

ANNUAL BUDGET

for the Fiscal Year Ending June 30, 2018

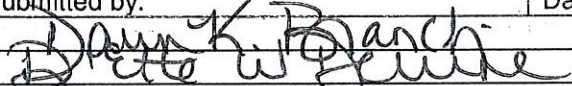
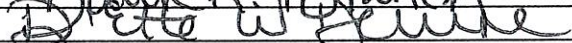
Authorized under §5-101, §5-102, and §5-111 of
Education Article of the Annotated Code of Maryland

Refer to the *Financial Reporting Manual for Maryland Public Schools*, Revised 2009
 for definitions of accounts to be reported on this budget.


CERTIFICATION STATEMENT

To the Board of County Commissioners or the County/City Council:
 In accordance with the requirements of the Acts of the General Assembly, and the rules and regulations of the State Board of Education, and on and with the advice of the State Superintendent of Schools, the Board of Education herewith submits the itemized school budget, showing the financial needs and estimated federal, state, local, and other revenue sources of the County/City for Current Expenses, School Construction, and Debt Service.

Agreeably, thereto you are hereby requested to provide from County/City sources the following appropriation, respectively:

Current Expense -- Recurring Appropriation	\$ 81,688,528
Current Expense -- Nonrecurring Appropriation	\$
Total Appropriation	\$ 81,688,528
School Construction	\$ 7,304,913
Debt Service	\$ 8,068,759
Duly submitted by:	Date: 6/27/17
	Dawn K. Branch, President
	D'Ette W. Devine, Secretary

The above appropriations from County/City sources have been approved.


 Signature of President or Chair
 of the County/City Council or County Commissioners

Joyce Bawlsbey, President



Preparer: Thomas M. Kappra

Telephone: (410) 996-5497

Date

6/16/2017

**MOE CERTIFICATION STATEMENT
STATE SHARE OF THE FOUNDATION PROGRAM
FOR FISCAL YEAR 2018**

Education Article Section 5-202 (b) through (d), as amended by Chapter 6 Acts of 2012, requires that to be eligible to receive State Share of the Foundation Program the following must be met:

A. Minimum Share (local wealth x local contribution rate)
from Foundation Program Calculation for Fiscal Year 2017 \$ 40,680,540

B The product of Enrollment for the current fiscal year and the
local appropriation on a per pupil basis for the prior fiscal year

Fiscal Year 2017 Highest Net Local Appropriation to the School
Operating Budget* 80,610,438

Divided by

FTE Enrollment as of 9-30-2015 for Fiscal Year 2017 15,094.75

Fiscal Year 2017 Per Pupil Appropriation 5,340.2963

OR

** Increase to Per Pupil amount, if applicable 0.0%

☐ Local Wealth Per pupil % ☐ Statewide Per Pupil % ☐ 2.5%

*** Additional Per Pupil Amount -

Adjusted per pupil Amount 5,340.2963


Multiplied by

FTE Enrollment as of 9-30-2016 for Fiscal Year 2018 14,975.00

Equals

Required Maintenance of Effort Level for FY 2018 \$ 79,970,938

In accordance with the above requirements of the Acts of the General Assembly,
I hereby certify that the above information is correct and that \$ 81,688,528
is the Net Local Appropriation* that will be provided to the Cecil
County Board of Education from County sources beginning July 1, 2017



Signature of the Superintendent of Schools



Date

This Certification is to be submitted to the Maryland State Department of Education no later than
7 days after approval of the Budget or June 30, which ever is earlier

* See other side for instructions to meet this requirement (amounts shown from line H)

** Per Education Article Section 5-202(d)(1)(ii), if applicable

*** Per Education Article Section 5-202(d)(3)(ii), if applicable, please prepare a separate
calculation of this amount and attach to this form.

ADJUSTMENTS TO LOCAL APPROPRIATION **Cecil County**

	<u>FY 2017</u>	<u>FY 2018</u>
A. Operating Budget Appropriation	\$ 80,610,438	\$ 81,688,528
Plus:		
B. Supplemental Appropriations *	\$ -	\$ -
C. Total Appropriation (A+ B)	<u>\$ 80,610,438</u>	<u>\$ 81,688,528</u>
Less:		
D. Approved** Nonrecurring Costs		
1 Qualifying Exclusion		
2 _____	\$ -	\$ -
3 _____	\$ -	\$ -
4 _____	\$ -	\$ -
Total Nonrecurring Costs	<u>\$ -</u>	<u>\$ -</u>
E. Program Shifts Between County and Board Budgets *		
1 _____	\$ -	\$ -
2 _____	\$ -	\$ -
3 _____	\$ -	\$ -
Total Program Shifts	<u>\$ -</u>	<u>\$ -</u>
F. Debt Service (If included in appropriation)	<u>\$ -</u>	<u>\$ -</u>
G. Other Reconciling Items*		
1 _____	\$ -	\$ -
2 _____	\$ -	\$ -
Total Reconciling Items	<u>\$ -</u>	<u>\$ -</u>
H. Net Local Appropriation (C-D-E-F-G)	<u>\$ 80,610,438</u>	<u>\$ 81,688,528</u>

* Provide detail separately

** Allowable to the extent that the Appropriation exceeds the minimum Local Share in the Foundation Program.

ANNUAL BUDGET

Cecil County Public Schools
Local Unit

2017- 2018

CURRENT EXPENSE FUND REVENUE

REVENUES			
LOCAL APPROPRIATIONS	1.1.01.00.00.0.00		\$ 81,688,528
OTHER REVENUE*	1.1.05.XX.XX.0.00		465,000
STATE REVENUE			
Foundation	1.1.20.01.XX.X.XX	\$ 64,320,633	
Compensatory Education	1.1.20.02.XX.X.XX	24,229,383	
Formula Grants for Specific Populations	1.1.20.05.XX.X.XX		
Children with Disabilities**	1.1.20.07.XX.X.XX	8,098,740	
Gifted and Talented	1.1.20.09.XX.X.XX		
Innovative Programs	1.1.20.13.XX.X.XX		
Adult Continuing Education	1.1.20.14.XX.X.XX		
Baltimore City Partnership Funding	1.1.20.20.XX.X.XX		
Additional Poverty Grants	1.1.20.21.XX.X.XX	2,646,509	
LEP	1.1.20.24.XX.X.XX	949,027	
Guaranteed Tax Base	1.1.20.25.XX.X.XX	1,293,091	
Transportation	1.1.20.39.XX.X.XX	5,225,863	
School Community Centers	1.1.20.50.XX.X.XX		
Extended Elementary	1.1.20.51.XX.X.XX		
Math/Science Education	1.1.20.52.XX.X.XX		
Other ***	1.1.20.99.XX.X.XX	602,296	
TOTAL STATE REVENUE	1.1.20.XX.XX.X.XX		107,365,542
FEDERAL REVENUE			
Adult Education		\$	
Drug Free Schools and Communities			
ESEA Title I			
ESEA Title 6			
Head Start			
Impact Aid (P.L. 874)			
Individuals with Disabilities			
Job Training and Partnership Act			
School Lunch and Child Nutrition			
Career and Technology Education			
State Fiscal Stabilization Fund (SFSF)			
Other***		8,938,077	
TOTAL FEDERAL REVENUE	1.1.30.XX.XX.X.XX		8,938,077
OTHER RESOURCES/TRANSFERS****	1.1.99.99.XX.X.XX		-
TOTAL REVENUE			198,457,147
PRIOR BALANCE AVAILABLE	1.1.40.00.XX.X.XX		-
TOTAL REVENUE, TRANSFERS AND FUND BALANCE			\$ 198,457,147

* Tuition, payments and fees, earnings on investments, rentals, gifts and other non-state, non-federal revenue sources.

** Should include state revenues from formula funding as well as non-public placement funding.

*** Add lines or specify on attached listing as needed for all other fund sources in the Current Expense Fund.

****Nonrevenue and transfers.

NOTE: Do not include revenue for School Construction Fund or Debt Service Fund in the Current Expense Fund.

ANNUAL BUDGET

Cecil County Public Schools
Local Unit

2017 - 2018

CURRENT EXPENSE FUND EXPENDITURES

SUMMARY BY CATEGORY AND OBJECT

Category	Salaries and Wages 1.00	Contracted Services 2.00	Supplies and Materials 3.00	Other Charges 4.00	Equipment 5.00	Transfers 8.00	Total
1201 Administration	\$3,568,899	\$1,326,400	\$132,229	\$164,720	\$440,935	\$14,662	\$5,647,845
1202 Mid-level Administration							
Office of the Principal	10,825,018	275,134	233,224	115,000	23,296		\$11,471,672
Administration & Supervision	2,692,663	37,956	35,831	58,150	4,042		\$2,828,642
1203 Instructional Salaries	74,789,378						\$74,789,378
1204 Textbooks & Instructional Supplies			3,797,440				\$3,797,440
1205 Other Instructional Costs		2,090,557		470,046	1,039,326	154,043	\$3,753,972
1206 Special Education	23,095,454	1,266,380	139,964	76,177	46,689	2,656,892	\$27,281,556
1207 Student Personnel Services	1,101,056	272,075	1,500	16,145	3,394		\$1,394,170
1208 Student Health Services	1,612,688	5,150	64,000	5,066	7,611		\$1,694,515
1209 Student Transportation	774,629	8,388,598	115,900	492,963	67,017		\$9,839,107
1210 Operation of Plant	5,645,761	510,890	436,000	4,881,785	97,055		\$11,571,491
1211 Maintenance of Plant	2,597,377	686,482	591,150	5,000	122,156		\$4,002,165
1212 Fixed Charges				39,757,048			\$39,757,048
1213 Food Service							\$0
1214 Community Services	209,346	45,811	6,604	17,438			\$279,199
1215 Capital Outlay	217,117	125,500	2,500	3,200	630		\$348,947
Undistributed Federal Funds							\$0
TOTAL EXPENDITURES	\$127,129,386	\$15,030,933	\$5,556,342	\$46,062,738	\$1,852,151	\$2,825,597	\$198,457,147

Supplementary Information:	
Expenditures for Adult Education	-
Expenditures for Summer School	47,700

ANNUAL BUDGET

Cecil County Public Schools
Local Unit

2017 - 2018

FULL-TIME EQUIVALENT STAFF EMPLOYED

POSITION TYPE	Total FTE	Adminis- tration 01	Mid-level Administration 02		Instructional Salaries & Wages 03	Special Education 06	Student Personnel Services 07
			Office of Principal	Administration & Supervision			
Superintendent, Deputy, Asst, Asst	8.0	4		4			
Directors, Coord., Superv., Specialists	27.0	2.5		15.5		5	2
Principal	29.0		29				
Vice Principal	39.0		39				
Teachers	1,216.7				980.2	236.5	
Therapists	37.4					37.4	
Guidance Counselor	50.0				50		
Librarian	25.5			0	25.5		
Psychologist	13.0				13		
Pupil Personnel & School Social Workers	9.0						9
Nurse	31.0						
Other Professional Staff	37.0	22					
Secretaries and Clerks	135.0	19	100	7.1		2	1.9
Bus Drivers	11.0						
Aides - Paraprofessionals	197.5				34	156.5	
Other Staff	172.5						
TOTAL FTE STAFF	2,038.6	47.5	168.0	26.6	1,102.7	437.4	12.9

ANNUAL BUDGET

Cecil County Public Schools
Local Unit

2017 - 2018

FULL-TIME EQUIVALENT STAFF EMPLOYED

POSITION TYPE	Health Services 08	Student Transpor- tation 09	Operation of Plant 10	Maintenance of Plant 11	Food Services 13	Community Services 14	Capital Outlay 15
Superintendent, Deputy, Assc, Asst							
Directors, Coord., Superv., Specialists	1	1					
Principal							
Vice Principal							
Teachers							
Therapists							
Guidance Counselor							
Librarian							
Psychologist							
Pupil Personel & School Social Workers							
Nurse	31						
Other Professional Staff		2	3	5		3	2
Secretaries and Clerks		2		2			1
Bus Drivers		11					
Aides - Paraprofessionals		7					
Other Staff			131.5	41			
TOTAL FTE STAFF	32	23	134.5	48	0	3	3

ANNUAL BUDGET

Cecil County Public Schools
Local Unit

2017 - 2018

SCHOOL CONSTRUCTION FUND

REVENUES AND EXPENDITURES

ACCOUNT		AMOUNT	
REVENUES			
LOCAL APPROPRIATIONS	3.1.01.00.00.0.00	\$	7,304,913
OTHER REVENUE			
Earnings on Investments	3.1.05.30.00.0.00	\$	
Rental Income	3.1.05.35.00.0.00		
Other	3.1.05.99.00.0.00		
TOTAL OTHER REVENUE		\$	-
STATE			
Construction Aid	3.1.20.45.00.0.00	\$	6,730,000
Other	3.1.20.99.00.0.00		
TOTAL STATE		\$	6,730,000
OTHER RESOURCES			
Sale of Equipment	3.1.99.01.00.0.00	\$	
Net Insurance Recovery	3.1.99.02.00.0.00		
Sale of Bonds	3.1.99.03.00.0.00		
State Loans	3.1.99.04.00.0.00		
Interfund Transfers	3.1.99.20.00.0.00		
Other	3.1.99.99.00.0.00		
TOTAL OTHER RESOURCES		\$	-
TOTAL REVENUE/OTHER RESOURCES			14,034,913
EXPENDITURES			
Land and Land Improvements	3.2.15.34.XX.X.XX	\$	14,034,913
Buildings and Additions	3.2.15.35.XX.X.XX		
Remodeling	3.2.15.36.XX.X.XX		
Interfund Transfers	3.2.99.20.00.8.86		
TOTAL EXPENDITURES		\$	14,034,913

NOTE: Total Revenue must equal Total Expenditures

MSDE-DBS 5/2009

ANNUAL BUDGET

Cecil County Public Schools
Local Unit

2017 - 2018

DEBT SERVICE FUND

REVENUES AND EXPENDITURES

ACCOUNT		AMOUNT	
REVENUES			
LOCAL APPROPRIATIONS	4.1.01.00.00.0.00		\$ 8,068,759
OTHER REVENUE			
	4.1.05.99.XX.X.XX		\$
STATE			
Construction Aid	4.1.20.45.00.0.00	\$	
Other	4.1.20.99.00.0.00		
TOTAL STATE			\$
OTHER RESOURCES			
Interfund Transfers	4.1.99.20.00.0.00		\$
Other	4.1.99.99.00.0.00		
TOTAL OTHER RESOURCES			\$
TOTAL REVENUE			8,068,759
EXPENDITURES			
OTHER CHARGES - Miscellaneous	4.2.00.00.00.4.99		\$
PRINCIPAL			
County Long-Term Bonds	4.2.00.00.00.6.61	5,631,061	
State Loan	4.2.00.00.00.6.62		
TOTAL PRINCIPAL			5,631,061
INTEREST			
County Long-Term Bonds	4.2.00.00.00.7.61	2,437,698	
State Loan	4.2.00.00.00.7.62		
TOTAL INTEREST			2,437,698
TOTAL DEBT SERVICE			8,068,759

NOTE: Total Revenue must equal Total Expenditures

MSDE - DBS 5/2009

ANNUAL BUDGET

Cecil County Public Schools
Local Unit

2017 - 2018

CURRENT EXPENSE FUND**SPECIAL EDUCATION ADDENDUM**

ACCOUNT		AMOUNT
SPECIAL PROGRAMS FOR THE HANDICAPPED		
INSTRUCTIONAL PROGRAMS		
PUBLIC SCHOOL PROGRAMS	1.2.06.04.00.X.XX	23,369,364
STATE INSTITUTIONS	1.2.06.06.00.X.XX	
NONPUBLIC SCHOOL PROGRAMS	1.2.06.07.00.X.XX	2,656,892
STAFF DEVELOPMENT	1.2.06.09.00.X.XX	234,757
SCHOOL ADMINISTRATION	1.2.06.15.00.X.XX	42,000
SCHOOL INSTRUCTIONAL SUPPORT	1.2.06.16.00.X.XX	639,543
NONDISTRIBUTED EXPENDITURES (Substitute Salaries)		339,000
TOTAL SPECIAL EDUCATION		27,281,556