesapeake City Replacement School

Total project budget: \$24,329,000

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

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

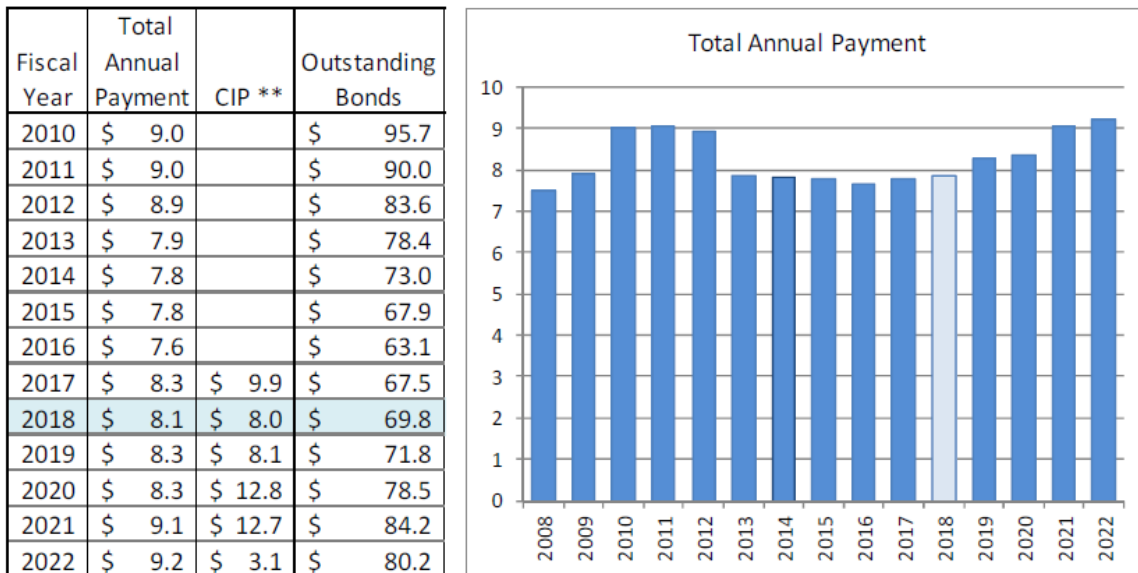
Debt Service Fund

The Debt Service Fund records the principal and interest payments on bonds issued in 1997 through 2017 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 2017	FY 2018	Change	
Debt Service Staff (FTE)	-	-	-	-
By PROGRAM				
Debt Service	\$ 7,761,511	\$ 8,068,759	\$ 307,248	4.0%
By OBJECT				
Principal	\$ 5,521,687	\$ 5,631,061	\$ 109,374	2.0%
Interest	2,239,824	2,437,698	197,874	8.8%
	\$ 7,761,511	\$ 8,068,759	\$ 307,248	4.0%

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

County Debt Amortization (\$ millions)



** Based on Fiscal 2017 Capital Improvement Plan

Debt Service	FY 2017	FY 2018	Change
Principal	\$ 5,693,126	\$ 5,631,061	\$ (62,065)
Interest	2,641,999	2,437,698	(204,301)
Total	\$ 8,335,125	\$ 8,068,759	(266,366)

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 costs 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	\$ 3,338,107
Adjustment to annual required contribution	(1,181,144)
Annual OPEB cost	2,156,963
Payments to retirees from general fund	(1,879,766)
Prefunding contribution	(277,197)
Increase in net OPEB obligation	-
Net OPEB obligation - beginning of year	-
Net OPEB obligation - end of year	\$ -

The school system's OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for fiscal 2016 and 2017, are as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2016	\$ 3,233,956	100.0%	\$ -
June 30, 2017	\$ 2,156,963	100.0%	\$ -

The funding history since the inception through fiscal 2016 of the OPEB trust is as follows:

As of June 30,	Contributions	Investment Income	Custodial Fees	Administrative Expenses	Net Income	Ending Balance	Return on Investment
2008	\$ 1,480,000	\$ -	\$ -	\$ -	\$ -	\$ 1,480,000	
2009	938,632	(218,163)	(7,533)	(20,096)	(245,792)	2,172,840	-15.2%
2010	938,632	166,050	(8,221)	(8,023)	149,806	3,261,278	7.3%
2011	1,011,504	607,890	(19,122)	(8,311)	580,457	4,853,239	18.1%
2012	1,011,504	(18,730)	(26,904)	(8,832)	(54,466)	5,810,277	-0.9%
2013	827,935	500,182	(34,163)	(7,745)	458,274	7,096,486	8.0%
2014	827,935	1,067,674	(38,413)	(8,638)	1,020,623	8,945,044	14.5%
2015	659,012	109,373	(47,238)	(8,195)	53,940	9,657,996	0.7%
2016	659,012	(53,409)	(45,428)	(8,773)	(107,610)	10,209,398	-1.0%
Total	\$ 8,354,166	\$ 2,160,867	\$ (227,022)	\$ (78,613)	\$ 1,855,232		

Based on the most recent actuarial valuation dated July 1, 2016, a 100% contribution of \$277,197 will be made in fiscal year 2017 and 2018. An annual OPEB cost of \$2,156,963 is budgeted in the school system's General Fund fiscal 2018 budget, including an estimated contribution of \$277,197 under the fixed charges category.

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INFORMATIONAL SECTION

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Budget Forecast

General (Operating) Fund

	FY17		FY18	FY19	FY20	FY21	FY22	Growth	
	Approved	Actual	Approved	Projected	Projected	Projected	Projected	Rate	Prior 5 yr
Revenue									
State revenue	\$ 105,863,909	\$ 105,719,601	\$ 107,365,542	\$ 109,298,122	\$ 111,265,488	\$ 113,268,267	\$ 115,307,096	1.8%	1.8%
Local appropriation	80,610,438	80,610,438	81,688,528	83,322,299	84,988,745	86,688,520	88,422,290	2.0%	3.7%
Federal revenue	8,986,087	9,031,345	8,938,077	9,027,458	9,117,733	9,208,910	9,300,999	1.0%	-1.3%
Other revenue	460,000	815,775	465,000	465,000	465,000	465,000	465,000	0.0%	-2.6%
Total Revenue	\$ 195,920,434	\$ 196,177,159	\$ 198,457,147	\$ 202,112,879	\$ 205,836,966	\$ 209,630,697	\$ 213,495,385	1.8%	2.3%
Expenditures									
Administrative Services									
Salaries and wages	\$ 12,540,562	\$ 12,365,481	\$ 12,803,783	\$ 13,059,859	\$ 13,321,056	\$ 13,587,477	\$ 13,859,227	2.0%	0.6%
Contracted services	11,013,691	11,233,617	11,037,870	11,093,059	11,148,524	11,204,267	11,260,288	0.5%	2.8%
Supplies and materia	1,376,334	1,639,570	1,277,779	1,290,557	1,303,463	1,316,498	1,329,663	1.0%	7.7%
Other charges	5,950,236	5,170,587	5,547,668	5,575,406	5,603,283	5,631,299	5,659,455	0.5%	-0.9%
Equipment	549,161	874,545	727,793	198,611	199,604	200,602	201,605	2.0%	-
Transfers	14,980	-	14,662	14,735	14,809	14,883	14,957	0.5%	-
Total Administrative Services	31,444,964	31,283,800	31,409,555	31,232,227	31,590,739	31,955,026	32,325,195	1.2%	1.6%
Education Services									
Salaries and wages	111,150,453	110,890,958	114,325,603	116,612,115	118,944,357	121,323,244	123,749,709	2.0%	1.9%
Contracted services	3,854,784	4,163,281	3,993,063	4,013,028	4,033,093	4,053,258	4,073,524	0.5%	5.8%
Supplies and materia	4,820,616	5,175,477	4,278,563	4,321,349	4,364,562	4,408,208	4,452,290	1.0%	9.1%
Other charges	782,277	708,949	758,022	761,812	765,621	769,449	773,296	0.5%	4.7%
Equipment	520,840	1,014,480	1,124,358	1,146,845	1,169,782	1,193,178	1,217,042	2.0%	-
Transfers	3,011,154	2,445,322	2,810,935	2,810,935	2,810,935	2,810,935	2,810,935	0.0%	-5.1%
Total Education Services	124,140,124	124,398,467	127,290,544	129,666,084	132,088,350	134,558,272	137,076,796	1.9%	1.9%
Fixed charges	40,335,346	36,163,740	39,757,048	40,949,759	42,178,252	43,443,600	44,746,908	3.0%	4.0%
Total Expenditures	\$ 195,920,434	\$ 191,846,007	\$ 198,457,147	\$ 201,848,070	\$ 205,857,341	\$ 209,956,898	\$ 214,148,899	1.7%	2.3%
Fund balance change	\$ -	\$ 4,331,152	\$ -	\$ 264,809	\$ (20,375)	\$ (326,201)	\$ (653,514)		
Ending fund balance		\$ 16,339,378	\$ 16,339,378	\$ 16,604,187	\$ 16,583,812	\$ 16,257,611	\$ 15,604,097		
% of Budget		8.5%	8.2%	8.2%	8.1%	7.7%	7.3%		
Enrollment (Sep 30, prior FY)		15,633	15,667	15,800	15,929	15,948	15,985		
Growth			0.2%	0.8%	0.8%	0.1%	0.2%		

General Fund Assumptions

Revenue

- Since fiscal 2013, State revenue increased an average of 2.2% per year. State revenue sources are projected to increase by 1.8% due to an increase in the per student foundation amount and changes in student demographics, with low growth in total enrollment.
- Since fiscal 2013, Local revenue increased an average of 3.7% per year. Local revenue is projected to increase at an average growth rate of 2.0% keeping pace with inflation, with low growth in total enrollment.
- Federal revenue is projected to remain flat. This trend is expected to continue.
- Other revenue is projected to remain flat.

Expenditures

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

Special Revenue (Food and Nutrition) Fund

	FY17		FY18	FY19	FY20	FY21	FY22	Growth
	Approved	Actual	Approved	Projected	Projected	Projected	Projected	Rate
Revenue								
Federal revenue	\$ 4,490,075	\$ 4,585,339	\$ 4,537,554	\$ 4,605,617	\$ 4,674,701	\$ 4,744,822	\$ 4,815,994	1.5%
Sale of food	1,847,908	1,849,130	1,850,114	1,887,116	1,924,858	1,963,355	2,002,622	2.0%
State revenue	371,683	325,394	347,166	352,373	357,659	363,024	368,469	1.5%
Other revenue	-	23,702	-	-	-	-	-	0.0%
Total revenue	\$ 6,709,666	\$ 6,783,565	\$ 6,734,834	\$ 6,845,106	\$ 6,957,218	\$ 7,071,201	\$ 7,187,085	
Expenditures								
Administration	\$ 279,104	\$ 269,130	\$ 284,475	\$ 288,742	\$ 293,073	\$ 297,469	\$ 301,931	1.5%
Food	2,900,000	2,746,848	2,896,905	2,957,740	3,019,853	3,083,270	3,148,019	2.1%
Salaries and wages	2,486,428	2,377,355	2,425,418	2,461,799	2,498,726	2,536,207	2,574,250	1.5%
Contracted services	60,000	67,642	72,880	73,244	73,610	73,978	74,348	0.5%
Supplies and materials	310,610	280,868	304,481	306,003	307,533	309,071	310,616	0.5%
Other operating costs	673,524	694,603	750,675	754,428	758,200	761,991	765,801	0.5%
Total expenditures	\$ 6,709,666	\$ 6,436,446	\$ 6,734,834	\$ 6,841,956	\$ 6,950,995	\$ 7,061,986	\$ 7,174,965	
Change in Fund Balance	\$ -	\$ 347,119	\$ -	\$ 3,150	\$ 6,223	\$ 9,215	\$ 12,120	
Ending Fund Balance		\$ 520,249	\$ 520,249	\$ 523,399	\$ 529,622	\$ 538,837	\$ 550,957	

Capital Projects Fund

	FY17		FY18	FY19	FY20	FY21	FY22	
	Approved	Actual	Approved	Projected	Projected	Projected	Projected	
Revenue								
Local appropriation	\$ 8,653,913	\$ 5,497,303	\$ 7,304,913	\$ 12,442,913	\$ 19,198,913	\$ 21,499,913	\$ 19,392,000	
State revenue	6,650,470	5,146,433	6,730,000	9,127,470	10,166,000	16,518,000	16,120,000	
Other revenue	-	235	-	-	-	-	-	
Total Revenue	\$ 15,304,383	\$ 10,643,971	\$ 14,034,913	\$ 21,570,383	\$ 29,364,913	\$ 38,017,913	\$ 35,512,000	
Expenditures								
Small capital (pay-go)	\$ 803,913	\$ 1,003,872	\$ 1,283,913	\$ 803,913	\$ 803,913	\$ 803,913	\$ -	
Major projects	14,500,470	9,634,429	12,751,000	20,766,470	28,561,000	37,214,000	35,512,000	
Total Expenditures	\$ 15,304,383	\$ 10,638,301	\$ 14,034,913	\$ 21,570,383	\$ 29,364,913	\$ 38,017,913	\$ 35,512,000	
Change in Fund Balance	\$ -	\$ 5,670	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance		\$ 42,732	\$ 42,732	\$ 42,732	\$ 42,732	\$ 42,732	\$ 42,732	

Fund balance fluctuation is a result of timing of expenditures

Projections are from the Fiscal 2018 Cecil County Approved Capital Improvement Program

Debt Service Fund

	FY17		FY18	FY19	FY20	FY21	FY22	
	Approved	Actual	Approved	Projected	Projected	Projected	Projected	
Revenue								
Local appropriation	\$ 7,761,511	\$ 8,335,125	\$ 8,068,759	\$ 8,272,373	\$ 8,340,004	\$ 9,069,807	\$ 9,213,568	
Expenditures								
Principal	\$ 5,521,687	\$ 5,693,126	\$ 5,631,061	\$ 6,105,534	\$ 6,228,316	\$ 6,949,663	\$ 7,094,195	
Interest	2,239,824	2,641,999	2,437,698	2,166,839	2,111,688	2,120,144	2,119,373	
Total Expenditures	\$ 7,761,511	\$ 8,335,125	\$ 8,068,759	\$ 8,272,373	\$ 8,340,004	\$ 9,069,807	\$ 9,213,568	
Bonds Outstanding		\$ 63,055,672	\$ 67,471,178	\$ 69,846,947	\$ 71,839,413	\$ 78,457,097	\$ 84,212,434	

Projections are from the Fiscal 2018 Cecil County Approved Capital Improvement Program

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

Debt service is the responsibility of County Government

Personnel Resources

FY 2018 Position Changes

Administration	0.50	Special Education	(0.10)
1.00 Accountant		(0.30) Classroom Teachers	
(1.00) Secretary		1.40 Therapists	
0.50 Secretary		0.80 Early Childhood Teacher	
Instruction Leadership & Support	(0.50)	(1.00) Paraprofessional	
Ed Services		(1.00) Guidance Counselor	
(0.50) Secretary		Student Personnel Services	2.00
Instruction - Regular	(2.70)	3.00 Classroom Teachers	
0.30 Classroom Teachers		(1.00) Pupil Personnel Worker	
1.00 Paraprofessional		Student Health Services	1.00
(0.30) Gifted and Talented Teacher		1.00 Nurse	
(3.00) Early Childhood Teacher			
(1.00) Early Childhood Paraprofessional			
0.30 Media Specialist			

Education Services	(0.30)
Administrative Services	0.50
Grand Total	0.20

Over 83.7% of the school system's operating budget is for salaries, wages, and employee benefits. With the declining trend in funding from all sources, 146 positions have been reduced over the period of fiscal 2009 through 2018 for a total workforce reduction of 8.0%. 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%.

FY 2018 Positions by Category

Position Type	Administration	Instr. Leadership and Support		Instruction Salaries and Wages	Special Education	Student Personnel, Health and Community Services	Transportation	Maintenance, Operations and Capital	Total FTE
		Office of the Principal	Administration and Support						
Superintendent, Asst., Exec.	4.00		4.00		-	-			8.00
Directors, Coord., Supv., Specialist	2.50		15.50	-	5.00	3.00	1.00	-	27.00
Principal		29.00			-				29.00
Asst. Principal		39.00			-				39.00
Teachers				977.20	235.50	4.00			1,216.70
Therapist					37.40				37.40
Guidance Counselor				50.00	1.00				51.00
Librarian	-		-	25.50					25.50
Psychologist				13.00	-				13.00
Student Personnel, Case Worker						11.00			11.00
Nurse						31.00			31.00
Other Professional Staff	22.00	-	-	-	-	-	2.00	10.00	34.00
Secretary, Clerical	19.00	100.00	7.10		2.00	1.90	2.00	3.00	135.00
Bus Driver							11.00		11.00
Paraprofessional				34.00	156.50	-	7.00		197.50
Custodian, Operation, Maintenance								172.50	172.50
Total FTE	47.50	168.00	26.60	1,099.70	437.40	50.90	23.00	185.50	2,038.60

Position History by Position Type

Position Type	2010	2011	2012	2013	2014	2015	2016	2017	2018	Increase/ (Decrease)
Superintendent, Asst., Exec.	9.00	9.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00	-
Director, Coord., Supv., Specialist	30.00	30.00	25.00	23.00	25.00	26.00	27.00	27.00	27.00	-
Principal	30.00	30.00	30.00	29.00	29.00	29.00	29.00	29.00	29.00	-
Asst. Principal	39.00	38.00	36.00	36.00	37.00	38.00	39.00	39.00	39.00	-
Teachers	1,235.33	1,215.30	1,175.60	1,177.00	1,178.20	1,187.90	1,200.90	1,216.20	1,216.70	0.50
Therapist	25.40	25.60	25.30	27.20	33.20	30.60	31.40	36.00	37.40	1.40
Guidance Counselor	60.00	59.50	56.00	57.00	57.00	53.00	52.00	52.00	51.00	(1.00)
Librarian	25.60	25.70	25.00	25.00	25.00	25.00	25.20	25.20	25.50	0.30
Psychologist	8.00	8.00	8.00	8.00	8.00	12.00	13.00	13.00	13.00	-
Student Personnel, Case Worker	13.00	13.00	12.60	12.80	12.00	12.00	12.00	12.00	11.00	(1.00)
Nurse	33.00	31.00	31.00	31.00	30.00	30.00	30.00	30.00	31.00	1.00
Other Professional Staff	35.00	32.00	35.00	34.00	31.00	32.00	32.00	33.00	34.00	1.00
Secretary, Clerical	147.75	147.00	144.00	141.00	141.00	138.00	138.00	136.00	135.00	(1.00)
Bus Driver	14.00	14.00	14.00	13.00	13.00	13.00	11.00	11.00	11.00	-
Paraprofessional	290.36	279.36	255.36	246.86	237.46	207.00	198.50	198.50	197.50	(1.00)
Custodian, Operation, Maintenance	181.00	178.50	170.00	169.00	169.00	169.50	172.00	172.50	172.50	-
Total FTE	2,176.44	2,135.96	2,051.86	2,038.86	2,034.86	2,011.00	2,019.00	2,038.40	2,038.60	0.20

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 As of September 30,											
	2017 Capacity	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Elementary Schools											
Bainbridge Elementary	449	313	532	515	358	402	396	410	423	383	259
Bay View Elementary	608	591	609	617	571	619	641	618	621	615	609
Calvert Elementary	433	472	479	483	516	420	323	325	332	321	338
Cecil Manor Elementary	523	453	470	450	462	501	530	474	487	454	472
Cecilton Elementary	350	324	345	309	303	297	319	322	338	339	311
Charlestown Elementary	292	246	436	406	224	213	205	184	211	200	196
Chesapeake City Elementary	353	314	343	357	337	314	306	311	315	307	291
Conowingo Elementary	534	466	474	476	480	527	542	567	560	567	553
Elk Neck Elementary	501	446	408	428	434	412	424	430	432	446	443
Gilpin Manor Elementary	416	412	466	457	490	429	405	439	423	431	372
Holly Hall Elementary	624	578	650	629	625	632	633	610	602	619	577
Kenmore Elementary	306	310	339	331	346	326	331	314	305	315	329
Leeds Elementary	408	384	407	402	404	396	406	411	394	402	404
North East Elementary	542	564	527	524	486	512	501	507	477	492	493
Perryville Elementary	500	407	-	-	371	371	368	369	395	375	387
Rising Sun Elementary	715	699	755	690	665	615	665	669	679	721	823
Thomson Estates Elementary	614	527	456	469	510	491	473	490	510	533	535
Elementary School Total	8,168	7,506	7,696	7,543	7,582	7,477	7,468	7,450	7,504	7,520	7,392
Middle Schools											
Bohemia Manor Middle	601	502	506	472	473	473	477	487	478	478	488
Cherry Hill Middle	775	426	416	442	465	439	479	501	529	494	498
Elkton Middle	712	557	554	551	554	569	589	585	591	626	652
North East Middle	712	750	732	754	780	726	725	727	774	753	769
Perryville Middle	860	554	556	550	558	565	597	597	570	615	627
Rising Sun Middle	818	649	679	677	718	713	714	695	706	688	717
Middle School Total	4,478	3,438	3,443	3,446	3,548	3,485	3,581	3,592	3,648	3,654	3,751
High Schools											
Bohemia Manor High	643	650	656	620	629	641	635	664	736	733	742
Elkton High	1,380	982	1,026	1,067	1,124	1,105	1,097	1,087	1,122	1,112	1,120
North East High	1,009	1,083	1,065	1,028	1,005	1,037	1,078	1,121	1,129	1,084	1,143
Perryville High	944	802	802	810	789	775	812	846	892	905	948
Rising Sun High	924	1,172	1,171	1,167	1,147	1,114	1,156	1,177	1,174	1,201	1,194
High School Total	4,900	4,689	4,720	4,692	4,694	4,672	4,778	4,895	5,053	5,035	5,147
Other Schools											
Cecil County High School*	106	87	75	97	71	72	62	58	84	90	85
School of Technology*	580	674	387	258	247	253	254	255	254	240	275
Grand Total	18,232	15,633	15,859	15,681	15,824	15,634	15,827	15,937	16,205	16,209	16,290
Increase / (Decrease)		(226)	178	(143)	190	(193)	(110)	(268)	(4)	(81)	(131)
% Increase / Decrease		-1.4%	1.1%	-0.9%	1.2%	-1.2%	-0.7%	-1.7%	0.0%	-0.5%	-0.8%
High School Graduates		1,071	1,143	1,059	1,082	1,085	1,132	1,122	1,137	1,080	1,106
*Includes schools that are not home based. Students are taken from their primary location for a period of time during the school day.											

Projected Student Enrollment

Our local projections agree with the State of Maryland projections with a variance of 0.3% to 3.2% for the projected period of 2017 to 2026.

Projected Enrollment By School September 30,										
2017 Capacity	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Elementary Schools:										
Bainbridge Elementary	449	323	347	349	349	351	353	353	353	353
Bay View Elementary	608	566	537	588	588	592	592	594	597	601
Calvert Elementary	433	464	457	477	477	477	477	477	477	477
Cecil Manor Elementary	523	442	444	466	468	473	473	476	476	478
Cecilton Elementary	350	344	348	342	342	344	345	348	352	355
Charlestown Elementary	292	240	240	248	251	255	257	257	260	261
Chesapeake City Elementary	353	342	357	361	363	363	365	365	367	369
Conowingo Elementary	534	469	470	471	473	475	477	477	479	481
Elk Neck Elementary	501	425	419	421	421	423	423	425	425	427
Gilpin Manor Elementary	416	455	455	453	453	457	458	460	462	466
Holly Hall Elementary	624	578	557	584	586	586	588	588	590	591
Kenmore Elementary	306	308	317	318	320	320	322	322	324	325
Leeds Elementary	408	393	417	419	421	422	422	422	425	426
North East Elementary	542	563	553	561	562	565	565	567	567	569
Perryville Elementary	500	407	391	395	397	398	401	402	405	407
Rising Sun Elementary	715	699	717	709	710	714	715	718	720	723
Thomson Estates Elementary	614	512	509	502	502	505	506	508	509	511
Elementary School Total:	8,168	7,530	7,535	7,664	7,683	7,720	7,739	7,759	7,788	7,816
Middle Schools:										
Bohemia Manor Middle	601	492	490	490	490	490	490	490	490	490
Cherry Hill Middle	775	438	459	459	459	459	459	459	459	459
Elkton Middle	712	555	596	596	596	596	596	596	596	596
North East Middle	712	760	765	765	765	765	765	765	765	765
Perryville Middle	860	564	585	585	585	585	585	585	585	585
Rising Sun Middle	818	659	663	663	663	663	663	663	663	663
Middle School Total:	4,478	3,468	3,558	3,558	3,558	3,558	3,558	3,558	3,558	3,558
High Schools:										
Bohemia Manor High	643	643	660	660	660	660	660	660	660	660
Elkton High	1,380	1,022	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032
North East High	1,009	1,115	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080
Perryville High	944	767	808	808	808	808	808	808	808	808
Rising Sun High	924	1,122	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127
High School Total:	4,900	4,669	4,707	4,707	4,707	4,707	4,707	4,707	4,707	4,707
Grand Total	17,546	15,667	15,800	15,929	15,948	15,985	16,004	16,024	16,053	16,102
Increase/Decrease:		-1.66%	0.85%	0.82%	0.12%	0.23%	0.12%	0.12%	0.18%	0.17%

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,										
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Race	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
American Indian/ Alaskan Native	49	57	58	54	46	42	41	39	34	30
Asian	200	202	213	149	145	133	132	142	133	117
African American	1,599	1,643	1,782	1,354	1,340	1,320	1,336	1,358	1,390	1,447
White (Not of Hispanic origin)	13,943	13,762	13,549	12,945	12,803	12,574	12,575	12,362	12,375	12,021
Hispanic	499	545	603	722	754	812	900	924	1,006	1,055
Hawaiian / Pacific Islander				18	20	20	20	20	20	19
2 or more Races				695	719	733	820	836	901	944
Total Student Enrollment	16,290	16,209	16,205	15,937	15,827	15,634	15,824	15,681	15,859	15,633

Special Education

Special Education student enrollment has increased from 13.0% in 2007 to 15% of total student enrollment in 2016. The chart below shows the number of special education students listed by disability.

Special Education Enrollment by Disability As of October 1,										
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Disability	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Total Special Education	2,185	2,149	2,128	2,080	2,011	2,111	2,205	2,272	2,365	2,368
Intellectual Disability	97	98	95	96	96	89	74	72	72	82
Hearing Impaired	16	8	7	3	5	4	7	5	7	9
Deaf	1	1	2	2	4	3	4	3	4	4
Speech/Language	554	530	506	472	456	494	481	476	464	473
Visually Impaired	3	2	4	2	2	3	2	3	3	4
Emotional Disability	87	89	81	92	93	88	79	72	76	89
Orthopedically Impaired	19	17	18	13	9	6	5	6	6	6
Other Health Impaired	269	293	286	281	271	302	322	387	411	476
Specific Learning Disabilities	832	864	868	827	742	743	760	753	806	757
Multiple Disabilities	155	70	55	53	67	110	161	164	151	118
Deaf/Blind	0	0	0	0	0	0	0	0	0	0
Traumatic Brain Injury	11	12	12	9	8	9	7	9	10	10
Autism	58	75	91	114	115	129	130	136	140	144
Developmental Delay	83	90	103	116	143	131	173	186	215	196
Total Student Enrollment	16,290	16,209	16,205	15,937	15,827	15,634	15,824	15,681	15,859	15,633

Buildings and Land

CAPITAL ASSET INFORMATION AS OF JUNE 30, 2017				
	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
Administrative Services Center	76,700	50	500	1965
<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	41,027	10	353	1939
Conowingo Elementary	44,696	19	534	1955
Elk Neck Elementary	50,156	29	501	1991
Gilpin Manor Elementary	51,035	9	416	1952
Holly Hall Elementary	61,711	15	624	1963
Kenmore Elementary	35,225	11	306	1985
Leeds Elementary	40,414	17	408	1968
North East Elementary	61,396	11	542	1951
Perryville Elementary	69,649	10	500	2016
Rising Sun Elementary	62,496	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	101,200	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*	136,024	35	643	1958
Elkton High	187,046	37	1,380	1958
North East High	123,890	50	1,009	1970
Perryville High	130,672	39	944	1978
Rising Sun High	114,400	42	924	1991
<u>Other Schools</u>				
Providence	16,645	9	106	1923
School of Technology	160,000	91	580	1990
Total:	2,354,710	718	18,732	

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

Demographic and Economic Statistics

Calendar Year	Population	Personal Income (amounts expressed in thousands)	Per Capita Income	Employment	Unemployment Rate	Median Price of Housing Sales	School Enrollment
2016	102,603	\$ 3,030,687	\$ 29,538	49,918	5.1%	\$ 194,765	15,633
2015	102,382	2,971,638	29,025	50,042	6.0%	197,902	15,859
2014	102,383	3,022,141	29,518	48,665	6.6%	194,000	15,681
2013	101,108	2,934,660	29,025	51,202	6.1%	195,000	15,824
2012	101,696	2,864,776	28,170	51,078	8.2%	199,900	15,634
2011	101,694	2,957,160	29,079	46,188	8.9%	199,900	15,827
2010	101,108	2,896,845	28,651	45,326	9.6%	242,500	15,937
2009	103,850	3,370,452	32,455	46,259	9.0%	225,000	16,271
2008	99,926	3,206,925	32,093	48,310	5.3%	235,000	16,290
2007	103,490	3,229,405	31,205	51,558	4.0%	279,157	16,421

Principal Employers

Employer	2017			2008		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
W. L. Gore & Associates, Inc.	2,405	1	4.82%	2,667	1	5.17%
Cecil County Board of Education	2,200	2	4.41%	2,464	2	4.78%
Perry Point V.A. Medical Center	1,500	3	3.00%	1,000	3	1.94%
Union Hospital	1,235	4	2.47%	864	4	1.68%
Wal-Mart Stores, Inc.	795	5	N/A	500	7	0.97%
Terumo Medical Corporation	610	6	1.22%	345	9	0.67%
Cecil County Government	603	7	1.21%	551	6	1.07%
IKEA/Genco	580	8	1.16%	370	8	0.72%
Cecil College	515	9	1.03%	300	10	0.58%
Orbital ATK, Inc. (formerly Thiokol Corp.)	465	10	0.93%	682	5	1.32%
Totals	<u>10,908</u>		<u>20.25%</u>	<u>9,743</u>		<u>18.90%</u>

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 projects. 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 2017	Approved Budget FY 2018	Change	
10018	Title I	\$ 3,049,576	\$ 3,049,576	\$ -	-
11318	Career and Technology Education, Carl D. Perkins Title IC	155,669	155,669	-	-
14218	Title III - Language Acquisition - Immigrant Portion	5,103	5,103	-	-
14318	Title III - Language Acquisition	30,731	30,731	-	-
15418	Title II - Teacher Quality	548,218	548,218	-	-
40118	Special Education - Passthrough	3,332,808	3,320,449	(12,359)	-0.4%
40518	Special Education Discretionary - Local Priority Flexibility	94,863	94,863	-	-
40618	Special Education - Early Childhood Connections	34,832	-	(34,832)	-100.0%
40718	Special Education - PLI	600	-	(600)	-100.0%
40818	Special Education - Pre-School Passthrough	100,357	100,357	-	-
40918	Special Education - Passthrough Parentally Placed	38,488	38,346	(142)	-0.4%
41118	Special Education - Pre-School Passthrough Parentally Placed	1,123	1,046	(77)	-6.9%
41218	Special Education Discretionary - Special Ed. Citizens Advisory Committee (SECAC)	2,500	2,500	-	-
41618	Maryland Infants and Toddlers, Part C	110,383	110,383	-	-
41718	Maryland Infant and Toddlers, Part B	49,780	49,780	-	-
41818	Maryland Infant and Toddlers, Part B 619	7,000	7,000	-	-
42018	Maryland Infant and Toddlers, Part B 619 Preschool Extended Option	4,056	4,056	-	-
43818	Medical Assistance - School Aged Children	1,300,000	1,300,000	-	-
43918	Medical Assistance - Infants and Toddlers	120,000	120,000	-	-
Federal Grants Subtotal		\$ 8,986,087	\$ 8,938,077	\$ (48,010)	-0.5%
12818	Aging Schools Program	\$ 96,024	\$ 96,024	\$ -	-
22818	Fine Arts Initiative	15,727	15,727	-	-
41518	Maryland Infants and Toddlers Intergovernmental Transfer (IGT)	160,000	166,000	6,000	3.8%
41918	Maryland Infants and Toddlers	8,545	2,545	(6,000)	-70.2%
48618	Judy Hoyer Early Child Care and Education	322,000	322,000	-	-
State Grants Subtotal		\$ 602,296	\$ 602,296	\$ -	-
TOTAL		\$ 9,588,383	\$ 9,540,373	\$ (48,010)	-0.5%

Restricted Expense Summary

By Category	Approved Budget		Percent	Approved Budget		Percent	Change
	FY 2017			FY 2018			
Administration	\$ 224,980	2.3%		\$ 224,662	2.4%		\$ (318) -0.1%
Instruction - Leadership and Support	3,631	0.0%		3,331	0.0%		\$ (300) -8.3%
Instruction - Salaries and Wages	2,318,883	24.2%		2,341,128	24.5%		\$ 22,245 1.0%
Instruction - Materials and Supplies	313,664	3.3%		311,738	3.3%		\$ (1,926) -0.6%
Instruction - Other	182,415	1.9%		182,605	1.9%		\$ 190 0.1%
Special Education	3,866,953	40.3%		3,820,974	40.1%		\$ (45,979) -1.2%
Student Personnel Services	-	0.0%		-	0.0%		\$ - -
Student Health Services	-	0.0%		-	0.0%		\$ - -
Student Transportation	152,428	1.6%		148,428	1.6%		\$ (4,000) -2.6%
Operation of Plant	1,000	0.0%		-	0.0%		\$ (1,000) -100.0%
Maintenance of Plant	96,024	1.0%		96,024	1.0%		\$ - -
Fixed Charges	2,183,206	22.8%		2,162,284	22.7%		\$ (20,922) -1.0%
Community Services	245,199	2.6%		249,199	2.6%		\$ 4,000 1.6%
Capital Outlay	-	0.0%		-	0.0%		\$ - -
	\$ 9,588,383	100.0%		\$ 9,540,373	100.0%		\$ (48,010) -0.5%

By Object	Approved Budget		Percent	Approved Budget		Percent	Change
	FY 2017			FY 2018			
Salaries and Wages	\$ 5,497,303	57.3%		\$ 5,536,521	58.0%		\$ 39,218 0.7%
Contracted Services	911,350	9.5%		856,126	9.0%		(55,224) -6.1%
Materials and Supplies	464,152	4.8%		456,387	4.8%		(7,765) -1.7%
Other Charges	2,426,944	25.3%		2,403,242	25.2%		(23,702) -1.0%
Equipment	-	0.0%		-	0.0%		- -
Transfers	288,634	3.0%		288,097	3.0%		(537) -0.2%
	\$ 9,588,383	100.0%		\$ 9,540,373	100.0%		\$ (48,010) -0.5%

Title I (10018)

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 2017	Approved Budget FY 2018	Change	
Restricted Staff (FTE)	24.90	25.70	0.80	3.2%
By CATEGORY				
Administration	\$ 72,340	\$ 72,340	\$ -	-
Instruction - Leadership and Support	1,831	1,831	-	-
Instruction - Salaries and Wages	1,942,884	1,942,884	-	-
Instruction - Materials and Supplies	203,340	203,340	-	-
Instruction - Other	113,516	113,516	-	-
Student Transportation	46,000	46,000	-	-
Fixed Charges	669,665	669,665	-	-
	\$ 3,049,576	\$ 3,049,576	\$ -	-
By OBJECT				
Salaries and Wages	\$ 1,942,884	\$ 1,942,884	\$ -	-
Contracted Services	55,137	55,137	-	-
Supplies and Materials	203,771	203,771	-	-
Other Charges	758,401	758,401	-	-
Transfers	89,383	89,383	-	-
	\$ 3,049,576	\$ 3,049,576	\$ -	-

Career and Technology Education, Carl D. Perkins Title IC (11318)

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 2017	Approved Budget FY 2018	Change	
Restricted Staff (FTE)	-	-	-	-
By CATEGORY				
Administration	\$ 4,004	\$ 4,004	\$ -	-
Instruction - Leadership and Support	1,800	1,500	(300)	-16.7%
Instruction - Salaries and Wages	3,846	3,846	-	-
Instruction - Materials and Supplies	102,958	102,958	-	-
Instruction - Other	37,749	38,049	300	0.8%
Student Transportation	5,000	5,000	-	-
Fixed Charges	<u>312</u>	<u>312</u>	<u>-</u>	-
	\$ 155,669	\$ 155,669	\$ -	-
By OBJECT				
Salaries and Wages	\$ 3,846	\$ 3,846	\$ -	-
Contracted Services	20,575	20,755	180	0.9%
Supplies and Materials	104,458	104,458	-	-
Other Charges	22,786	22,606	(180)	-0.8%
Transfers	<u>4,004</u>	<u>4,004</u>	<u>-</u>	-
	\$ 155,669	\$ 155,669	\$ -	-

Title III – Language Acquisition and Immigrant (14218, 14318)

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 2017	Approved Budget FY 2018	Change	
Restricted Staff (FTE)	-	-	-	-
By CATEGORY				
Administration	\$ 703	\$ 703	\$ -	-
Instruction - Salaries and Wages	15,748	15,748	-	-
Instruction - Materials and Supplies	5,440	10,068	4,628	85.1%
Instruction - Other	12,950	12,950	-	-
Fixed Charges	993	993	-	-
	<u>\$ 35,834</u>	<u>\$ 40,462</u>	<u>\$ 4,628</u>	<u>12.9%</u>
By OBJECT				
Salaries and Wages	\$ 15,748	\$ 15,748	\$ -	-
Contracted Services	12,550	12,550	-	-
Supplies and Materials	5,440	5,440	-	-
Other Charges	1,393	1,393	-	-
Transfers	703	703	-	-
	<u>\$ 35,834</u>	<u>\$ 35,834</u>	<u>\$ -</u>	<u>-</u>

Title II – Teacher Quality (15418)

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 2017		Approved Budget FY 2018		Change	
Restricted Staff (FTE)	6.00		6.00		-	
By CATEGORY						
Administration	\$	13,921	\$	13,921	\$	-
Instruction - Salaries and Wages		352,430		374,285		21,855 6.2%
Instruction - Other		15,000		12,389		(2,611) -17.4%
Fixed Charges		<u>166,867</u>		<u>147,623</u>		<u>(19,244)</u> -11.5%
	\$	548,218	\$	548,218	\$	-
By OBJECT						
Salaries and Wages	\$	352,430	\$	374,285	\$	21,855 6.2%
Contracted Services		8,000		5,389		(2,611) -32.6%
Other Charges		166,867		147,623		(19,244) -11.5%
Transfers		<u>20,921</u>		<u>20,921</u>		<u>-</u> -
	\$	548,218	\$	548,218	\$	-

Special Education – Pass-through and Pass-through Parentally Placed (40118, 40918)

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 2017	Approved Budget FY 2018	Change	
Restricted Staff (FTE)	47.00	45.40	(1.60)	-3.4%
By CATEGORY				
Administration	\$ 85,723	\$ 85,405	\$ (318)	-0.4%
Special Education	2,288,182	2,275,999	(12,183)	-0.5%
Student Transportation	92,428	92,428	-	-
Fixed Charges	<u>904,963</u>	<u>904,963</u>	<u>-</u>	-
	\$ 3,371,296	\$ 3,358,795	\$ (12,501)	-0.4%
By OBJECT				
Salaries and Wages	\$ 2,001,050	\$ 2,001,050	\$ -	-
Contracted Services	162,315	162,315	-	-
Supplies and Materials	103,044	103,044	-	-
Other Charges	980,676	980,676	-	-
Transfers	<u>124,211</u>	<u>124,211</u>	<u>-</u>	-
	\$ 3,371,296	\$ 3,371,296	\$ -	-

**Special Education – Preschool Pass-through and Preschool Pass-through Parentally Placed
(40818, 41118)**

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 2017		Approved Budget FY 2018		Change	
Restricted Staff (FTE)	1.00		1.00		-	-
By CATEGORY						
Administration	\$	2,581	\$	2,581	\$	-
Special Education		73,519		73,442	(77)	-0.1%
Fixed Charges		25,380		25,380	-	-
	\$	101,480	\$	101,403	\$	(77) -0.1%
By OBJECT						
Salaries and Wages	\$	29,253	\$	29,634	\$	381 1.3%
Contracted Services		35,000		35,000	-	-
Supplies and Materials		8,143		7,762	(381)	-4.7%
Other Charges		25,380		25,380	-	-
Transfers		3,704		3,627	(77)	-2.1%
	\$	101,480	\$	101,403	\$	(77) -0.1%

Special Education – State Discretionary Allocations (40518, 40618, 40718, 41218)

Description

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

Financial Summary

	Approved Budget FY 2017	Approved Budget FY 2018	Change	
Restricted Staff (FTE)	-	-	-	-
By CATEGORY				
Special Education	127,806	94,087	(33,719)	-26.4%
Fixed Charges	4,699	2,986	(1,713)	-36.5%
Community Services	290	290	-	-
	<u>\$ 132,795</u>	<u>\$ 97,363</u>	<u>\$ (35,432)</u>	<u>-26.7%</u>
By OBJECT				
Salaries and Wages	\$ 57,966	\$ 36,805	\$ (21,161)	-36.5%
Contracted Services	36,392	31,892	(4,500)	-12.4%
Supplies and Materials	25,682	18,224	(7,458)	-29.0%
Other Charges	<u>12,755</u>	<u>10,442</u>	<u>(2,313)</u>	<u>-18.1%</u>
	<u>\$ 132,795</u>	<u>\$ 97,363</u>	<u>\$ (35,432)</u>	<u>-26.7%</u>

Medical Assistance – School Aged Children and Infants and Toddlers (43818, 43918)

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 2017	Approved Budget FY 2018	Change	
Restricted Staff (FTE)	10.00	10.00	-	-
By CATEGORY				
Administration	\$ 31,380	\$ 31,380	\$ -	-
Special Education	1,105,693	1,105,693	-	-
Fixed Charges	<u>282,927</u>	<u>282,927</u>	-	-
	\$ 1,420,000	\$ 1,420,000	\$ -	-
By OBJECT				
Salaries and Wages	\$ 749,059	\$ 777,186	\$ 28,127	3.8%
Contracted Services	341,913	313,786	(28,127)	-8.2%
Supplies and Materials	5,000	5,000	-	-
Other Charges	292,648	292,648	-	-
Transfers	<u>31,380</u>	<u>31,380</u>	-	-
	\$ 1,420,000	\$ 1,420,000	\$ -	-

**Maryland Infant and Toddler Part C, B, B619, State, and Intergovernmental Transfer
(41518, 41618, 41718, 41818, 41918, 42018)**

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 2017		Approved Budget FY 2018		Change	
Restricted Staff (FTE)	2.00		2.00		-	-
By CATEGORY						
Administration	\$	7,706	\$	7,706	\$	-
Special Education		271,753		271,753		-
Fixed Charges		59,305		59,305		-
Community Services		1,000		1,000		-
	\$	339,764	\$	339,764	\$	-
By OBJECT						
Salaries and Wages	\$	162,036	\$	165,435	\$	3,399 2.1%
Contracted Services		95,633		92,234		(3,399) -3.6%
Supplies and Materials		84		84		-
Other Charges		74,305		74,305		-
Transfers		7,706		7,706		-
	\$	339,764	\$	339,764	\$	-

Aging Schools (12818)

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 2017		Approved Budget FY 2018		Change	
Restricted Staff (FTE)	-		-		-	-
By CATEGORY						
Maintenance of Plant	\$	96,024	\$	96,024	\$	-
By OBJECT						
Contracted Services	\$	96,024	\$	96,024	\$	-

Fine Arts Initiative (22818)

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 2017	Approved Budget FY 2018	Change	
Restricted Staff (FTE)	-	-	-	-
By CATEGORY				
Administration	\$ 308	\$ 308	\$ -	-
Instruction - Salaries and Wages	3,975	4,365	390	9.8%
Instruction - Materials and Supplies	1,926	-	(1,926)	-100.0%
Instruction - Other	3,200	5,701	2,501	78.2%
Student Transportation	5,000	5,000	-	-
Operation of Plant	1,000	-	(1,000)	-
Fixed Charges	318	353	35	11.0%
	<u>\$ 15,727</u>	<u>\$ 15,727</u>	<u>\$ -</u>	<u>-</u>
By OBJECT				
Salaries and Wages	\$ 3,975	\$ 4,365	\$ 390	9.8%
Contracted Services	3,000	4,501	1,501	50.0%
Supplies and Materials	1,926	-	(1,926)	-100.0%
Other Charges	6,518	6,553	35	0.5%
Transfers	308	308	-	-
	<u>\$ 15,727</u>	<u>\$ 15,727</u>	<u>\$ -</u>	<u>-</u>

Judy Hoyer Early Child Care and Education (48618)

Description

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

Financial Summary

	Approved Budget FY 2017	Approved Budget FY 2018	Change	
Restricted Staff (FTE)	3.00	3.00	-	-
By CATEGORY				
Administration	\$ 6,314	\$ 6,314	\$ -	-
Student Transportation	4,000	-	(4,000)	-
Fixed Charges	67,777	67,777	-	-
Community Services	<u>243,909</u>	<u>247,909</u>	<u>4,000</u>	1.6%
	\$ 322,000	\$ 322,000	\$ -	-
By OBJECT				
Salaries and Wages	\$ 179,056	\$ 179,056	\$ -	-
Contracted Services	44,811	44,811	-	-
Supplies and Materials	6,604	8,604	2,000	30.3%
Other Charges	85,215	83,215	(2,000)	-2.3%
Transfers	<u>6,314</u>	<u>6,314</u>	<u>-</u>	-
	\$ 322,000	\$ 322,000	\$ -	-

Salary Schedules

**10 MONTH TEACHER SALARY SCHEDULE ARTICLE XXXVI (190 DAYS)
JULY 1, 2017 - JUNE 30, 2018**

SALARY STEP	BACHELOR'S S.P.C.
1	\$ 45,886
2	\$ 46,358
3	\$ 47,102
4	\$ 48,336
5	\$ 49,858
6	\$ 51,383
7	\$ 52,904
8	\$ 54,537
9	\$ 56,168
10	\$ 57,799
11	\$ 59,432
12	\$ 61,225
13	\$ 64,428
14	\$ 66,457
15	\$ 68,487
16	\$ 70,517
17	\$ 72,713

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

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

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

**10.5 MONTH TEACHER SALARY SCHEDULE ARTICLE XXXVI (200 DAYS)
JULY 1, 2017 - JUNE 30, 2018**

SALARY STEP	BACHELOR'S S.P.C.
1	\$ 48,302
2	\$ 48,797
3	\$ 49,581
4	\$ 50,880
5	\$ 52,482
6	\$ 54,087
7	\$ 55,689
8	\$ 57,406
9	\$ 59,124
10	\$ 60,841
11	\$ 62,561
12	\$ 64,446
13	\$ 67,818
14	\$ 69,956
15	\$ 72,091
16	\$ 74,229
17	\$ 76,539

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

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

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

**11 MONTH TEACHER SALARY SCHEDULE ARTICLE XXXVI (210 DAYS)
JULY 1, 2017 - JUNE 30, 2018**

SALARY STEP	BACHELOR'S S.P.C.
1	\$ 50,717
2	\$ 51,237
3	\$ 52,059
4	\$ 53,424
5	\$ 55,105
6	\$ 56,791
7	\$ 58,473
8	\$ 60,277
9	\$ 62,080
10	\$ 63,883
11	\$ 65,689
12	\$ 67,669
13	\$ 71,209
14	\$ 73,454
15	\$ 75,696
16	\$ 77,941
17	\$ 80,366

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

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

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

ARTICLE XI
CERTIFICATED ADMINISTRATIVE AND SUPERVISORY PERSONNEL SALARY SCHEDULE
JULY 1, 2017 - JUNE 30, 2018

SALARY STEP	G	gg	H	HH	I	ii	J	jj	K	KK	L	M	MM
1	\$ 78,450	\$ 80,552	\$ 82,652	\$ 84,754	\$ 86,855	\$ 88,957	\$ 91,060	\$ 93,160	\$ 95,265	\$ 97,364	\$ 99,463	\$ 103,667	\$ 105,769
2	\$ 80,003	\$ 82,106	\$ 84,205	\$ 86,307	\$ 88,409	\$ 90,510	\$ 92,611	\$ 94,712	\$ 96,816	\$ 98,917	\$ 101,018	\$ 105,220	\$ 107,354
3	\$ 81,556	\$ 83,659	\$ 85,759	\$ 87,860	\$ 89,961	\$ 92,062	\$ 94,164	\$ 96,266	\$ 98,369	\$ 100,470	\$ 102,571	\$ 106,775	\$ 108,940
4	\$ 83,107	\$ 85,210	\$ 87,310	\$ 89,412	\$ 91,514	\$ 93,612	\$ 95,715	\$ 97,816	\$ 99,920	\$ 102,020	\$ 104,120	\$ 108,324	\$ 110,520
5	\$ 84,661	\$ 86,765	\$ 88,863	\$ 90,964	\$ 93,065	\$ 95,166	\$ 97,271	\$ 99,367	\$ 101,473	\$ 103,574	\$ 105,674	\$ 109,877	\$ 112,105
6	\$ 86,212	\$ 88,315	\$ 90,415	\$ 92,516	\$ 94,616	\$ 96,717	\$ 98,819	\$ 100,919	\$ 103,027	\$ 105,126	\$ 107,225	\$ 111,430	\$ 113,689
7	\$ 87,766	\$ 89,868	\$ 91,966	\$ 94,069	\$ 96,171	\$ 98,271	\$ 100,373	\$ 102,474	\$ 104,580	\$ 106,680	\$ 108,780	\$ 112,981	\$ 115,272
8	\$ 89,317	\$ 91,420	\$ 93,520	\$ 95,622	\$ 97,723	\$ 99,823	\$ 101,925	\$ 104,026	\$ 106,129	\$ 108,229	\$ 110,328	\$ 114,535	\$ 116,857
9	\$ 90,870	\$ 92,975	\$ 95,071	\$ 97,173	\$ 99,275	\$ 101,375	\$ 103,475	\$ 105,578	\$ 107,681	\$ 109,782	\$ 111,882	\$ 116,087	\$ 118,440
LI	\$ 92,270	\$ 94,375	\$ 96,471	\$ 98,573	\$ 100,675	\$ 102,775	\$ 104,875	\$ 106,978	\$ 109,081	\$ 111,182	\$ 113,282	\$ 117,487	\$ 119,840
LII	\$ 93,670	\$ 95,775	\$ 97,871	\$ 99,973	\$ 102,075	\$ 104,175	\$ 106,275	\$ 108,378	\$ 110,481	\$ 112,582	\$ 114,682	\$ 118,887	\$ 121,240
LIH	\$ 95,070	\$ 97,175	\$ 99,271	\$ 101,373	\$ 103,475	\$ 105,575	\$ 107,675	\$ 109,778	\$ 111,881	\$ 113,982	\$ 116,082	\$ 120,287	\$ 122,640
LIV	\$ 97,470	\$ 99,575	\$ 101,671	\$ 103,773	\$ 105,875	\$ 107,975	\$ 110,075	\$ 112,178	\$ 114,281	\$ 116,382	\$ 118,482	\$ 122,687	\$ 125,040

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

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

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

SCALE	POSITION CLASSIFICATIONS
jj	Alternative Education Coordinator Coordinator of Guidance Services Instructional Coordinator <u>Elementary Principal I</u> Calvert Elementary Cecilton Elementary Charlestown Elementary Chesapeake City Elementary Elk Neck Elementary Kenmore Elementary Leeds Elementary
K	Administrative Assistant K Program Coordinator Principal of Cecil School of Technology <u>Elementary Principal II</u> Bainbridge Elementary Bay View Elementary Cecil Manor Elementary Conowingo Elementary Gilpin Manor Elem. Holly Hall Elementary North East Elementary Perryville Elementary Rising Sun Elementary Thomson Estates Elementary <u>Middle School Principal</u> Bohemia Manor Middle Cherry Hill Middle Elkton Middle North East Middle Perryville Middle Rising Sun Middle
L	Administrative Assistant L
M	Administrative Assistant M
mm	Director of Education Services Director of Human Resources Director of Special Education Services Director of Student Services Director of Technology Services <u>High School Principal</u> Bohemia Manor High Elkton High North East High Perryville High Rising Sun High

ARTICLE XII
SUPPORT SERVICE SUPERVISORY PERSONNEL SALARY SCHEDULE
JULY 1, 2017 - JUNE 30, 2018

PAY GRADES										
SALARY STEP	01	02	03	04	05	06	07	08	09	10
1	\$ 53,027	\$ 58,541	\$ 62,042	\$ 67,343	\$ 70,526	\$ 74,769	\$ 83,253	\$ 93,461	\$ 99,615	\$ 105,769
2	\$ 54,145	\$ 59,660	\$ 63,161	\$ 68,462	\$ 71,647	\$ 75,886	\$ 84,373	\$ 94,798	\$ 101,076	\$ 107,354
3	\$ 55,265	\$ 60,780	\$ 64,280	\$ 69,582	\$ 72,765	\$ 77,006	\$ 85,491	\$ 96,133	\$ 102,536	\$ 108,940
4	\$ 56,384	\$ 61,898	\$ 65,398	\$ 70,703	\$ 73,885	\$ 78,124	\$ 86,609	\$ 97,466	\$ 103,994	\$ 110,520
5	\$ 57,504	\$ 63,017	\$ 66,518	\$ 71,820	\$ 75,003	\$ 79,244	\$ 87,730	\$ 98,804	\$ 105,454	\$ 112,105
6	\$ 58,625	\$ 64,136	\$ 67,639	\$ 72,940	\$ 76,123	\$ 80,364	\$ 88,849	\$ 100,141	\$ 106,915	\$ 113,689
7	\$ 59,742	\$ 65,254	\$ 68,758	\$ 74,059	\$ 77,244	\$ 81,482	\$ 89,970	\$ 101,476	\$ 108,374	\$ 115,272
8	\$ 60,862	\$ 66,373	\$ 69,879	\$ 75,177	\$ 78,361	\$ 82,601	\$ 91,088	\$ 102,811	\$ 109,834	\$ 116,857
9	\$ 61,981	\$ 67,491	\$ 70,996	\$ 76,297	\$ 79,481	\$ 83,721	\$ 92,206	\$ 104,147	\$ 111,294	\$ 118,440
10	\$ 63,101	\$ 68,611	\$ 72,116	\$ 77,414	\$ 80,597	\$ 84,840	\$ 93,324	\$ 105,410	\$ 112,740	
II	\$ 64,501	\$ 70,011	\$ 73,516	\$ 78,814	\$ 81,997	\$ 86,240	\$ 94,724	\$ 106,810	\$ 114,140	\$ 119,840
LII	\$ 65,901	\$ 71,411	\$ 74,916	\$ 80,214	\$ 83,397	\$ 87,640	\$ 96,124	\$ 108,210	\$ 115,540	\$ 121,240
LIII	\$ 67,301	\$ 72,811	\$ 76,316	\$ 81,614	\$ 84,797	\$ 89,040	\$ 97,524	\$ 109,610	\$ 116,940	\$ 122,640
LIV	\$ 68,501	\$ 74,011	\$ 77,516	\$ 82,814	\$ 85,997	\$ 90,240	\$ 98,724	\$ 110,810	\$ 118,140	\$ 123,840

PAY GR.	POSITION CLASSIFICATIONS	PAY GR.	POSITION CLASSIFICATIONS
01	Administrative Assistant	05	Benefits Manager
02	Administrative Assistant in Education Services Transportation Specialist	06	Manager of Applications/Database Manager of Facilities Manager of Human Resources Manager of Purchasing
03	Assistant in Administration to the Superintendent and Board of Education Assistant in Business Services Assistant in Food & Nutrition Assistant in Human Resources Assistant for Office Professionals Assistant in Operations Assistant in Safety Building Automation Technician Specialist Operations Specialist	07	Supervisor of Construction Supervisor of Business Services Supervisor of Facilities Supervisor of Food & Nutrition Supervisor of Technology Services Supervisor of Transportation
04	Assistant in Administration Assistant in Facilities Assistant In Nursing Services Construction Field Inspector Network Services Manager Technology Services Manager	08	TBD
		09	TBD
		10	Director of Human Resources

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

ARTICLE XIII
MAINTENANCE / OPERATIONS PERSONNEL SALARY SCHEDULE
JULY 1, 2017 - JUNE 30, 2018

PAY GRADES										
SALARY STEP	01A	01	02	03	04	05	06	07	08	09
1	\$ 25,187	\$ 31,483	\$ 33,689	\$ 35,889	\$ 38,095	\$ 40,297	\$ 42,501	\$ 44,707	\$ 46,910	\$ 49,115
2	\$ 25,828	\$ 32,287	\$ 34,491	\$ 36,693	\$ 38,898	\$ 41,103	\$ 43,304	\$ 45,510	\$ 47,714	\$ 49,916
3	\$ 26,470	\$ 33,089	\$ 35,294	\$ 37,498	\$ 39,701	\$ 41,906	\$ 44,109	\$ 46,314	\$ 48,516	\$ 50,719
4	\$ 27,114	\$ 33,894	\$ 36,095	\$ 38,302	\$ 40,504	\$ 42,710	\$ 44,910	\$ 47,117	\$ 49,321	\$ 51,523
5	\$ 27,757	\$ 34,696	\$ 36,902	\$ 39,105	\$ 41,308	\$ 43,511	\$ 45,714	\$ 47,919	\$ 50,123	\$ 52,328
6	\$ 28,401	\$ 35,501	\$ 37,705	\$ 39,909	\$ 42,111	\$ 44,314	\$ 46,518	\$ 48,723	\$ 50,928	\$ 53,130
7	\$ 29,041	\$ 36,302	\$ 38,508	\$ 40,712	\$ 42,914	\$ 45,119	\$ 47,319	\$ 49,528	\$ 51,733	\$ 53,932
8	\$ 29,687	\$ 37,107	\$ 39,310	\$ 41,517	\$ 43,718	\$ 45,923	\$ 48,123	\$ 50,330	\$ 52,534	\$ 54,737
9	\$ 30,330	\$ 37,912	\$ 40,113	\$ 42,318	\$ 44,521	\$ 46,728	\$ 48,929	\$ 51,133	\$ 53,337	\$ 55,541
10	\$ 30,972	\$ 38,714	\$ 40,919	\$ 43,123	\$ 45,324	\$ 47,529	\$ 49,731	\$ 51,938	\$ 54,141	\$ 56,344
LI	\$ 32,137	\$ 39,879	\$ 42,084	\$ 44,288	\$ 46,489	\$ 48,694	\$ 50,896	\$ 53,103	\$ 55,306	\$ 57,509
LII	\$ 33,302	\$ 41,044	\$ 43,249	\$ 45,453	\$ 47,654	\$ 49,859	\$ 52,061	\$ 54,268	\$ 56,471	\$ 58,674
LIII	\$ 34,467	\$ 42,209	\$ 44,414	\$ 46,618	\$ 48,819	\$ 51,024	\$ 53,226	\$ 55,433	\$ 57,636	\$ 59,839

PAY GR.	POSITION CLASSIFICATION	PAY GR.	POSITION CLASSIFICATION
01A	Operations Helper	06	Maintenance VI - Auto Mechanic
01	Operations I - Custodian		Maintenance VI - Electric Motor Repairman
02	Operations II - Custodian		Maintenance VI - Electrician
03	Operations III - Head Custodian - Booth Street Center		Maintenance VI - Heating Mechanic
	Operations III - Head Custodian - Elementary School		Maintenance VI - HVAC Mechanic
	Operations III - Head Custodian - Providence School		Maintenance VI - Lead Carpenter
04	Maintenance IV - Courier		Maintenance VI - Lead Groundsman
	Maintenance IV - Utility Worker		Maintenance VI - Lead Roofer
	Operations IV - Head Custodian - School of Technology		Maintenance VI - Locksmith
	Operations IV - Head Custodian - Elementary School		Maintenance VI - Plumber
	Operations IV - Head Custodian - Middle School		Maintenance VI - Small Engine Mechanic
05	Maintenance V - Lead Painter		Operations VI - Operations Coordinator
	Operations V - Head Custodian - High School	07	Maintenance VII - Electronics Mechanic
	Operations V - Warehouseman	08	Maintenance VIII - Lead Electrician
			Maintenance VIII - Lead Heating Mechanic
			Maintenance VIII - Lead HVAC Mechanic
		09	Maintenance VIII - Lead Plumber
			Maintenance IX - Maintenance Coordinator

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

**ARTICLE XIII
NURSE SALARY SCHEDULE
JULY 1, 2017- JUNE 30, 2018**

SALARY STEP	SCHOOL NURSE (RN)
1	\$ 39,018
2	\$ 39,985
3	\$ 40,956
4	\$ 41,923
5	\$ 42,891
6	\$ 43,861
7	\$ 44,831
8	\$ 45,800
9	\$ 46,767
10	\$ 47,735
LI	\$ 48,685
LII	\$ 49,635
LIII	\$ 50,585

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

**ARTICLE XIII
OFFICE ASSISTANT SALARY SCHEDULE
JULY 1, 2017 - JUNE 30, 2018**

SALARY STEP	10 MONTH OFFICE ASSISTANT 6.0 HOURS	12 MONTH OFFICE ASSISTANT 6.0 HOURS	12 MONTH OFFICE ASSISTANT 7.5 HOURS
1	\$ 15,430	\$ 18,911	\$ 23,639
2	\$ 15,926	\$ 19,525	\$ 24,408
3	\$ 16,426	\$ 20,141	\$ 25,177
4	\$ 16,923	\$ 20,755	\$ 25,946
5	\$ 17,421	\$ 21,370	\$ 26,717
6	\$ 17,919	\$ 21,985	\$ 27,485
7	\$ 18,417	\$ 22,600	\$ 28,256
8	\$ 18,916	\$ 23,216	\$ 29,025
9	\$ 19,412	\$ 23,829	\$ 29,794
10	\$ 19,909	\$ 24,444	\$ 30,564
LI	\$ 20,859	\$ 25,609	\$ 31,729
LII	\$ 21,809	\$ 26,774	\$ 32,894
LIII	\$ 22,759	\$ 27,939	\$ 34,059

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

ARTICLE XIII
10 & 12 MONTH SECRETARIAL / CLERICAL PERSONNEL SALARY SCHEDULE
JULY 1, 2017 - JUNE 30, 2018

PAY GRADES						
SALARY STEP	10 MONTH	12 MONTH	12 MONTH	12 MONTH	12 MONTH	12 MONTH
	01	02	03	04	05	06
1	\$ 27,342	\$ 32,549	\$ 33,965	\$ 36,797	\$ 39,629	\$ 42,720
2	\$ 28,017	\$ 33,224	\$ 34,641	\$ 37,470	\$ 40,300	\$ 43,456
3	\$ 28,691	\$ 33,899	\$ 35,315	\$ 38,143	\$ 40,975	\$ 44,195
4	\$ 29,365	\$ 34,572	\$ 35,989	\$ 38,820	\$ 41,649	\$ 44,933
5	\$ 30,040	\$ 35,250	\$ 36,665	\$ 39,494	\$ 42,323	\$ 45,672
6	\$ 30,714	\$ 35,923	\$ 37,338	\$ 40,169	\$ 42,999	\$ 46,412
7	\$ 31,389	\$ 36,596	\$ 38,014	\$ 40,843	\$ 43,673	\$ 47,150
8	\$ 32,065	\$ 37,273	\$ 38,685	\$ 41,519	\$ 44,348	\$ 47,890
9	\$ 32,739	\$ 37,946	\$ 39,362	\$ 42,192	\$ 45,022	\$ 48,628
10	\$ 33,412	\$ 38,620	\$ 40,039	\$ 42,865	\$ 45,698	\$ 49,368
LI	\$ 34,362	\$ 39,785	\$ 41,204	\$ 44,030	\$ 46,863	\$ 50,533
LII	\$ 35,312	\$ 40,950	\$ 42,369	\$ 45,195	\$ 48,028	\$ 51,698
LIII	\$ 36,262	\$ 42,115	\$ 43,534	\$ 46,360	\$ 49,193	\$ 52,863

PAY GR.	POSITION CLASSIFICATION
01	School Secretary I (10 month)
02	Accounting Clerk II Central Office Secretary II School Secretary II (12 month)
03	Accounting Clerk III Central Office Secretary III Central Office Secretary/Receptionist III (8.0 hrs/day) High School Bookkeeper/Secretary Lead School Secretary III Secondary Guidance Secretary
04	Accounting Clerk IV Central Office Secretary IV Lead School Secretary IV
05	Accounting Clerk V Administrative Secretary V Lead School Secretary V
06	Executive Secretary VI

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

ARTICLE XIII
ACCOUNTANT SALARY SCHEDULE
JULY 1, 2017 - JUNE 30, 2018

SALARY STEP	ACCOUNTANT
1	\$ 49,920
2	\$ 50,888
3	\$ 51,857
4	\$ 52,825
5	\$ 53,794
6	\$ 54,763
7	\$ 55,733
8	\$ 56,700
9	\$ 57,670
10	\$ 58,638
LI	\$ 59,803
LII	\$ 60,968
LIII	\$ 62,133

ARTICLE XIII
COMPUTER PROGRAMMER SALARY SCHEDULE
JULY 1, 2017 - JUNE 30, 2018

SALARY STEP	COMPUTER PROGRAMMER
1	\$ 55,960
2	\$ 57,062
3	\$ 58,167
4	\$ 59,271
5	\$ 60,373
6	\$ 61,479
7	\$ 62,579
8	\$ 63,686
9	\$ 64,789
10	\$ 65,894
LI	\$ 67,059
LII	\$ 68,224
LIII	\$ 69,389

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

**ARTICLE XIII
TECHNOLOGY SERVICES SALARY SCHEDULE
JULY 1, 2017 - JUNE 30, 2018**

PAY GRADES						
SALARY STEP	01	02	03	04	05	06
1	\$ 44,707	\$ 47,835	\$ 50,962	\$ 54,092	\$ 57,222	\$ 60,354
2	\$ 45,508	\$ 48,638	\$ 51,766	\$ 54,892	\$ 58,025	\$ 61,157
3	\$ 46,314	\$ 49,441	\$ 52,570	\$ 55,699	\$ 58,829	\$ 61,958
4	\$ 47,117	\$ 50,245	\$ 53,372	\$ 56,503	\$ 59,634	\$ 62,762
5	\$ 47,919	\$ 51,048	\$ 54,176	\$ 57,308	\$ 60,437	\$ 63,566
6	\$ 48,723	\$ 51,851	\$ 54,978	\$ 58,110	\$ 61,239	\$ 64,370
7	\$ 49,528	\$ 52,656	\$ 55,784	\$ 58,916	\$ 62,043	\$ 65,173
8	\$ 50,330	\$ 53,459	\$ 56,587	\$ 59,720	\$ 62,848	\$ 65,977
9	\$ 51,133	\$ 54,260	\$ 57,391	\$ 60,520	\$ 63,651	\$ 66,779
10	\$ 51,938	\$ 55,065	\$ 58,194	\$ 61,325	\$ 64,454	\$ 67,584
LI	\$ 53,103	\$ 56,230	\$ 59,359	\$ 62,490	\$ 65,619	\$ 68,749
LII	\$ 54,268	\$ 57,395	\$ 60,524	\$ 63,655	\$ 66,784	\$ 69,914
LIII	\$ 55,433	\$ 58,560	\$ 61,689	\$ 64,820	\$ 67,949	\$ 71,079

PAY GR.	POSITION CLASSIFICATION
01	Technology Technician I
02	Technology Technician II
03	Technology Technician III
04	Application Developer I Network Technician I Web Application Technician
05	Application Developer II System Analyst Network Technician II
06	Application Developer III

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

**ARTICLE XIII
PARAPROFESSIONALS SALARY SCHEDULE
JULY 1, 2017 - JUNE 30, 2018**

SALARY STEP	PARAPROFESSIONAL	SPECIAL EDUCATION PARAPROFESSIONAL	INTENSIVE NEEDS PARAPROFESSIONAL
1	\$ 19,687	\$ 19,687	\$ 20,512
2	\$ 20,274	\$ 20,274	\$ 21,099
3	\$ 20,858	\$ 20,858	\$ 21,683
4	\$ 21,444	\$ 21,444	\$ 22,268
5	\$ 22,031	\$ 22,031	\$ 22,855
6	\$ 22,615	\$ 22,615	\$ 23,442
7	\$ 23,202	\$ 23,202	\$ 24,026
8	\$ 23,787	\$ 23,787	\$ 24,611
9	\$ 24,373	\$ 24,373	\$ 25,197
10	\$ 24,958	\$ 24,958	\$ 25,784
LI	\$ 25,908	\$ 25,908	\$ 26,734
LII	\$ 26,858	\$ 26,858	\$ 27,684
LIII	\$ 27,808	\$ 27,808	\$ 28,634

**ARTICLE XIII
FAMILY INVOLVEMENT ADVISOR
JULY 1, 2017 - JUNE 30, 2018**

SALARY STEP	FAMILY INVOLVEMENT ADVISOR
1	\$ 20,586
2	\$ 21,338
3	\$ 22,094
4	\$ 22,846
5	\$ 23,600
6	\$ 24,353
7	\$ 25,106
8	\$ 25,858
9	\$ 26,614
10	\$ 27,365
LI	\$ 28,315
LII	\$ 29,265
LIII	\$ 30,215

**ARTICLE XIII
SIGN LANGUAGE INTERPRETER / BRAILLIST
JULY 1, 2017 - JUNE 30, 2018**

SALARY STEP	SIGN LANGUAGE INTERPRETER/BRAILLIST
1	\$ 30,220
2	\$ 30,742
3	\$ 31,265
4	\$ 31,787
5	\$ 32,311
6	\$ 32,832
7	\$ 33,354
8	\$ 33,876
9	\$ 34,397
10	\$ 34,920
LI	\$ 35,870
LII	\$ 36,820
LIII	\$ 37,770

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

ARTICLE XIII
CERTIFIED PHYSICAL THERAPIST ASSISTANT SALARY SCHEDULE
CERTIFIED OCCUPATIONAL THERAPIST ASSISTANT SALARY SCHEDULE
JULY 1, 2017 - JUNE 30, 2018

SALARY STEP	CPT / COT ASSISTANT
1	\$ 32,591
2	\$ 33,524
3	\$ 34,456
4	\$ 35,391
5	\$ 36,324
6	\$ 37,256
7	\$ 38,191
8	\$ 39,125
9	\$ 40,056
10	\$ 40,990
LI	\$ 41,940
LII	\$ 42,890
LIII	\$ 43,840

ARTICLE XIII
CASE WORKER SALARY SCHEDULE
JULY 1, 2017 - JUNE 30, 2018

SALARY STEP	CASE WORKER
1	\$ 34,711
2	\$ 35,618
3	\$ 36,528
4	\$ 37,436
5	\$ 38,344
6	\$ 39,253
7	\$ 40,162
8	\$ 41,070
9	\$ 41,977
10	\$ 42,886
LI	\$ 43,836
LII	\$ 44,786
LIII	\$ 45,736

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

ARTICLE XIII 10 MONTH TRANSPORTATION PERSONNEL SALARY SCHEDULE JULY 1, 2017 - JUNE 30, 2018
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BUS DRIVERS - 180 DAY SCALES	
SALARY STEP	7.5 HRS.
1	\$ 22,205
2	\$ 22,843
3	\$ 23,481
4	\$ 24,105
5	\$ 24,729
6	\$ 25,383
7	\$ 25,992
8	\$ 26,631
9	\$ 27,284
10	\$ 27,907
LI	\$ 28,857
LII	\$ 29,807
LIII	\$ 30,757

BUS ASSISTANTS - 180 DAY SCALES	
SALARY STEP	7.5 HRS.
1	\$ 19,976
2	\$ 20,345
3	\$ 20,728
4	\$ 21,125
5	\$ 21,509
6	\$ 21,906
7	\$ 22,304
8	\$ 22,699
9	\$ 23,097
10	\$ 23,454
LI	\$ 24,404
LII	\$ 25,354
LIII	\$ 26,304

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

ARTICLE XIII
10 MONTH TRANSPORTATION PERSONNEL SALARY SCHEDULE
JULY 1, 2017 - JUNE 30, 2018

BUS DRIVERS - 220 DAY SCALES	
SALARY STEP	7.5 HRS.
1	\$ 27,139
2	\$ 27,918
3	\$ 28,699
4	\$ 29,461
5	\$ 30,225
6	\$ 31,022
7	\$ 31,768
8	\$ 32,549
9	\$ 33,346
10	\$ 34,109
LI	\$ 35,059
LII	\$ 36,009
LIII	\$ 36,959

BUS ASSISTANTS - 220 DAY SCALES	
SALARY STEP	7.5 HRS.
1	\$ 24,416
2	\$ 24,866
3	\$ 25,334
4	\$ 25,821
5	\$ 26,287
6	\$ 26,774
7	\$ 27,259
8	\$ 27,745
9	\$ 28,229
10	\$ 28,665
LI	\$ 29,615
LII	\$ 30,565
LIII	\$ 31,515

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

ARTICLE XIII
12 MONTH TRANSPORTATION PERSONNEL SALARY SCHEDULE
JULY 1, 2017 - JUNE 30, 2018

SALARY STEP	DRIVER INSTRUCTOR
1	\$ 29,100
2	\$ 29,928
3	\$ 30,755
4	\$ 31,582
5	\$ 32,409
6	\$ 33,233
7	\$ 34,060
8	\$ 34,889
9	\$ 35,715
10	\$ 36,539
LI	\$ 37,704
LII	\$ 38,869
LIII	\$ 40,034

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

ARTICLE XIII
FOOD & NUTRITION PERSONNEL SALARY SCHEDULE
JULY 1, 2017 - JUNE 30, 2018

KITCHEN MANAGERS			
SALARY STEP	SS	MS-A	MS-B
1	\$ 26,520	\$ 29,840	\$ 31,263
2	\$ 27,090	\$ 30,491	\$ 31,935
3	\$ 27,659	\$ 31,142	\$ 32,606
4	\$ 28,228	\$ 31,794	\$ 33,277
5	\$ 28,800	\$ 32,441	\$ 33,948
6	\$ 29,367	\$ 33,096	\$ 34,620
7	\$ 29,940	\$ 33,744	\$ 35,292
8	\$ 30,509	\$ 34,394	\$ 35,960
9	\$ 31,078	\$ 35,047	\$ 36,631
10	\$ 31,645	\$ 35,697	\$ 37,305
LI	\$ 32,595	\$ 36,647	\$ 38,255
LII	\$ 33,545	\$ 37,597	\$ 39,205
LIII	\$ 34,495	\$ 38,547	\$ 40,155

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

FINISHING KITCHEN LEAD ASSISTANT	
SALARY STEP	5.50 HRS.
1	\$ 16,499
2	\$ 16,854
3	\$ 17,207
4	\$ 17,561
5	\$ 17,916
6	\$ 18,271
7	\$ 18,626
8	\$ 18,981
9	\$ 19,333
10	\$ 19,688
LI	\$ 20,638
LII	\$ 21,588
LIII	\$ 22,538

KITCHEN ASSISTANTS		
SALARY STEP	5.5 HRS.	6.0 HRS.
1	\$ 12,712	\$ 13,869
2	\$ 12,995	\$ 14,172
3	\$ 13,271	\$ 14,478
4	\$ 13,551	\$ 14,782
5	\$ 13,828	\$ 15,086
6	\$ 14,105	\$ 15,391
7	\$ 14,385	\$ 15,692
8	\$ 14,663	\$ 15,998
9	\$ 14,944	\$ 16,302
10	\$ 15,222	\$ 16,605
LI	\$ 16,172	\$ 17,555
LII	\$ 17,122	\$ 18,505
LIII	\$ 18,072	\$ 19,455

Finishing Kitchen Lead Assistants
scale is based on a work year of 187 days.

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

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

Unrestricted Budget Detail by Category

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

The following is a list of the categories budgeted:

01 Administration

02 Instruction Leadership and Support

03 Instruction Salaries and Wages

04 Instruction Materials and Supplies

05 Instruction Other Costs

06 Special Education

07 Student Personnel Services

08 Student Health Services

09 Student Transportation

10 Operation of Plant

11 Maintenance of Plant

12 Fixed Charges

14 Community Services

15 Capital Outlay

01 Administration

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
21 General Support										
01.21. 100 Stipends for the Board of Education members.	-	-	-	18,000	18,000	18,000	18,000	16,500	18,000	-
01.21. 105 Salary of Superintendent, Associate Superintendent for Administrative Services, Executive Director for Support Services.	3.00	3.00	3.00	485,377	507,132	530,452	540,277	480,944	554,588	14,311
01.21. 110 Salary of Administrative Assistants, Secretary, Receptionist, Assistant in Administration and Coordinator for Safe Schools.	4.00	5.50	6.00	262,047	265,634	317,554	341,741	314,135	375,319	33,578
Total 01 Salaries & Wages	7.00	8.50	9.00	765,424	790,766	866,006	900,018	811,579	947,907	47,889
01.21. 200 Cost of independent auditor's examination of internal fiscal controls and records.	-	-	-	37,540	49,435	40,263	43,350	44,553	49,410	6,060
01.21. 220 Fees paid to attorneys, arbitrators, mediators and consultants regarding legal matters, negotiations and contract administration.	-	-	-	65,530	68,593	22,104	60,000	21,520	71,000	11,000
01.21. 235 Cost of equipment leases for the Superintendent's Office.	-	-	-	1,242	1,242	1,554	2,358	1,179	2,358	-
01.21. 240 Cost of Board Docs program and other contracted services, including printing services and advertising costs for position vacancies and community notifications.	-	-	-	26,399	36,490	8,577	16,500	132	16,500	-
Total 02 Contracted Charges	-	-	-	130,711	155,760	72,498	122,208	67,384	139,268	17,060
01.21. 300 Supplies and materials associated with the offices of the Superintendent, Associate Superintendent and Executive Director identified in this program.	-	-	-	24,437	12,378	31,710	27,424	13,703	16,250	(11,174)
Total 03 Supplies and Materials	-	-	-	24,437	12,378	31,710	27,424	13,703	16,250	(11,174)

01 Administration

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
01.21. 500 Costs associated with attendance at meetings and conferences and travel for the Bd of Ed., Superintendent, Associate Superintendent, Executive Director and Coordinator for Safe Schools.	-	-	-	37,727	37,330	39,009	35,400	20,715	38,900	3,500
01.21. 520 Cost of professional memberships, publications and subscriptions for the Board of Education and staff to remain current with laws, regulations, policies, and educational research.	-	-	-	35,335	45,033	52,894	47,000	46,456	51,100	4,100
Total 04 Other Charges	-	-	-	73,062	82,363	91,903	82,400	67,171	90,000	7,600
01.21. 600 Cost of capital equipment and leases for General Support staff.	-	-	-	186,624	10,203	52,963	86,276	74,391	91,227	4,951
Total 05 Land, Buildings, Equipment	-	-	-	186,624	10,203	52,963	86,276	74,391	91,227	4,951
Total 21 General Support	7.00	8.50	9.00	1,180,259	1,051,470	1,115,080	1,218,326	1,034,228	1,284,652	66,326

22 Business Support

01.22. 100 Salaries of Chief Financial Officer, Manager of Business Services, Purchasing Manager, Assistant in Business Services and two accountants.	6.00	6.00	7.00	548,611	504,932	514,692	524,487	486,801	602,586	78,099
01.22. 110 Salaries of secretarial/clerical support in Business Services.	11.00	10.00	9.00	414,663	469,089	422,251	441,237	422,797	414,754	(26,483)
Total 01 Salaries & Wages	17.00	16.00	16.00	963,274	974,021	936,943	965,724	909,598	1,017,340	51,616
01.22. 200 Cost of software for student activity accounting, offsite document storage and bank fees.	-	-	-	59,131	93,994	113,852	160,000	86,045	135,000	(25,000)
01.22. 210 Cost of contracted printing of forms.	-	-	-	1,032	414	1,306	600	951	-	(600)

01 Administration
Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec		FY18 Approved	FY18- FY17
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual		
01.22. 220 Cost of lease of equipment for Business Services and Print and Distribution.	-	-	-	97,243	109,977	104,008	96,498	61,329	96,498	-
01.22. 230 Indirect cost recovered from Food and Nutrition Services	-	-	-	(267,257)	(279,730)	(285,728)	(260,000)	(17)	(260,000)	-
Total 02 Contracted Charges	-	-	-	(109,851)	(75,345)	(66,562)	(2,902)	148,308	(28,502)	(25,600)
01.22. 300 Cost of system-wide Print and Distribution supplies and postage, including Business Services supplies.	-	-	-	107,358	89,683	100,860	113,400	66,095	100,000	(13,400)
Total 03 Supplies and Materials	-	-	-	107,358	89,683	100,860	113,400	66,095	100,000	(13,400)
01.22. 500 Reimbursement for meetings and conferences, including travel and in-service training.	-	-	-	3,712	2,969	2,517	3,000	269	2,800	(200)
01.22. 510 Cost of professional memberships, publications and subscriptions.	-	-	-	7,569	7,840	7,784	7,000	3,219	8,100	1,100
Total 04 Other Charges	-	-	-	11,281	10,809	10,301	10,000	3,488	10,900	900
01.22. 600 Cost of capital equipment and leases for Business Support.	-	-	-	-	-	966	1,299	4,084	5,418	4,119
Total 05 Land, Buildings, Equipment	-	-	-	-	-	966	1,299	4,084	5,418	4,119
01.22. 700 Indirect cost recovered from restricted grants.	-	-	-	(216,298)	(290,797)	(230,184)	(210,000)	(4,543)	(210,000)	-
Total 08 Transfers	-	-	-	(216,298)	(290,797)	(230,184)	(210,000)	(4,543)	(210,000)	-
Total 22 Business Support	17.00	16.00	16.00	755,765	708,371	752,324	877,521	1,127,030	895,156	17,635

01 Administration

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
23 Centralized support										
01.23. 100 Salaries of Professional Staff in Human Resources, Benefits and Technology	15.50	16.50	16.50	1,160,347	1,125,222	1,105,916	1,225,057	1,099,480	1,266,318	41,261
01.23. 120 Salary of Instructional Coordinator for Assessment and Accountability.	1.00	1.00	1.00	105,129	107,777	110,574	114,493	101,772	116,053	1,560
01.23. 130 Costs associated with secretarial and general assistant support to the offices Human Resources, Benefits, Public Information, Assessment and Technology.	6.50	5.00	5.00	275,762	280,516	215,169	219,082	193,701	221,281	2,199
Total 01 Salaries & Wages	23.00	22.50	22.50	1,541,238	1,513,515	1,431,659	1,558,632	1,394,953	1,603,652	45,020
	-	-	-	-	-	-	-	-	-	-
01.23. 220 Cost of computer programming consultation and software maintenance services.	-	-	-	264,463	302,080	468,117	823,661	376,427	1,049,020	225,359
01.23. 225 Contracted services for Assessment and Accountability Office.	-	-	-	125,878	112,924	153,394	171,214	90,926	153,507	(17,707)
01.23. 230 ADA consultative services, on-line application software service and other contradcted services.	-	-	-	11,166	9,341	7,798	9,000	7,891	9,000	-
01.23. 240 Rental fees for equipment used in Human Resources, Benefits and Information Technology Offices.	-	-	-	4,740	4,740	3,894	4,107	7,993	4,107	-
Total 02 Contracted Charges	-	-	-	406,246	429,085	633,203	1,007,982	483,237	1,215,634	207,652

01 Administration
Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History				As of Dec		
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
01.23. 300 Supplies used by Centralized Support Offices.	-	-	-	22,218	26,587	11,781	40,660	5,708	15,979	(24,681)
Total 03 Supplies and Materials	-	-	-	22,218	26,587	11,781	40,660	5,708	15,979	(24,681)
01.23. 500 Expenses for travel to attend state meetings and to perform other visitations associated with job responsibilities.	-	-	-	12,835	11,544	18,857	23,440	6,071	16,500	(6,940)
01.23. 510 Cost of professional memberships, including publications and subscriptions for Human Resources, Benefits, Information Technology, Public Information, and Testing/Assessments.	-	-	-	1,220	1,583	5,323	2,870	806	3,620	750
01.23. 520 Cost associated with the recruitment of professional and support services staff.	-	-	-	11,874	6,825	13,712	13,500	6,196	13,500	-
01.23. 530 Cost associated with the recognition of employees, including retirement, Teacher of the Year and Service Recognition programs.	-	-	-	21,572	22,037	20,180	21,500	12,044	21,500	-
01.23. 540 Cost of processing new employees and providing in-service secretarial/clerical staff training.	-	-	-	7,838	8,421	(3,186)	10,700	(8,273)	8,700	(2,000)
01.23. 560 Funds to support development of partnerships.	-	-	-	-	-	-	-	-	-	-
Total 04 Other Charges	-	-	-	55,340	50,410	54,886	72,010	16,844	63,820	(8,190)
01.23. 600 Cost of capital equipment and leases in Centralized Support which includes system wide network hardware.	-	-	-	1,179	-	5,635	259,082	20,279	344,290	85,208
Total 05 Land, Buildings, Equipment	-	-	-	1,179	-	5,635	259,082	20,279	344,290	85,208

01 Administration

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History				As of Dec		
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
Total 23 Centralized support	23.00	22.50	22.50	2,026,221	2,019,597	2,137,164	2,938,366	1,921,021	3,243,375	305,009
Total 01 Administration	47.00	47.00	47.50	3,962,245	3,779,438	4,004,568	5,034,213	4,082,279	5,423,183	388,970

01 Administration

Summary by Object Typ	FTE			History				As of Dec		
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
01 Salaries & Wages	47.00	47.00	47.50	3,269,936	3,278,302	3,234,608	3,424,374	3,116,130	3,568,899	144,525 4.3%
02 Contracted Charges	-	-	-	427,106	509,500	639,139	1,127,288	698,929	1,326,400	199,112 21.8%
03 Supplies and Materials	-	-	-	154,014	128,648	144,351	181,484	85,506	132,229	(49,255) (37.4%)
04 Other Charges	-	-	-	139,683	143,582	157,090	164,410	87,503	164,720	310 0.2%
05 Land, Buildings, Equipment	-	-	-	187,804	10,203	59,564	346,657	98,754	440,935	94,278 132.4%
08 Transfers	-	-	-	(216,298)	(290,797)	(230,184)	(210,000)	(4,543)	(210,000)	-
Category Total	47.00	47.00	47.50	3,962,245	3,779,438	4,004,568	5,034,213	4,082,279	5,423,183	388,970 7.7%

02 Instruction -Leadership/Support

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
15 Principals office - b/s										
02.15. 100 Principals for all schools except the school of technology are included in this program.	28.00	28.00	28.00	2,876,693	2,817,300	2,860,525	3,197,187	2,702,241	3,112,722	(84,465)
02.15. 110 Assistant Principals and other school based professional staff for all schools except the school of technology are included in this program.	38.00	38.00	38.00	3,363,677	3,426,424	3,479,153	3,488,855	3,023,764	3,675,531	186,676
02.15. 120 Clerical support for schools includes School Office, Guidance Secretaries and Office Assistants.	99.00	97.00	97.00	3,180,107	3,202,718	3,192,603	3,257,885	2,712,529	3,318,165	60,280
02.15. 130 General Assistant hours allocated to each school for cafeteria supervision and operational support.	-	-	-	332,389	328,704	342,912	375,000	292,869	375,000	-
02.15. 140 Office of the Principal extra duty summer salary/wages.	-	-	-	-	-	6,253	6,000	1,680	6,000	-
02.15. 160 Substitute secretarial assistance in school and guidance offices.	-	-	-	10,246	25,681	11,298	6,000	13,722	6,000	-
Total 01 Salaries & Wages	165.00	163.00	163.00	9,763,112	9,800,827	9,892,744	10,330,927	8,746,805	10,493,418	162,491
02.15. 200 Cost to lease photocopiers used in schools, except the Cecil County School of Technology.	-	-	-	269,814	269,552	236,029	268,850	134,425	268,850	-
Total 02 Contracted Charges	-	-	-	269,814	269,552	236,029	268,850	134,425	268,850	-
02.15. 300 Supplies budgeted by schools based on a per pupil allocation and programs such as crisis management, energy conservation, volunteer programs.	-	-	-	175,115	141,985	163,145	308,479	137,168	215,224	(93,255)
Total 03 Supplies and Materials	-	-	-	175,115	141,985	163,145	308,479	137,168	215,224	(93,255)

02 Instruction -Leadership/Support
Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
02.15. 500 Reimbursement of costs associated with attendance at meetings and conferences, including travel for principals, assistant principals and other school-based administrative staff.	-	-	-	4,996	4,633	10,764	7,000	6,910	7,000	-
02.15. 510 Travel reimbursement for school office staff to attend local and state meetings, attend school events and conduct school business.	-	-	-	14,558	13,322	15,426	8,000	7,684	8,000	-
02.15. 520 Telephone communication expenses at school level.	-	-	-	70,246	79,162	71,073	88,006	31,211	85,000	(3,006)
Total 04 Other Charges	-	-	-	89,800	97,117	97,263	103,006	45,805	100,000	(3,006)
02.15. 600 Cost of capital equipment and leases for the Office of the Principal.	-	-	-	1,181	-	-	-	16,809	22,609	22,609
Total 05 Land, Buildings, Equipment	-	-	-	1,181	-	-	-	16,809	22,609	22,609
Total 15 Principals office - b/s	165.00	163.00	163.00	10,299,021	10,309,481	10,389,181	11,011,262	9,081,012	11,100,101	88,839
16 Principals office - c/t										
02.16. 100 Principal at Cecil County School of Technology (CCST.)	1.00	1.00	1.00	109,560	110,766	100,605	111,582	93,959	108,780	(2,802)
02.16. 105 Assistant Principal and other school based professional staff at Cecil County School of Technology (CCST.)	1.00	1.00	1.00	105,285	-	86,180	88,820	80,792	93,764	4,944
02.16. 110 School Office and Guidance Secretaries.	3.00	3.00	3.00	114,777	122,384	126,577	127,197	120,327	129,056	1,859
Total 01 Salaries & Wages	5.00	5.00	5.00	329,622	233,150	313,362	327,599	295,078	331,600	4,001

02 Instruction -Leadership/Support
Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History				As of Dec		
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
02.16. 200 Cost to lease photocopiers used in CCST office.	-	-	-	6,000	6,000	5,382	6,284	3,141	6,284	-
Total 02 Contracted Charges	-	-	-	6,000	6,000	5,382	6,284	3,141	6,284	-
02.16. 300 Supplies used by school administration at CCST.	-	-	-	5,028	2,458	14,085	13,000	2,095	18,000	5,000
Total 03 Supplies and Materials	-	-	-	5,028	2,458	14,085	13,000	2,095	18,000	5,000
02.16. 500 Cost associated with attendance at professional conferences and travel reimbursement for the Office of the Principal at CCST.	-	-	-	1,003	928	290	-	100	-	-
02.16. 510 Telephone communication expenses at CCST.	-	-	-	2,594	3,507	13,324	23,000	1,155	15,000	(8,000)
Total 04 Other Charges	-	-	-	3,597	4,435	13,614	23,000	1,255	15,000	(8,000)
02.16. 600 Cost of capital equipment and leases for the Office of the Principal at CCST.	-	-	-	-	-	-	-	510	687	687
Total 05 Land, Buildings, Equipment	-	-	-	-	-	-	-	510	687	687
Total 16 Principals office - c/t	5.00	5.00	5.00	344,247	246,043	346,443	369,883	302,079	371,571	1,688
17 Ed services - prg dir/imp										
02.17. 100 Salaries and stipends for Instructional Leadership including Associate Superintendent, Executive Directors, Directors, Instructional Coordinators, Instructional Specialist and Program Facilitators.	18.50	18.50	18.50	2,107,909	2,133,758	2,066,986	2,206,256	1,960,566	2,244,909	38,653
02.17. 110 Clerical support for Division of Education Services.	7.40	7.60	7.10	385,199	354,027	361,425	370,077	287,255	334,138	(35,939)
Total 01 Salaries & Wages	25.90	26.10	25.60	2,493,108	2,487,785	2,428,411	2,576,333	2,247,821	2,579,047	2,714

02 Instruction -Leadership/Support
Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
02.17. 200 General contracted services for instructional programs.	-	-	-	8,263	45,201	20,566	8,000	686	30,500	22,500
02.17. 215 Cost of software licensing for program administrators.	-	-	-	2,567	61	-	-	-	-	-
02.17. 220 Printing specialized forms, policy notification, Education Planning Guide and other pre-printed items used in the Instructional Programs.	-	-	-	5,247	816	268	1,000	-	1,000	-
02.17. 240 Lease of photocopy equipment.	-	-	-	12,210	12,210	8,314	6,456	3,227	6,456	-
Total 02 Contracted Charges	-	-	-	28,287	58,288	29,148	15,456	3,913	37,956	22,500
02.17. 310 Office supplies, materials, postage and small equipment (not capitalized) used by the instructional leadership staff. Materials to complete printing in-house are included here.	-	-	-	5,156	2,363	2,010	19,003	37,022	33,200	14,197
Total 03 Supplies and Materials	-	-	-	5,156	2,363	2,010	19,003	37,022	33,200	14,197
02.17. 500 Professional conference attendance for Instructional Leadership staff.	-	-	-	5,487	8,519	4,287	7,700	2,259	10,800	3,100
02.17. 510 Cost of professional memberships and subscriptions for the Instructional Leadership staff.	-	-	-	7,213	7,807	7,149	8,500	4,365	8,000	(500)
02.17. 520 Travel reimbursement for Instructional Leadership staff to attend local and state meetings.	-	-	-	20,973	25,277	24,531	25,000	19,151	25,000	-
Total 04 Other Charges	-	-	-	33,674	41,603	35,967	41,200	25,775	43,800	2,600

02 Instruction -Leadership/Support
Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
02.17. 600 Cost of capital equipment and leases for Division of Education Services.	-	-	-	-	-	1,101	1,481	3,000	4,042	2,561
Total 05 Land, Buildings, Equipment	-	-	-	-	-	1,101	1,481	3,000	4,042	2,561
Total 17 Ed services - prg dir/imp	25.90	26.10	25.60	2,560,224	2,590,039	2,496,637	2,653,473	2,317,531	2,698,045	44,572
18 Ed services -c/t										
02.18. 100 Salary for Career and Technology Instructional Coordinator.	1.00	1.00	1.00	-	92,233	94,913	97,643	86,794	100,616	2,973
02.18. 110 Secretary for Career and Technology Programs	-	-	-	-	-	-	-	8,150	13,000	13,000
Total 01 Salaries & Wages	1.00	1.00	1.00	-	92,233	94,913	97,643	94,944	113,616	15,973
02.18. 300 Office supplies used by the Instructional Leadership for the Career and Technology Program.	-	-	-	-	-	-	-	-	-	-
Total 03 Supplies and Materials	-	-	-	-	-	-	-	-	-	-
02.18. 510 Travel reimbursement for the Career and Technology Instructional Coordinator to attend local and state meetings.	-	-	-	1,821	1,730	1,701	1,500	1,357	1,500	-
Total 04 Other Charges	-	-	-	1,821	1,730	1,701	1,500	1,357	1,500	-
02.18. 600 Cost of capital equipment and leases for Instructional Leadership for Career and Technology programs.	-	-	-	-	-	-	-	-	-	-
Total 05 Land, Buildings, Equipment	-	-	-	-	-	-	-	-	-	-
Total 18 Ed services - c/t	1.00	1.00	1.00	1,821	93,963	96,614	99,143	96,301	115,116	15,973

02 Instruction -Leadership/Support

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
19 Ed services - media										
02.19. 100 Program Facilitator in the Media Program.	-	-	-	-	-	-	-	-	-	-
02.19. 110 Secretarial positions for Professional Media Services.	.20	-	-	12,491	7,711	601	-	-	-	-
Total 01 Salaries & Wages	.20	-	-	12,491	7,711	601	-	-	-	-
02.19. 300 Office supplies and materials used by the Professional Media Center.	-	-	-	500	-	-	700	-	700	-
Total 03 Supplies and Materials	-	-	-	500	-	-	700	-	700	-
02.19. 500 Cost associated with attendance at professional conferences, including travel reimbursements for Media programs.	-	-	-	196	-	-	500	-	500	-
02.19. 510 Cost of publications and subscriptions in Media Services.	-	-	-	200	200	199	950	-	10,950	10,000
Total 04 Other Charges	-	-	-	396	200	199	1,450	-	11,450	10,000
Total 19 Ed services - media	.20	-	-	13,387	7,911	800	2,150	-	12,150	10,000
Total 02 Instruction - Leadership/Support	197.10	195.10	194.60	13,218,700	13,247,437	13,329,675	14,135,911	11,796,923	14,296,983	161,072

02 Instruction -Leadership/Support
Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec		FY18 Approved	FY18- FY17
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual		
02 Instruction -Leadership/Support										
Summary by Object Typ	FTE			History			As of Dec		FY18 Approved	FY18- FY17
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual		
01 Salaries & Wages	197.10	195.10	194.60	12,598,333	12,621,706	12,730,031	13,332,502	11,384,648	13,517,681	185,179 1.4%
02 Contracted Charges	-	-	-	304,101	333,840	270,559	290,590	141,479	313,090	22,500 7.6%
03 Supplies and Materials	-	-	-	185,799	146,806	179,240	341,182	176,285	267,124	(74,058) (29.9%)
04 Other Charges	-	-	-	129,287	145,085	148,744	170,156	74,192	171,750	1,594 1.2%
05 Land, Buildings, Equipment	-	-	-	1,181	-	1,101	1,481	20,319	27,338	25,857
Category Total	197.10	195.10	194.60	13,218,700	13,247,437	13,329,675	14,135,911	11,796,923	14,296,983	161,072 1.1%

03 Instruction -Salaries/Wages

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
01 Regular programs										
03.01. 100 Elementary, middle and high school classroom teachers grade 1 through 12. Includes local support, art, music, physical education, resource and intervention teachers.	801.50	806.50	804.50	48,433,099	49,033,226	49,555,175	51,630,518	38,386,766	52,894,275	1,263,757
03.01. 120 Paraprofessional positions to provide services for modified instruction.	15.00	13.00	14.50	737,280	389,905	324,018	328,122	273,164	372,567	44,445
03.01. 130 Payment to substitute teachers and paraprofessionals in regular programs.	-	-	-	1,019,802	995,174	1,084,745	1,004,000	981,367	1,130,000	126,000
03.01. 145 Salaries for teachers and paraprofessionals providing after school and summer school programs including extended year intervention.	-	-	-	243,282	244,563	233,871	323,806	236,036	335,006	11,200
03.01. 175 Extra duty/extra pay for student body activities/athletics and security/games management.	-	-	-	651,213	657,747	666,377	744,159	392,621	767,500	23,341
03.01. 190 Salary savings: estimated savings due to employee turn-over.	-	-	-	-	-	-	(525,000)	-	(525,000)	-
Total 01 Salaries & Wages	816.50	819.50	819.00	51,084,676	51,320,615	51,864,186	53,505,605	40,269,954	54,974,348	1,468,743
Total 01 Regular programs	816.50	819.50	819.00	51,084,676	51,320,615	51,864,186	53,505,605	40,269,954	54,974,348	1,468,743
02 Special programs										
03.02. 100 Teacher salaries for the English for Speakers of Other Languages (ESOL) Program	10.00	10.00	10.00	517,489	546,112	687,208	712,774	498,919	679,838	(32,936)

03 Instruction -Salaries/Wages

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec		FY18 Approved	FY18- FY17
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual		
03.02. 120 Substitute teacher/paraprofessional salaries for the ESOL Program	-	-	-	6,972	-	-	3,000	8,505	3,000	-
Total 01 Salaries & Wages	10.00	10.00	10.00	524,461	546,112	687,208	715,774	507,424	682,838	(32,936)
Total 02 Special programs	10.00	10.00	10.00	524,461	546,112	687,208	715,774	507,424	682,838	(32,936)

03 Career & technology prg

03.03. 100 Teachers for Career and Technology Programs offered at the Cecil County School of Technology (CCST).	-	-	-	1,126,668	1,115,105	-	-	-	-	-
03.03. 110 Teachers for Career and Technology Programs in comprehensive high schools.	39.00	40.50	40.50	1,306,509	1,207,078	2,417,506	2,641,242	1,990,599	2,773,378	132,136
03.03. 130 Daily payment to substitute teachers and paraprofessionals in Career and Technology programs.	-	-	-	41,402	39,930	39,202	32,000	38,240	32,000	-
03.03. 140 Paraprofessional positions to provide services for students attending the Cecil County School of Technology.	-	-	-	48,781	18,602	-	-	-	-	-
03.03. 150 Summer salaries for Career and Technology teachers.	-	-	-	2,799	4,838	4,824	3,900	2,952	3,900	-
Total 01 Salaries & Wages	39.00	40.50	40.50	2,526,159	2,385,553	2,461,532	2,677,142	2,031,791	2,809,278	132,136
Total 03 Career & technology prg	39.00	40.50	40.50	2,526,159	2,385,553	2,461,532	2,677,142	2,031,791	2,809,278	132,136

05 Gifted and talented

03.05. 100 Teacher salaries and substitutes for the Challenge Program.	13.30	13.30	13.00	848,068	888,120	903,406	938,471	695,846	967,612	29,141
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03 Instruction -Salaries/Wages

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
Total 01 Salaries & Wages	13.30	13.30	13.00	848,068	888,120	903,406	938,471	695,846	967,612	29,141
Total 05 Gifted and talented	13.30	13.30	13.00	848,068	888,120	903,406	938,471	695,846	967,612	29,141
06 Early childhood										
03.06.100 Teachers providing instruction to Early Childhood (Infant to Kindergarten) students.	73.00	72.50	70.50	4,655,037	4,475,377	4,563,466	4,696,397	3,292,103	4,669,951	(26,446)
03.06.101 Regular Education paraprofessionals providing instruction pre-kindergarten students.	18.00	17.50	16.50	446,211	442,717	438,412	448,855	322,330	432,924	(15,931)
03.06.102 Payment to substitute teachers and paraprofessionals for Early Childhood education.	-	-	-	95,416	111,659	99,290	81,000	116,847	81,000	-
Total 01 Salaries & Wages	91.00	90.00	87.00	5,196,663	5,029,753	5,101,168	5,226,252	3,731,280	5,183,875	(42,377)
Total 06 Early childhood	91.00	90.00	87.00	5,196,663	5,029,753	5,101,168	5,226,252	3,731,280	5,183,875	(42,377)
08 Media programs										
03.08.100 School Media Program: elementary media specialists. (Does not reflect the challenge portion of the media specialists)	15.20	15.20	15.50	964,108	978,326	1,013,704	1,027,993	784,802	1,100,838	72,845
03.08.110 School Media Program: middle and high school media specialists.	10.00	10.00	10.00	657,823	679,813	683,038	699,662	536,890	738,562	38,900
Total 01 Salaries & Wages	25.20	25.20	25.50	1,621,931	1,658,139	1,696,742	1,727,655	1,321,692	1,839,400	111,745
Total 08 Media programs	25.20	25.20	25.50	1,621,931	1,658,139	1,696,742	1,727,655	1,321,692	1,839,400	111,745
09 Inst. staff/curr dev										
03.09.100 Stipend for Nationally Certified Teachers.	-	-	-	97,405	98,900	100,167	94,000	70,782	94,000	-

03 Instruction -Salaries/Wages

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
03.09. 105 Salaries for Instructional Coaches working directly with teachers to support and enhance research based instructional practices.	9.00	11.00	11.00	585,100	609,662	643,447	767,213	610,280	844,245	77,032
03.09. 120 Salaries and wages for staff and curriculum development.	-	-	-	378,508	253,113	356,742	416,555	352,753	605,626	189,071
03.09. 130 Stipends to be paid to teacher mentors.	-	-	-	-	-	-	-	-	-	-
Total 01 Salaries & Wages	9.00	11.00	11.00	1,061,013	961,675	1,100,356	1,277,768	1,033,815	1,543,871	266,103
Total 09 Inst. staff/curr dev	9.00	11.00	11.00	1,061,013	961,675	1,100,356	1,277,768	1,033,815	1,543,871	266,103
10 Guidance services										
03.10. 100 Salaries for school counselors.	49.00	49.00	49.00	3,257,681	3,297,608	3,280,173	3,472,723	2,658,991	3,580,726	108,003
03.10. 120 School counselors during alternative education and summer work.	-	-	-	2,592	1,210	1,957	11,000	1,901	11,800	800
Total 01 Salaries & Wages	49.00	49.00	49.00	3,260,273	3,298,818	3,282,130	3,483,723	2,660,892	3,592,526	108,803
Total 10 Guidance services	49.00	49.00	49.00	3,260,273	3,298,818	3,282,130	3,483,723	2,660,892	3,592,526	108,803
11 Psychological services										
03.11. 100 Salaries paid to psychologists.	13.00	13.00	13.00	720,328	772,276	750,345	831,979	629,099	854,502	22,523
Total 01 Salaries & Wages	13.00	13.00	13.00	720,328	772,276	750,345	831,979	629,099	854,502	22,523
Total 11 Psychological services	13.00	13.00	13.00	720,328	772,276	750,345	831,979	629,099	854,502	22,523
Total 03 Instruction - Salaries/Wages	1,066.00	1,071.50	1,068.00	66,843,573	66,861,061	67,847,073	70,384,369	52,881,793	72,448,250	2,063,881

03 Instruction -Salaries/Wages

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
03 Instruction -Salaries/Wages										
Summary by Object Typ	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
01 Salaries & Wages	1,066.00	1,071.50	1,068.00	66,843,573	66,861,061	67,847,073	70,384,369	52,881,793	72,448,250	2,063,881 3.0%
Category Total	1,066.00	1,071.50	1,068.00	66,843,573	66,861,061	67,847,073	70,384,369	52,881,793	72,448,250	2,063,881 2.9%

04 Instruction-Materials/Supplies
Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History		As of Dec				
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
01 Regular programs										
04.01. 300 Per pupil allocation for each school to purchase textbooks.	-	-	-	45,741	66,179	28,310	135,153	32,686	94,528	(40,625)
04.01. 320 County purchase of textbooks used mainly to provide for newly-adopted or newly-expanded curriculum.	-	-	-	61,589	35,280	75,041	1,188,000	312,163	938,853	(249,147)
04.01. 340 Per pupil allocations for each school for supplies and materials.	-	-	-	815,681	818,778	850,412	845,641	518,552	891,769	46,128
04.01. 345 Supplies purchased at the county level to support instruction.	-	-	-	-	-	1,000	-	1,000	-	-
04.01. 350 Supplies, materials and small equipment (not capitalized) purchased at the county level.	-	-	-	1,769,408	2,233,594	889,962	805,314	1,055,039	876,323	71,009
Total 03 Supplies and Materials	-	-	-	2,692,419	3,153,831	1,844,725	2,974,108	1,919,440	2,801,473	(172,635)
04.01. 350 Supplies, materials and small equipment (not capitalized) purchased at the county level.	-	-	-	-	-	-	-	-	-	-
Total 05 Land, Buildings, Equipment	-	-	-	-	-	-	-	-	-	-
Total 01 Regular programs	-	-	-	2,692,419	3,153,831	1,844,725	2,974,108	1,919,440	2,801,473	(172,635)
02 Special programs										
04.02. 300 Funds for supplies for the English for Speakers of Other Languages (ESOL) program and Education That Is Multi-Cultural programs.	-	-	-	3,747	1,061	5,338	6,079	1,264	3,300	(2,779)
Total 03 Supplies and Materials	-	-	-	3,747	1,061	5,338	6,079	1,264	3,300	(2,779)
Total 02 Special programs	-	-	-	3,747	1,061	5,338	6,079	1,264	3,300	(2,779)

04 Instruction-Materials/Supplies
Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
03 Career & technology prg										
04.01. 345 Supplies purchased at the county level to support instruction.	-	-	-	-	-	-	-	-	-	-
04.03. 300 Textbooks used to support programs in Career and Technology Education.	-	-	-	2,427	2,147	12,464	33,122	17,678	49,793	16,671
04.03. 310 Supplies, materials and small equipment (not capitalized) used to support programs in Career and Technology Education.	-	-	-	186,531	328,290	389,816	334,695	186,553	362,309	27,614
Total 03 Supplies and Materials	-	-	-	188,958	330,437	402,280	367,817	204,231	412,102	44,285
04.03. 310 Supplies, materials and small equipment (not capitalized) used to support programs in Career and Technology Education.	-	-	-	-	-	-	-	-	-	-
Total 05 Land, Buildings, Equipment	-	-	-	-	-	-	-	-	-	-
Total 03 Career & technology prg	-	-	-	188,958	330,437	402,280	367,817	204,231	412,102	44,285
05 Gifted and talented										
04.05. 300 Supplies and Materials for the gifted and talented program.	-	-	-	58,927	15,665	12,044	13,527	3,845	9,000	(4,527)
Total 03 Supplies and Materials	-	-	-	58,927	15,665	12,044	13,527	3,845	9,000	(4,527)
Total 05 Gifted and talented	-	-	-	58,927	15,665	12,044	13,527	3,845	9,000	(4,527)
06 Early childhood										
04.06. 300 General classroom supplies and small equipment (not capitalized) for Early Childhood education.	-	-	-	74,585	25,993	15,672	44,748	7,995	28,500	(16,248)

04 Instruction-Materials/Supplies
Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
04.06. 301 Textbooks for Early Childhood education.	-	-	-	-	-	208	-	21,872	-	-
Total 03 Supplies and Materials	-	-	-	74,585	25,993	15,880	44,748	29,867	28,500	(16,248)
Total 06 Early childhood	-	-	-	74,585	25,993	15,880	44,748	29,867	28,500	(16,248)
08 Media programs										
04.08. 300 Funds used in secondary and elementary schools for the purchase and replacement of media materials.	-	-	-	158,504	163,671	153,378	271,394	80,264	163,795	(107,599)
Total 03 Supplies and Materials	-	-	-	158,504	163,671	153,378	271,394	80,264	163,795	(107,599)
Total 08 Media programs	-	-	-	158,504	163,671	153,378	271,394	80,264	163,795	(107,599)
09 Inst. staff/curr dev										
04.09. 300 Supplies and materials used in staff and curriculum development activities.	-	-	-	45,493	30,455	14,735	141,056	1,137	25,138	(115,918)
Total 03 Supplies and Materials	-	-	-	45,493	30,455	14,735	141,056	1,137	25,138	(115,918)
Total 09 Inst. staff/curr dev	-	-	-	45,493	30,455	14,735	141,056	1,137	25,138	(115,918)
10 Guidance services										
04.10. 300 Supplies and materials used in the elementary and secondary guidance program.	-	-	-	19,657	37,473	24,171	35,112	13,846	27,394	(7,718)
Total 03 Supplies and Materials	-	-	-	19,657	37,473	24,171	35,112	13,846	27,394	(7,718)
Total 10 Guidance services	-	-	-	19,657	37,473	24,171	35,112	13,846	27,394	(7,718)
11 Psychological services										
04.11. 300 Supplies and protocols used by psychologists in testing students.	-	-	-	-	-	-	-	-	-	-
Total 02 Contracted Charges	-	-	-	-	-	-	-	-	-	-

04 Instruction-Materials/Supplies

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
04.11. 300 Supplies and protocols used by psychologists in testing students.	-	-	-	24,596	12,600	35,421	9,303	13,011	15,000	5,697
Total 03 Supplies and Materials	-	-	-	24,596	12,600	35,421	9,303	13,011	15,000	5,697
Total 11 Psychological services	-	-	-	24,596	12,600	35,421	9,303	13,011	15,000	5,697
Total 04 Instruction-Materials/Supplies	-	-	-	3,266,887	3,771,186	2,507,972	3,863,144	2,266,905	3,485,702	(377,442)

04 Instruction-Materials/Supplies

Summary by Object Type	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
02 Contracted Charges	-	-	-	-	-	-	-	-	-	-
03 Supplies and Materials	-	-	-	3,266,887	3,771,186	2,507,972	3,863,144	2,266,905	3,485,702	(377,442) (12.3%)
05 Land, Buildings, Equipment	-	-	-	-	-	-	-	-	-	-
Category Total	-	-	-	3,266,887	3,771,186	2,507,972	3,863,144	2,266,905	3,485,702	(377,442) (9.8%)

05 Instruction-Other Costs
Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
01 Regular programs										
05.01. 220 Contracted services related to instruction.	-	-	-	684,374	921,781	920,977	1,094,570	152,417	1,044,795	(49,775)
05.01. 225 Cost of providing district-wide instructional software licenses and on-line instruction to students.	-	-	-	209,724	168,806	205,698	167,571	145,954	172,149	4,578
05.01. 245 Providing officials, trainers, and game management at interscholastic contests.	-	-	-	203,158	177,913	184,428	204,125	112,007	213,244	9,119
05.01. 275 Contract with North Bay for 6th Grade participation.	-	-	-	214,995	214,995	285,000	285,000	285,000	305,000	20,000
Total 02 Contracted Charges	-	-	-	1,312,250	1,483,495	1,596,103	1,751,266	695,378	1,735,188	(16,078)
05.01. 225 Cost of providing district-wide instructional software licenses and on-line instruction to students.	-	-	-	-	-	-	-	-	-	-
Total 03 Supplies and Materials	-	-	-	-	-	-	-	-	-	-
05.01. 500 Support for student field trips to Fair Hill Nature Center.	-	-	-	24,622	45,000	45,000	45,000	15,000	50,000	5,000
05.01. 510 Travel for multi-school teachers.	-	-	-	9,355	8,320	9,298	9,000	8,084	9,000	-
05.01. 520 Student Enrichment Programs for tournament support and special field trips.	-	-	-	-	-	-	7,500	632	-	(7,500)

05 Instruction-Other Costs

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
05.01. 521 Student enrichment to support PBIS and other initiatives.	-	-	-	13,927	24,334	20,375	9,200	6,094	8,500	(700)
05.01. 530 Interscholastic insurance.	-	-	-	8,890	8,821	8,868	9,000	8,761	9,000	-
05.01. 535 Instructional memberships and publications.	-	-	-	1,202	229	500	1,950	-	500	(1,450)
05.01. 550 Accreditation expenses and dues for high schools.	-	-	-	11,716	250	-	7,000	-	-	(7,000)
Total 04 Other Charges	-	-	-	69,712	86,954	84,041	88,650	38,571	77,000	(11,650)
05.01. 600 Cost of capital equipment and leases to support instruction.	-	-	-	531,216	52,257	362,546	402,508	654,923	875,864	473,356
Total 05 Land, Buildings, Equipment	-	-	-	531,216	52,257	362,546	402,508	654,923	875,864	473,356
05.01. 700 Charges paid to other Maryland school systems for students attending schools on an out-of-county living arrangement.	-	-	-	135,371	133,995	108,737	130,000	-	130,000	-
Total 08 Transfers	-	-	-	135,371	133,995	108,737	130,000	-	130,000	-
Total 01 Regular programs	-	-	-	2,048,549	1,756,701	2,151,427	2,372,424	1,388,872	2,818,052	445,628
02 Special programs										
05.02. 200 Funds for contracted services related to ESOL and Education That Is Multi-Cultural.	-	-	-	-	2,025	-	2,363	92	17,800	15,437
Total 02 Contracted Charges	-	-	-	-	2,025	-	2,363	92	17,800	15,437

05 Instruction-Other Costs

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
05.02. 510 Meeting, conference, subscription and travel expenses related to the ESOL program.	-	-	-	6,537	6,635	7,879	19,000	5,767	19,000	-
Total 04 Other Charges	-	-	-	6,537	6,635	7,879	19,000	5,767	19,000	-
05.02. 600 Cost of furniture, equipment and capital leases for the ESOL and Education That Is Multi-Cultural programs.	-	-	-	-	-	-	-	902	1,214	1,214
Total 05 Land, Buildings, Equipment	-	-	-	-	-	-	-	902	1,214	1,214
Total 02 Special programs	-	-	-	6,537	8,660	7,879	21,363	6,761	38,014	16,651
03 Career & technology prg										
05.03. 210 Software licenses for career and technology programs.	-	-	-	36,058	37,032	123,465	42,500	42,948	45,500	3,000
05.03. 215 Cost of contracted services for Career and Technogy students.	-	-	-	6,915	24,750	3,660	16,492	1,128	16,492	-
Total 02 Contracted Charges	-	-	-	42,973	61,782	127,125	58,992	44,076	61,992	3,000
05.03. 210 Software licenses for career and technology programs.	-	-	-	-	-	-	-	-	-	-
Total 03 Supplies and Materials	-	-	-	-	-	-	-	-	-	-
05.03. 500 Mileage expense for Career and Technology programs.	-	-	-	1,742	732	1,397	1,800	487	-	(1,800)
05.03. 520 Student enrichment for Career and Tech programs.	-	-	-	7,190	3,341	4,012	6,000	(510)	10,000	4,000
Total 04 Other Charges	-	-	-	8,932	4,073	5,409	7,800	(23)	10,000	2,200

05 Instruction-Other Costs
Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
05.03. 600 Cost of capital equipment and leases for Career and Technology Programs.	-	-	-	-	-	129,090	107,296	169,813	133,911	26,615
Total 05 Land, Buildings, Equipment	-	-	-	-	-	129,090	107,296	169,813	133,911	26,615
Total 03 Career & technology prg	-	-	-	51,905	65,855	261,624	174,088	213,866	205,903	31,815
05 Gifted and talented										
05.05. 200 Cost of contracted consultant for the Maryland summer center program offered through Cecil County Public Schools. These costs are offset by student tuition which is included in revenue.	-	-	-	84,148	67,492	86,103	17,500	71,716	20,000	2,500
05.05. 210 Cost of contracted services provided to students for Gifted and Talented programs.	-	-	-	945	-	-	-	-	-	-
Total 02 Contracted Charges	-	-	-	85,093	67,492	86,103	17,500	71,716	20,000	2,500
05.05. 500 Student Enrichment for Gifted and Talented programs.	-	-	-	527	2,708	1,760	-	85	-	-
05.05. 501 Mileage expense associated with Gifted and Talented education.	-	-	-	-	-	-	-	-	-	-
Total 04 Other Charges	-	-	-	527	2,708	1,760	-	85	-	-
05.05. 600 Leased and purchased equipment for gifted students.	-	-	-	-	-	-	-	1,504	2,023	2,023
Total 05 Land, Buildings, Equipment	-	-	-	-	-	-	-	1,504	2,023	2,023
Total 05 Gifted and talented	-	-	-	85,620	70,200	87,863	17,500	73,305	22,023	4,523

05 Instruction-Other Costs
Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History		As of Dec				
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
06 Early childhood										
05.05. 600 Leased and purchased equipment for gifted students.	-	-	-	-	-	-	-	9,025	12,139	12,139
Total 05 Land, Buildings, Equipment	-	-	-	-	-	-	-	9,025	12,139	12,139
Total 06 Early childhood	-	-	-	-	-	-	-	9,025	12,139	12,139
07 Nonpublic school programs										
05.07. 710 Expenses paid for nonpublic school activity through restricted federal grants.	-	-	-	-	-	-	-	-	-	-
Total 08 Transfers	-	-	-	-	-	-	-	-	-	-
Total 07 Nonpublic school programs	-	-	-	-	-	-	-	-	-	-
08 Media programs										
05.08. 200 Software Licensing for Media Centers.	-	-	-	599	7,559	30,626	32,964	26,865	62,400	29,436
Total 02 Contracted Charges	-	-	-	599	7,559	30,626	32,964	26,865	62,400	29,436
05.08. 500 Publications and Subscriptions for Media Centers.	-	-	-	168,088	133,038	191,844	227,901	224,489	215,326	(12,575)
Total 04 Other Charges	-	-	-	168,088	133,038	191,844	227,901	224,489	215,326	(12,575)
05.08. 600 Cost of furniture, equipment and capital leases for Media Centers	-	-	-	-	-	-	-	602	5,709	5,709
Total 05 Land, Buildings, Equipment	-	-	-	-	-	-	-	602	5,709	5,709
Total 08 Media programs	-	-	-	168,687	140,597	222,470	260,865	251,956	283,435	22,570

05 Instruction-Other Costs
Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
09 Inst. staff/curr dev										
05.09. 210 Consultants for development of staff and curriculum.	-	-	-	1,792	29,178	13,667	36,200	35,238	7,000	(29,200)
05.09. 230 Software licenses to support staff development.	-	-	-	350	-	-	-	-	-	-
Total 02 Contracted Charges	-	-	-	2,142	29,178	13,667	36,200	35,238	7,000	(29,200)
05.09. 500 Professional meetings, curriculum development and conference expenses for teachers.	-	-	-	29,948	35,516	27,858	44,620	15,252	47,490	2,870
Total 04 Other Charges	-	-	-	29,948	35,516	27,858	44,620	15,252	47,490	2,870
05.09. 500 Professional meetings, curriculum development and conference expenses for teachers.	-	-	-	-	-	-	-	1,203	1,619	1,619
Total 05 Land, Buildings, Equipment	-	-	-	-	-	-	-	1,203	1,619	1,619
Total 09 Inst. staff/curr dev	-	-	-	32,090	64,694	41,525	80,820	51,693	56,109	(24,711)
10 Guidance services										
05.10. 200 Guidance contracted services.	-	-	-	6,540	6,220	6,220	6,300	6,495	13,845	7,545
Total 02 Contracted Charges	-	-	-	6,540	6,220	6,220	6,300	6,495	13,845	7,545
05.10. 500 Student enrichment programs conducted through the school guidance departments.	-	-	-	-	30	-	8,000	-	-	(8,000)
Total 04 Other Charges	-	-	-	-	30	-	8,000	-	-	(8,000)

05 Instruction-Other Costs
Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
05.10. 600 Cost of capital equipment and leases for guidance offices.	-	-	-	-	-	-	-	2,707	4,211	4,211
Total 05 Land, Buildings, Equipment	-	-	-	-	-	-	-	2,707	4,211	4,211
Total 10 Guidance services	-	-	-	6,540	6,250	6,220	14,300	9,202	18,056	3,756
11 Psychological services										
05.11. 200 Contracted services related to psychological services.	-	-	-	-	-	181,807	12,000	62,752	109,000	97,000
Total 02 Contracted Charges	-	-	-	-	-	181,807	12,000	62,752	109,000	97,000
05.11. 500 Travel for psychologists.	-	-	-	2,207	2,175	3,032	6,000	2,018	6,000	-
Total 04 Other Charges	-	-	-	2,207	2,175	3,032	6,000	2,018	6,000	-
05.11. 600 Cost of capital equipment and leases for psychologists.	-	-	-	-	-	-	-	902	2,636	2,636
Total 05 Land, Buildings, Equipment	-	-	-	-	-	-	-	902	2,636	2,636
Total 11 Psychological services	-	-	-	2,207	2,175	184,839	18,000	65,672	117,636	99,636
Total 05 Instruction-Other Costs	-	-	-	2,402,136	2,115,132	2,963,847	2,959,360	2,070,352	3,571,367	612,007

05 Instruction-Other Costs
Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History				As of Dec		FY18- FY17
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	
05 Instruction-Other Costs										
Summary by Object Typ	FTE			History				As of Dec		FY18- FY17
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	
02 Contracted Charges	-	-	-	1,449,597	1,657,751	2,041,651	1,917,585	942,612	2,027,225	109,640 6.3%
03 Supplies and Materials	-	-	-	-	-	-	-	-	-	-
04 Other Charges	-	-	-	285,951	271,129	321,823	401,971	286,159	374,816	(27,155) (7.4%)
05 Land, Buildings, Equipment	-	-	-	531,216	52,257	491,636	509,804	841,581	1,039,326	529,522
08 Transfers	-	-	-	135,371	133,995	108,737	130,000	-	130,000	-
Category Total	-	-	-	2,402,136	2,115,132	2,963,847	2,959,360	2,070,352	3,571,367	612,007 20.7%

06 Special Education

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
04 Public school instruction										
06.04. 104 Salaries for special education classroom and support teachers.	198.40	208.90	209.60	11,112,869	11,301,684	12,183,669	12,892,836	9,668,117	13,475,465	582,629
06.04. 120 Salaries for speech pathologists, occupational and physical therapists.	11.30	11.10	12.10	967,918	811,154	761,573	811,319	667,740	888,463	77,144
06.04. 134 Salaries for paraprofessionals to provide instructional and hygiene services to students.	109.40	117.00	115.50	2,646,003	2,696,048	2,858,490	2,998,819	2,222,584	2,981,267	(17,552)
06.04. 139 Salaries for consulting special education teachers outside of the normal work schedule.	-	-	-	-	1,610	-	-	8,263	-	-
06.04. 140 Hourly wages for home and hospital teachers.	-	-	-	104,051	114,368	122,850	150,000	98,650	150,000	-
06.04. 145 Salaries for substitute teachers.	-	-	-	138,251	197,803	230,253	(60,000)	245,274	(60,000)	-
06.04. 149 Salaries for summer work for secondary and elementary building coordinators.	-	-	-	-	-	-	-	-	-	-
06.04. 155 Salaries for substitute paraprofessionals.	-	-	-	43,616	64,334	62,357	65,000	70,668	65,000	-
Total 01 Salaries & Wages	319.10	337.00	337.20	15,012,708	15,187,001	16,219,192	16,857,974	12,981,296	17,500,195	642,221

06 Special Education

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec		FY18 Approved	FY18- FY17
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual		
06.04. 200 Consultant services for home bound instruction.	-	-	-	72,175	153,031	102,908	175,000	35,000	175,000	-
06.04. 210 Contracted services including nursing, interpreting, translation, and assessments.	-	-	-	51,799	109,556	162,430	400,000	256	400,000	-
06.04. 215 Individualized computer software.	-	-	-	-	-	8,903	-	-	-	-
06.04. 225 Speech pathology, occupational and physical therapy contracted services.	-	-	-	10,810	217,185	271,274	-	23,536	-	-
Total 02 Contracted Charges	-	-	-	134,784	479,772	545,515	575,000	58,792	575,000	-
06.04. 330 Special education classroom and computer supplies, small furniture and equipment (not capitalized).	-	-	-	80,098	53,062	135,354	50,817	28,244	-	(50,817)
Total 03 Supplies and Materials	-	-	-	80,098	53,062	135,354	50,817	28,244	-	(50,817)
06.04. 510 Reimbursement for in-county travel.	-	-	-	-	500	26	-	(26)	-	-
06.04. 520 Travel reimbursement for home and hospital teachers.	-	-	-	12,283	14,255	12,618	15,000	9,442	14,000	(1,000)
06.04. 530 Student enrichment for Special Education programs.	-	-	-	-	-	24	-	-	-	-
Total 04 Other Charges	-	-	-	12,283	14,755	12,668	15,000	9,416	14,000	(1,000)

06 Special Education

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
06.04. 600 Cost of capital equipment and leases including assistive learning devices.	-	-	-	26,534	-	3,697	4,974	22,943	43,414	38,440
Total 05 Land, Buildings, Equipment	-	-	-	26,534	-	3,697	4,974	22,943	43,414	38,440
Total 04 Public school instruction	319.10	337.00	337.20	15,266,407	15,734,590	16,916,426	17,503,765	13,100,691	18,132,609	628,844
06 Early childhood										
06.06. 100 Salaries for Special Education teachers providing instruction to Early Childhood.	20.30	19.00	19.80	1,306,600	1,354,297	1,306,611	1,356,382	996,486	1,369,446	13,064
06.06. 101 Payment to substitute teachers and paraprofessionals for early childhood special education.	-	-	-	26,439	26,383	29,139	26,000	23,939	30,000	4,000
06.06. 110 Special Education paraprofessionals providing instruction to Early Childhood (Infant to Kindergarten) students.	14.10	12.50	14.00	385,157	330,701	308,837	324,271	256,648	362,453	38,182
06.06. 115 Special Education Early Childhood teacher pay for summer programs.	-	-	-	-	-	-	-	-	-	-
06.06. 187 Salaries for Early Childhood Parent Coordinators of Special Education.	-	-	-	-	-	-	-	-	-	-
Total 01 Salaries & Wages	34.40	31.50	33.80	1,718,196	1,711,381	1,644,587	1,706,653	1,277,073	1,761,899	55,246
06.06. 210 Contracted services including nursing, interpreting, translation, and assessments.	-	-	-	-	-	12,046	-	-	-	-

06 Special Education

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			FY18- FY17
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	
06.06. 225 Speech pathology, occupational and physical therapy contracted services.	-	-	-	-	-	30,796	100,000	-	100,000	-
Total 02 Contracted Charges	-	-	-	-	-	42,842	100,000	-	100,000	-
06.06. 300 Early childhood special education classroom and computer supplies and small furniture and equipment (not capitalized).	-	-	-	3,296	-	-	6,515	123	-	(6,515)
Total 03 Supplies and Materials	-	-	-	3,296	-	-	6,515	123	-	(6,515)
06.06. 540 Reimbursement for travel and meeting expenses for special education early childhood teachers.	-	-	-	-	1,334	1,493	-	261	-	-
Total 04 Other Charges	-	-	-	-	1,334	1,493	-	261	-	-
06.06. 600 Early childhood special education equipment.	-	-	-	-	-	367	494	1,396	1,997	1,503
Total 05 Land, Buildings, Equipment	-	-	-	-	-	367	494	1,396	1,997	1,503
Total 06 Early childhood	34.40	31.50	33.80	1,721,492	1,712,715	1,689,289	1,813,662	1,278,853	1,863,896	50,234
07 Nonpublic school programs										
06.07. 700 Total cost of non-public residential and day program placements.	-	-	-	2,772,185	2,788,903	2,653,680	2,817,500	791,233	2,617,500	(200,000)
Total 08 Transfers	-	-	-	2,772,185	2,788,903	2,653,680	2,817,500	791,233	2,617,500	(200,000)
Total 07 Nonpublic school programs	-	-	-	2,772,185	2,788,903	2,653,680	2,817,500	791,233	2,617,500	(200,000)
09 Inst. staff/curr dev										
06.09. 100 Stipends for curriculum development work and funds to pay special education teachers to attend general education summer curriculum development activities.	-	-	-	11,458	15,610	19,713	125,000	18,336	125,000	-

06 Special Education

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
06.09. 110 Salaries for Instructional Coaches working directly with Special Education teachers to support and enhance research based instructional practices.	1.00	-	-	51,418	51,781	-	-	-	-	-
Total 01 Salaries & Wages	1.00	-	-	62,876	67,391	19,713	125,000	18,336	125,000	-
06.09. 200 Consultants for the development of staff and curriculum.	-	-	-	-	-	400	-	-	10,387	10,387
Total 02 Contracted Charges	-	-	-	-	-	400	-	-	10,387	10,387
06.09. 300 Professional development materials and supplies.	-	-	-	-	-	853	-	-	5,850	5,850
Total 03 Supplies and Materials	-	-	-	-	-	853	-	-	5,850	5,850
06.09. 500 Reimbursement for meetings and conferences.	-	-	-	-	114	-	-	-	-	-
06.09. 505 Memberships for Special Education Staff.	-	-	-	253	-	961	-	(145)	-	-
Total 04 Other Charges	-	-	-	253	114	961	-	(145)	-	-
Total 09 Inst. staff/curr dev	1.00	-	-	63,129	67,505	21,927	125,000	18,191	141,237	16,237
10 Guidance services										
06.10. 100 Salary for Behavioral Specialists.	2.00	2.00	1.00	196,014	142,944	146,316	151,001	55,139	75,513	(75,488)
Total 01 Salaries & Wages	2.00	2.00	1.00	196,014	142,944	146,316	151,001	55,139	75,513	(75,488)
06.10. 200 Contracted Behavioral Specialist.	-	-	-	67,449	176,381	225,000	225,000	-	-	(225,000)

06 Special Education

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History				As of Dec		FY18- FY17
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	
Total 02 Contracted Charges	-	-	-	67,449	176,381	225,000	225,000	-	-	(225,000)
06.10. 100 Salary for Behavioral Specialists.	-	-	-	-	-	-	-	-	-	-
Total 03 Supplies and Materials	-	-	-	-	-	-	-	-	-	-
06.10. 600 Technology equipment for Special Education Behavioral Specialists	-	-	-	-	-	-	-	-	284	284
Total 05 Land, Buildings, Equipment	-	-	-	-	-	-	-	-	284	284
Total 10 Guidance services	2.00	2.00	1.00	263,463	319,325	371,316	376,001	55,139	75,797	(300,204)
14 Infants & toddlers										
06.14. 100 Salaries for teachers providing services for the Infants and Toddlers Program.	-	-	-	-	-	-	-	-	-	-
Total 01 Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Total 14 Infants & toddlers	-	-	-	-	-	-	-	-	-	-
15 Principals office - b/s										
06.15. 110 Salary for secretarial personnel to provide support to the special education program.	-	-	-	-	-	-	-	-	-	-
06.15. 165 Salaries for general assistants.	-	-	-	-	-	5,730	-	-	-	-
Total 01 Salaries & Wages	-	-	-	-	-	5,730	-	-	-	-
06.15. 200 Cost of leasing equipment used by personnel in this program.	-	-	-	-	-	-	-	-	-	-
Total 02 Contracted Charges	-	-	-	-	-	-	-	-	-	-

06 Special Education
Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
Total 15 Principals office - b/s	-	-	-	-	-	5,730	-	-	-	-
17 Ed services - prg dir/imp										
06.17.100 Salaries for central office staff who provide support to the special education program.	7.00	7.00	7.00	585,387	595,513	596,627	612,490	536,486	616,800	4,310
06.17.110 Substitute secretary	-	-	-	-	-	-	-	-	-	-
Total 01 Salaries & Wages	7.00	7.00	7.00	585,387	595,513	596,627	612,490	536,486	616,800	4,310
06.17.210 Legal services.	-	-	-	6,011	5,155	9,559	12,000	-	10,000	(2,000)
06.17.280 Printing of forms and documents as well as the cost of the photocopier used by personnel in this program.	-	-	-	1,368	1,368	1,359	1,749	874	1,749	-
Total 02 Contracted Charges	-	-	-	7,379	6,523	10,918	13,749	874	11,749	(2,000)
06.17.300 Supplies and materials for central office personnel who support the special education program.	-	-	-	-	-	2,323	1,000	-	-	(1,000)
Total 03 Supplies and Materials	-	-	-	-	-	2,323	1,000	-	-	(1,000)
06.17.500 Meetings and conferences for personnel in the central office who provide support to the special education program.	-	-	-	-	234	970	-	429	-	-
06.17.505 Memberships for personnel in the central office who provide support to the special education program.	-	-	-	-	-	-	-	-	-	-

06 Special Education

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
06.17. 510 Travel reimbursement for personnel in the central office who provide support to the special education program.	-	-	-	-	896	871	-	193	-	-
Total 04 Other Charges	-	-	-	-	1,130	1,841	-	622	-	-
06.17. 600 Cost of capital equipment and leases for personnel in the central office who support the Special Education program	-	-	-	-	-	-	-	471	994	994
Total 05 Land, Buildings, Equipment	-	-	-	-	-	-	-	471	994	994
Total 17 Ed services - prg dir/imp	7.00	7.00	7.00	592,766	603,166	611,709	627,239	538,453	629,543	2,304
Total 06 Special Education	363.50	377.50	379.00	20,679,442	21,226,204	22,270,077	23,263,167	15,782,560	23,460,582	197,415

06 Special Education

Summary by Object Typ	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
01 Salaries & Wages	363.50	377.50	379.00	17,575,181	17,704,230	18,632,165	19,453,118	14,868,330	20,079,407	626,289 3.4%
02 Contracted Charges	-	-	-	209,613	662,676	824,675	913,749	59,666	697,136	(216,613) (46.9%)
03 Supplies and Materials	-	-	-	83,394	53,062	138,530	58,332	28,367	5,850	(52,482) -
04 Other Charges	-	-	-	12,536	17,333	16,963	15,000	10,154	14,000	(1,000) (8.7%)
05 Land, Buildings, Equipment	-	-	-	26,534	-	4,064	5,468	24,810	46,689	41,221 -
08 Transfers	-	-	-	2,772,185	2,788,903	2,653,680	2,817,500	791,233	2,617,500	(200,000) (7.1%)
Category Total	363.50	377.50	379.00	20,679,442	21,226,204	22,270,077	23,263,167	15,782,560	23,460,582	197,415 0.8%

07 Student Personnel Services
Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
	-	-	-	-	-	-	-	116	-	-
07.00. 100 Student personnel coordinator, pupil personnel workers and middle school caseworkers.	12.00	12.00	14.00	885,869	877,581	847,252	861,495	757,262	1,020,607	159,112
07.00. 110 Secretary in Student Personnel Services.	1.90	1.90	1.90	76,162	77,241	77,486	79,283	70,448	80,449	1,166
07.00. 120 Caseworker summer pay for continuing family consultations and student workforce summer employment.	-	-	-	-	-	-	-	-	-	-
Total 01 Salaries & Wages	13.90	13.90	15.90	962,031	954,822	924,738	940,778	827,826	1,101,056	160,278
07.00. 200 Professional evaluations of students by outside practitioners as well as the Alternative School Program (ASP).	-	-	-	2,774	2,991	6,225	1,749	113,537	272,075	270,326
07.00. 220 Software licensing for Student Services.	-	-	-	209	-	-	-	-	-	-
Total 02 Contracted Charges	-	-	-	2,983	2,991	6,225	1,749	113,537	272,075	270,326
07.00. 300 Duplicating and office supplies/materials and small equipment, not capitalized.	-	-	-	1,103	411	1,166	2,500	265	1,500	(1,000)
Total 03 Supplies and Materials	-	-	-	1,103	411	1,166	2,500	265	1,500	(1,000)
07.00. 500 Reimbursement for meetings and conferences outside of county.	-	-	-	664	380	822	750	-	500	(250)

07 Student Personnel Services

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
07.00. 510 Travel reimbursement for pupil personnel workers.	-	-	-	13,385	13,203	10,955	15,000	9,954	15,000	-
07.00. 520 Student incentives to support school wide behavior management plan. (PBIS)	-	-	-	-	87	-	-	-	-	-
07.00. 530 Cost of professional publications and subscriptions for Student Personnel Services.	-	-	-	403	267	358	375	195	645	270
Total 04 Other Charges	-	-	-	14,452	13,937	12,135	16,125	10,149	16,145	20
07.00. 600 Cost of capital equipment and leases for pupil personnel workers.	-	-	-	-	-	1,467	1,975	2,747	3,394	1,419
Total 05 Land, Buildings, Equipment	-	-	-	-	-	1,467	1,975	2,747	3,394	1,419
Total 07 Student Personnel Services	13.90	13.90	15.90	980,569	972,161	945,731	963,127	954,524	1,394,170	431,043

07 Student Personnel Services

Summary by Object Typ	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
01 Salaries & Wages	13.90	13.90	15.90	962,031	954,822	924,738	940,778	827,826	1,101,056	160,278 17.9%
02 Contracted Charges	-	-	-	2,983	2,991	6,225	1,749	113,537	272,075	270,326 12,727.2%
03 Supplies and Materials	-	-	-	1,103	411	1,166	2,500	265	1,500	(1,000) (2.2%)
04 Other Charges	-	-	-	14,452	13,937	12,135	16,125	10,149	16,145	20 0.2%
05 Land, Buildings, Equipment	-	-	-	-	-	1,467	1,975	2,747	3,394	1,419
Category Total	13.90	13.90	15.90	980,569	972,161	945,731	963,127	954,524	1,394,170	431,043 44.8%

08 Student Health Services

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History		As of Dec				
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
08.00. 100 Nurse supervisor, nurses and additional nurse salaries for summer school.	31.00	31.00	32.00	1,478,076	1,484,922	1,521,975	1,527,383	1,195,454	1,612,688	85,305
Total 01 Salaries & Wages	31.00	31.00	32.00	1,478,076	1,484,922	1,521,975	1,527,383	1,195,454	1,612,688	85,305
08.00. 200 Contracted services for nurses.	-	-	-	-	-	1,680	-	1,740	-	-
08.00. 210 Repairs to nursing equipment.	-	-	-	1,740	12,989	1,850	2,500	-	5,150	2,650
Total 02 Contracted Charges	-	-	-	1,740	12,989	3,530	2,500	1,740	5,150	2,650
08.00. 320 First aid and nursing supplies used in schools including audiometric supplies and small furniture and equipment (not capitalized).	-	-	-	24,263	21,720	49,978	91,306	31,279	64,000	(27,306)
Total 03 Supplies and Materials	-	-	-	24,263	21,720	49,978	91,306	31,279	64,000	(27,306)
08.00. 500 Professional conference attendance for nurses.	-	-	-	-	289	250	-	292	3,066	3,066
08.00. 510 Publications and subscriptions for nurses.	-	-	-	-	-	-	-	-	-	-
08.00. 520 Travel reimbursement for nurses.	-	-	-	2,316	845	373	2,000	17	2,000	-
Total 04 Other Charges	-	-	-	2,316	1,134	623	2,000	309	5,066	3,066
08.00. 600 Cost of furniture, equipment and capital leases for nurses.	-	-	-	-	-	1,569	2,112	3,734	7,611	5,499

08 Student Health Services

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
Total 05 Land, Buildings, Equipment	-	-	-	-	-	1,569	2,112	3,734	7,611	5,499
09 Inst. staff/curr dev										
08.00. 100 Nurse supervisor, nurses and additional nurse salaries for summer school.	-	-	-	-	-	-	-	57	-	-
Total 01 Salaries & Wages	-	-	-	-	-	-	-	57	-	-
Total 09 Inst. staff/curr dev	-	-	-	-	-	-	-	57	-	-
Total 08 Student Health Services	31.00	31.00	32.00	1,506,395	1,520,765	1,577,675	1,625,301	1,232,573	1,694,515	69,214

08 Student Health Services

Summary by Object Typ	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
01 Salaries & Wages	31.00	31.00	32.00	1,478,076	1,484,922	1,521,975	1,527,383	1,195,511	1,612,688	85,305 5.6%
02 Contracted Charges	-	-	-	1,740	12,989	3,530	2,500	1,740	5,150	2,650 66.3%
03 Supplies and Materials	-	-	-	24,263	21,720	49,978	91,306	31,279	64,000	(27,306) (33.5%)
04 Other Charges	-	-	-	2,316	1,134	623	2,000	309	5,066	3,066 153.3%
05 Land, Buildings, Equipment	-	-	-	-	-	1,569	2,112	3,734	7,611	5,499
Category Total	31.00	31.00	32.00	1,506,395	1,520,765	1,577,675	1,625,301	1,232,573	1,694,515	69,214 4.3%

09 Student Transportation

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History				As of Dec		
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
09.00. 100 Supervisory personnel includes the Supervisor and Transportation Specialists.	3.00	3.00	3.00	222,271	216,116	217,591	221,221	196,641	226,715	5,494
09.00. 110 Bus Drivers, Driver Trainers, Bus Assistants and Secretaries.	20.00	20.00	20.00	515,410	491,592	481,184	527,169	405,773	523,914	(3,255)
09.00. 120 Summer school and substitute drivers and assistants.	-	-	-	22,312	45,302	33,181	24,000	19,717	24,000	-
Total 01 Salaries & Wages	23.00	23.00	23.00	759,993	753,010	731,956	772,390	622,131	774,629	2,239
09.00. 200 Payments to thirteen bus contractors to transport students on contractor-owned buses.	-	-	-	6,555,554	6,659,233	6,691,999	6,635,410	3,203,462	6,675,319	39,909
09.00. 210 Payments to bus contractors to transport disabled students to and from public and non-public school sites.	-	-	-	978,774	872,323	990,947	985,700	474,189	1,025,000	39,300
09.00. 215 Payments to bus contractors for extended school year, academic intervention programs and homeless transposition.	-	-	-	413,250	441,114	440,045	378,150	188,030	429,115	50,965
09.00. 220 General bus repairs as required.	-	-	-	1,672	1,751	1,796	1,800	1,154	1,800	-
09.00. 230 Physical examinations for Board drivers and drug testing for Board and contracted drivers as required by law.	-	-	-	9,021	9,042	12,954	8,641	4,888	11,000	2,359

09 Student Transportation

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
09.00. 250 Publication of bus routes.	-	-	-	1,872	2,624	-	1,350	807	1,900	550
09.00. 260 Computerized bus routing and reporting as well as leasing of photocopier.	-	-	-	53,911	72,149	76,069	62,628	32,802	162,749	100,121
Total 02 Contracted Charges	-	-	-	8,014,052	8,058,236	8,213,810	8,073,679	3,905,332	8,306,883	233,204
09.00. 300 Office and computer supplies.	-	-	-	11,266	2,787	48,392	62,500	15,981	22,500	(40,000)
09.00. 310 Supplies for inspection, maintenance, and operation of county-owned buses including such items as diesel fuel, repair parts, tires, and batteries.	-	-	-	101,735	85,831	68,804	93,400	36,356	93,400	-
Total 03 Supplies and Materials	-	-	-	113,001	88,618	117,196	155,900	52,337	115,900	(40,000)
09.00. 100 Supervisory personnel includes the Supervisor and Transportation Specialists.	-	-	-	-	-	1,243	-	-	2,300	2,300
09.00. 500 Reimbursement for travel, professional memberships, publications and meeting expenses for transportation personnel.	-	-	-	3,578	5,613	5,478	5,100	4,730	5,900	800
09.00. 510 Employee processing fees for employment. Six hours of in-service for all bus drivers and two hours of in-service for all bus assistants as mandated by state law. Employee Recognition is also included here.	-	-	-	28,949	27,976	25,655	28,000	26,376	28,000	-
09.00. 520 Insurance premiums paid by the Board of Education for locally-owned buses and for contracted buses.	-	-	-	88,774	98,883	114,494	107,547	57,872	115,000	7,453

09 Student Transportation

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
09.00. 530 Field trips for student interscholastic sports.	-	-	-	207,776	213,040	184,663	210,000	46,728	210,000	-
09.00. 532 Field trips for fine arts, band, environmental education, career and tech education, STEM, and student body activities	-	-	-	41,298	43,091	49,475	56,889	7,421	57,050	161
09.00. 535 Transportation for special education community living, academic intervention and modified days.	-	-	-	57,277	16,016	48,691	20,000	28,627	8,000	(12,000)
Total 04 Other Charges	-	-	-	427,652	404,619	429,699	427,536	171,754	426,250	(1,286)
09.00. 610 Lease payments for replacement buses and additional equipment used in transportation.	-	-	-	-	5,100	27,034	37,002	36,853	67,017	30,015
Total 05 Land, Buildings, Equipment	-	-	-	-	5,100	27,034	37,002	36,853	67,017	30,015
Total 09 Student Transportation	23.00	23.00	23.00	9,314,698	9,309,583	9,519,695	9,466,507	4,788,407	9,690,679	224,172

09 Student Transportation

Summary by Object Typ	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
01 Salaries & Wages	23.00	23.00	23.00	759,993	753,010	731,956	772,390	622,131	774,629	2,239 0.3%
02 Contracted Charges	-	-	-	8,014,052	8,058,236	8,213,810	8,073,679	3,905,332	8,306,883	233,204 2.8%
03 Supplies and Materials	-	-	-	113,001	88,618	117,196	155,900	52,337	115,900	(40,000) (27.1%)
04 Other Charges	-	-	-	427,652	404,619	429,699	427,536	171,754	426,250	(1,286) (0.3%)
05 Land, Buildings, Equipment	-	-	-	-	5,100	27,034	37,002	36,853	67,017	30,015 84.1%
Category Total	23.00	23.00	23.00	9,314,698	9,309,583	9,519,695	9,466,507	4,788,407	9,690,679	224,172 2.4%

10 Operation of Plant

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
30 Warehouse/distribution										
10.30. 100 Operations personnel including the Warehouse Custodian and Technology Technicians.	7.00	7.00	7.00	349,663	355,346	360,694	365,836	324,980	371,238	5,402
Total 01 Salaries & Wages	7.00	7.00	7.00	349,663	355,346	360,694	365,836	324,980	371,238	5,402
10.30. 200 Lease payments for additional office and warehouse space. The warehouse is used for distribution of custodial and maintenance supplies and storage of furniture and equipment.	-	-	-	245,268	250,176	449,634	260,304	-	-	(260,304)
Total 02 Contracted Charges	-	-	-	245,268	250,176	449,634	260,304	-	-	(260,304)
10.30. 300 Supplies for the warehouse.	-	-	-	10,600	-	-	4,200	-	3,500	(700)
Total 03 Supplies and Materials	-	-	-	10,600	-	-	4,200	-	3,500	(700)
10.30. 600 Cost of capital equipment and leases for the warehouse.	-	-	-	-	-	2,111	2,840	3,010	3,100	260
Total 05 Land, Buildings, Equipment	-	-	-	-	-	2,111	2,840	3,010	3,100	260
Total 30 Warehouse/distribution	7.00	7.00	7.00	605,531	605,522	812,439	633,180	327,990	377,838	(255,342)
31 Other Operation of Plant										
-	-	-	-	-	-	-	-	3,686	-	-
10.31. 110 Assistants in Facilities assigned to supervise Operations	3.00	3.00	3.00	207,708	205,994	214,151	213,889	166,967	212,793	(1,096)
10.31. 120 Custodial personnel for the upkeep, cleaning, and safe operation of schools and office facilities.	122.00	124.50	124.50	4,580,856	4,461,490	4,485,543	4,838,918	4,192,437	4,889,730	50,812

10 Operation of Plant

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History		As of Dec				
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
10.31. 160 Overtime pay for custodians for such activities as snow removal, answering alarms, winter building checks, and emergency work. Also included is pay for substitute custodians.	-	-	-	257,399	279,416	228,840	176,157	128,175	212,000	35,843
10.31. 190 Amount estimated as savings from one budget year to the next in salaries due to turn-over and replacement of employees.	-	-	-	-	-	-	(40,000)	-	(40,000)	-
Total 01 Salaries & Wages	125.00	127.50	127.50	5,045,962	4,946,900	4,928,534	5,188,964	4,491,265	5,274,523	85,559
10.31. 200 Payments to contractors for removal of refuse and other contracted services.	-	-	-	56,072	58,259	78,139	70,560	28,500	82,046	11,486
10.31. 201 Contracted services associated with the Safe Schools program.	-	-	-	-	-	-	-	-	-	-
10.31. 210 Lease of photocopier.	-	-	-	-	-	-	-	-	-	-
10.31. 230 Repairs and service contracts for such items as telephones, copiers, computers, office machines, science, phys. Ed., music, health, and other instructional equipment.	-	-	-	185,982	383,167	362,529	411,263	90,509	426,544	15,281
10.31. 240 Contracted repairs to movable equipment in the Career and Technology Program.	-	-	-	4,400	5,889	-	-	-	-	-
10.31. 250 Removal of hazardous materials.	-	-	-	1,865	5,417	26	2,000	333	2,300	300
Total 02 Contracted Charges	-	-	-	248,319	452,732	440,694	483,823	119,342	510,890	27,067

10 Operation of Plant

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
10.31. 300 General supplies for operation of plant.	-	-	-	32,325	31,952	64,669	67,000	34,951	74,000	7,000
10.31. 320 Grounds supplies for gas, oil, tires, repair parts, and small tools.	-	-	-	45,530	31,830	25,867	57,000	14,353	63,500	6,500
10.31. 330 Supplies used for cleaning schools and buildings and for maintaining restrooms.	-	-	-	258,418	243,528	256,759	290,000	192,593	295,000	5,000
Total 03 Supplies and Materials	-	-	-	336,272	307,310	347,295	414,000	241,897	432,500	18,500
10.31. 500 Expenses for travel, training, memberships, and attendance at meetings and employee recognition.	-	-	-	11,524	6,913	8,702	7,900	5,722	13,700	5,800
10.31. 520 Payment for telephone charges not directly related to individual schools.	-	-	-	53,148	65,664	65,630	56,000	24,349	64,000	8,000
10.31. 530 Utilities including electricity, fuel oil, natural gas, and propane for all CCPS buildings.	-	-	-	4,778,568	4,909,211	3,597,253	4,636,267	1,632,945	4,131,316	(504,951)
10.31. 550 Water and sewage costs paid to towns and the County for service. Includes payments for the management of water treatment and sewage treatment at BMMS/BMHS.	-	-	-	311,829	314,090	413,199	320,000	87,563	380,000	60,000
10.31. 570 Comprehensive General Liability & Casualty Insurance.	-	-	-	203,979	217,259	249,231	263,210	134,652	292,769	29,559

10 Operation of Plant

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
11.00. 140 Overtime pay for snow plowing and emergencies.	-	-	-	-	-	-	-	482	-	-
Total 04 Other Charges	-	-	-	5,359,048	5,513,137	4,334,015	5,283,377	1,885,713	4,881,785	(401,592)
10.31. 600 Cost of capital equipment and leases for custodial and grounds use.	-	-	-	39,260	66,048	65,644	76,145	8,786	93,955	17,810
Total 05 Land, Buildings, Equipment	-	-	-	39,260	66,048	65,644	76,145	8,786	93,955	17,810
Total 31 Other Operation of Plant	125.00	127.50	127.50	11,028,861	11,286,127	10,116,182	11,446,309	6,747,003	11,193,653	(252,656)
Total 10 Operation of Plant	132.00	134.50	134.50	11,634,391	11,891,649	10,928,621	12,079,489	7,074,993	11,571,491	(507,998)

10 Operation of Plant

Summary by Object Typ	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
01 Salaries & Wages	132.00	134.50	134.50	5,395,624	5,302,246	5,289,228	5,554,800	4,816,245	5,645,761	90,961 1.7%
02 Contracted Charges	-	-	-	493,587	702,908	890,328	744,127	119,342	510,890	(233,237) (30.5%)
03 Supplies and Materials	-	-	-	346,872	307,310	347,295	418,200	241,897	436,000	17,800 4.5%
04 Other Charges	-	-	-	5,359,048	5,513,137	4,334,015	5,283,377	1,885,713	4,881,785	(401,592) (7.2%)
05 Land, Buildings, Equipment	-	-	-	39,260	66,048	67,755	78,985	11,796	97,055	18,070 33.5%
Category Total	132.00	134.50	134.50	11,634,391	11,891,649	10,928,621	12,079,489	7,074,993	11,571,491	(507,998) (4.2%)

11 Maintenance of Plant

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
11.00. 100 Secretaries complete clerical tasks, schedule workers, generate work orders, and handle communications with employees to coordinate scheduled activities.	1.00	2.00	2.00	67,774	68,558	111,225	93,541	83,148	94,891	1,350
11.00. 110 Supervisor and Assistants in Facilities budget, plan, and complete repair and renovation projects.	5.00	5.00	5.00	384,681	323,381	343,866	414,683	306,762	405,206	(9,477)
11.00. 120 General maintenance workers skilled in such areas as roofing, painting, carpentry, plumbing, heating, air-conditioning, electronics, mechanics, and electrical repair.	43.00	41.00	41.00	1,938,726	1,930,066	1,907,250	1,997,874	1,751,974	2,026,424	28,550
11.00. 130 Part-time summer workers and overtime for snow plowing and emergencies.	-	-	-	26,891	42,403	63,724	53,856	45,211	53,856	-
11.00. 140 Overtime pay for snow plowing and emergencies.	-	-	-	36,626	18,264	16,797	15,000	8,068	17,000	2,000
Total 01 Salaries & Wages	49.00	48.00	48.00	2,454,698	2,382,672	2,442,862	2,574,954	2,195,163	2,597,377	22,423
11.00. 200 Payments to contractors for services in design, environmental matters, and other consultant services. Payments for inspections for alarms, sprinklers, bleachers, roofs, asbestos, etc.	-	-	-	126,308	69,677	66,892	105,000	41,368	73,000	(32,000)
11.00. 205 Payments for required physicals. Rental and cleaning of uniforms are budgeted in this line.	-	-	-	15,821	15,789	13,265	16,500	4,256	17,000	500
11.00. 210 Annual service of all fire extinguishers, payments to vendors for pest control services as needed.	-	-	-	24,569	19,273	17,264	23,500	12,163	23,500	-

11 Maintenance of Plant

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
11.00. 220 Payments to contractors for work related to grounds, masonry, vehicle and mower maintenance, roof repair, and various school projects.	-	-	-	136,592	75,072	178,095	82,000	29,575	72,800	(9,200)
11.00. 225 Payments for lease of photocopier and printing costs.	-	-	-	2,628	2,628	2,193	2,358	1,179	2,358	-
11.00. 230 Payments to contractors for removal of asbestos and disposal of other materials.	-	-	-	26,895	731	27,093	20,000	11,100	20,000	-
11.00. 240 Payments to contractors for work related to plumbing, heating, air handling, air conditioning repair, and various school projects.	-	-	-	221,769	286,946	397,712	392,500	426,229	192,300	(200,200)
11.00. 250 Payments to contractors for work related to shades, drapes, floor coverings, window, door and lock repair and replacement, and various school projects.	-	-	-	62,611	78,723	108,995	43,000	28,930	77,500	34,500
11.00. 260 Payments to contractors for work related to electrical, electronic, alarm repair, elevator maintenance, and various school projects.	-	-	-	147,752	63,010	74,606	66,000	48,748	112,000	46,000
11.00. 285 Payments to contractors for emergency repairs.	-	-	-	-	-	-	-	-	-	-
Total 02 Contracted Charges	-	-	-	764,945	611,849	886,115	750,858	603,548	590,458	(160,400)
11.00. 300 Costs for duplicating materials and supplies used for office-related tasks such as work orders, proposals, and communication.	-	-	-	8,919	10,239	30,256	26,500	401	20,000	(6,500)

11 Maintenance of Plant

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History				As of Dec		
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
11.00. 320 Gas, oil, tires, batteries and repair parts for maintenance of vehicles used by workers to drive to school sites, plow snow, haul materials, and do grounds work.	-	-	-	170,865	132,642	136,876	183,750	69,995	185,000	1,250
11.00. 330 Safety supplies, small tools, and parts for tools used by various trades in the course of work.	-	-	-	12,201	7,238	8,872	10,000	5,248	10,000	-
11.00. 340 Materials and supplies for work related to electrical, electronic, alarm repair, and various school projects.	-	-	-	110,179	89,923	111,332	30,000	73,104	39,450	9,450
11.00. 350 Materials and supplies for emergency situations.	-	-	-	-	-	-	-	-	-	-
11.00. 360 Materials and supplies for work related to carpentry repair and replacement projects in various schools.	-	-	-	86,435	71,461	81,632	50,000	31,612	72,500	22,500
11.00. 370 Materials and supplies for work related to plumbing, heating, air handling, air conditioning repair, and various school projects.	-	-	-	353,583	264,863	354,251	201,000	247,538	143,700	(57,300)
11.00. 380 Materials and supplies for work related to grounds, masonry, vehicle and mower maintenance, roof repair, and various school projects.	-	-	-	123,171	101,870	138,309	117,000	75,897	120,500	3,500
Total 03 Supplies and Materials	-	-	-	865,354	678,236	861,528	618,250	503,795	591,150	(27,100)
11.00. 500 Expenses for training, attendance at meetings, mileage and memberships.	-	-	-	3,267	2,697	4,366	4,500	1,673	5,000	500

11 Maintenance of Plant

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
11.00. 510 Recognition of employees.	-	-	-	-	2,170	-	-	-	-	-
11.00. 520 Auto insurance on Board-owned vehicles.	-	-	-	23,265	26,256	28,383	-	14,345	-	-
Total 04 Other Charges	-	-	-	26,532	31,123	32,749	4,500	16,018	5,000	500
11.00. 600 Cost of capital equipment and leases used in maintenance of schools including lease purchase arrangements for vehicles.	-	-	-	32,086	48,912	53,315	86,517	158,044	122,156	35,639
Total 05 Land, Buildings, Equipment	-	-	-	32,086	48,912	53,315	86,517	158,044	122,156	35,639
Total 11 Maintenance of Plant	49.00	48.00	48.00	4,143,615	3,752,792	4,276,569	4,035,079	3,476,568	3,906,141	(128,938)

11 Maintenance of Plant

Summary by Object Typ	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
01 Salaries & Wages	49.00	48.00	48.00	2,454,698	2,382,672	2,442,862	2,574,954	2,195,163	2,597,377	22,423 0.9%
02 Contracted Charges	-	-	-	764,945	611,849	886,115	750,858	603,548	590,458	(160,400) (28.3%)
03 Supplies and Materials	-	-	-	865,354	678,236	861,528	618,250	503,795	591,150	(27,100) (4.9%)
04 Other Charges	-	-	-	26,532	31,123	32,749	4,500	16,018	5,000	500 1.5%
05 Land, Buildings, Equipment	-	-	-	32,086	48,912	53,315	86,517	158,044	122,156	35,639 97.9%
Category Total	49.00	48.00	48.00	4,143,615	3,752,792	4,276,569	4,035,079	3,476,568	3,906,141	(128,938) (3.2%)

12 Fixed Charges

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
12.00. 500 Employee perfect attendance awards.	-	-	-	14,564	11,749	12,550	20,000	1,040	15,000	(5,000)
12.00. 510 Partial reimbursement of tuition costs to employees as prescribed in collective bargaining agreement and as related to certification requirements and professional improvement.	-	-	-	467,583	398,421	915,487	476,761	477,980	456,403	(20,358)
12.00. 516 Unemployment benefits to former employees.	-	-	-	80,635	53,457	55,322	80,635	7,561	77,046	(3,589)
12.00. 520 Interest paid on lease/purchase agreement for purchase of equipment.	-	-	-	-	-	13,704	12,514	22,548	41,939	29,425
12.00. 525 Premiums paid to MABE Group Insurance Pool for general comprehensive liability coverage. Premium costs for property coverage is reported in the category of Operations.	-	-	-	147,722	95,159	110,460	125,000	57,762	125,000	-
12.00. 530 Employer's share of health care premium for employees.	-	-	-	16,783,717	15,944,036	16,260,053	17,336,651	5,772,173	17,565,922	229,271
12.00. 535 Premium costs for employer provided term life insurance for employees in the unrestricted budget.	-	-	-	224,291	232,893	223,711	225,478	114,298	230,000	4,522
12.00. 540 Employers cost for Employee Assistance Program.	-	-	-	53,580	50,944	50,944	52,262	25,472	53,000	738
12.00. 545 Employers cost to provide Flexible Medical and Child Care Spending Plan.	-	-	-	27,876	22,581	22,932	25,229	5,385	24,000	(1,229)

12 Fixed Charges

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			FY18- FY17
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	
12.00. 550 Employers cost to support Wellness Program.	-	-	-	211,130	140,690	145,810	215,000	32,682	210,000	(5,000)
12.00. 555 Premium for workers' compensation coverage provided through MABE Workers' Compensation Pool.	-	-	-	716,770	644,267	683,492	678,578	357,422	788,196	109,618
12.00. 560 Employer contribution to social security for employees in the unrestricted budget.	-	-	-	8,260,972	8,309,856	8,445,888	8,746,847	6,758,785	8,885,516	138,669
12.00. 565 Reimbursement to employees for personal losses incurred as a direct result of employment responsibilities in accordance with Board of Education policy.	-	-	-	550	425	200	500	100	500	-
12.00. 574 Employer costs for employees' blood bank membership.	-	-	-	(403)	18	-	-	-	-	-
12.00. 575 Compensation to employees leaving the school system for accrued annual leave and, for those retiring, up to a maximum of ten days accrued sick leave.	-	-	-	396,884	516,682	354,374	396,884	141,899	435,528	38,644
12.00. 580 Employer retirement/pension costs for Unit 2 employees and the normal cost portion of retirement/pension costs for Unit 1 are paid directly by the State of Maryland and are not included here. Administrative cost for all members.	-	-	-	4,544,249	4,720,825	5,166,476	5,586,680	3,114,041	5,441,060	(145,620)
12.00. 590 Annual Required Contribution (ARC) for Post Employment Benefits Other than Pensions (OPEB) required disclosure by GASB 45 effective FY 2008 - Retiree Healthcare	-	-	-	4,002,430	3,713,172	3,233,956	4,173,121	183,702	3,245,654	(927,467)
Total 04 Other Charges	-	-	-	35,932,548	34,855,175	35,695,359	38,152,140	17,072,850	37,594,764	(557,376)
Total 12 Fixed Charges	-	-	-	35,932,548	34,855,175	35,695,359	38,152,140	17,072,850	37,594,764	(557,376)

12 Fixed Charges

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
12 Fixed Charges										
Summary by Object Type	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
04 Other Charges	-	-	-	35,932,548	34,855,175	35,695,359	38,152,140	17,072,850	37,594,764	(557,376) (1.5%)
Category Total	-	-	-	35,932,548	34,855,175	35,695,359	38,152,140	17,072,850	37,594,764	(557,376) (1.5%)

14 Community Services

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
14.00. 100 Salaries paid to custodians for work beyond the regular work week is associated with community use of school facilities. Reimbursement is recorded as revenue.	-	-	-	13,981	17,119	34,419	15,000	32,495	30,000	15,000
14.00. 110 Salaries paid for teachers used in Judy Center for community services.	-	-	-	-	-	-	-	-	-	-
Total 01 Salaries & Wages	-	-	-	13,981	17,119	34,419	15,000	32,495	30,000	15,000
14.00. 200 Contracted services for community activities.	-	-	-	-	-	266	-	2,949	-	-
Total 02 Contracted Charges	-	-	-	-	-	266	-	2,949	-	-
14.00. 300 Supplies purchased for community related activities.	-	-	-	-	-	-	-	-	-	-
Total 03 Supplies and Materials	-	-	-	-	-	-	-	-	-	-
14.00. 510 Cost of transporting non-public, non-disabled students who qualify for service.	-	-	-	-	-	-	-	-	-	-
Total 04 Other Charges	-	-	-	-	-	-	-	-	-	-
14.00. 600 Cost of capital equipment purchased for community activities.	-	-	-	-	-	-	-	-	-	-
Total 05 Land, Buildings, Equipment	-	-	-	-	-	-	-	-	-	-
Total 14 Community Services	-	-	-	13,981	17,119	34,685	15,000	35,444	30,000	15,000

14 Community Services

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
14 Community Services										
Summary by Object Type	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
01 Salaries & Wages	-	-	-	13,981	17,119	34,419	15,000	32,495	30,000	15,000
02 Contracted Charges	-	-	-	-	-	266	-	2,949	-	-
03 Supplies and Materials	-	-	-	-	-	-	-	-	-	-
04 Other Charges	-	-	-	-	-	-	-	-	-	-
05 Land, Buildings, Equipment	-	-	-	-	-	-	-	-	-	-
Category Total	-	-	-	13,981	17,119	34,685	15,000	35,444	30,000	15,000
										100.0%

15 Capital Outlay

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History			As of Dec			
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
35 Buildings and additions										
15.35. 100 Project Manager, Field Inspector and secretarial support provide for the development and implementation of the Capital Improvement Program and the local School Construction Program.	3.00	3.00	3.00	178,537	184,544	211,742	214,044	190,262	217,117	3,073
Total 01 Salaries & Wages	3.00	3.00	3.00	178,537	184,544	211,742	214,044	190,262	217,117	3,073
15.35. 200 Contracted services related to capital outlay.	-	-	-	204,705	99,702	75,903	135,000	51,591	125,500	(9,500)
15.35. 210 Capital outlay equipment leases.	-	-	-	1,242	1,242	572	-	-	-	-
Total 02 Contracted Charges	-	-	-	205,947	100,944	76,475	135,000	51,591	125,500	(9,500)
15.35. 300 Materials and supplies for the support of the Construction Office.	-	-	-	3,886	759	5,516	2,500	565	2,500	-
Total 03 Supplies and Materials	-	-	-	3,886	759	5,516	2,500	565	2,500	-
15.35. 500 Reimbursement for travel and meeting expenses for the Project Manager and Field Inspector. Costs associated with planning meetings for school construction.	-	-	-	3,210	1,240	2,832	3,400	858	3,200	(200)
15.35. 510 Payment of a portion of the cost of professional membership in the CEFPI.	-	-	-	-	-	-	300	-	-	(300)
Total 04 Other Charges	-	-	-	3,210	1,240	2,832	3,700	858	3,200	(500)
15.35. 600 Cost of capital equipment and leases in the School Construction Office.	-	-	-	-	9,100	-	-	132,340	630	630
Total 05 Land, Buildings, Equipment	-	-	-	-	9,100	-	-	132,340	630	630
Total 35 Buildings and additions	3.00	3.00	3.00	391,580	296,587	296,565	355,244	375,616	348,947	(6,297)

15 Capital Outlay

Fiscal 2018 Board of Education Unrestricted Budget

AccountNo / Description	FTE			History				As of Dec		
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
Total 15 Capital Outlay	3.00	3.00	3.00	391,580	296,587	296,565	355,244	375,616	348,947	(6,297)

15 Capital Outlay

Summary by Object Typ	FTE			History				As of Dec		
	FY16 Approved	FY17 Approved	FY18 Approved	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Approved	FY17 Actual	FY18 Approved	FY18- FY17
01 Salaries & Wages	3.00	3.00	3.00	178,537	184,544	211,742	214,044	190,262	217,117	3,073 1.5%
02 Contracted Charges	-	-	-	205,947	100,944	76,475	135,000	51,591	125,500	(9,500) (7.2%)
03 Supplies and Materials	-	-	-	3,886	759	5,516	2,500	565	2,500	-
04 Other Charges	-	-	-	3,210	1,240	2,832	3,700	858	3,200	(500) (13.5%)
05 Land, Buildings, Equipment	-	-	-	-	9,100	-	-	132,340	630	630
Category Total	3.00	3.00	3.00	391,580	296,587	296,565	355,244	375,616	348,947	(6,297) (1.8%)

Glossary of Terms

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

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

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

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

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

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

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

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

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

Budget – A comprehensive financial plan describing proposed expenditures and the means of financing those expenditures.

Budget Category – Represents 15 state defined expenditure categories within the General Fund, (e.g., Administration, Instructional salaries & wages, Student transportation).

Budget Amendment – A revision at the category level of an approved budget, which is presented to the County Council for approval. This revision may be the inclusion of additional funding due to an award of a grant or to transfer funds from one budget category to another budget category.

Budget Calendar – A schedule of dates followed to receive input, prepare, adopt, and implement a budget.

Budget Document – A written plan that presents a comprehensive financial program to the County Council.

Budget Object – Expenditures in each category are classified by budget objects of salary/wages, contracted services, supplies and materials, other charges, equipment and transfers.

Budget Transfer – A revision to budgeted funds from one budget object to another within the same category.

Capital Assets – Assets of significant value and having a useful life of several years.

Capital Budget – A financial plan for appropriating monies necessary to fund the construction of permanent public improvements. Capital projects often extend beyond one fiscal year, and are financed by bonds, grants, contributions, or other local funds.

Capital Improvement Program – A plan of capital expenditures identified by project to be incurred each year for the next and following five fiscal years. The plan includes a brief description of the project, key milestone dates for implementation, and the amount to be expended. The school system's capital improvement program is prepared and considered by the Board of Education in the fall of each year before it is submitted to the county's Capital Improvement Committee and to the State's Public School Construction Interagency Committee.

Capital Outlay – Expenditures for equipment and for improvements to facilities that result in the acquisition of or addition to fixed assets.

Category – Expenditures are divided into these major categories: Administration, Capital Outlay, Community Services, Fixed Charges, Student Health Services, Instruction Leadership and Support, Instruction Salaries/Wages, Instruction Materials and Supplies, Instruction Other, Maintenance of Plant, Operation of Plant, Student Personnel Services, Special Education, and Student Transportation.

Classified Employees – School employees who are not required to hold teaching credentials, such as bus drivers, secretaries, custodians, instructional aides, and some management personnel.

Collective Bargaining – A process for establishing a contract between a school district and its employee organizations.

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

Cost-of-Living Adjustment – An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service Fund – The fund that is used to report the payment of interest and principal on long-term general obligation debt used to finance the school system's capital projects.

Deferred Maintenance – Major repairs of buildings and equipment that have been postponed.

Enrollment – A count of students enrolled in each school and district on a given day. The number of students enrolled is usually larger than the average daily attendance.

Expenditures – The cost of goods delivered or services rendered.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

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

Fixed Charges - Expenditures for employee benefit and insurance programs such as health care, term life insurance, workers’ compensation, unemployment, blood bank membership, leave accrual, and general property and liability insurance.

Fund – A separate budget/accounting entity designed for specific revenues in accordance with special regulations, restrictions, or limitations.

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

General Fund - This fund is used to focus upon the operation of the school system’s educational and support services programs not accounted for in any other fund.

General Obligation Bonds – Bonds backed by the full faith and credit of the issuing government that finance a variety of public improvement projects.

Grant – A program operated in accordance with a specific plan and budget to achieve specific objectives. Grant revenues are restricted funds, the use of which must follow the budget plan submitted to the granting agency.

Long-term Debt – Debt with a maturity of more than one year after the date of issuance.

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

Modified Accrual Basis – The basis of accounting under which expenditures are recorded when the services or goods are received and the liabilities are incurred, and revenues are recorded when available.

Objective – A well-defined measurable task or function to be accomplished in a specific period of time.

Operating Budget – The portion of the budget that pertains to the daily operation of the school system.

Other Charges – A classification of expenditures for employee benefits and other expenditures like travel and the cost of attending meetings and conferences. Included in this classification are expenditures not reported in the objects of salary and wages, contracted services, supplies and materials, and equipment.

Reserve – A portion of a fund balance legally restricted for a specific purpose and, therefore, not available for general use.

Restricted Funds – Funds received primarily from state or federal sources in the form of grant awards. Restricted funds may only be used for the specific purpose for which the funds were granted. Disbursements must be in accordance with the budget plan approved by the granting agency.

Revenue – Funds received by the Board of Education during a fiscal year.

Revenue Source – Revenues are reported according to the source, such as state, federal, local, etc.

Risk Management – A process used by an organization to identify and measure the risks of accidental loss; to develop and implement techniques for handling risk; and to monitor results.

Salaries and Wages – A classification of expenditures for salary and wage payments to employees in each budget category, except Fixed Charges, Instruction Materials and Supplies, and Instruction Other.

School Construction Fund – A fund in which all major school construction project expenditures and revenues are reported.

State Aid - Unrestricted funding using formulas based on student enrollment, student demographics, and county wealth.

Steps – Graduations of pay on the various salary scales based on years of experience.

Title I – A federal program that provides funding to local school districts to improve the academic achievement of disadvantaged students. It is part of the Elementary and Secondary Education Act first passed in 1965.

Unrestricted Current Expense Budget – A portion of the budget that deals with the operation of the School System. The revenue sources are primarily State and Local appropriations designated by formulas and allocated to expenditures at the discretion of management.

Acronyms

CPI-U (Consumer Price Index All Urban Cities) – A measure that examines the changes in the price of a basket of goods and services purchased by urban consumers.

ESOL – A program designed specifically to provide support in English for Speakers of Other Languages.

FaRMS - Free and Reduced Meals (breakfast and lunch) are available to students based on income levels.

LEED – Leadership in Energy and Environmental Design is a green building certification program developed by the U.S. Green Building Council. Building owners and operators use the guidelines to be environmentally responsible and for efficient use of resources.

MABE – Founded in 1957, the Maryland Association of Boards of Education is a private, non-profit organization dedicated to serving and supporting boards of education in Maryland. MABE is a leading advocate for public education in the state.

MOE (Maintenance of Effort) – A required minimum level of funding by local governments to satisfy State and Federal criteria typically based on prior year’s funding per student.

STEM – a curriculum based on the idea of educating students in four specific disciplines — Science, Technology, Engineering, and Mathematics — in an interdisciplinary and applied approach.