



Cecil County Public Schools

Board of Education FY27 Budget Work Session

February 3, 2026





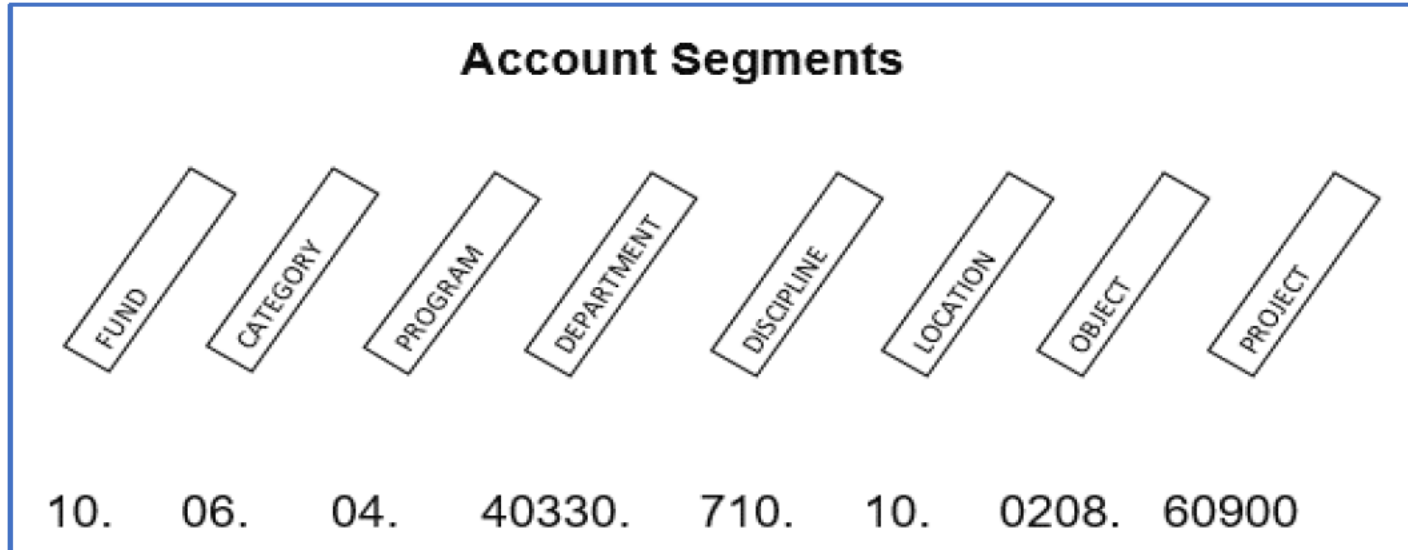
Draft Budget Book

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Account Review



- Fund 10 = Unrestricted Budget
 - Fund 20 = Restricted Budget
- Unrestricted Budget + Restricted Budget = Operating Budget
- Fund 30 = Capital Budget
 - Fund 40 = Debt Service Budget



Comparing Education Services and Administrative Services Unrestricted Budget Summaries from Prior Years

- We group accounts together in what we call a **Rollup Code** based on responsibility for budgeting, spending, approving, etc.
- We changed the Rollup Code for some accounts during FY26. Munis makes this change effective for all years - including past years.
- If comparing the Education Services and Administrative Services slides from past years to this presentation, you will see the change in amounts in some of the Rollup Codes.
- No account numbers were changed, and this does not affect state reporting.
- If you compare the slides reported by state category, you can see that those amounts have not changed.
- The change is simply related to how we group and manage accounts locally.



Rollup Changes in FY26

- Transportation
 - Special Education Transportation (Special Education)
 - Homeless Transportation (Student Services)
 - Twilight Transportation (Alternative Education)
 - Early College Transportation (Executive Director for High)
- Technology
 - Media
 - CTE
 - Various departments
- Health
 - Personal Wellness (no longer use this rollup code)



Rollup Code Comparison Examples

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Department / Category / Object	FY26 Board Request Detail	FY24 Actual	FY25 Approved Budget	FY26 Approved Budget	FY26 Approved Budget Detail	Increase / Decrease
60100 STUDENT TRANS		9,386,636	10,187,958	10,644,156	10,565,656	456,198
09 STUDENT TRANSPORTATION		9,377,596	10,187,958	10,637,656	10,565,656	449,698
0212 BUS CONTRACTS		8,552,367	9,690,000	9,941,406		251,406
	BUS CONTRACTORS				9,726,406	-
	HOMELESS BUS TRANSPORTATION				215,000	-
0214 PHYSICAL EXAMS		20,195	22,000	22,000		-
					22,000	-
0215 SPECIAL TRANS		44,588	31,000	42,000		11,000

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Department / Category / Object	FY27 Superintendent Request Detail	FY25 Actual	FY26 Approved Budget	FY27 Requested Budget	FY27 Requested Budget Detail	Increase / Decrease
60100 STUDENT TRANS		11,508,672	12,899,156	13,901,941	183,011	1,002,785
09 STUDENT TRANSPORTATION		11,502,408	12,892,656	13,895,441	183,011	1,002,785
0212 BUS CONTRACTS		10,543,393	11,751,406	12,852,406		1,101,000
	EARLY COLLEGE ACADEMY ELKTON HIGH SCHOOL				5,000	
	EARLY COLLEGE ACADEMY NORTH EAST HIGH SCHOOL				5,000	
	EARLY COLLEGE ACADEMY PERRYVILLE HIGH SCHOOL				5,000	
0214 PHYSICAL EXAMS		17,611	22,000	28,000		6,000
0215 SPECIAL TRANS		487,564	487,000	522,000		35,000



State Category Comparison Examples

Unrestricted Expense Budget Summary
Year-to-Year Comparison

Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Approved Budget	FY26 Approved Budget	Increase / Decrease
01 ADMINISTRATION	5,094,023	5,336,674	5,176,498	6,081,795	6,812,916	731,120
02 INSTRUCTION-LEAD/SUPPORT	14,257,638	14,918,024	15,531,477	17,153,344	18,676,435	1,523,091
03 INSTRUCTION-SALARIES/WAGES	74,904,985	77,695,450	79,786,660	86,686,444	92,032,541	5,346,097
04 INSTRUCTION-MATERIALS/SUPPLIES	4,544,828	2,092,288	2,531,552	2,702,528	3,477,633	775,105
05 INSTRUCTION-OTHER COSTS	4,799,119	5,814,390	7,027,909	6,154,044	7,561,492	1,407,448
06 SPECIAL EDUCATION	24,771,047	27,276,291	30,171,439	34,382,483	37,502,075	3,119,592
07 STUDENT PERSONNEL SERVICES	1,336,569	2,098,670	1,581,722	2,208,689	2,475,230	266,541
08 STUDENT HEALTH SERVICES	1,716,998	2,236,319	2,336,080	2,545,701	2,736,201	190,500
09 STUDENT TRANSPORTATION	11,725,598	12,109,751	13,482,783	13,948,694	14,762,132	813,439
10 OPERATION OF PLANT	12,310,669	12,734,135	12,701,576	14,275,363	15,174,122	898,759
11 MAINTENANCE OF PLANT	4,805,304	5,844,702	4,456,732	4,543,088	4,658,122	115,035
12 FIXED CHARGES	36,074,104	42,301,809	43,453,611	50,275,315	54,457,866	4,182,551
14 COMMUNITY SERVICES	65,307	87,837	167,221	562,280	369,803	(192,478)
15 CAPITAL OUTLAY	541,398	1,331,937	2,017,807	422,963	394,478	(28,485)
Grand Total	196,947,587	211,878,277	220,423,067	241,942,731	261,091,046	19,148,315

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Unrestricted Expense Budget Summary
Year-to-Year Comparison

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Approved Budget	FY27 Requested Budget	Increase / Decrease
01 ADMINISTRATION	5,336,674	5,176,498	6,331,352	6,812,916	7,872,756	1,059,840
02 INSTRUCTION-LEAD/SUPPORT	14,918,024	15,531,477	17,570,326	18,676,435	19,918,331	1,241,896
03 INSTRUCTION-SALARIES/WAGES	77,695,450	79,786,660	86,513,795	92,032,541	97,270,372	5,237,831
04 INSTRUCTION-MATERIALS/SUPPLIES	2,092,288	2,531,552	2,806,772	3,477,633	4,950,965	1,473,332
05 INSTRUCTION-OTHER COSTS	5,814,390	7,027,909	6,421,839	7,561,492	7,980,064	418,572
06 SPECIAL EDUCATION	27,276,291	30,171,439	33,360,717	37,502,075	42,406,310	4,904,235
07 STUDENT PERSONNEL SERVICES	2,098,670	1,581,722	2,014,169	2,475,230	2,728,183	252,953
08 STUDENT HEALTH SERVICES	2,236,319	2,336,080	2,532,971	2,736,201	2,882,544	146,343
09 STUDENT TRANSPORTATION	12,109,751	13,482,783	13,320,477	14,762,132	15,832,564	1,070,431
10 OPERATION OF PLANT	12,734,135	12,701,576	13,915,973	15,174,122	16,244,323	1,070,201
11 MAINTENANCE OF PLANT	5,844,702	4,456,732	4,815,315	4,658,122	5,360,276	702,154
12 FIXED CHARGES	42,301,809	43,453,611	51,108,889	54,457,866	58,838,385	4,380,519
14 COMMUNITY SERVICES	87,837	167,221	79,478	369,803	46,893	(322,909)
15 CAPITAL OUTLAY	1,331,937	2,017,807	362,141	394,478	455,164	60,686
Grand Total	211,878,277	220,423,067	241,154,214	261,091,046	282,787,129	21,696,083

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Budget Notes

Unrestricted revenue projections include:

- \$5,000,000 in Fund Balance
- \$3,000,000 in OPEB (retiree healthcare)
- \$10,000,000 above FY26 County appropriation (request)

Unrestricted expenditures:

- Proposed reductions in **red**
- Spreadsheet totals reductions by Rollup Code
- Total proposed reductions at the end
- Balance of reductions still needed are listed in one salary/fixed charges reduction line at the end
- Specific position reductions TBD

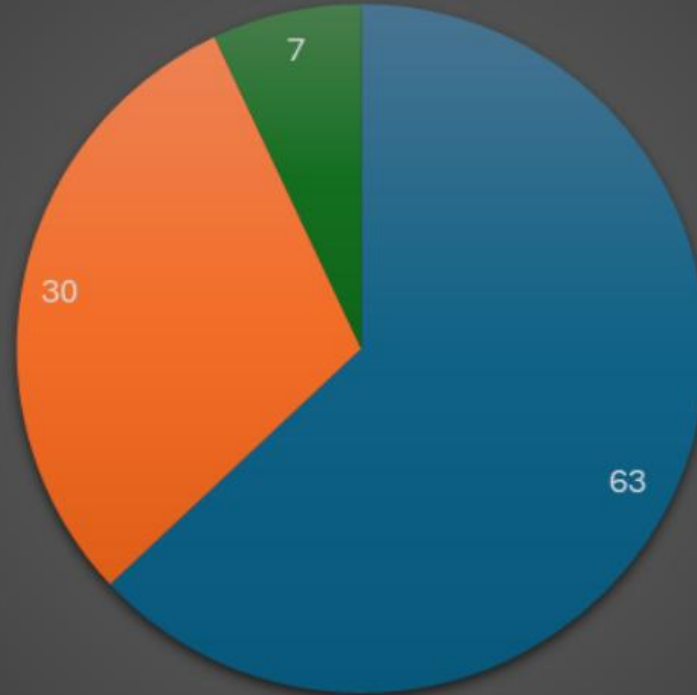


Staffing Distribution

\$7,524,827

in additional reductions
needed to balance the budget

Percent of Workforce



Salaries + Fixed Charges =
79% of the operating
budget



Upcoming Budget Meetings

Board of Education Action

- February 11 - BOE Meeting, Budget Update
- February 25 - Budget Hearing
- February 28 - Budget Request due to County Council
- June 12 - Board Approval of Final FY26 Budget

County Government Action

- February 28 - Receipt of CCPS Operating Budget Request
- April 1- County Executive Submits Proposed Budget to Council
- TBD - Board of Education Presentation to Council
- TBD - Council Hearing on the County Annual Budget
- TBD - Council Adoption of the County Annual Budget

