Serving Learners, Families, and the Community

CECIL COUNTY PUBLIC SCHOOLS

DEPARTMENT OF BUSINESS SERVICES
GEORGE WASHINGTON CARVER EDUCATION LEADERSHIP CENTER
201 Booth Street • Elkton, MD 21921

410-996-5497 • FAX 410-996-1081 • www.ccps.org

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

Diana B. Hawley
President, Board of Education

July 25, 2024

Ms. Danielle Hornberger
200 Chesapeake Blvd
Suite 2100
Elkton, Maryland 21921

Dear Ms. Hornberger:

The Board of Education of Cecil County has taken action and has approved the budget amendment as seen below for June 2024 at their Board Meeting on July 24, 2024. This is a preliminary report. A final report will be submitted in August 2024. Cecil County Public Schools requests the approval of the County Council of Cecil County to make the following changes to the fiscal 2024 operating budget.

Revenue		Expenditure	
Local Appropriation	$ -	Administration	$ 9,868
Other Revenue	87,199	Instruction Leadership/Support	20,014
State Revenue	28,801	Instruction Salaries/Wages	(13,464)
Federal Revenue	9,019	Instruction Materials/Supplies	(24,775)
		Instruction Other Costs	14,317
		Special Education	36,643
		Student Personnel Services	1,007
		Student Health Services	4,866
		Student Transportation	18,119
		Operation of Plant	(6,489)
		Maintenance of Plant	(5,832)
		Fixed Charges	(14,431)
		Community Services	777
		Capital Outlay	84,400
		Student Activity Funds	-
Total Revenue	$ 125,019	Total Expenditures	$ 125,019

Sincerely,

Jeffrey A. Lawson, Ed.D.
Superintendent

JAL/ees

cc: Shon McCollum, Director of Finance, Cecil County Government
Denise Sopa, Chief Financial Officer, Cecil County Public Schools
Erynn Seato, Supervisor of Finance, Cecil County Public Schools

The following budget adjustments were recorded for the period 6/1/24 to 6/30/24 (PRELIMINARY) :

Restricted Other Revenue		
Description	**Project Number**	**Amount**
FY24 Maryland 4-H Foundation grant to support spring 2024 Robotics Competition student transportation.	13324	$ 1,435
FY24 Market Street Café & Kona Ice of Elkton/Newark donation to Charlestown Elementary to support school landscaping and signage, as well as student PBIS activities.	17924	645
Total		**$ 2,080**

Restricted State Revenue		
Description	**Project Number**	**Amount**
FY24 Behavioral Health Grant providing student and staff attendance to various mental health conferences.	12924	$ 28,801
Total		**$ 28,801**

Restricted Federal Revenue		
Description	**Project Number**	**Amount**
FY24 Title III Supplemental grant to support Multilingual Learner students with classroom supplies and tutoring hours.	13424	$ 6,519
Increase in FY23 Maryland Leads grants due to changes in partnership costs.	34023-34323	2,500
Total		**$ 9,019**

Unrestricted Other Revenue		
Description	**Project**	**Amount**
Use of Fund Balance for Cherry Hill Middle auditorium seating.		$ 84,400
Donation from Charlestown Elementary to purchase media books.		719
Total		**$ 85,119**

TRANSACTION DETAIL BY CATEGORY

FUND	JOURNAL	SCHOOL / DEPARTMENT	DESCRIPTION	ADMINISTRATION	INSTRUCTION-LEAD/SUPPORT	INSTRUCTION-SALARIES/WAGES	INSTRUCTION-MATERIALS/SUPPLIES	INSTRUCTION-OTHER COSTS	SPECIAL EDUCATION	STUDENT PERSONNEL SERVICES	STUDENT HEALTH SERVICES	STUDENT TRANSPORTATION	OPERATION OF PLANT	MAINTENANCE OF PLANT	FIXED CHARGES	COMMUNITY SERVICES	CAPITAL OUTLAY	TOTAL
UNRESTRICTED FUNDS																		
10	240023	CHMS CHERRY HILL	CHMS AUDITORIUM SEATING														84,400.00	84,400.00
	240035	PHS PERRYVILLE	BALANCE ACCOUNTS		158.05		(158.05)											-
	240040	RSHS RISING SUN	NEW SCREEN REQ 24001209				(17,660.00)	17,660.00										-
	240056	BVES BAY VIEW	BALANCE ACCOUNTS		2,511.06		(2,511.06)											-
	240090	NEES NORTH EAST	BALANCE ACCOUNTS		1,725.00		(1,725.00)											-
	240093	CHES CHARLESTOWN	BALANCE ACCOUNTS			(7.14)	7.14											-
	240095	CAES CALVERT	BUDGET STAFF RECOGNITION		1,175.00		290.00	(1,465.00)										-
	240096	GMES GILPIN MANOR	BUDGET STAFF RECOGNITION		1,894.55		(1,894.55)											-
	240100	CES CECILTON	BALANCE ACCOUNTS				327.29	(327.29)										-
	240105	MULTILINGUAL LEARNERS	BALANCE ACCOUNTS				(96.01)	96.01										-
	240108	MULTILINGUAL LEARNERS	BALANCE ACCOUNTS		(187.56)	(670.09)	3,098.38	(2,240.73)										-
	240139	BMHS BOHEMIA MANOR	BALANCE ACCOUNTS		340.18	(6,000.00)	(2,587.60)	6,405.62				1,841.80						-
	240142	BMMS BOHEMIA MANOR	BALANCE ACCOUNTS		(535.00)		535.00											-
	240154	CCST SCHOOL OF TECHNOLOGY	BALANCE ACCOUNTS				(157.17)					157.17						-
	240158	MAINTENANCE/FACILITIES	BALANCE ACCOUNTS										(10,000.00)	10,000.00				-
	240159	SOCIAL STUDIES	TRANS FUNDS TO COVER NEG BAL				(122.04)	122.04										-
	240165	MULTILINGUAL LEARNERS	BALANCE ACCOUNTS		(301.00)		301.00											-
	240177	CAREER & TECHNOLOGY EDUC	UTILITRAIN - AMP				(461.72)					461.72						-
	240217	MULTILINGUAL LEARNERS	BALANCE ACCOUNTS				1,505.00	(1,505.00)										-
	240234	CCST SCHOOL OF TECHNOLOGY	AG SUMMER HOURS		(1,000.00)	1,000.00												-
	240236	CCST SCHOOL OF TECHNOLOGY	COVER AG SUMMER HOURS			2,000.00	(2,000.00)											-
	240244	ALL COUNTY CHORUS/BAND	TRANS TO COVER NEG BAL			(6,698.56)		2,828.46				3,093.23				776.87		-
	240255	DIV OF EDUCATION SERVICES	PRJ 60500 TSI ADJUSTMENTS			(1,308.42)		1,308.42										-
	240256	MULTILINGUAL LEARNERS	CLEAR NEG BALS		3.00			(3.00)										-
	240261	CHMS CHERRY HILL	CLEAR NEGATIVE BAL		(129.45)		129.45											(0.00)
	240262	CCES CHESAPEAKE CITY	BALANCE ACCOUNTS		335.60		(335.60)											-
	240482	FINE ARTS/MUSIC	COVER NEG BALANCE				986.00	(986.00)										-
	240489	HHES HOLLY HALL	BALANCE ACCOUNTS				(477.75)	477.75										-
	240504	FINE ARTS/MUSIC	BUDG AMEND TO COV NEG BAL				(6,630.31)	6,630.31										-
	240510	FINE ARTS/MUSIC	BUDG AMEND TO COV NEG BAL					(1,395.00)					1,395.00					-
	240513	MAINTENANCE/FACILITIES	BALANCE ACCOUNTS										6,000.00	(6,000.00)				-
	240517	INFORMATION TECHNOLOGY	TECH NON-60300	(9,741.00)	151.00	1,567.00							8,023.00					-
	240518	INFORMATION TECHNOLOGY	TECH PHONE REBAL		21,739.00								(21,739.00)					-
	240536	INFORMATION TECHNOLOGY	60300 TECH REBAL			81.00	51.00	(132.00)										-
	240568	LES LEEDS	NEGATIVE BALANCE				(138.73)	138.73										-
	240657	MAINTENANCE/FACILITIES	BALANCE ACCOUNTS										9,832.00	(9,832.00)				-
	240697	CHES CHARLESTOWN	BUDGET CHAR MEDIA BOOKS DONATI				719.25											719.25
UNRESTRICTED TOTAL				**(9,741.00)**	**27,879.43**	**(10,036.21)**	**(29,006.08)**	**27,613.32**	-	-	-	**5,553.92**	**(6,489.00)**	**(5,832.00)**	-	**776.87**	**84,400.00**	**85,119.25**
RESTRICTED FUNDS																		
20	240048	DIV OF EDUCATION SERVICES	PRJ 14823 FY23 TITLE IV	19,437.00		(8,313.00)		6,536.00		(18,834.00)		1,777.00			(603.00)			-
	240091	CHES CHARLESTOWN	PRJ 17824 MD AGRICULTURAL ED FOUNDTN			142.02		(153.63)							11.61			0.00
	240186	CHES CHARLESTOWN	PRJ 17924 MSC/KONA ICE DONATION					645.00										645.00
	240196	SPECIAL EDUCATION	PRJ 42124 SPEC ED CLIG SSIP					(34,890.00)	18,786.00		4,866.00	10,110.00			1,128.00			-
	240253	SPECIAL EDUCATION	PRJ 41324 SPEC ED PARENT RESOURCE CTR						265.00						(265.00)			-
	240257	SPECIAL EDUCATION	PRJ 41524 & 41924 SPEC ED INF & TODD						17,500.00						(17,500.00)			-
	240415	TEES THOMSON ESTATES	PRJ 10723 FY23 TITLE I TEES			(1,590.00)	130.05	1,590.00							(130.05)			-
	240418	DIV OF EDUCATION SERVICES	PRJ 34223 MD LEADS STAFF SUPPORT												2,500.00			2,500.00

FUND	JOURNAL	SCHOOL / DEPARTMENT	DESCRIPTION	ADMINISTRATION	INSTRUCTION-LEAD/SUPPORT	INSTRUCTION-SALARIES/WAGES	INSTRUCTION-MATERIALS/SUPPLIES	INSTRUCTION-OTHER COSTS	SPECIAL EDUCATION	STUDENT PERSONNEL SERVICES	STUDENT HEALTH SERVICES	STUDENT TRANSPORTATION	OPERATION OF PLANT	MAINTENANCE OF PLANT	FIXED CHARGES	COMMUNITY SERVICES	CAPITAL OUTLAY	TOTAL
	240438	FINE ARTS	PRJ 22824 FINE ARTS GRANT			(3,010.00)		4,016.00				(757.00)			(249.00)			-
	240509	DIV OF EDUCATION SERVICES	PRJ 15423 FY23 TITLE II		(7,865.00)	7,267.00									598.00			-
	240555	STUDENT SERVICES	PRJ 12924 FY24 BEHAVIORAL HEALTH GRANT					8,960.00		19,841.00								28,801.00
	240653	SPECIAL EDUCATION	PRJ 41623 FY23 SPEC ED INF & TODD						92.00						(92.00)			-
	240691	GIFTED & TALENTED	PRJ 13324 MD 4H ROBOTICS TRANSPORTATION									1,435.09						1,435.09
	240796	MULTILINGUAL LEARNERS	PRJ 13524 TITLE III SUPP MULTILINGUAL LRN	172.00		2,076.00	4,101.00								170.00			6,519.00
RESTRICTED TOTAL				**19,609.00**	**(7,865.00)**	**(3,427.98)**	**4,231.05**	**(13,296.63)**	**36,643.00**	**1,007.00**	**4,866.00**	**12,565.09**	**-**	**-**	**(14,431.44)**	**-**	**-**	**39,900.09**
TOTAL				**9,868.00**	**20,014.43**	**(13,464.19)**	**(24,775.03)**	**14,316.69**	**36,643.00**	**1,007.00**	**4,866.00**	**18,119.01**	**(6,489.00)**	**(5,832.00)**	**(14,431.44)**	**776.87**	**84,400.00**	**125,019.34**

Revenues	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
20 - LOCAL APPROPRIATION	$ 88,501,638	$ -	$ -	$ 88,501,638	$ 88,501,638	$ -	$ -
22 - OTHER REVENUE	2,693,821	85,119	2,459,119	5,152,940	2,738,755	-	2,414,185
24 - STATE REVENUE	135,624,902	-	126,936	135,751,838	134,809,608	-	942,230
Total	**$ 226,820,361**	**$ 85,119**	**$ 2,586,055**	**$ 229,406,416**	**$ 226,050,001**	**$ -**	**$ 3,356,415**

Expenditures by Category	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - ADMINISTRATION	$ 6,097,720	$ (9,741)	$ 3,863	$ 6,101,583	$ 5,965,219	$ 4,736	$ 131,628
02 - INSTRUCTION-LEAD/SUPPORT	15,923,000	27,879	74,412	15,997,412	15,517,119	335	479,958
03 - INSTRUCTION-SALARIES/WAGES	82,698,885	(10,036)	(38,113)	82,660,772	79,788,342	125,935	2,746,495
04 - INSTRUCTION-MATERIALS/SUPPLIES	3,564,332	(29,006)	(23,094)	3,541,238	2,477,491	1,755	1,061,992
05 - INSTRUCTION-OTHER COSTS	5,659,114	27,613	156,130	5,815,244	5,630,056	44,211	140,977
06 - SPECIAL EDUCATION	32,145,143	(0)	19,895	32,165,039	30,780,056	156,976	1,228,006
07 - STUDENT PERSONNEL SERVICES	1,605,508	-	(17,361)	1,588,147	1,586,081	587	1,479
08 - STUDENT HEALTH SERVICES	2,324,258	-	6,003	2,330,261	2,333,455	(0)	(3,194)
09 - STUDENT TRANSPORTATION	13,654,764	5,554	321,410	13,976,174	13,477,380	31,291	467,502
10 - OPERATION OF PLANT	13,709,748	(6,489)	(190,639)	13,519,109	12,678,847	306,360	533,902
11 - MAINTENANCE OF PLANT	3,883,261	(5,832)	682,364	4,565,625	4,409,859	193,810	(38,044)
12 - FIXED CHARGES	44,100,099	0	448,993	44,549,092	43,830,326	(345,290)	1,064,056
14 - COMMUNITY SERVICES	252,360	777	113,156	365,516	155,833	-	209,683
15 - CAPITAL OUTLAY	1,202,170	84,400	1,029,035	2,231,205	1,989,988	167,439	73,778
Total	**$ 226,820,361**	**$ 85,119**	**$ 2,586,055**	**$ 229,406,416**	**$ 220,620,053**	**$ 688,146**	**$ 8,098,217**

Expenditures by Object	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - SALARIES AND WAGES	$ 141,785,367	$ (18,680)	$ (355,584)	$ 141,429,783	$ 137,335,272	$ 126,512	$ 3,967,999
02 - CONTRACTED SERVICES	22,470,755	(197,549)	1,332,298	23,803,053	22,555,822	427,888	819,343
03 - SUPPLIES, MATERIALS	5,499,305	28,510	362,030	5,861,335	4,528,641	34,640	1,298,055
04 - OTHER CHARGES	52,234,084	(22,086)	487,073	52,721,157	50,928,284	(80,068)	1,872,940
05 - LAND, BUILD, EQUIP	1,543,850	294,924	560,238	2,104,088	2,060,657	175,366	(131,936)
08 - TRANSFERS	3,287,000	(0)	200,000	3,487,000	3,211,377	3,808	271,815
Total	**$ 226,820,361**	**$ 85,119**	**$ 2,586,055**	**$ 229,406,416**	**$ 220,620,053**	**$ 688,146**	**$ 8,098,217**

Revenues	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
22 - OTHER REVENUE	$ -	$ 2,080	$ 375,808	$ 375,808	$ 308,056	$ -	$ 67,752
24 - STATE REVENUE	2,140,242	28,801	4,640,748	6,780,990	3,837,563	-	2,943,427
26 - FEDERAL REVENUE	28,642,990	9,019	5,753,076	34,396,066	23,571,476	-	10,824,589
Total	**$ 30,783,232**	**$ 39,900**	**$ 10,769,632**	**$ 41,552,864**	**$ 27,717,096**	**$ -**	**$ 13,835,768**

Expenditures by Category	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - ADMINISTRATION	$ 2,381,880	$ 19,609	$ (708,808)	$ 1,673,072	$ 1,183,715	$ 111,568	$ 377,790
02 - INSTRUCTION-LEAD/SUPPORT	1,550,513	(7,865)	554,420	2,104,933	1,955,727	81,144	68,061
03 - INSTRUCTION-SALARIES/WAGES	10,355,135	(3,428)	2,887,490	13,242,625	10,869,440	0	2,373,185
04 - INSTRUCTION-MATERIALS/SUPPLIES	1,203,620	4,231	962,797	2,166,417	1,570,739	375,390	220,288
05 - INSTRUCTION-OTHER COSTS	1,713,342	(13,297)	2,198,389	3,911,731	2,906,233	51,365	954,134
06 - SPECIAL EDUCATION	4,622,221	36,643	1,019,188	5,641,409	5,453,133	466,401	(278,124)
07 - STUDENT PERSONNEL SERVICES	75,748	1,007	406,424	482,172	243,701	0	238,471
08 - STUDENT HEALTH SERVICES	81,786	4,866	47,001	128,787	122,800	0	5,987
09 - STUDENT TRANSPORTATION	175,759	12,565	398,080	573,839	434,295	-	139,544
10 - OPERATION OF PLANT	199,787	-	139,548	339,334	287,411	0	51,924
11 - MAINTENANCE OF PLANT	363,976	-	96,710	460,686	365,105	(0)	95,580
12 - FIXED CHARGES	6,731,009	(14,431)	1,151,925	7,882,933	6,436,016	(0)	1,446,917
14 - COMMUNITY SERVICES	1,328,456	-	1,616,467	2,944,923	1,845,427	51,884	1,047,613
Total	**$ 30,783,232**	**$ 39,900**	**$ 10,769,632**	**$ 41,552,864**	**$ 33,673,742**	**$ 1,137,751**	**$ 6,741,371**

Expenditures by Object	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - SALARIES AND WAGES	$ 17,017,752	$ 5,924	$ 5,339,400	$ 22,357,152	$ 18,488,288	$ 0	$ 3,868,863
02 - CONTRACTED SERVICES	2,524,997	(339)	2,600,914	5,125,912	4,706,196	552,812	(133,096)
03 - SUPPLIES, MATERIALS	2,558,486	14,959	90,240	2,648,726	1,884,191	461,293	303,242
04 - OTHER CHARGES	7,676,877	19,184	1,806,643	9,483,520	7,262,747	(0)	2,220,772
05 - LAND, BUILD, EQUIP	149,810	-	639,142	788,952	632,217	111,568	45,168
08 - TRANSFERS	855,309	172	293,292	1,148,602	700,102	12,078	436,421
Total	**$ 30,783,232**	**$ 39,900**	**$ 10,769,632**	**$ 41,552,864**	**$ 33,673,742**	**$ 1,137,751**	**$ 6,741,371**

Revenues	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
20 - LOCAL APPROPRIATION	$ 88,501,638	$ -	$ -	$ 88,501,638	$ 88,501,638	$ -	$ -
22 - OTHER REVENUE	2,693,821	87,199	2,834,928	5,528,749	3,046,811	-	2,481,937
24 - STATE REVENUE	137,765,144	28,801	4,767,684	142,532,828	138,647,171	-	3,885,656
26 - FEDERAL REVENUE	28,642,990	9,019	5,753,076	34,396,066	23,571,476	-	10,824,589
Grand Total	**$ 257,603,593**	**$ 125,019**	**$ 13,355,687**	**$ 270,959,280**	**$ 253,767,097**	**$ -**	**$ 17,192,183**

Expenditures by Category	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - ADMINISTRATION	$ 8,479,600	$ 9,868	$ (704,945)	$ 7,774,655	$ 7,148,934	$ 116,304	$ 509,417
02 - INSTRUCTION-LEAD/SUPPORT	17,473,514	20,014	628,832	18,102,345	17,472,847	81,479	548,019
03 - INSTRUCTION-SALARIES/WAGES	93,054,020	(13,464)	2,849,377	95,903,397	90,657,782	125,935	5,119,680
04 - INSTRUCTION-MATERIALS/SUPPLIES	4,767,952	(24,775)	939,703	5,707,655	4,048,230	377,145	1,282,280
05 - INSTRUCTION-OTHER COSTS	7,372,456	14,317	2,354,519	9,726,975	8,536,289	95,576	1,095,111
06 - SPECIAL EDUCATION	36,767,364	36,643	1,039,084	37,806,448	36,233,189	623,377	949,882
07 - STUDENT PERSONNEL SERVICES	1,681,256	1,007	389,063	2,070,319	1,829,783	587	239,950
08 - STUDENT HEALTH SERVICES	2,406,044	4,866	53,005	2,459,049	2,456,256	(0)	2,793
09 - STUDENT TRANSPORTATION	13,830,523	18,119	719,490	14,550,013	13,911,675	31,291	607,047
10 - OPERATION OF PLANT	13,909,534	(6,489)	(51,091)	13,858,443	12,966,257	306,360	585,826
11 - MAINTENANCE OF PLANT	4,247,237	(5,832)	779,073	5,026,311	4,774,964	193,810	57,536
12 - FIXED CHARGES	50,831,107	(14,431)	1,600,918	52,432,025	50,266,342	(345,290)	2,510,973
14 - COMMUNITY SERVICES	1,580,816	777	1,729,624	3,310,440	2,001,259	51,884	1,257,296
15 - CAPITAL OUTLAY	1,202,170	84,400	1,029,035	2,231,205	1,989,988	167,439	73,778
Grand Total	**$ 257,603,593**	**$ 125,019**	**$ 13,355,687**	**$ 270,959,280**	**$ 254,293,795**	**$ 1,825,897**	**$ 14,839,588**

Expenditures by Object	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - SALARIES AND WAGES	$ 158,803,119	$ (12,756)	$ 4,983,816	$ 163,786,934	$ 155,823,560	$ 126,512	$ 7,836,863
02 - CONTRACTED SERVICES	24,995,752	(197,888)	3,933,212	28,928,965	27,262,018	980,700	686,247
03 - SUPPLIES, MATERIALS	8,057,791	43,469	452,271	8,510,062	6,412,832	495,933	1,601,297
04 - OTHER CHARGES	59,910,961	(2,902)	2,293,716	62,204,677	58,191,032	(80,068)	4,093,713
05 - LAND, BUILD, EQUIP	1,693,660	294,924	1,199,380	2,893,040	2,692,874	286,934	(86,768)
08 - TRANSFERS	4,142,309	172	493,292	4,635,602	3,911,480	15,886	708,236
Grand Total	**$ 257,603,593**	**$ 125,019**	**$ 13,355,687**	**$ 270,959,280**	**$ 254,293,795**	**$ 1,825,897**	**$ 14,839,588**

Unrestricted Expenditures
% of Current Budget to Prior Year Trend

Category	Fiscal Year	Original Budget	Revised Budget	YTD Actual	% to Date	Comments
01 - ADMINISTRATION	2024	$ 6,097,720	$ 6,101,583	$ 5,965,219	98%	
	2023	5,997,111	5,863,778	5,336,675	91%	
	2022	5,733,197	5,818,887	5,094,024	88%	
02 - INSTRUCTION-LEAD/SUPPORT	2024	15,923,000	15,997,412	15,517,119	97%	
	2023	14,802,918	15,008,295	14,918,020	99%	
	2022	15,084,191	14,456,115	14,257,637	99%	
03 - INSTRUCTION-SALARIES/WAGES	2024	82,698,885	82,660,772	79,788,342	97%	
	2023	77,411,408	78,018,101	77,695,414	100%	
	2022	76,706,930	75,851,544	74,904,962	99%	
04 - INSTRUCTION-MATERIALS/SUPPLIES	2024	3,564,332	3,541,238	2,477,491	70%	
	2023	3,321,305	2,961,186	2,092,278	71%	
	2022	1,576,522	5,495,501	4,544,838	83%	
05 - INSTRUCTION-OTHER COSTS	2024	5,659,114	5,815,244	5,630,056	97%	
	2023	4,005,235	7,105,918	5,814,386	82%	
	2022	3,644,884	4,911,815	4,799,117	98%	
06 - SPECIAL EDUCATION	2024	32,145,143	32,165,039	30,780,056	96%	NONPUBLIC COSTS, RELATED SERVICE
	2023	30,625,693	27,537,957	27,276,268	99%	PROVIDERS
	2022	28,615,230	28,392,073	24,771,036	87%	
07 - STUDENT PERSONNEL SERVICES	2024	1,605,508	1,588,147	1,586,081	100%	
	2023	1,774,609	2,420,434	2,098,670	87%	
	2022	1,642,800	1,477,485	1,336,570	90%	
08 - STUDENT HEALTH SERVICES	2024	2,324,258	2,330,261	2,333,455	100%	
	2023	2,177,504	2,284,515	2,236,322	98%	
	2022	1,633,415	1,799,157	1,717,002	95%	
09 - STUDENT TRANSPORTATION	2024	13,654,764	13,976,174	13,477,380	96%	NEW BUSES, BUS CONTRACTOR COSTS
	2023	12,132,718	12,438,920	12,109,747	97%	
	2022	11,331,596	11,733,992	11,725,599	100%	
10 - OPERATION OF PLANT	2024	13,709,748	13,519,109	12,678,847	94%	
	2023	12,954,285	12,756,422	12,734,129	100%	
	2022	12,456,812	12,530,287	12,310,670	98%	
11 - MAINTENANCE OF PLANT	2024	3,883,261	4,565,625	4,409,859	97%	
	2023	3,641,892	5,929,876	5,844,697	99%	
	2022	3,788,909	4,082,278	4,805,304	118%	
12 - FIXED CHARGES	2024	44,100,099	44,549,092	43,830,326	98%	HEALTHCARE - ACTIVE & RETIREE
	2023	39,510,654	42,373,858	42,301,779	100%	
	2022	38,209,503	36,442,006	36,074,105	99%	
14 - COMMUNITY SERVICES	2024	252,360	365,516	155,833	43%	
	2023	10,000	130,716	87,836	67%	
	2022	-	78,151	65,309	84%	
15 - CAPITAL OUTLAY	2024	1,202,170	2,231,205	1,989,988	89%	SECURE ENTRANCES
	2023	504,376	2,211,004	1,331,937	60%	
	2022	460,707	966,129	541,399	56%	
	2024	$ 226,820,361	$ 229,406,416	$ 220,620,053	96%	
TOTAL	2023	$ 208,869,708	$ 217,040,977	$ 211,878,157	98%	
	2022	$ 200,884,697	$ 204,035,419	$ 196,947,571	97%	
2024 - 2023		$ 17,950,653	$ 12,365,439	$ 8,741,896		

Unrestricted Budget Report
By Department

Rollup Code	Original Budget	YTD Budget Transfers	Revised Budget	YTD Actual	Encumbrances	Available	% of Budget Used
ADMINISTRATIVE SERVICES	$ 24,841,933	$ 1,137,453	$ 25,979,386	$ 23,949,540	$ 689,246	$ 1,340,599	95%
10000 - BOARD	251,000	86,010	337,010	327,368	(0)	9,641	97%
20000 - SUPERINTENDENT	69,110	(3,500)	65,610	38,248	-	27,362	58%
30000 - DIV OF ADMIN SERVICES	42,300	(2,646)	39,654	26,918	(0)	12,736	68%
30100 - HR AND BENEFITS	82,878	2,646	85,524	49,450	1,500	34,574	60%
30200 - INFORMATION TECHNOLOGY	4,113,372	(486,453)	3,626,919	3,554,036	28,672	44,211	99%
30300 - ASST/ACCTBLTY	4,000	-	4,000	973	-	3,027	24%
30400 - SAFE SCHOOLS	169,146	8,203	177,349	163,003	2,659	11,687	93%
50000 - OFFICE OF FINANCE	655,277	-	655,277	782,002	-	(126,725)	119%
50100 - BUS SVCS	233,922	-	233,922	142,676	(0)	91,246	61%
50200 - PURCHASING	1,078,261	(16,494)	1,061,767	968,125	(0)	93,642	91%
50300 - UTILITIES	5,375,000	-	5,375,000	4,697,684	263,722	413,594	92%
60100 - STUDENT TRANS	10,087,770	(197)	10,087,573	9,380,054	31,291	676,228	93%
60200 - OPER PLANT	1,305,059	(182,118)	1,122,941	1,107,744	152	15,046	99%
60300 - MAINTENANCE PLANT	390,002	(84,500)	305,502	286,459	3,198	15,845	95%
60310 - ELECTRICAL SERVICES	228,504	114,965	343,469	334,368	552	8,548	98%
60320 - HVAC SERVICES	315,782	628,784	944,566	726,700	190,060	27,806	97%
60330 - SAFETY SERVICES	58,150	(18,832)	39,318	38,400	-	918	98%
60340 - CARPENTRY SERVICES	66,000	(15,500)	50,500	33,940	-	16,560	67%
60350 - GROUNDS MAINTENANCE	145,200	78,050	223,250	230,431	(0)	(7,181)	103%
60600 - CAPITAL OUTLAY	831,200	1,029,035	1,860,235	1,617,044	167,439	75,752	96%
92500 - INSURANCE RECOVERY	50,000	-	50,000	1,000	-	49,000	2%
99100 - INDIRECT FEES	(710,000)	-	(710,000)	(557,082)	-	(152,918)	78%
EDUCATION SERVICES	$ 21,344,577	$ 553,829	$ 21,898,405	$ 19,811,650	$ 253,231	$ 1,833,524	92%
40000 - DIV OF ED SERVICES	3,174,500	(19,861)	3,154,639	3,085,140	52,258	17,241	99%
40100 - CAREER & TECHNOLOGY PROGRAM	684,205	(2,652)	681,553	514,775	1,507	165,271	76%
40200 - GIFTED AND TALENTED	16,750	(204)	16,546	609	-	15,937	4%
40250 - BLENDED VIRTUAL PROGRAM	20,999	4,952	25,951	21,030	-	4,922	81%
40300 - SPECIAL EDUCATION	2,787,618	4,323	2,791,941	3,000,421	46,018	(254,498)	109%
40310 - NONPUBLIC SCHOOL PROGRAMS	3,532,000	200,000	3,732,000	3,665,499	3,808	62,693	98%
40320 - PSYCHOLOGICAL SERVICES	349,000	(89,840)	259,160	224,121	25,221	9,818	96%
40330 - SPED RELATED SERVICES	1,633,618	285,030	1,918,648	1,722,144	91,134	105,370	95%
40340 - INFANTS AND TODDLERS	257,000	(80,000)	177,000	145,786	13,017	18,197	90%
40350 - STEP	-	80,055	80,055	54,696	-	25,360	68%
40400 - EARLY CHILDHOOD	29,414	450	29,864	11,151	-	18,713	37%
40500 - STUDENT PERSONNEL SERVICES	2,653,203	55,228	2,708,431	2,347,119	15,379	345,933	87%
40610 - HOME/HOSP	426,980	30,000	456,980	297,005	3,000	156,975	66%
40620 - ALTERNATIVE EDUCATION	85,000	(2,400)	82,600	6,240	-	76,360	8%
40700 - STUDENT HEALTH SERVICES	84,500	196	84,696	79,632	-	5,064	94%
40800 - MEDIA PROGRAMS	49,128	1,267	50,395	35,892	-	14,503	71%
40900 - GUIDANCE SERVICES	936,150	(18,965)	917,185	914,142	-	3,044	100%
41000 - MATH-ELEMENTARY	29,600	1,512	31,112	32,238	-	(1,125)	104%
41100 - MATH-SECONDARY	11,665	-	11,665	3,055	-	8,610	26%
41200 - ELA-ELEMENTARY	988,152	26,094	1,014,245	359,085	-	655,161	35%
41300 - ELA-SECONDARY	73,815	-	73,815	60,556	-	13,259	82%
41400 - ART	17,640	(2,500)	15,140	7,565	-	7,575	50%
41500 - MUSIC	170,733	67,401	238,134	209,425	1,395	27,314	89%
41600 - INTEGRATED ARTS	1,200	-	1,200	-	-	1,200	0%
41700 - WORLD LANGUAGES	10,155	-	10,155	6,562	-	3,593	65%
41800 - ESOL	42,970	-	42,970	38,195	315	4,460	90%
41900 - SCIENCE	136,323	-	136,323	125,678	0	10,645	92%
42000 - STEM	2,000	-	2,000	1,353	-	647	68%
42100 - SOCIAL STUDIES	50,320	-	50,320	14,555	-	35,765	29%
42200 - HEALTH EDUCATION	7,950	-	7,950	720	0	7,230	9%
42300 - PHYSICAL EDUCATION	58,450	-	58,450	16,087	-	42,363	28%
42400 - ATHLETICS	1,833,198	52,135	1,885,333	1,728,794	180	156,359	92%
70000 - EXEC DIR FOR ELEMENTARY	51,000	-	51,000	10,846	-	40,154	21%
80000 - EXEC DIR FOR MIDDLE	390,800	19,973	410,773	401,271	-	9,502	98%
90000 - EXEC DIR FOR HIGH	748,541	(58,366)	690,175	670,263	-	19,913	97%
ELEMENTARY SCHOOLS	$ 436,716	$ 363,215	$ 799,931	$ 402,538	$ 0	$ 397,394	50%
MIDDLE SCHOOLS	$ 204,435	$ 114,767	$ 319,202	$ 204,219	$ 0	$ 114,983	64%
HIGH SCHOOLS	$ 293,391	$ 214,760	$ 508,151	$ 305,037	$ 17,908	$ 185,206	64%
00000 - STUDENT ACTIVITY FUNDS	-	-	-	-	-	-	-
FTE SALARIES	$ 179,699,309	$ 202,032	$ 179,901,341	$ 175,947,069	$ (272,240)	$ 4,226,511	98%
99999 - FTE SALARIES	135,599,210	(246,962)	135,352,249	132,116,744	73,050	3,162,455	98%
60400 - FIXED CHARGES	44,100,099	448,993	44,549,092	43,830,326	(345,290)	1,064,056	98%
TOTAL	$ 226,820,361	$ 2,586,055	$ 229,406,416	$ 220,620,053	$ 688,146	$ 8,098,217	96%