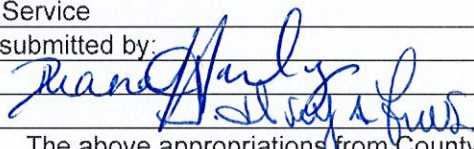



07 – Cecil ANNUAL BUDGET

for the Fiscal Year Ending June 30, 2026

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 2014*
for definitions of accounts to be reported on this budget.

CERTIFICATION STATEMENT	
<p>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.</p> <p>Agreeably, thereto you are hereby requested to provide from County/City sources the following appropriation, respectively:</p>	
Current Expense – Recurring Local Appropriation	\$105,386,116
Current Expense – Nonrecurring Local Appropriation	\$0
Total Local Appropriation	\$105,386,116
School Construction	\$27,029,950
Debt Service	\$8,525,787
Duly submitted by:	Date: 7/9/2025
	Diana B. Hawley, President
	Jeffrey A. Lawson, Secretary
<p>The above appropriations from County/City sources have been approved.</p> <p style="text-align: center;"></p> <p style="text-align: right;">Alfred Miller, President</p> <hr style="width: 50%; margin: auto;"/> <p style="text-align: center;">Signature of President or Chair of the County/City Council or County Commissioners</p>	
Preparer Denise M. Sopa, Chief Financial Officer	
Telephone 410-996-5401 Ext. 50105	
Date 7/9/2025	

**MOE CERTIFICATION STATEMENT
STATE SHARE OF THE FOUNDATION PROGRAM
FOR FISCAL YEAR 2026
Cecil**

Education Article Section 5-235 requires a county governing body to levy and appropriate an annual tax sufficient to provide an amount of revenue for elementary and secondary public education equal to the greater of the following:

A. Local Share of Major State Aid Programs, as adjusted, for Fiscal Year 2026 \$ 99,034,345

AND

The greater of the product of Enrollment Count for the current fiscal year and the local appropriation on a per pupil basis for the prior fiscal year, using Enrollment Count.

Fiscal Year 2025 Highest Net Local Appropriation to the School Operating Budget* \$ 97,550,830

Divided by

Enrollment Count for Fiscal Year 2024 14,254.00

Fiscal Year 2025 Per Pupil Appropriation \$ 6,843.75

Multiplied by

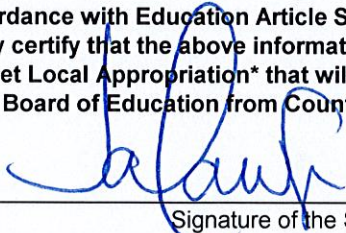
Enrollment Count for Fiscal Year 2025 14,218.08

Equals

B. Maintenance of Effort Level for FY 2026 \$ 97,304,985

Required minimum Local Appropriation for FY 2026 \$ 99,034,345

In accordance with Education Article Section 5-235,
I hereby certify that the above information is correct and that
is the Net Local Appropriation* that will be provided to the
County Board of Education from County sources beginning July 1, 2025. \$ 105,386,116.00

 7-9-25

Signature of the Superintendent of Schools

7/9/2025
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 next page for instructions on this calculation (amounts shown from line H)

**ADJUSTMENTS TO LOCAL APPROPRIATION
Cecil**

	<u>FY 2025</u>	<u>FY 2026</u>
A. Operating Budget Appropriation	\$ 97,550,830	\$ 105,386,116
Plus:		
B. Supplemental Appropriations*	\$ -	\$ -
C. Total Appropriation (A+ B)	\$ 97,550,830	\$ 105,386,116
Less:		
D. Approved Nonrecurring Costs - FY 2026** <i>Please itemize total approved nonrecurring cost by exclusion category</i>		
1 _____		
2 _____		
3 _____		
4 _____		
Total Nonrecurring Costs:	\$ -	\$ -
E. Program Shifts Between County and Board Budgets*		
1 _____		
2 _____		
3 _____		
Total Program Shifts:	\$ -	\$ -
F. Debt Service (If included in appropriation)	\$ -	\$ -
G. Other Reconciling Items*/****		
1 _____	\$ -	\$ -
2 _____	\$ -	\$ -
Total Other Reconciling Items:	\$ -	\$ -
H. Net Local Appropriation (C-D-E-F-G)****	97,550,830	\$ 105,386,116

* **Provide detail separately**

** Allowable to the extent that the Appropriation exceeds the required local appropriation.

*** Per Education Article Section 5-235(c)(1)(iv), if applicable, please prepare a separate calculation of this amount and attach to this form.

**** Supplemental Appropriations are not included in the calculation of FY 2026 Net Local Appropriation.

Revised 6/25/2025

FY 2026 Local Education Agency Annual Budget

07- Cecil

Local Unit

CURRENT EXPENSE FUND REVENUE

REVENUE			
LOCAL APPROPRIATION	1.1.01.00.00.0.00		\$ 105,386,116
OTHER REVENUE*	1.1.05.XX.XX.0.00		\$ 1,450,000
STATE REVENUE			
Foundation Program	1.1.20.01.XX.X.XX	\$ 77,163,998	
Compensatory Education	1.1.20.02.XX.X.XX	\$ 32,221,353	
Formula Grants for Specific Populations	1.1.20.05.XX.X.XX	\$ -	
Children with Disabilities**	1.1.20.07.49.X.XX	\$ 13,873,241	
Nonpublic Placements	1.1.20.07.50.X.XX	\$ 1,000,000	
Innovative Programs	1.1.20.13.XX.X.XX	\$ -	
English Learners (LEP)	1.1.20.24.XX.X.XX	\$ 2,244,218	
Guaranteed Tax Base	1.1.20.25.XX.X.XX	\$ -	
Student Transportation-Formula	1.1.20.39.78.X.XX	\$ 6,765,794	
Student Transportation-Students with Disabilities	1.1.20.39.79.X.XX	\$ 323,000	
Teacher Development (Stipends and Bonuses)	1.1.20.55.XX.X.XX	\$ -	
Transitional Education Program- Hoyer Grants	1.1.20.57.XX.X.XX	\$ 2,970,000	
PreK Expansion Grant	1.1.20.59.XX.X.XX	\$ -	
Blueprint - Concentration of Poverty	1.1.20.61.XX.X.XX	\$ 4,888,426	
Blueprint - Prekindergarten Formula Grant	1.1.20.62.XX.X.XX	\$ 3,917,018	
Blueprint - College and Career Ready (CCR)	1.1.20.63.XX.X.XX	\$ 501,681	
Blueprint - Transitional Supplemental Instruction (TSI)	1.1.20.66.XX.X.XX	\$ 472,667	
Blueprint - National Board Salary Increases	1.1.20.70.XX.X.XX	\$ 306,473	
Blueprint - Comparable Wage Increase	1.1.20.71.XX.X.XX	\$ -	
Blueprint - Education Effort	1.1.20.72.XX.X.XX	\$ 456,935	
Blueprint - Transition Grant Program	1.1.20.73.XX.X.XX	\$ 31,889	
Blueprint - BP Coordinators	1.1.20.74.XX.X.XX	\$ 88,237	
Other ***	1.1.20.99.XX.X.XX	\$ -	
Fine Arts Initiative	1.1.20.99.XX.X.XX	\$ 15,727	
MD Infants and Toddlers	1.1.20.99.XX.X.XX	\$ 373,181	
TOTAL STATE REVENUE	1.1.20.XX.XX.X.XX		\$ 147,613,838
FEDERAL REVENUE			
Impact Aid (P.L. 874)	1.1.30.01.00.X.XX	\$ -	
ESEA Title I	1.1.30.02.03.X.XX	\$ 4,031,593	
ESEA Title II	1.1.30.02.04.X.XX	\$ 470,580	
ESEA Title III	1.1.30.02.05.X.XX	\$ -	
ESEA Title IV	1.1.30.02.06.X.XX	\$ 313,139	
Individuals with Disabilities	1.1.30.02.07.X.XX	\$ 5,874,436	
Career and Technology Education	1.1.30.02.08.X.XX	\$ 250,000	
School Lunch and Child Nutrition	1.1.30.02.09.X.XX	\$ -	
Adult Education	1.1.30.02.10.X.XX	\$ -	
Head Start	1.1.30.02.11.X.XX	\$ -	
Job Training and Partnership Act	1.1.30.02.12.X.XX	\$ -	
ESSER I (CARES)	1.1.30.06.01.X.XX	\$ -	
ESSER II (CRRSA)	1.1.30.06.02.X.XX	\$ -	
GEER I (CARES)	1.1.30.06.03.X.XX	\$ -	
GEER II (CRRSA)	1.1.30.06.04.X.XX	\$ -	
Corona Relief Fund	1.1.30.06.05.X.XX	\$ -	
State and Local Fiscal Relief Funds - Transitional Supp. Inst.	1.1.30.07.01.X.XX	\$ -	
State and Local Fiscal Relief Funds - Summer School	1.1.30.07.02.X.XX	\$ -	
State and Local Fiscal Relief Funds - Trauma/Beh. Health	1.1.30.07.03.X.XX	\$ -	
State and Local Fiscal Relief Funds - Supplemental Instruction Tutoring	1.1.30.07.04.X.XX	\$ -	
State and Local Fiscal Relief Funds - Tutoring	1.1.30.07.07.X.XX	\$ -	
State and Local Fiscal Relief Funds - Reopening School	1.1.30.07.08.X.XX	\$ -	
ESSER III (ARP)	1.1.30.07.05.X.XX	\$ -	
Other***			
CSI/TSI	1.1.30.02.00.X.XX	\$ 86,089	
JROTC	1.1.30.02.08.X.XX	\$ 43,367	
TOTAL FEDERAL REVENUE	1.1.30.XX.XX.X.XX		\$ 11,069,204
OTHER RESOURCES/TRANSFERS****	1.1.99.99.XX.X.XX		\$ -
TOTAL REVENUE			\$ 265,519,158
PRIOR BALANCE AVAILABLE	1.1.40.00.XX.X.XX		\$ 10,000,000
TOTAL REVENUE, TRANSFERS AND FUND BALANCE			\$ 275,519,158

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

** ONLY include formula funding. Nonplacement funding should be included on the appropriate line.

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

****Nonrevenue and transfers.

FY 2026 ANNUAL BUDGET

07 - Cecil
Local Unit

CURRENT EXPENSE FUND EXPENDITURES

SUMMARY BY CATEGORY AND OBJECT

Category	Salaries and Wages 1	Contracted Services 2	Supplies and Materials 3	Other Charges 4	Equipment 5	Transfers 8	Total
1201 Administration	\$ 5,364,219	\$ 1,085,677	\$ 318,100	\$ 318,208	\$ -	\$ -	\$ 7,086,203
1202 Mid-level Administration							
Office of the Principal	\$ 14,161,488	\$ 184,648	\$ 187,198	\$ 392,137	\$ -	\$ -	\$ 14,925,472
Administration & Supervision	\$ 3,762,025	\$ 8,247	\$ 11,700	\$ 63,424	\$ -	\$ -	\$ 3,845,396
1203 Instructional Salaries	\$ 95,506,384						\$ 95,506,384
1204 Textbooks & Instructional Supplies			\$ 3,633,977				\$ 3,633,977
1205 Other Instructional Costs		\$ 7,207,842		\$ 535,578	\$ 15,000	\$ 236,136	\$ 7,994,556
1206 Special Education	\$ 32,374,935	\$ 4,713,606	\$ 218,859	\$ 95,200	\$ -	\$ 4,365,219	\$ 41,767,819
1207 Student Personnel Services	\$ 2,448,221	\$ 2,928	\$ 3,000	\$ 21,082	\$ -	\$ -	\$ 2,475,230
1208 Health Services	\$ 2,648,291	\$ 16,120	\$ 68,015	\$ 3,775	\$ -	\$ -	\$ 2,736,201
1209 Student Transportation	\$ 1,368,122	\$ 12,516,340	\$ 178,950	\$ 659,774	\$ 167,000	\$ -	\$ 14,890,186
1210 Operation of Plant	\$ 6,960,323	\$ 1,195,877	\$ 362,526	\$ 6,639,720	\$ 25,000	\$ -	\$ 15,183,446
1211 Maintenance of Plant	\$ 3,052,658	\$ 594,335	\$ 729,018	\$ 151,112	\$ 131,000	\$ -	\$ 4,658,122
1212 Fixed Charges				\$ 57,744,842			\$ 57,744,842
1213 Food Service							\$ -
1214 Community Services	\$ 1,973,229	\$ 462,930	\$ 47,507	\$ 193,178	\$ -	\$ -	\$ 2,676,845
1215 Capital Outlay	\$ 303,278	\$ 88,550	\$ 1,000	\$ 1,650	\$ -	\$ -	\$ 394,478
Undistributed Federal Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 169,923,172	\$ 28,077,101	\$ 5,759,850	\$ 66,819,680	\$ 338,000	\$ 4,601,355	\$ 275,519,158

Supplementary Information:	
Expenditures for Adult Education	\$ -
Expenditures for Summer School	\$ -

FY 2026 ANNUAL BUDGET

07 - Cecil

Local Unit

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, Assc, Asst	7.00	4		3			
Directors, Coord., Superv., Specialists	32.00	1.5	0	18.5	0	6	3
Principal	29.00		29			0	
Vice Principal	37.00		37			0	
Teachers	1147.00				884	243	11
Therapists	34.60					34.6	
Guidance Counselor	53.00				53		
Librarian	23.00	0		0	23		
Psychologist	20.40				20.4		
Pupil Personnel & School Social Workers	18.00						6
Nurse	32.00						
Other Professional Staff	42.00	32	1	0		0	0
Secretaries and Clerks	112.00	11.5	88	4.5		1.5	2
Bus Drivers	10.00						
Aides - Paraprofessionals	296.20	0	0	0	96.5	192.5	0
Other Staff	163.00	0	0	0	2	0	0
TOTAL FTE STAFF	2056.20	49.00	155.00	26.00	1078.90	477.60	22.00

FY 2026 ANNUAL BUDGET

07 - Cecil
Local Unit

FULL-TIME EQUIVALENT STAFF EMPLOYED

POSITION TYPE	Health Services 08	Student Transportation 09	Operation of Plant 10	Maintenance of Plant 11	Food Services 13	Community Services 14	Capital Outlay 15
Superintendent, Deputy, Assc., Asst	1	2	0	0	0	0	0
Directors, Coord., Superv., Specialists							
Principal							
Vice Principal							
Teachers						9	
Therapists							
Guidance Counselor							
Librarian							
Psychologist							
Pupil Personnel & School Social Workers						12	
Nurse	32						
Other Professional Staff	0	2	1	4	0	0	2
Secretaries and Clerks	0	2	0	2	0	0	0.5
Bus Drivers		10					
Aides - Paraprofessionals	0	7.2	0	0	0	0	0
Other Staff	0	1	123	37	0	0	0
TOTAL FTE STAFF	33.00	24.20	124.00	43.00	0.00	21.00	2.50

FY 2026 ANNUAL BUDGET

07 - Cecil

Local Unit

SCHOOL CONSTRUCTION FUND

REVENUES AND EXPENDITURES

ACCOUNT		AMOUNT	
REVENUES			
LOCAL APPROPRIATIONS	3.1.01.00.00.0.00		\$ 27,029,950.00
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		
Other	3.1.20.99.00.0.00		
TOTAL STATE			\$ 6,000,000.00
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			\$ 33,029,950.00
EXPENDITURES			
Land and Land Improvements	3.2.15.34.XX.X.XX		
Buildings and Additions	3.2.15.35.XX.X.XX		\$ 33,029,950.00
Remodeling	3.2.15.36.XX.X.XX		
Interfund Transfers	3.2.99.20.00.8.86		
TOTAL EXPENDITURES			\$ 33,029,950.00

NOTE: Total Revenue must equal Total Expenditures

MSDE-LAB 1/2025

FY 2026 ANNUAL BUDGET

07 - Cecil
Local Unit

DEBT SERVICE FUND

REVENUES AND EXPENDITURES

ACCOUNT		AMOUNT	
REVENUES			
LOCAL APPROPRIATIONS	4.1.01.00.00.0.00	\$	8,525,787
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		\$	8,525,787
EXPENDITURES			
OTHER CHARGES - Miscellaneous	4.2.00.00.00.4.99		
PRINCIPAL			
County Long-Term Bonds	4.2.00.00.00.6.61		
State Loan	4.2.00.00.00.6.62		
TOTAL PRINCIPAL		\$	6,035,081
INTEREST			
County Long-Term Bonds	4.2.00.00.00.7.61		
State Loan	4.2.00.00.00.7.62		
TOTAL INTEREST		\$	2,490,706
TOTAL DEBT SERVICE		\$	8,525,787

NOTE: Total Revenue must equal Total Expenditures

MSDE - LAB 1/2025

FY 2026 ANNUAL BUDGET

07 - Cecil
Local Unit

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	\$ 36,002,962.70
STATE INSTITUTIONS	1.2.06.06.00.X.XX	\$ -
NONPUBLIC SCHOOL PROGRAMS	1.2.06.07.00.X.XX	\$ 4,365,219.45
STAFF DEVELOPMENT	1.2.06.09.00.X.XX	\$ 314,007.00
SCHOOL ADMINISTRATION	1.2.06.15.00.X.XX	\$ 52,000.00
SCHOOL INSTRUCTIONAL SUPPORT	1.2.06.16.00.X.XX	\$ 1,033,630.16
NONDISTRIBUTED EXPENDITURES (Substitute Salaries)		\$
TOTAL SPECIAL EDUCATION		\$ 41,767,819.31

MSDE - LAB 1/2025