



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

August 15, 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 August 14, 2024. This is an unaudited report. 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	\$ 11,844
Other Revenue	3,434,775	Instruction Leadership/Support	(202,111)
State Revenue	(126)	Instruction Salaries/Wages	(187,489)
Federal Revenue	364,743	Instruction Materials/Supplies	431,715
		Instruction Other Costs	1,293,680
		Special Education	434,637
		Student Personnel Services	57
		Student Health Services	12,585
		Student Transportation	(129,918)
		Operation of Plant	44,076
		Maintenance of Plant	17,320
		Fixed Charges	128,234
		Community Services	(5,237)
		Capital Outlay	-
		Student Activity Funds	1,950,000
Total Revenue	<u>\$ 3,799,392</u>	Total Expenditures	<u>\$ 3,799,392</u>

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

Our Mission: *CCPS serves equitably through positive relationships as a safe, collaborative community. We will ensure all learners acquire the knowledge, skills, and qualities to be responsible, caring, and ethical citizens.*

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

Restricted Other Revenue			
Description	Project Number	Prior Approval 7/24/24	Additional
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	
FY24 Susquehanna Workforce Network grant to provide transportation for all middle school students to attend Cecil County Agriculture Education Days events at Fair Hill Fairgrounds.	17124		\$ 4,136
FY24 Calvert Elementary PTO donation to provide field trip transportation to Fair Hill Nature Center.	18124		1,125
FY24 Rising Sun High Booster donation to support student transportation to marching band competitions.	18124		4,152
FY24 Cecil Soil Conservation District grant to Elkton High to support transportation and substitute costs for student Envirothon competitions.	19924		1,451
Total		\$ 2,080	\$ 10,864

Restricted State Revenue			
Description	Project Number	Prior Approval 7/24/24	Additional
FY24 Behavioral Health Grant providing student and staff attendance to various mental health conferences.	12924	\$ 28,801	
Reduction of FY24 Cecil County Health Department ASPIRA Club Tobacco Prevention funds not used.	14724		\$ (117)
Reduction of FY24 Cecil County Health Department ASPIRA Club Tobacco, Diabetes & Chronic Disease Prevention/Management funds not used.	17224		(9)
Total		\$ 28,801	\$ (126)

Restricted Federal Revenue			
Description	Project Number	Prior Approval 7/24/24	Additional
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	
Additional collection of FY24 Medical Assistance for School Aged funding to support contracted related services.	43824		\$ 330,408
Additional collection of FY24 Medical Assistance for Infants & Toddlers funding to support contracted related services.	43924		34,335
Total		\$ 9,019	\$ 364,743

Unrestricted Other Revenue			
Description	Project Number	Prior Approval 7/24/24	Additional
Use of Fund Balance for Cherry Hill Middle auditorium seating.		\$ 84,400	
Donation from Charlestown Elementary to purchase media books.		719	
Donation from Perryville High to purchase an auditorium projector.			\$ 2,283
GASB 87 Lease and GASB 96 Subscription implementations.			1,348,899
GASB 84 Student Activity Funds implementation.			1,950,000
Additional funds collected for the Upper Chesapeake Summer Center for the Arts (UCSCA) program.	90300		111,436
Additional funds collected for the STEP program.	90600		8,414
Additional funds collected for the College & Career Night program.	96000		2,879
Total		\$ 85,119	\$ 3,423,911

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	STUDENT ACTIVITY FUNDS	TOTAL
UNRESTRICTED FUNDS																			
10	240247	COES CONOWINGO	OGAP TRAINING			945.00	(945.00)												-
	240414	TEES THOMSON ESTATES	BALANCE ACCOUNTS			917.00	(1,271.25)	354.25											-
	240703	RSHS RISING SUN	GRADUATION CCSO COVERAGE		(1,954.88)			1,954.88											-
	240704	EHS ELKTON	PORTION OF MICROREPLAY BILL		(53.77)		53.77												-
	240864	SPECIAL EDUCATION	PRJ 90600 STEP ADD'L REV						8,414.50										8,414.50
		GUIDANCE	PRJ 96000 CAREER/COLLEGE ADD'L REV					2,879.00											2,879.00
		FINE ARTS	PRJ 90200 ALL-COUNTY BAND/CHORUS REV			(1,482.24)									1,482.24				-
		FINE ARTS	PRJ 90300 UCSCA ADD'L REVENUE			240.00	350.45	110,618.91			195.13				31.90				111,436.39
	240865	STUDENT SERVICES	PRJ 60100 COP PERSONNEL REALIGN BDGT			560.00		1,800.00		57.17	3,920.00	7,391.15	16,743.65		(25,234.77)	(5,237.20)			-
	240872	CCST SCHOOL OF TECHNOLOGY	BALANCE ACCOUNTS		1,032.89		(1,032.89)												-
	240883	PHS PERRYVILLE	BUDGET PVHS SOUND SYS DONATION				2,282.74												2,282.74
	240949	SYSTEM WIDE	BALANCE ACCOUNTS		2,000.00	(4,000.00)			(3,000.00)		5,000.00	(148,616.83)	31,158.86	117,457.97					-
	240991	BUSINESS SERVICES	BUDGET FY24 SBITA/LEASES					1,348,899.00											1,348,899.00
		BUSINESS SERVICES	STUDENT ACTIVITIES FUND BUDGET															1,950,000.00	1,950,000.00
UNRESTRICTED TOTAL				-	1,024.24	(2,820.24)	(562.18)	1,466,506.04	5,414.50	57.17	9,115.13	(141,225.68)	47,902.51	117,457.97	(23,720.63)	(5,237.20)	-	1,950,000.00	3,423,911.63
RESTRICTED FUNDS																			
20	240222	DIV OF EDUCATION SERVICES	PRJ 30822 BA ESSER III	46,144.00	(205,136.00)	(184,933.00)	400,970.00	(177,524.00)	(4,255.00)		3,470.00		(3,827.00)	(100,138.00)	225,229.00				-
	240873	EHS ELKTON	PRJ 19924 CECIL SOIL DISTRICT			385.00						1,034.37			31.51				1,450.88
	240887	CAES CALVERT	PRJ 18124 CAES PTO DONATION									1,124.62							1,124.62
	240895	EARLY CHILDHOOD	PRJ 49524 FY24 PRE-K EXPANSION GRANT				35,500.00	2,500.00	(15,000.00)			860.36			(23,860.36)				-
	240924	SCIENCE	PRJ 17124 SUSQ WF NTWK-CECIL CO AG DAYS									4,135.70							4,135.70
	240931	RSHS RISING SUN	PRJ 18124 RSHS BOOSTER DONATION									4,152.24							4,152.24
	240943	SPECIAL EDUCATION	PRJ 43824 & 439 MEDICAL ASSISTANCE	(34,300.00)					448,477.03						(49,433.94)				364,743.09
	240989	EHS ELKTON	PRJ 14724 CCHD ASPIRA TOBACCO PREV			30.00	(956.36)	808.44							1.26				(116.66)
		EHS ELKTON	PRJ 17224 CCHD ASPIRA TOBACCO PREV			(150.60)	(236.20)	390.24							(12.84)				(9.40)
RESTRICTED TOTAL				11,844.00	(205,136.00)	(184,668.60)	435,277.44	(173,825.32)	429,222.03	-	3,470.00	11,307.29	(3,827.00)	(100,138.00)	151,954.63	-	-	-	375,480.47
TOTAL																			
TOTAL				11,844.00	(204,111.76)	(187,488.84)	434,715.26	1,292,680.72	434,636.53	57.17	12,585.13	(129,918.39)	44,075.51	17,319.97	128,234.00	(5,237.20)	-	1,950,000.00	3,799,392.10

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	3,509,031	5,883,031	8,576,852	5,855,998	-	2,720,854
24 - STATE REVENUE	135,624,902	-	126,936	135,751,838	135,970,822	-	(218,984)
Total	\$ 226,820,361	\$ 3,509,031	\$ 6,009,967	\$ 232,830,328	\$ 230,328,458	\$ -	\$ 2,501,870

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	\$ 5,176,503	\$ -	\$ 925,080
02 - INSTRUCTION-LEAD/SUPPORT	15,923,000	30,904	77,436	16,000,436	15,531,461	-	468,975
03 - INSTRUCTION-SALARIES/WAGES	82,698,885	(12,856)	(40,934)	82,657,951	79,786,610	-	2,871,341
04 - INSTRUCTION-MATERIALS/SUPPLIES	3,564,332	(32,568)	(26,656)	3,537,676	2,531,548	-	1,006,127
05 - INSTRUCTION-OTHER COSTS	5,659,114	1,495,119	1,623,636	7,282,750	7,031,877	-	250,873
06 - SPECIAL EDUCATION	32,145,143	5,415	25,310	32,170,453	30,171,417	-	1,999,037
07 - STUDENT PERSONNEL SERVICES	1,605,508	57	(17,304)	1,588,204	1,586,081	-	2,123
08 - STUDENT HEALTH SERVICES	2,324,258	9,115	15,118	2,339,376	2,336,079	-	3,297
09 - STUDENT TRANSPORTATION	13,654,764	(135,672)	180,184	13,834,948	13,484,280	-	350,668
10 - OPERATION OF PLANT	13,709,748	41,414	(142,736)	13,567,011	12,701,581	-	865,431
11 - MAINTENANCE OF PLANT	3,883,261	111,626	799,822	4,683,083	4,457,045	-	226,038
12 - FIXED CHARGES	44,100,099	(23,721)	425,273	44,525,371	43,408,588	-	1,116,784
14 - COMMUNITY SERVICES	252,360	(4,460)	107,919	360,279	167,215	-	193,064
15 - CAPITAL OUTLAY	1,202,170	84,400	1,029,035	2,231,205	1,990,162	-	241,043
16 - STUDENT ACTIVITY FUNDS	-	1,950,000	1,950,000	1,950,000	1,883,919	-	66,081
Total	\$ 226,820,361	\$ 3,509,031	\$ 6,009,967	\$ 232,830,328	\$ 222,244,365	\$ -	\$ 10,585,962

Expenditures by Object	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - SALARIES AND WAGES	\$ 141,785,367	\$ (27,373)	\$ (364,277)	\$ 141,421,090	\$ 137,165,996	\$ -	\$ 4,255,093
02 - CONTRACTED SERVICES	22,470,755	(184,481)	1,345,366	23,816,121	21,756,694	-	2,059,428
03 - SUPPLIES, MATERIALS	5,499,305	34,432	367,952	5,867,257	5,183,566	-	683,691
04 - OTHER CHARGES	52,234,084	1,905,946	2,415,105	54,649,189	51,659,148	-	2,990,041
05 - LAND, BUILD, EQUIP	1,543,850	1,780,507	2,045,820	3,589,670	3,411,507	-	178,163
08 - TRANSFERS	3,287,000	(0)	200,000	3,487,000	3,067,454	-	419,546
Total	\$ 226,820,361	\$ 3,509,031	\$ 6,009,967	\$ 232,830,328	\$ 222,244,365	\$ -	\$ 10,585,962

Revenues	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
22 - OTHER REVENUE	\$ -	\$ 12,944	\$ 386,672	\$ 386,672	\$ 266,374	\$ -	\$ 120,297
24 - STATE REVENUE	2,140,242	28,675	4,640,622	6,780,864	4,709,233	-	2,071,631
26 - FEDERAL REVENUE	28,642,990	373,762	6,117,819	34,760,809	29,631,318	-	5,129,491
Total	\$ 30,783,232	\$ 415,381	\$ 11,145,112	\$ 41,928,344	\$ 34,606,925	\$ -	\$ 7,321,419

Expenditures by Category	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - ADMINISTRATION	\$ 2,381,880	\$ 31,453	\$ (696,964)	\$ 1,684,916	\$ 1,377,136	\$ 111,568	\$ 196,212
02 - INSTRUCTION-LEAD/SUPPORT	1,550,513	(213,001)	349,284	1,899,797	1,956,087	81,144	(137,434)
03 - INSTRUCTION-SALARIES/WAGES	10,355,135	(188,097)	2,702,822	13,057,957	10,871,945	0	2,186,012
04 - INSTRUCTION-MATERIALS/SUPPLIES	1,203,620	439,508	1,398,074	2,601,694	1,602,828	374,913	623,954
05 - INSTRUCTION-OTHER COSTS	1,713,342	(187,122)	2,024,564	3,737,906	2,921,188	50,500	766,218
06 - SPECIAL EDUCATION	4,622,221	465,865	1,448,410	6,070,631	6,068,480	131,697	(129,546)
07 - STUDENT PERSONNEL SERVICES	75,748	1,007	406,424	482,172	243,701	0	238,471
08 - STUDENT HEALTH SERVICES	81,786	8,336	50,471	132,257	122,800	0	9,457
09 - STUDENT TRANSPORTATION	175,759	23,872	409,387	585,146	431,681	-	153,466
10 - OPERATION OF PLANT	199,787	(3,827)	135,721	335,507	287,411	0	48,097
11 - MAINTENANCE OF PLANT	363,976	(100,138)	(3,428)	360,548	365,105	(0)	(4,558)
12 - FIXED CHARGES	6,731,009	137,523	1,303,879	8,034,888	6,499,918	(0)	1,534,969
14 - COMMUNITY SERVICES	1,328,456	-	1,616,467	2,944,923	1,858,645	42,772	1,043,507
		-	-	-	-	-	-
Total	\$ 30,783,232	\$ 415,381	\$ 11,145,112	\$ 41,928,344	\$ 34,606,925	\$ 792,594	\$ 6,528,824

Expenditures by Object	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - SALARIES AND WAGES	\$ 17,017,752	\$ (500,302)	\$ 4,833,173	\$ 21,850,925	\$ 18,670,870	\$ 0	\$ 3,180,056
02 - CONTRACTED SERVICES	2,524,997	311,812	2,913,066	5,438,063	5,127,935	222,272	87,857
03 - SUPPLIES, MATERIALS	2,558,486	449,236	524,518	3,083,004	1,921,013	458,755	703,237
04 - OTHER CHARGES	7,676,877	190,953	1,978,412	9,655,289	7,358,342	(0)	2,296,947
05 - LAND, BUILD, EQUIP	149,810	-	639,142	788,952	632,217	111,568	45,168
08 - TRANSFERS	855,309	(36,319)	256,801	1,112,111	896,550	0	215,561
Total	\$ 30,783,232	\$ 415,381	\$ 11,145,112	\$ 41,928,344	\$ 34,606,925	\$ 792,594	\$ 6,528,824

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	3,521,974	6,269,703	8,963,524	6,122,372	-	2,841,151
24 - STATE REVENUE	137,765,144	28,675	4,767,558	142,532,702	140,680,055	-	1,852,646
26 - FEDERAL REVENUE	28,642,990	373,762	6,117,819	34,760,809	29,631,318	-	5,129,491
Grand Total	\$ 257,603,593	\$ 3,924,412	\$ 17,155,079	\$ 274,758,672	\$ 264,935,383	\$ -	\$ 9,823,289

Expenditures by Category	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - ADMINISTRATION	\$ 8,479,600	\$ 21,712	\$ (693,101)	\$ 7,786,499	\$ 6,553,639	\$ 111,568	\$ 1,121,292
02 - INSTRUCTION-LEAD/SUPPORT	17,473,514	(182,097)	426,720	17,900,233	17,487,548	81,144	331,541
03 - INSTRUCTION-SALARIES/WAGES	93,054,020	(200,953)	2,661,888	95,715,908	90,658,555	0	5,057,353
04 - INSTRUCTION-MATERIALS/SUPPLIES	4,767,952	406,940	1,371,418	6,139,370	4,134,376	374,913	1,630,081
05 - INSTRUCTION-OTHER COSTS	7,372,456	1,307,997	3,648,200	11,020,656	9,953,065	50,500	1,017,090
06 - SPECIAL EDUCATION	36,767,364	471,280	1,473,720	38,241,084	36,239,897	131,697	1,869,491
07 - STUDENT PERSONNEL SERVICES	1,681,256	1,064	389,120	2,070,376	1,829,783	0	240,594
08 - STUDENT HEALTH SERVICES	2,406,044	17,451	65,590	2,471,634	2,458,879	0	12,754
09 - STUDENT TRANSPORTATION	13,830,523	(111,799)	589,572	14,420,094	13,915,961	-	504,134
10 - OPERATION OF PLANT	13,909,534	37,587	(7,016)	13,902,518	12,988,991	0	913,527
11 - MAINTENANCE OF PLANT	4,247,237	11,488	796,393	5,043,631	4,822,150	(0)	221,480
12 - FIXED CHARGES	50,831,107	113,803	1,729,152	52,560,259	49,908,506	(0)	2,651,753
14 - COMMUNITY SERVICES	1,580,816	(4,460)	1,724,386	3,305,203	2,025,860	42,772	1,236,571
15 - CAPITAL OUTLAY	1,202,170	84,400	1,029,035	2,231,205	1,990,162	-	241,043
16 - STUDENT ACTIVITY FUNDS	-	1,950,000	1,950,000	1,950,000	1,883,919	-	66,081
Grand Total	\$ 257,603,593	\$ 3,924,412	\$ 17,155,079	\$ 274,758,672	\$ 256,851,290	\$ 792,594	\$ 17,114,786

Expenditures by Object	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - SALARIES AND WAGES	\$ 158,803,119	\$ (527,676)	\$ 4,468,896	\$ 163,272,015	\$ 155,836,866	\$ 0	\$ 7,435,149
02 - CONTRACTED SERVICES	24,995,752	127,332	4,258,432	29,254,184	26,884,628	222,272	1,930,272
03 - SUPPLIES, MATERIALS	8,057,791	483,668	892,470	8,950,261	7,104,578	458,755	1,386,031
04 - OTHER CHARGES	59,910,961	2,096,899	4,393,517	64,304,478	59,017,490	(0)	5,277,494
05 - LAND, BUILD, EQUIP	1,693,660	1,780,507	2,684,963	4,378,623	4,043,724	111,568	48,122
08 - TRANSFERS	4,142,309	(36,319)	456,801	4,599,111	3,964,004	0	635,107
Grand Total	\$ 257,603,593	\$ 3,924,412	\$ 17,155,079	\$ 274,758,672	\$ 256,851,290	\$ 792,594	\$ 17,114,786

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	\$ 5,176,503	85%	
	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	16,000,436	15,531,461	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	82,657,951	79,786,610	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	3,537,676	2,531,548	72%	
	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	7,282,750	7,031,877	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	32,170,453	30,171,417	94%	NONPUBLIC COSTS, RELATED SERVICE PROVIDERS
	2023	30,625,693	27,537,957	27,276,268	99%	
	2022	28,615,230	28,392,073	24,771,036	87%	
07 - STUDENT PERSONNEL SERVICES	2024	1,605,508	1,588,204	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	2,339,376	2,336,079	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	13,834,948	13,484,280	97%	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	13,567,011	12,701,581	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	4,683,083	4,457,045	95%	
	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	44,525,371	43,408,588	97%	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	360,279	167,215	46%	
	2023	10,000	130,716	87,836	67%	
	2022	-	78,151	65,309	84%	
15 - CAPITAL OUTLAY	2024	1,202,170	2,231,205	1,990,162	89%	SECURE ENTRANCES
	2023	504,376	2,211,004	1,331,937	60%	
	2022	460,707	966,129	541,399	56%	
16 - STUDENT ACTIVITY FEES	2024	-	1,950,000	1,883,919	97%	
	2023	-	1,725,000	1,648,357	96%	
	2022	-	1,425,000	1,296,419	91%	
TOTAL	2024	\$ 226,820,361	\$ 232,830,328	\$ 222,244,365	95%	
	2023	\$ 208,869,708	\$ 218,765,977	\$ 213,526,514	98%	
	2022	\$ 200,884,697	\$ 205,460,419	\$ 198,243,990	96%	
2024 - 2023		\$ 17,950,653	\$ 14,064,351	\$ 8,717,851		

**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	\$ 2,136,352	\$ 26,978,285	\$ 24,586,159	\$ -	\$ 2,392,126	91%
10000 - BOARD	251,000	86,010	337,010	335,503	-	1,506	100%
20000 - SUPERINTENDENT	69,110	(3,500)	65,610	40,735	-	24,875	62%
30000 - DIV OF ADMIN SERVICES	42,300	(2,646)	39,654	26,918	-	12,736	68%
30100 - HR AND BENEFITS	82,878	2,646	85,524	51,033	-	34,491	60%
30200 - INFORMATION TECHNOLOGY	4,113,372	(486,453)	3,626,919	3,555,072	-	71,847	98%
30300 - ASST/ACCTBLTY	4,000	-	4,000	973	-	3,027	24%
30400 - SAFE SCHOOLS	169,146	8,203	177,349	163,003	-	14,346	92%
50000 - OFFICE OF FINANCE	655,277	1,483,589	2,138,866	2,130,174	-	8,692	100%
50100 - BUS SVCS	233,922	-	233,922	144,326	-	89,596	62%
50200 - PURCHASING	1,078,261	(16,494)	1,061,767	967,249	-	94,518	91%
50300 - UTILITIES	5,375,000	-	5,375,000	4,718,800	-	656,200	88%
60100 - STUDENT TRANS	10,087,770	(483,887)	9,603,883	9,388,133	-	215,750	98%
60200 - OPER PLANT	1,305,059	(182,118)	1,122,941	1,107,315	-	15,626	99%
60300 - MAINTENANCE PLANT	390,002	(96,800)	293,202	292,492	-	710	100%
60310 - ELECTRICAL SERVICES	228,504	114,965	343,469	342,376	-	1,093	100%
60320 - HVAC SERVICES	315,782	619,084	934,866	750,281	-	184,585	80%
60330 - SAFETY SERVICES	58,150	(17,832)	40,318	39,418	-	900	98%
60340 - CARPENTRY SERVICES	66,000	(15,500)	50,500	38,908	-	11,592	77%
60350 - GROUNDS MAINTENANCE	145,200	98,050	243,250	241,363	-	1,888	99%
60600 - CAPITAL OUTLAY	831,200	1,029,035	1,860,235	1,617,218	-	243,018	87%
92500 - INSURANCE RECOVERY	50,000	-	50,000	1,000	-	49,000	2%
99100 - INDIRECT FEES	(710,000)	-	(710,000)	(1,366,130)	-	656,130	192%
EDUCATION SERVICES	\$ 21,344,577	\$ 1,050,222	\$ 22,394,799	\$ 19,470,602	\$ -	\$ 2,924,196	87%
40000 - DIV OF ED SERVICES	3,174,500	(24,861)	3,149,639	3,080,055	-	69,584	98%
40100 - CAREER & TECHNOLOGY PROGRAM	684,205	(2,652)	681,553	527,587	-	153,966	77%
40200 - GIFTED AND TALENTED	16,750	(204)	16,546	609	-	15,937	4%
40250 - BLENDED VIRTUAL PROGRAM	20,999	4,952	25,951	21,257	-	4,694	82%
40300 - SPECIAL EDUCATION	2,787,618	354,323	3,141,941	3,006,662	-	135,279	96%
40310 - NONPUBLIC SCHOOL PROGRAMS	3,532,000	200,000	3,732,000	3,665,499	-	66,501	98%
40320 - PSYCHOLOGICAL SERVICES	349,000	(89,840)	259,160	224,121	-	35,039	86%
40330 - SPED RELATED SERVICES	1,633,618	282,030	1,915,648	1,426,192	-	489,455	74%
40340 - INFANTS AND TODDLERS	257,000	(80,000)	177,000	10,510	-	166,490	6%
40350 - STEP	-	88,470	88,470	57,351	-	31,119	65%
40400 - EARLY CHILDHOOD	29,414	450	29,864	11,151	-	18,713	37%
40500 - STUDENT PERSONNEL SERVICES	2,653,203	76,486	2,729,689	2,411,267	-	318,421	88%
40610 - HOME/HOSP	426,980	30,000	456,980	297,005	-	159,975	65%
40620 - ALTERNATIVE EDUCATION	85,000	(2,400)	82,600	6,240	-	76,360	8%
40700 - STUDENT HEALTH SERVICES	84,500	9,116	93,616	82,406	-	11,210	88%
40800 - MEDIA PROGRAMS	49,128	1,267	50,395	35,892	-	14,503	71%
40900 - GUIDANCE SERVICES	936,150	(16,086)	920,064	915,179	-	4,886	99%
41000 - MATH-ELEMENTARY	29,600	2,512	32,112	31,750	-	363	99%
41100 - MATH-SECONDARY	11,665	-	11,665	3,055	-	8,610	26%
41200 - ELA-ELEMENTARY	988,152	26,094	1,014,245	357,761	-	656,484	35%
41300 - ELA-SECONDARY	73,815	-	73,815	60,878	-	12,937	82%
41400 - ART	17,640	(2,500)	15,140	7,565	-	7,575	50%
41500 - MUSIC	170,733	177,323	348,056	205,457	-	142,599	59%
41600 - INTEGRATED ARTS	1,200	-	1,200	-	-	1,200	0%
41700 - WORLD LANGUAGES	10,155	-	10,155	8,400	-	1,755	83%
41800 - ESOL	42,970	2,000	44,970	43,797	-	1,173	97%
41900 - SCIENCE	136,323	-	136,323	124,554	-	11,769	91%
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	-	7,230	9%
42300 - PHYSICAL EDUCATION	58,450	-	58,450	17,667	-	40,783	30%
42400 - ATHLETICS	1,833,198	52,135	1,885,333	1,731,726	-	153,607	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	\$ 421,736	\$ -	\$ 378,196	53%
MIDDLE SCHOOLS	\$ 204,435	\$ 114,767	\$ 319,202	\$ 218,919	\$ -	\$ 100,283	69%
HIGH SCHOOLS	\$ 293,391	\$ 217,042	\$ 510,433	\$ 318,192	\$ -	\$ 192,242	62%
00000 - STUDENT ACTIVITY FUNDS	-	1,950,000	1,950,000	1,883,919	-	66,081	97%
FTE SALARIES	\$ 179,699,309	\$ 178,368	\$ 179,877,677	\$ 175,344,839	\$ -	\$ 4,532,838	97%
99999 - FTE SALARIES	135,599,210	(246,905)	135,352,306	131,936,252	-	3,416,054	97%
60400 - FIXED CHARGES	44,100,099	425,273	44,525,371	43,408,588	-	1,116,784	97%
TOTAL	\$ 226,820,361	\$ 6,009,967	\$ 232,830,328	\$ 222,244,365	\$ -	\$ 10,585,962	95%