

## INTRODUCTION TO THE BUDGET IN BRIEF

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Cecil County's Budget in Brief is a financial summary to provide our citizens with an overview of the Annual Operating and Capital Budgets. It includes information on how the budget is developed and what it ultimately means in terms of services to our community.

The annual budget process and calendar are included.

The Fiscal Policy section defines the cornerstones of our financial management plan.

The FY 14 Overview summarizes the fund structure of the operating and capital budgets.

The FY 14 Budget Highlights include pie charts and summaries for each County Fund. A brief explanation of how revenues were projected and appropriation decisions were made follows each fund's summary, with emphasis on the General Fund. An overall summary of Capital Budget revenues and expenses is provided, as well as a listing of projects in which a great deal of citizen interest has been expressed.

A County organizational chart is included.

A summary of elected officials and departmental staff involved in the budget process is provided.

## **BUDGET PROCESS**

With input from the Director of Finance, Budget Manager and budget staff, after meetings with County departments, Cecil County Public Schools, Cecil College and the Cecil County Public Libraries, the County Executive proposes an annual budget no later than March 1 to the County Council. The Council then holds its own public hearings. Not later than May 31<sup>st</sup>, the County Council shall by law adopt the “Annual Budget and Appropriation Ordinance of Cecil County.”

### **Late July – Early August**

- Preliminary revenue and expense estimates from Finance
- Board of Education, Cecil College, Cecil County Public Library provide preliminary request information

### **September**

- County Executive establishes base budget guidelines

### **November**

- Departments and agencies submit capital requests to Finance

### **January**

- All departments and agencies submit draft operating requests to Finance
- County Executive holds a public hearing for citizen input on the budget (not in the Charter)

### **February 1<sup>st</sup>**

- All departments and agencies submit final operating requests to Finance

### **March 1<sup>st</sup>**

- County Executive’s Proposed Budget must be submitted to the Council and shall be reproduced and made available to the public
- Budget shall include budget message, which shall contain supporting summary tables and explain the current expense budget, current revenue budget, the capital budget, and the capital improvement program. It shall indicate any major changes in financial policies as compared to the FY currently ending

### **April – May**

- County Council conducts at least one, open public hearing on the budget

### **By May 31<sup>st</sup>**

- Council shall adopt the “Annual Budget and Appropriations Ordinance of Cecil County.”

For FY 14, the budget process was compressed to encompass the time frame between the date of the election of the first County Executive and March 1<sup>st</sup>. The above schedule depicts what is an expected schedule in the future.

## CECIL COUNTY FISCAL POLICY

Cecil County's Fiscal Policies and Budget Process were framed by the County Charter, Article 5, Budget and Finance and the County Code; expanded by our Budget and Debt Policy; enhanced by recommendations of the Government Finance Officers Association; and conform to Federal, State, and local regulations as well as requirements of the Governmental Accounting Standards Board. The core of the County's policy is the determination to remain fiscally conservative, yet recognize fluctuations in the economy, changing trends, the adoption of new laws, and the concerns of our citizens.

### **Financial Plan**

- Expenditures will be based on a real vs. a perceived need
- Expense, functions, services and projects will be affordable
- An affordable five year capital program will be planned and implemented in accordance with the County's debt policies
- Conservative operating budgets will be planned and prepared
- New sources of revenue will be identified and advanced
- A fund balance equal to 7.5 % of the General Fund Operating Budget will be preserved to maintain our credit rating and provide for emergencies

### **Debt Management**

- Pay-As-You-Go (PAYGO) will be used for minor renovations and repair projects with an asset life of less than ten years; new buildings, major renovations and repairs to existing facilities, which contribute to the asset's life can be financed with General Obligation Bonds

### **Cash Management**

- 100% of idle cash will be pooled for investment based on an analysis used to determine the best possible return while ensuring maximum cash availability

### **Revenue Policies**

- An annual review of revenue projections; setting user charges and fees at a level related to the cost of providing the service; continue to follow an aggressive policy of collecting revenues due to the County

### **Operating Budget Policies**

- Assures all current expenses will be paid for with current revenues; capital plant and equipment will be maintained and scheduled for orderly replacement; expenditure projections will be updated annually; enacted budgets will be adhered to; monthly reports will be prepared comparing actual revenues to expenses; fiscal notes will be prepared for all legislative proposals

### **Capital Improvement Budget Policies**

- Require the County to use the most beneficial method of financing all new projects, and to coordinate the capital budget with the operating budget; projected debt service must follow the County's debt policies

## BUDGET OVERVIEW

Cecil County's comprehensive financial and operating plan for the fiscal year is comprised of the Annual Operating and Capital Budgets and our Five Year Capital Improvement Program.

### OPERATING BUDGET

The Annual Operating Budget details fiscal information for all County departments and agencies along with information on services, program, goals, objectives, and staffing requirements. Also defined are the County's contributions to the component units such as the Board of Education, Cecil College, and Cecil County Public Library.

The budget consists of separate established "funds" to record the receipt and application of resources which by law or generally accepted accounting principles must be kept distinct.

The County reports the following major governmental funds:

The **General Fund** is the primary operating fund of the County. It accounts for all financial resources of the County except those resources required to be accounted for in another fund. The general tax revenues of the County, as well as other resources received and not designated for a specified purpose, are accounted for in the General Fund.

The **Housing Programs Fund**, a special revenue fund, accounts for state and federal grants legally restricted to assist low income families and individuals with paying their rent, utility, and other housing costs.

The **Casino Local Impact Fund**, a special revenue fund, was established to account for the County's share of the revenue generated at Penn National's Hollywood Casino - Perryville. The County has agreed to share 35% of the revenue with the Town of Perryville.

The **General Capital Projects – Construction Fund**, a capital projects fund, was established to account for the expenditures on buildings and other facilities intended for general use by the County. Bonds and other general County resources fund these expenditures.

The **Board of Education – Construction Fund**, a capital projects fund, was established to account for the expenditures on Board of Education buildings and other capital facilities funded by bonds and general County resources.

The County reports the following major enterprise funds:

The **Wastewater Fund** accounts for the sewage and wastewater service operations and is intended to be self-supporting through user charges. The Wastewater Fund operates sewage collection and treatment systems.

The **Landfill Fund** accounts for the solid waste operations and is intended to be self-supporting through user charges. The Landfill Fund operates solid waste collection points, recycling programs, and a central landfill.

The County also reports the following fund types:

**Internal Service Funds** are used to account for vehicle maintenance services and financing of workers compensation and health insurance provided by the County to other departments and component units of the County on a cost-reimbursement basis. In addition, employee contributions to the health insurance plan and related expenses are accounted for within these funds.

The **Pension Funds** are fiduciary funds of the County and are used to account for monies set aside by the County to pay for future post-retirement benefits. This group consists of The Cecil County Pension Plan for Public Safety Employees Trust Fund which accumulates resources for pension benefit payments to qualified public safety employees or their beneficiaries and The Cecil County Maryland Non-Pension Post Employment Benefits Trust Fund which collects monies to assist retirees with payment of post-retirement health insurance premiums.

**Agency Funds** account for assets held by the County in a custodial capacity (assets equal liabilities) and do not present results of operations or have a measurement focus. The State Tax Collection Fund and the State Bay Restoration Fund are used to account for taxes and fees collected by the County on behalf of the State of Maryland. The Town Collection Funds are used to account for taxes and fees collected by the County on behalf of the towns of Cecilton, Charlestown, Chesapeake City, Elkton, North East, Perryville, Port Deposit and Rising Sun.

## **CAPITAL BUDGET & CAPITAL IMPROVEMENT PROGRAM**

Cecil County Government officials, with input from all departments and agencies, identify the long-range need to construct new or improve existing public facilities, and formulate a capital plan, consisting of a one year Capital Budget and a five year Capital Improvement Program. Such a program provides appropriation authority and planning for projects of long-term usefulness, size and cost, and/or which require large expenditures of funds exceeding \$100,000 and is usually programmed over more than one year and which result in a durable capital asset.

## KEY BUDGET ASSUMPTIONS FOR FY 2014 BUDGET

This budget is the first one to be developed following the transition from the Commissioner form of government to Charter. In light of this, we are pleased to present a budget that reflects a balanced approach to governing, which was crafted by adhering to sound fiscal management policies and practices, and provides timely tax relief to our citizens.

Following are a few highlighted items that are the foundation of the 2014 budget:

- Provide meaningful tax relief to the citizens of Cecil County by adopting the property tax rate at \$ .9907, equal to the adopted tax rate for FY 13, equivalent to over \$4 million dollars;
- Provide increased levels of funding to Cecil County Public Schools, Cecil College, and Cecil County Public Library;
- Provide funding for 5 new Law Enforcement deputies, to provide additional resources to combat drugs and drug related crime;
- Provide funding for 2 additional dispatch positions and 2 Paramedic positions in Emergency Services to handle the ever-increasing 911 calls for service;
- Provide continued funding for our Volunteer Fire Companies Vehicle Replacement Match program proposing to replace one Engine for the Charlestown Fire Company;
- Provide 1.5% cost of living allocations for our two bargaining units and County employees;
- Provide almost \$620,000 in funding for MS-4 Permit compliance and Watershed Implementation Plan compliance projects;
- Adopted a Solid Waste tipping fee increase to \$63 per ton for refuse based on projections;
- Adopt Wastewater User fee increases of 5.7% for two consecutive fiscal years, subject to annual review;
- Adopt a uniform Wastewater Connection Fee, and increase the fee to \$12,000 per ELU for residential and commercial users based on recommendations from consultant, subject to annual review.

## IMPORTANT BUDGETARY CHANGES FOR FY 2014 BUDGET

**The allocation of General Government expenses:** This department was established and maintained to account for expenses that typically served all County departments. Over the past few years the expenses have grown within the department; however the budget and expenditures lacked direct managerial supervision and oversight. For FY 14, it was determined by staff to reallocate the budgeted accounts with the closest relationship and management to the proper functional area. This reallocation involved transferring approximately \$2.5 million dollars in funding. Many departments were transferred budgetary authority that had previously been reflected in General Government. The departments that saw increases to their budgets based on the reallocation of General Government are as follows:

- Human Resources - The expense for the administrative fee associated with the Maryland State Pension System, Unemployment Insurance, all Insurance expenses other than auto, the Medicare Part D Annual Consulting fee, and surety bonds for key personnel all became part of the Human Resources budget.
- Director Of Administration - The expenses associated with the Administration Building mail machine, additional advertising budget for Executive related public notices, dues associated with General Code – Lexis Nexis and the special projects budget for items such as the Upper Shore Regional Council, ESMEC Energy Trust fee and the Elkton Crossing Guard Grant have been added to the budget.
- Finance Department – The expense for the annual licensing fees for the County’ general ledger accounting software -MUNIS, the expense for the annual independent audit, the annual registered agent fees for the County’s General Obligation Bonds and the State fee passed to the County for the administrative support of the State Assessment Office have been allocated to Finance.
- County Council – The Advertising expense budget for notices for public hearings and other legal notices have been allocated to the Council.
- Administration Building Maintenance – The expense for the internet connection for the maintenance supervisor of the building HVAC system has been allocated to Maintenance.
- Information Technology – All expenses for the County LAN lines are being transferred by the IT department.
- Central Garage Fund - The expense for auto liability insurance for all County vehicles has been allocated to the fund.
- All County Departments – Each department that has salaried employees was prorated a portion of the cost of Other Post Employment Benefits (OPEB). The total funded liability for the year was offset by the implicit subsidy and subsequently charged to each department.

**The establishment of a fund for Fleet Acquisitions within the Central Garage Internal Service Fund:** In the FY2014 budget, the County has established the concept of Fleet Acquisition within the existing Central Garage Internal Service Fund in order to reduce unnecessary repairs and provide adequate maintenance on County vehicles and to centralize the responsibility to purchase and manage the County fleet. All County vehicles will be purchased within one

department and fund which will be centrally managed for better utilization of the entire fleet, which will ultimately provide for a meaningful reduction in programmed maintenance costs.

**Reallocating the small capital projects allocation for the Board of Education and the Cecil**

**County Public Library:** The Board of Education's annual small capital allocation had been previously accounted for as a part of the Capital Projects fund for school construction, via an operating transfer from the General Fund. The Library's small capital was not characterized separately from the annual operating allocation to the Library. This modest change provides consistency and transparency for accounting for the small capital expenses.

**The assimilation of Finance & Budget:** The Director of Finance position was established by the Charter to oversee all County finance and budget preparation functions. Activities associated with both finance and budget will be merged into Finance.

**Formation of a department for Legal Services:** To track the costs of legal representation at the direction of the County Executive, the budget for legal fees incurred by the attorney will be budgeted within the Legal Services department.

**Transfer of Detention Center utilities to the Detention Center Maintenance Department:** The electricity, water, sewer, natural gas and heating oil used at the Detention Center had historically been budgeted in the operating departments of the Detention Center and County Work Release due to grant funds supporting Work Release that are no longer available to the County. Expenses of this type for other County buildings are tracked in the maintenance department associated with the building. The Detention Center utilities were re-classified to be consistent with the rest of County building utilities.

**CECIL COUNTY**  
**TOTAL FY 14 APPROVED BUDGET ALL FUNDS**  
**\$312,231,267**

**OPERATING BUDGET**  
**\$261,294,267**

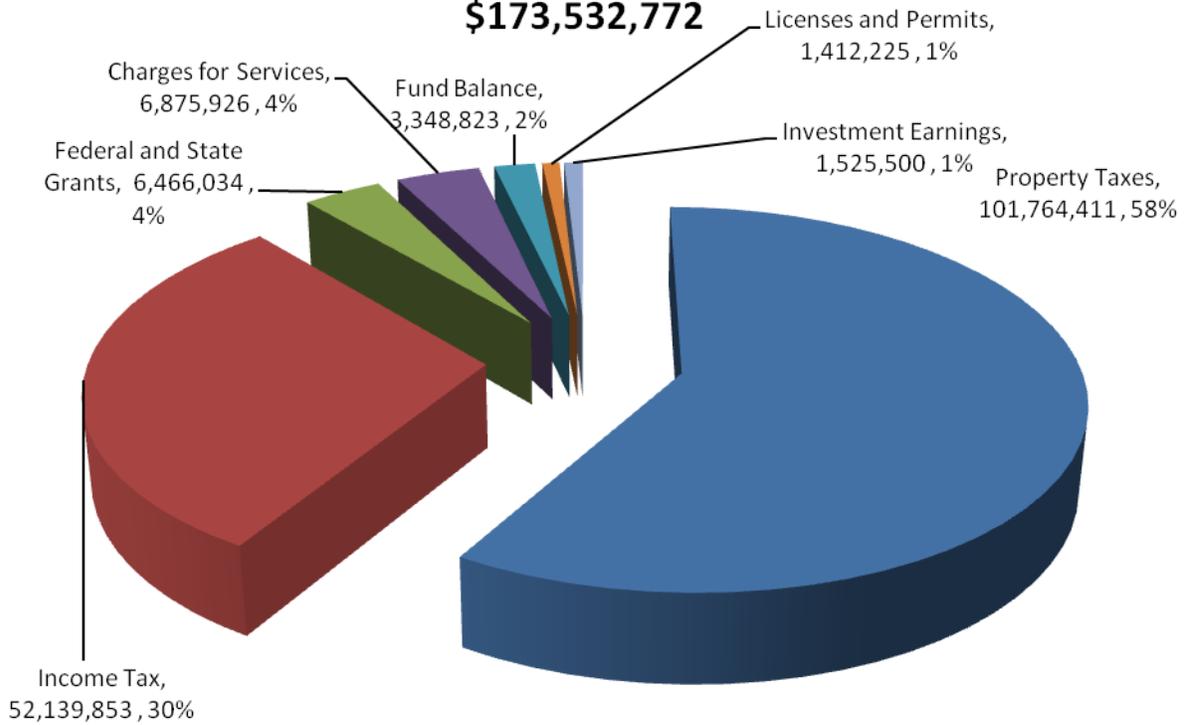
**CAPITAL BUDGET**  
**\$50,937,000**

GENERAL FUND \$173,532,772
HOUSING FUND \$4,733,335
SENIOR SERVICES COMMUNITY TRANSIT \$3,266,382
EMERGENCY SHELTER \$37,000
WEATHERIZATION \$104,286
AGRIC. LAND PRESERV. \$305,746
CASINO GRANTS \$2,890,236
DEBT SERVICE \$14,813,670
LANDFILL SERVICES \$7,768,443
WASTEWATER SERVICES \$42,032,963
HEALTH INSURANCE \$9,742,022
CENTRAL GARAGE \$2,067,412

PUBLIC SCHOOLS \$1,856,000
CECIL COLLEGE \$2,542,000
CECIL PUBLIC LIBRARY \$1,041,000
EMERGENCY SERVICES \$1,500,000
CECIL COUNTY SHERIFF \$331,000
DPW - ROADS & BRIDGES \$6,085,000
PARKS AND RECREATION \$412,000
FACILITIES MGMT. \$600,000
LANDFILL SERVICES \$1,050,000
WASTEWATER SERVICES \$35,520,000

## FY 2014 APPROVED REVENUES GENERAL FUND

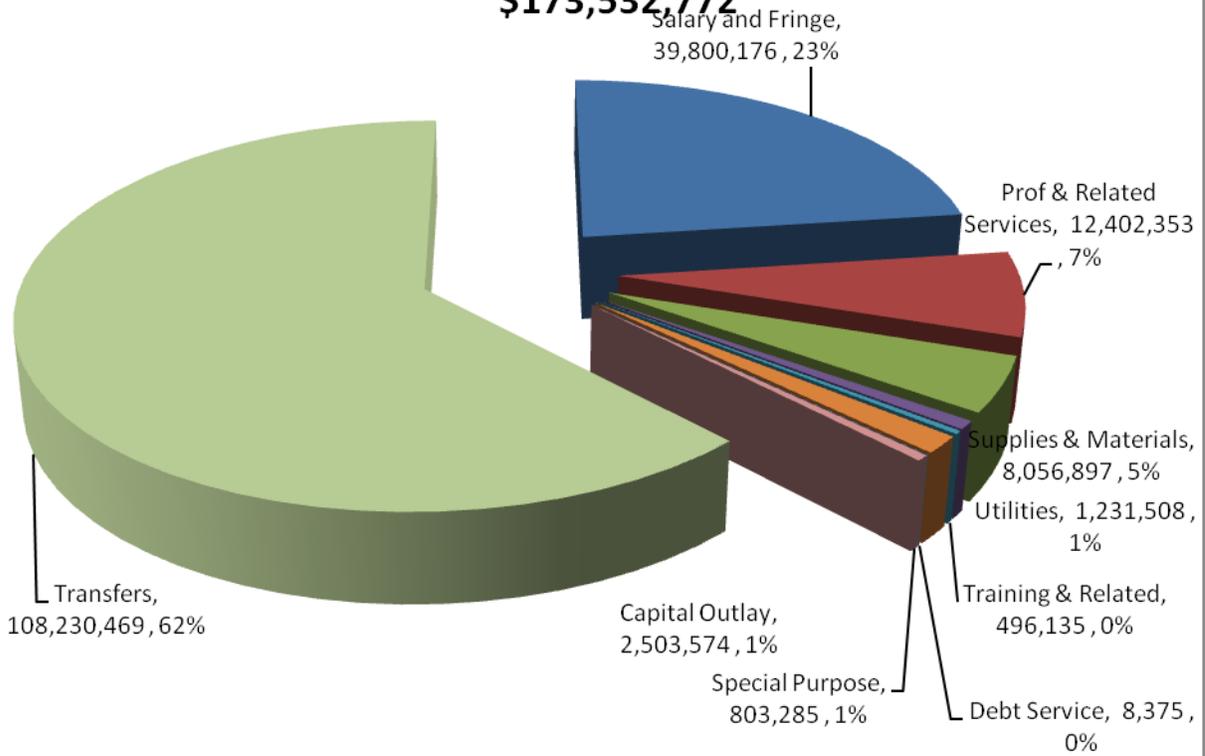
**\$173,532,772**



	2010	2011	2012	2013 Orig.	2014	Dollar	Percent
	Actual	Actual	Actual	Budget	Appr. Budget	Increase or Decrease	Change
REAL PROPERTY TX	92,383,762	94,294,369	94,035,012	93,787,873	91,775,348	(2,012,525)	-2.15%
PERSONAL PROPERTY TX	7,494,332	6,594,663	7,241,492	7,771,223	7,784,525	13,302	0.17%
PAYMT IN LIEU OF TX	1,565,153	1,564,618	1,567,646	2,061,840	2,563,979	502,139	24.35%
DISCOUNT	-929,888	-936,331	-922,886	-985,132	-1,052,536	(67,404)	6.84%
INTEREST & PENALTIES	831,997	783,771	707,381	782,506	693,095	(89,411)	-11.43%
INCOME TAX	46,816,208	46,835,947	49,813,198	48,644,519	52,139,853	3,495,334	7.19%
LICENSE & PERMITS	1,277,780	1,296,487	1,500,605	1,389,250	1,412,225	22,975	1.65%
FEDERAL GRANTS	1,606,905	2,435,387	1,705,526	541,623	1,129,269	587,646	108.50%
STATE GRANTS	2,134,711	2,146,761	3,493,013	3,037,648	4,205,881	1,168,233	38.46%
OTHER INTERGOVERNMTL	575,861	722,458	826,202	917,007	1,130,884	213,877	23.32%
CHARGES FOR SERVICES	6,567,501	6,052,930	5,633,467	6,569,464	6,875,926	306,462	4.66%
INVESTMENT EARNINGS	868,961	479,947	281,792	480,000	250,000	(230,000)	-47.92%
CONTRIBUTNS & OTHER	59,163	560,946	154,260	24,750	50,500	25,750	104.04%
TRANSFERS	-	95,030	860,981	1,113,800	1,225,000	111,200	9.98%
FUND BALANCE	-	-	-	612,436	3,348,823	2,736,387	446.80%
<b>TOTAL GENERAL FUND</b>	<b>161,252,447</b>	<b>162,926,983</b>	<b>166,897,686</b>	<b>166,748,807</b>	<b>173,532,772</b>	<b>6,783,965</b>	<b>4.07%</b>

## FY 2014 APPROVED EXPENSES GENERAL FUND

**\$173,532,772**



	2010	2011	2012	2013 Orig.	2014 Appr.	Dollar Increase or Decrease	Percent Change
	Actual	Actual	Actual	Budget	Budget		
SALARY & FRINGE	34,024,272	37,420,503	38,450,091	39,441,800	39,800,176	358,376	0.91%
PROF & RELATED SERV	6,090,604	9,247,039	9,771,853	10,240,560	12,402,353	2,161,793	21.11%
SUPPLIES & MATERIALS	4,371,858	4,816,334	4,746,139	7,188,085	8,056,897	868,812	12.09%
UTILITIES	796,837	909,116	1,040,152	1,107,187	1,231,508	124,321	11.23%
TRAINING & RELATED	264,157	291,992	319,929	430,461	496,135	65,674	15.26%
CAPITAL OUTLAY	2,404,951	1,568,058	2,681,595	1,685,885	2,503,574	817,689	48.50%
DEBT SERVICE	142,440	19,671	170,709	132,875	8,375	(124,500)	-93.70%
SPECIAL PURPOSE	263,052	370,241	269,524	385,530	803,285	417,755	108.36%
TRANSFERS & INTERGOV	114,623,198	106,987,092	108,031,541	106,136,424	108,230,469	2,094,045	1.97%
<b>TOTAL GENERAL FUND</b>	<b>162,981,368</b>	<b>161,630,046</b>	<b>165,481,533</b>	<b>166,748,807</b>	<b>173,532,772</b>	<b>6,783,965</b>	<b>4.07%</b>

## GENERAL FUND REVENUE BUDGET SUMMARY

The General Fund accounts for the largest portion of the financial operations of Cecil County Government. General Fund appropriations are used primarily to finance the administrative activities of County Government and to provide programs and services to our citizens. The major portion of the Board of Education's funding comes from County General Fund dollars. County support for Cecil College, the Health Department, and the Libraries also come from the General Fund. Other funding sources are comprised of revenues earmarked for specific expenses. It is solely General Fund revenues that are used for basic operations and government services.

**REVENUES** The majority (89%) of our General Fund Revenues come from Property Taxes and Income Taxes.

<b><u>PROPERTY TAXES</u></b>	FY 14 Approved	\$101,764,411, or 58.6% of the General Fund
	FY 14 at Const. Yield	\$105,792,529
	\$ decline vs. CY	(\$4,028,118)
	% decline vs. CY	(3.8%)
	 FY 13 Approved	 \$103,418,310, or 62.0% of the General Fund
	\$ decline vs. FY 13	(\$1,653,899)
	% decline vs. FY13	(1.6%)

Maryland law provides that all real property is subject to a property tax; properties are assessed by the State on a triennial basis, and owners are notified by the Maryland Department of Assessments and Taxation of any change in their assessment. Until very recently our assessable base and resulting property tax revenue has grown at an extraordinary rate, not seen since the late 1980's, primarily driven by rising residential property values. While the real estate market has been on a downward trend since 2008, our property tax revenues remained strong through FY 11. In FY 14, the percent of overall decline in property tax revenue is (1.6%) versus FY 2013 budget and down (3.8%) versus the revenue that could be generated by setting the tax rate at the constant yield tax rate of \$1.0314. On average, residential properties valued for calendar year 2013 reflected a decline in assessed value of 10.4%. Statewide, the assessment notices mailed to property owners reflect another decrease in real estate values for residential properties in Maryland. Over the past three years, residential property values in this group have experienced a decline in value with 77% of them decreasing statewide.

Selected Components	Est. Assess. 2012-2013	Est. Assess. 2013-2014	Tax Rate	Revenues
Real Property	9,336,896,463	9,150,872,118	0.9907	\$90,657,690
Real Property - New Construction	12,500,000	10,000,000	0.9907	99,070
Railroad Operating Property - Real	4,814,000	5,273,000	0.9907	52,240
Railroad Operating Property - Personal	3,571,000	4,437,000	2.4768	109,893
Public Utilities Operating Property - Real	21,264,000	18,548,000	2.4768	459,388
Public Utilities Operating Property - Personal	93,046,000	114,819,000	2.4768	2,843,780
Other Business Personal Property	195,900,000	176,500,000	2.4768	4,371,464
<b>Total Estimated Assessable Base &amp; Revenue</b>	9,667,991,463	9,480,449,118		\$98,593,524

<b><u>INCOME TAXES</u></b>	FY 14 Approved	\$52,139,853, or 30.0% of the General Fund
	FY 13 Approved	\$48,644,519, or 29.2% of the General Fund

Income tax is calculated in Maryland as a percentage of net taxable income. While the State sets a cap of a 3.2% rate for local governments, Cecil County has set the income tax rate at 2.80%. The State Comptroller's Office administers and collects the tax and distributes the receipts to the counties and municipalities. We receive approximately 90% of income tax in quarterly distributions of the withholdings and estimated payments. Revenue from income tax for FY 14 is estimated to be \$52,139,853, an increase of \$3,495,334 or 7.2% over the FY 13 budgeted amount of \$48,644,519. Projected revenues for FY 13 are \$51,145,613. FY 14 is expected to increase by 2.82% over FY 13 estimates. Generally, the increase in revenue is attributed to a modestly improving economy, the impacts of the 2012 tax law changes, and improving unemployment rates.

<b><u>RECORDATION TAX</u></b>	FY 14 Approved	\$4,800,000	
	FY 13 Approved	\$4,500,000	\$
	increase vs. FY 13	\$300,000	
	% increase vs. FY13	6.7%	

State law imposes a tax on every instrument of writing recorded or offered for record with the Clerk of the Court (liens, deeds, mortgages, etc.) at the rate of \$8.20 per \$1,000 of the actual consideration to be paid for property transferred, or of the principal amount of the debt secured. FY 13 projected revenue from recordation is expected to be \$5,500,000.

**FUND BALANCE APPROPRIATED**

Governmental funds report the difference between their assets and liabilities as fund balance. In FY 13, we appropriated \$612,736 of unassigned fund balance. In FY 14 we have appropriated \$3,348,823 of unassigned fund balance. This represents the amount of revenue associated with providing meaningful tax relief to the citizens of the county by keeping the real property tax rate at \$ .9907, as in FY 13. The associated personal property tax rate is to be \$ 2.4768 for FY 14.



## GENERAL FUND EXPENSE BUDGET SUMMARY

The FY 14 approved Budget continues to reflect the economic struggles we have faced for the past several years as a result of national economic uncertainties, cuts in revenue funding streams, and the ever growing mandates passed to local entities from our state and federal government. In spite of these factors, Cecil County has positioned itself favorably to withstand these challenges, and stand prepared to provide a foundation for the creation of a strategic plan that will key on job creation, economic development, improved public health and safety, implementation of the Comprehensive Plan, and improvements to Quality of Life. As a result of sound fiscal management and forging of strong partnerships with the Board of Education, Cecil College, our Library system, the Volunteer Fire Companies, our public and our employees, have enabled us to meet these challenges and make Cecil County a great place to live. Each group has provided valuable input and commitments of time in the spirit of cooperation during this budget effort.

### **BOARD OF EDUCATION**

Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Orig. Budget	2014 Appr. Budget	Dollar	Percent Change
						Increase or Decrease	
<b>551 - BOARD OF EDUCATION</b>							
TEACHER PENSION-ST ALLOC	26,808	-	-	2,459,819	3,117,889	658,070	26.75%
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>26,808</b>	<b>-</b>	<b>-</b>	<b>2,459,819</b>	<b>3,117,889</b>	<b>658,070</b>	<b>26.75%</b>
ALLOCATION-CAPITAL	1,157,000	569,000	907,248	1,639,000	1,508,000	-131,000	-7.99%
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,157,000</b>	<b>569,000</b>	<b>907,248</b>	<b>1,639,000</b>	<b>1,508,000</b>	<b>-131,000</b>	<b>-7.99%</b>
ALLOCATION-REGULAR	68,385,625	68,350,618	67,156,014	67,156,014	69,730,403	2,574,389	3.83%
<b>TOTAL TRANSFERS &amp; INTERGOV</b>	<b>68,385,625</b>	<b>68,350,618</b>	<b>67,156,014</b>	<b>67,156,014</b>	<b>69,730,403</b>	<b>2,574,389</b>	<b>3.83%</b>
<b>TOTAL BOARD OF EDUCATION</b>	<b>69,569,433</b>	<b>68,919,618</b>	<b>68,063,262</b>	<b>71,254,833</b>	<b>74,356,292</b>	<b>3,101,459</b>	<b>4.35%</b>

For FY 14, Cecil County is proposing to fund the Board of Education almost \$3.6 million above the State calculation of the required maintenance of effort level of \$ 66,146,646. This budget also reflects the second year of the shift of the teacher's pension cost to the counties, as a result of the special legislative session in May 2012.

The Board of Education approved FY 14 Capital Budget has a total of 4 projects totaling \$1,856,000. The projects provide funding for the North East High School/Bohemia Manor Middle/High School lighting projects, the Rising Sun High School Roof renovation, and the continuation of the Perryville Elementary School renovation project. Additionally, the County has provided \$1.508 million dollars in funding towards an energy performance contract, connection of the water and sewer at Bohemia Manor Middle/High School, fiber optic equipment associated with the BTOP initiative, and various instructional space renovations, design fees, carpet replacement, and safe schools efforts.

**CECIL COLLEGE**

Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Orig. Budget	2014 Appr. Budget	Dollar Increase or Decrease	Percent Change
<b>555 - CECIL COMMUNITY COLLEGE</b>							
ALLOCATION-CAPITAL	106,424	38,662	144,398	111,000	157,701	46,701	42.1%
TOTAL CAPITAL OUTLAY	<b>106,424</b>	<b>38,662</b>	<b>144,398</b>	<b>111,000</b>	<b>157,701</b>	<b>46,701</b>	<b>42.1%</b>
ALLOCATION-REGULAR	8,018,500	8,043,967	7,923,308	7,914,308	8,039,308	125,000	1.6%
TOTAL TRANSFERS & INTERGOV	<b>8,018,500</b>	<b>8,043,967</b>	<b>7,923,308</b>	<b>7,914,308</b>	<b>8,039,308</b>	<b>125,000</b>	<b>1.6%</b>
TOTAL CECIL COMMUNITY COLLEGE	<b>8,124,924</b>	<b>8,082,629</b>	<b>8,067,706</b>	<b>8,025,308</b>	<b>8,197,009</b>	<b>171,701</b>	<b>2.1%</b>

Cecil County’s support of the Cecil College is to increase by \$171,701, or 2.1% versus FY 13. Additionally, support is provided for small capital projects in the amount of \$ 157,701, to upgrade instructional classrooms, replace a computerized electronic kiln, a 72” mower, install a radio repeater and additional radios to enable security communication at both campuses, and replacement of the CDL program fleet tractor.

The approved FY 14 Capital Budget has a total of 3 projects totaling \$2,542,000. The projects provide final funding for the Engineering & Math building construction, and funding for Instructional Technology Phase II and replacement of the HVAC system in Building A.

**CECIL COUNTY PUBLIC LIBRARY**

Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Orig. Budget	2014 Appr. Budget	Dollar Increase or Decrease	Percent Change
<b>631 - LIBRARIES</b>							
ALLOCATION-CAPITAL	-	-	-	-	184,000	184,000	-
TOTAL CAPITAL OUTLAY	-	-	-	-	<b>184,000</b>	<b>184,000</b>	-
ALLOCATION-REGULAR	4,438,926	4,462,309	4,283,817	4,283,817	4,399,920	116,103	2.7%
TOTAL TRANSFERS & INTERGOV	<b>4,438,926</b>	<b>4,462,309</b>	<b>4,283,817</b>	<b>4,283,817</b>	<b>4,399,920</b>	<b>116,103</b>	<b>2.7%</b>
TOTAL LIBRARIES	<b>4,438,926</b>	<b>4,462,309</b>	<b>4,283,817</b>	<b>4,283,817</b>	<b>4,583,920</b>	<b>300,103</b>	<b>7.0%</b>

Cecil County’s support of the Library System is to increase by \$300,103, or 7% versus FY 13. Funded initiatives are increased levels of support for library materials, substitutes, contract increases in library systems, certification cost and Project Management Consultant, and a 1.5% cost of living adjustment. Also supported was the Library portion of the BTOP initiative, parking lot and culvert repairs at two sites, and replacement of an unsafe cargo van.

**SHERIFF'S OFFICE**

	2010	2011	2012	2013	2014	Dollar	Percent
	Actual	Actual	Actual	Orig. Budget	Appr. Budget	Increase or Decrease	Change
<b>311 - LAW ENFORCEMENT</b>							
SALARY & FRINGE	7,532,063	7,727,090	7,927,383	8,234,673	8,080,301	-154,372	-1.87%
PROF & RELATED SERV	327,105	237,380	322,187	406,275	382,750	-23,525	-5.79%
SUPPLIES & MATERIALS	487,731	541,054	587,138	578,400	627,210	48,810	8.44%
TRAINING & RELATED	34,343	36,145	21,002	81,800	61,800	-20,000	-24.45%
CAPITAL OUTLAY	410,150	315,692	53,241	322,000	20,000	-302,000	-93.79%
TRANSFERS & INTERGOV	77,467	27,233	13,388	0	26,000	26,000	0.00%
TOTAL LAW ENFORCEMENT	8,868,859	8,884,594	8,924,339	9,623,148	9,198,061	-425,087	-4.42%
<b>331 - DETENTION CENTER</b>							
SALARY & FRINGE	4,110,201	4,318,841	4,577,922	4,701,909	4,762,119	60,210	1.28%
PROF & RELATED SERV	1,328,132	1,456,459	1,562,689	1,663,070	1,681,280	18,210	1.09%
SUPPLIES & MATERIALS	528,426	488,728	544,647	577,800	645,000	67,200	11.63%
UTILITIES	-	-	-	352,310	-	0	0.00%
TRAINING & RELATED	18,764	19,740	32,412	31,825	41,250	9,425	29.62%
CAPITAL OUTLAY	-	-	25,099	58,233	-	0	0.00%
TOTAL DETENTION CENTER	5,985,523	6,283,768	6,742,769	7,385,147	7,129,649	-255,498	-3.46%
<b>333 - COUNTY WORK RELEASE</b>							
SALARY & FRINGE	545,330	557,813	1,671,690	1,722,703	1,748,008	25,305	1.47%
PROF & RELATED SERV	49,124	53,294	194,915	250,200	240,980	-9,220	-3.69%
SUPPLIES & MATERIALS	37,559	25,456	112,985	182,350	132,450	-49,900	-27.36%
UTILITIES	-	-	-	115,423	-	0	0.00%
TRAINING & RELATED	89	1,144	3,475	7,985	4,200	-3,785	-47.40%
CAPITAL OUTLAY	-	-	23,440	17,595	-	0	0.00%
TOTAL COUNTY WORK RELEASE	632,102	637,707	2,006,505	2,296,256	2,125,638	-170,618	-7.43%
TOTAL GENERAL FUND	15,486,484	15,806,069	17,673,613	19,304,551	18,453,348	-851,203	-4.41%

Overall funding support for the Cecil County Sheriff for FY 14 is \$18,453,348, a decline of 4.41%, or (\$ 851,203) versus FY 13.

Decreased funding for the Sheriff's Office for FY 14 is the result of reclassifications of expenses formerly accounted for within the Sheriff's Department.

Major initiatives funded in the FY 2014 Budget are as follows:

- Support for 5 new deputy positions including vehicles and safety equipment, geared towards affecting drug and drug related crime;
- Supports the replacement of 11 patrol vehicles that meet replacement guidelines for age, mileage, and repair history
- Reclassifying expenses from departments to Information Technology recognizing the merging of the County IT functions under one umbrella
- Reclassifying expenses for maintenance and support under the County Facilities operation
- Accounting for 9% attrition amongst law enforcement deputies, and 75% associated with the new positions
- Reclassifying all utility expenses from the department to a maintenance function
- Support of increased funding for gasoline usage based on higher expected pricing

### **DEPARTMENT OF PUBLIC WORKS**

	2010	2011	2012	2013 Orig.	2014 Appr.	Dollar Increase or Decrease	Percent Change
	Actual	Actual	Actual	Budget	Budget		
<b>401 - PUB WRK - OFFICE OF DIRECTOR</b>							
SALARY & FRINGE	313,841	341,612	348,430	358,239	348,051	-10,188	-2.84%
PROF & RELATED SERV	5,395	2,815	7,042	4,000	4,000	0	0.00%
SUPPLIES & MATERIALS	9,502	5,202	7,078	10,100	14,000	3,900	38.61%
TRAINING & RELATED	3,701	1,952	2,085	5,750	8,000	2,250	39.13%
SPECIAL PURPOSE	52,126	62,323	58,122	73,293	65,000	-8,293	-11.31%
<b>TOTAL PUB WRK - OFFICE OF DIRECTOR</b>	<b>384,565</b>	<b>413,904</b>	<b>422,757</b>	<b>451,382</b>	<b>439,051</b>	<b>-12,331</b>	<b>-2.73%</b>

	2010	2011	2012	2013 Orig.	2014 Appr.	Dollar Increase or Decrease	Percent Change
	Actual	Actual	Actual	Budget	Budget		
<b>402 - PUB WRK - DEVELOPMENT SERVICES</b>							
SALARY & FRINGE	1,068,084	1,006,912	881,877	916,425	918,067	1,642	0.18%
PROF & RELATED SERV	92,482	70,776	197,191	371,100	332,498	-38,602	-10.40%
SUPPLIES & MATERIALS	55,399	51,808	42,716	61,400	56,200	-5,200	-8.47%
TRAINING & RELATED	376	5,262	5,858	9,300	9,620	320	3.44%
CAPITAL OUTLAY	-	-	48,907	-	-	0	0.00%
SPECIAL PURPOSE	-	-	-	-	309,660	0	0.00%
<b>TOTAL PUB WRK - DEVELOPMENT SERVICES</b>	<b>1,216,341</b>	<b>1,134,758</b>	<b>1,176,549</b>	<b>1,358,225</b>	<b>1,626,045</b>	<b>267,820</b>	<b>19.72%</b>

	2010	2011	2012	2013 Orig.	2014 Appr.	Dollar Increase or Decrease	Percent Change
	Actual	Actual	Actual	Budget	Budget		
<b>403 - PUB WRK - ENGINEERING &amp; CONST</b>							
SALARY & FRINGE	706,215	694,526	649,105	694,555	708,561	14,006	2.02%
PROF & RELATED SERV	60,519	54,095	128,511	117,500	119,100	1,600	1.36%
SUPPLIES & MATERIALS	28,410	26,455	23,452	30,000	29,500	-500	-1.67%
TRAINING & RELATED	2,830	6,375	3,664	8,500	10,000	1,500	17.65%
TOTAL PUB WRK - ENGINEERING & CONST	797,974	781,451	804,732	850,555	867,161	16,606	1.95%
<b>412 - ROADS - ADMINISTRATION</b>							
SALARY & FRINGE	-	2,510,152	2,379,836	2,503,648	2,542,932	39,284	1.57%
PROF & RELATED SERV	-	547,140	526,790	493,100	492,300	-800	-0.16%
SUPPLIES & MATERIALS	-	337,544	321,559	235,000	339,300	104,300	44.38%
UTILITIES	-	42,667	41,072	50,188	47,500	-2,688	-5.36%
TRAINING & RELATED	-	5,098	19,571	6,150	19,350	13,200	214.63%
CAPITAL OUTLAY	-	294,210	672,134	647,500	-	0	0.00%
TOTAL ROADS - ADMINISTRATION	-	3,736,811	3,960,962	3,935,586	3,441,382	-494,204	-12.56%
<b>415 - ROADS - SIGNS</b>							
SUPPLIES & MATERIALS	-	84,946	84,367	88,350	88,350	0	0.00%
TOTAL ROADS - SIGNS	-	84,946	84,367	88,350	88,350	0	0.00%
<b>416 - ROADS - LIGHTING</b>							
UTILITIES	-	71,796	79,409	73,355	80,000	6,645	9.06%
TOTAL ROADS - LIGHTING	0	71,796	79,409	73,355	80,000	6,645	9.06%
<b>471 - ROADS - MAINTENANCE</b>							
PROF & RELATED SERV	-	2,857,712	2,260,416	2,123,100	3,121,100	998,000	47.01%
SUPPLIES & MATERIALS	-	322,153	762,871	562,934	597,000	34,066	6.05%
TOTAL ROADS - MAINTENANCE	0	3,179,865	3,023,287	2,686,034	3,718,100	1,032,066	38.42%
<b>TOTAL GENERAL FUND</b>	<b>2,398,880</b>	<b>9,403,531</b>	<b>9,552,063</b>	<b>9,443,487</b>	<b>10,260,089</b>	<b>816,602</b>	<b>8.65%</b>

The Department of Public Works is funded for FY 14 at \$ 10,260,089, an increase of \$836,464 or 8.6% versus FY 13. Major initiatives to be funded are sanitary sewer system modeling, Elk Creek Watershed Assessment, MS-4 Permit Compliance, as well as a variety of WIP Compliance projects. Approved budgets are expected to fund road overlay projects that are to pave 4 miles of County roads, to provide for snow emergency operations, and to replace 13 targeted vehicles and equipment that meet replacement criteria for age, mileage, hours and repair history, amongst noteworthy items.

### **CAPITAL IMPROVEMENT PROGRAM**

The following is a list of highlighted projects within the FY 14 Approved Capital Budget:

	<b>FY 2014</b>
<b><u>Cecil County Public Schools</u></b>	
North East High School Lighting	114,000
Bohemia Manor MS/HS Lighting	173,000
Rising Sun High Systemic - Roof	1,349,000
Perryville Elementary Renovation	220,000
<b><u>Cecil College</u></b>	
Engineering and Math Building	2,067,000
Instructional Technology - Phase II	350,000
HVAC System - Building A	125,000
<b><u>Cecil County Library</u></b>	
Elkton Branch Energy and Bldg. Imps. A	498,000
Elkton Branch Energy and Bldg. Imps. B	328,000
Rising Sun Branch Security Retrofit	215,000
<b><u>Emergency Services</u></b>	
CAD Replacement	1,500,000
<b><u>Cecil County Sheriff</u></b>	
Pavement Overlay	227,000
Facility Fencing	104,000
<b><u>DPW - Roads and Bridges</u></b>	
Oldfield Point Road Improvements	800,000
Red Toad Road at Route 40 Intersection Improvements	275,000
Replacement of Bridge CE-0075 Old Elk Neck Road over Piney Creek	800,000
Construct Old Elk Neck Road Improvements	400,000
Racine School Road Improvements	150,000
Replacement of Bridge CE-0072 Razor Strap Road over Stony Run	200,000
Razor Strap Road Improvements Phases I & II	750,000
Replacement of Bridge CE-0043 Waibel Road over Basin Run	600,000

Road Improvements at Waibel Road from Firetower Rd. to Dr. Jack Rd.	400,000
Replacement of Reservoir Road Culverts	510,000
Replacement of Bridge CE-0017 Mechanics Valley Road over Little NE Crk	150,000
Upgrade Nottingham Roads Facility	800,000
Fair Hill Satellite Salt Storage Facility	200,000
Realignment of Muddy Lane Underpass of AMTRAK	50,000
<b><u>Parks and Recreation</u></b>	
Calvert Park - Development	170,000
Conowingo Park – Development – 2 <sup>nd</sup> year of funding	192,000
Calvert Park – Design/Turf Field/Parking Lot	50,000
<b><u>Facilities Management</u></b>	
Courthouse Phase II Renovations	600,000
<b><u>Wastewater Enterprise Fund</u></b>	
Upgrade NERAWWTP	21,050,000
Construct Elkton West Sant. Sewer SD	8,300,000
Construct Highlands Interceptor Sewer	3,150,000
Construct Principio San. Sewer North	2,500,000
I/I - Port Deposit	220,000
Upgrade Meadowview Sewer Collect, Ph 4,5	200,000
I/I - Meadowview, Cherry Hill, Highlands	100,000
<b><u>Solid Waste Management Fund</u></b>	
Upgrade Central Landfill Stormw. Mgmt.	600,000
Upgrade Metal Processing Facility	200,000
Upgrade/Expand Operations Facilities	250,000

Following are project descriptions of the projects that received Planning Commission support for inclusion for their first year of funding in the FY 14 Approved Capital Improvement Program.

### **Cecil County Public Schools**

#### **North East High School Lighting**

Convert site lighting from metal halide to LED fixtures. Includes 19 pole lights, 38 wall packs, and 4 canopy fixtures. Replace damaged or missing poles, new wiring as needed. Install 3 photo cells and lighting controllers to control lighting. Install occupancy sensors in 65 classrooms to control lighting when classrooms are not in use.

#### **Bohemia Manor MS/HS Lighting**

Convert site lighting from metal halide to LED fixtures. Includes 18 pole lights, 38 wall packs, and 18 canopy fixtures. Install new wiring as needed. Install 6 photo cells and lighting controllers to control lighting. Install occupancy sensors in 61 classrooms to control lighting when classrooms are not in use.

#### **Rising Sun High Systemic – Roof**

Complete removal of 1991 low slope built-up roof, @ 72,000 square feet, composed of 4-ply

system which is failing, resulting in ponding and leaks. Install new modified bitumen system on new 3 1/2" rigid insulation over existing sloped metal or cement fiber deck. Replace all scuppers and add where needed. Install new metal coping and roof edge. Raise @ 300 linear feet of roof expansion joint and parapet. Increase slope of crickets to 1/2 inch foot/slope. Replace two skylights in lobby.

#### **Perryville Elementary Renovation**

This project will provide a complete renovation of the school. Overall, this building is not serving effectively as an elementary school. Currently instructional spaces are not configured ideally in parts of the building, as it was originally designed for small groups of special needs students. The main office and health office are well undersized. In addition to programmatic challenges faced by the school, the building itself is in need of extensive work. The existing electrical and mechanical systems need to be replaced. The building has an old steam heating system serving the original portion of the building. Steam leaks located in inaccessible areas have caused extensive rusting throughout the building, including in electrical conduits. An FY08 state maintenance survey rated this building as "adequate" and reported the school to be "in dire need of upgrades."

#### **Cecil College**

##### **HVAC System - Building A**

Approximately 1500 sf of space on the 3rd floor of the Community Cultural Center was vacated when the College reduced the footprint of the data center equipment and relocated it to the Physical Education Complex. This move was completed in order to connect our IT functions to the building generator for emergency back-up of administrative and instructional systems. The former data center space was built with open floor vents and provided only cooled air to maintain the servers and other sensitive equipment. This configuration is not habitable for humans and therefore the College is requesting funds to design, construct (including electrical wiring) and install a heating and cooling system that would be tied into the existing building system and enable this space to be usable for College operations.

#### **Cecil Library**

##### **Elkton Branch Energy and Bldg. Imps. A**

Elkton Central Branch upgrade to structural and mechanical elements to eliminate or reduce wasteful energy consumption. The biggest contributors to higher energy cost in summer and winter are the original single pane metal frame windows and doors. These aging windows and doors will be replaced with units that meet the International Energy Conservation Code (IECC), resulting in immediate reductions in energy consumption and utility costs. Secondly replacing the 27 year old furnace, which is now in the last years of its lifecycle and operates at a max of 60% efficiency, with a new furnace that operates at a minimum of 85% efficiency, and would net at least a 20% energy savings, and replacing the HVAC pneumatic control system with an energy saving programmable thermostat system is the last piece of the efficiency measures Approved in project #2. In addition, this request would allow for interior improvements such as renovation of four 27 year old public bathrooms that are substantially deteriorated and are not ADA accessible, construction of one small group/ quiet study room, construction of one streamlined customer service desk that would greatly expand a public seating area, and the space allocation related improvements made possible by the new service desk. CCPL has applied for 50% state matching funds for this project and it is one of the projects that the state

will recommend for state funding. See 1 B for solar component.

#### Elkton Branch Energy and Bldg. Imps. B

Part B of this project is the construction of solar array for the Elkton Central Library. When we met with state officials in support of our grant request for a state match for the Elkton Energy and Building Improvements project, they expressed support for project in general, and they strongly encouraged us to include a solar component in our grant request. State reviews indicated support for the solar component as a state prototype for retrofitting a public library with solar. We have included that component as Project Number 1 B. The construction of a 77.5KW solar roof array would provide additional energy savings for an estimated 30 year period. We project that the state (MSDE/DBM) will recommend a 50% match for the complete project (A&B), subject to confirmation by the General Assembly in the next session. If approved, the county cost of part 1 A and 1B would be \$75,000 less than part A alone had been in the approved CIP for FY 2013.

#### Rising Sun Branch Security Retrofit

The Rising Sun Branch is one of the busiest libraries in Cecil County and is a hub of the greater Rising Sun community. Rising Sun was designed in the early 90s prior to the introduction of technology now integral to library services and operations. After successfully addressing long term issues with roof and windows in FY13, this project will implement technology and layout improvements that will greatly improve efficiency, workflow, and both public space and work space allocations. These changes are consistent with improvements already part of other CCPL branches. Rising Sun Branch will be retrofitted and updated with security and self-checkout technology now in the Perryville, Chesapeake City and Elkton Libraries. A new layout will allow us to expand the heavily used and undersized children's area through space reallocation. This library is in the region of Cecil County eligible for slots funds. CCPL is seeking a partial match from private funds raised by CCPL support organizations. Approved to be funded over two fiscal years.

#### **Department of Emergency Services**

##### CAD Replacement

The current CAD serves the 911 Center, DES, 9 Volunteer fire companies, CCSO, North East, Elkton, Perryville and Rising Sun PDs. The current system is approaching 8 years old and does not serve the needs of the public safety agencies. Further, Cecil County pays \$80k in annual service fees to maintain the system and most of the agencies have never used the features. The system has never been user friendly. Technology has yielded several other products that keep pace with today's environment. A suitable replacement will provide CAD services to all of the partnering agencies with current technological capabilities.

#### **Cecil County Sheriff**

##### Pavement Overlay

This project anticipates paving of the secondary access road and secured parking area; the front entry way to the public parking lot, and the main access road from Landing Lane to the facility. This project was eliminated from the addition renovation project due to funding constraints. Milling of the top finish layer (1.5"), placing a textile fabric on the substrate to bridge the rolling load, installation of finish wear coat, plus 8% overhead costs. Does not contemplate striping, as it does not currently exist.

## Facility Fencing

The facility desires to change the configuration in the exterior yard to include additional secured contained fenced sally port to segregate inmates during evacuation or shake down of the facility.

## **DPW - Roads and Bridges**

### Replacement of Bridge CE0073 Rolling Mill Road over Northeast Creek

On September 20, 2006 a vehicle struck the northeast diagonal of the steel truss of this bridge. The impact caused a complete failure of the bridge causing the bridge to collapse in to the Northeast Creek. It is Approved to replace the bridge with a single span bridge with a curb-to-curb width in order to reuse the existing foundations. The curb-to-curb width is estimated to be 14' to 18'.

### Realignment of Muddy Lane Underpass of AMTRAK

This project involves the realignment of the Muddy Lane underpass of AMTRAK. The current alignment provides limited sight distance at both approaches. The project involves realigning both approaches to improve sight distance and safety when approaching and under the existing overpass.

## **Parks and Recreation**

### Calvert Park – Development

This site was purchased in 2008 with state side POS funding with the intentions of being Cecil County's first regional park. This project is intended to include multi-purpose fields, tennis courts, basketball courts, pavilions, playgrounds, parking lots and a walking trail, which are factored into the overall budget of \$3.17 million dollars, which was developed by an engineering firm. Initial funding requested for FY 2014 is for planning and engineering.

### Calvert Park - Turf Field/Parking Lot

This property was purchased in 2008 with State side POS funding with the intention of becoming Cecil County's first regional park. The addition of a turf field facility will not only bring us into alignment with neighboring counties but also generate additional revenues and provide for increased levels of organizational use. The estimated field cost is \$693,000 and the estimated parking lot cost is \$200,000 for FY 2014. Funding was approved by the Council for FY 2014 at \$50,000 for planning efforts.

## **Facilities Management**

### Courthouse Phase II Renovations

Phase II of the Courthouse renovations includes a realignment of the both the Clerk of the Court and Security functions at the Circuit Court Building. The current building circulation allows for excessive contact of prisoners and the general public in common spaces, including lobby, corridors, and elevator. The Clerk of the Court's offices are in need of modernization and reconfiguration to perform more efficiently. This project will also include roof replacement, restroom, parking lot and storm water rehabilitation. Ultimately, we intend to leverage dollars

from the AOC to assist with portions of the scope related to security and employee safety.

### **DPW - Wastewater**

Upgrade Meadowview Sewer Collect, Ph 4,5

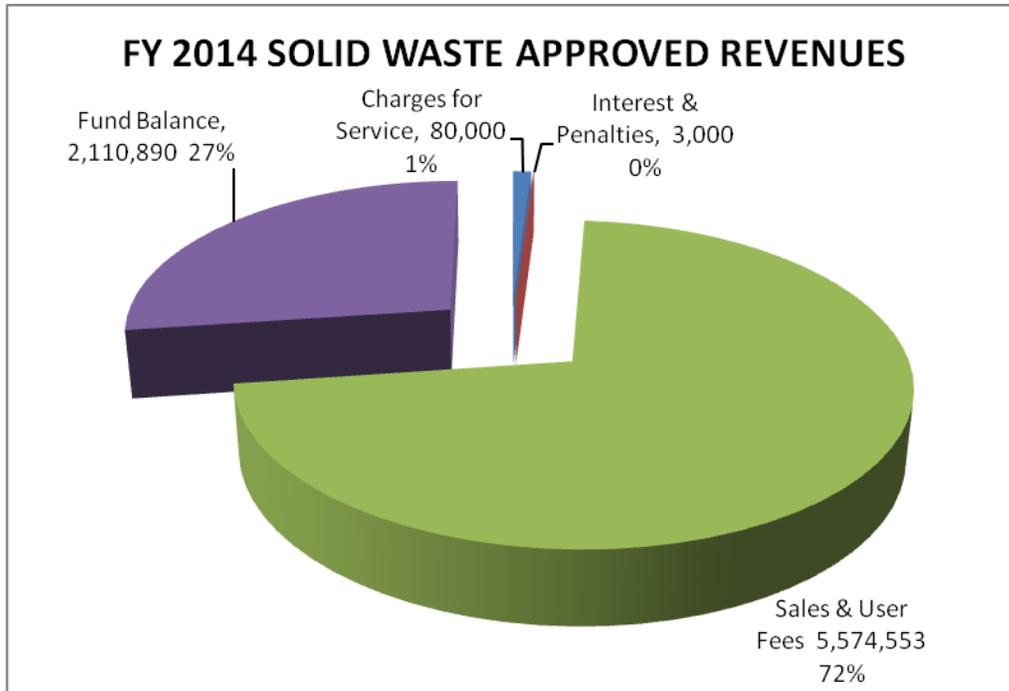
This is a maintenance project to install cleanouts, repair/reline house connections and repair/reline sub-mains in the Meadowview Sanitary District. Past construction has not included cleanouts and/or house connections in these areas. Many of these facilities have been constructed such that they are no longer serviceable or accessible. Addressing them in total will prove to be more cost effective than responding on an individual basis.

### **DPW - Solid Waste**

Upgrade/Expand Operations Facilities

The landfill is expanded and incoming waste volume increases, it will be necessary to upgrade and expand the existing facility and infrastructure that support landfill operations. This project is Approved to be performed in several phases. Phase I is anticipated to consist of design and construction of site work, (i.e. primarily utilities). Subsequent phases will include design and construction of facility structures and associated infrastructure (e.g. new equipment maintenance building, demolition of existing maintenance garage, new administrative office, involve demolition of old storage building and related site work). The existing maintenance building is deteriorating due to age and is inadequately sized to perform maintenance of the current landfill equipment. The current office is a modular building with limited life expectancy.

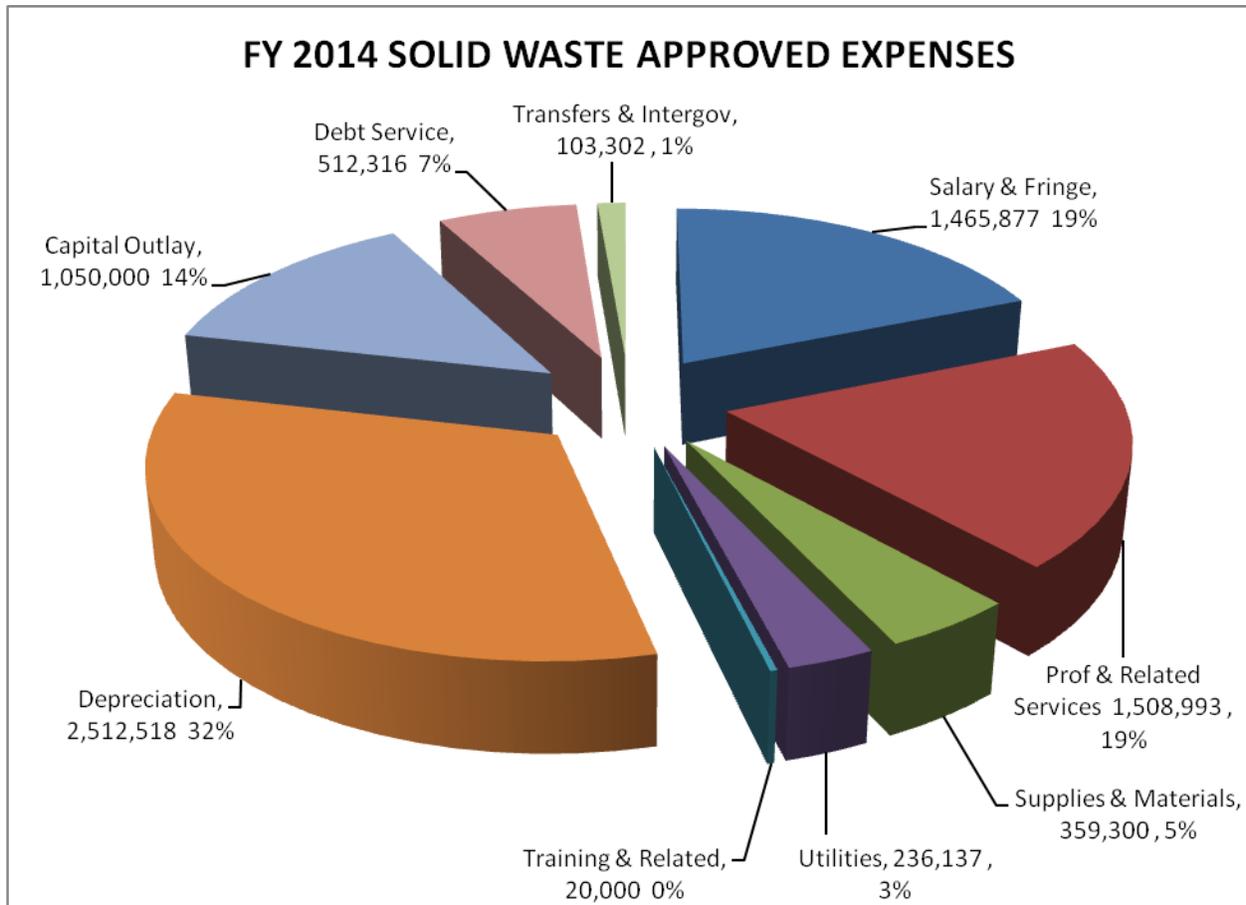
## SOLID WASTE ENTERPRISE FUND - REVENUES



	2010	2011	2012	2013	2014	Dollar	Percent
	Actual	Actual	Actual	Orig. Budget	Appr. Budget	Increase or Decrease	Change
INTEREST & PENALTIES	36,447	7,033	10,758	-	3,000	0	0.0%
FEDERAL GRANTS	8,827	-	7,668	-	-	0	0.0%
STATE GRANTS	25,941	-	-	-	-	0	0.0%
CHARGES FOR SERVICES	51,761	114,905	100,811	130,000	80,000	-50,000	-38.5%
INVESTMENT EARNINGS	10,614	19,338	4,340	-	-	0	0.0%
CONTRIBUTNS & OTHER	16,112	2,450	-25,595	-	-	0	0.0%
SALES & USER FEES	4,427,265	5,150,929	5,087,754	5,516,000	5,574,553	58,553	1.1%
BONDS	17,000,000	2,140,000	-	-	-	0	0.0%
FUND BALANCE	-	-62,019	-	1,598,661	2,110,890	512,229	32.0%
<b>TOTAL LANDFILL SERVICES</b>	<b>4,576,967</b>	<b>7,372,636</b>	<b>5,185,736</b>	<b>7,244,661</b>	<b>7,768,443</b>	<b>523,782</b>	<b>7.2%</b>

The Solid Waste Enterprise Fund account records direct revenues and expenses pertaining to the County's management of the daily processing of solid waste. The County operates one central Landfill site and two transfer stations to serve the citizens of Cecil County. The fund is intended to be self-sustaining with revenues generated through tipping fees and recycling revenues. The Approved revenues for FY2014 reflect a 10% increase in the tipping fee for residential and recycling revenues; however the tipping fees for construction and demolition refuse remain unchanged. The Approved increase in the tipping fee is the first part of a three year rate increase plan, expected to increase by 10% annually through FY 2016. This fee is subject to annual review and modification. Additionally, septic hauler rates are being addressed concurrently.

**SOLID WASTE ENTERPRISE FUND - EXPENSES**

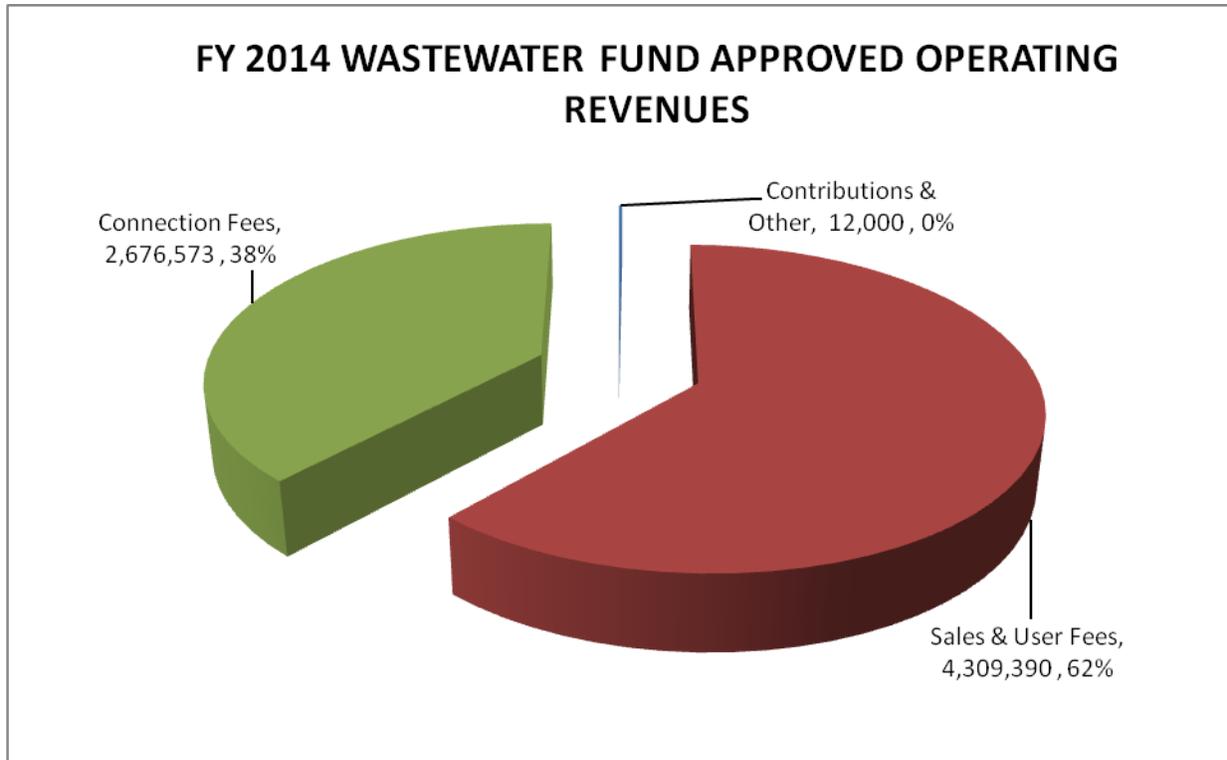


	2010 Actual	2011 Actual	2012 Actual	2013 Orig. Budget	2014 Appr. Budget	Dollar Increase or Decrease	Percent Change
SALARY & FRINGE	1,381,427	1,364,237	1,393,937	1,411,041	1,465,877	54,836	3.9%
PROF & RELATED SERV	1,175,122	1,339,106	1,227,417	1,583,400	1,508,993	(74,407)	(4.7%)
SUPPLIES & MATERIALS	300,488	307,844	348,836	361,000	359,300	(1,700)	(0.5%)
UTILITIES	39,238	38,198	32,818	38,788	236,137	197,349	508.8%
TRAINING & RELATED	14,472	7,106	11,769	22,500	20,000	(2,500)	(11.1%)
DEPRECIATION	2,797,657	1,780,016	2,486,007	154,982	2,512,518	2,357,536	1,521.2%
CAPITAL OUTLAY	-	-	-	1,650,000	1,050,000	(600,000)	(36.4%)
DEBT SERVICE	458,652	2,794,875	560,644	1,906,735	512,316	(1,394,419)	(73.1%)
SPECIAL PURPOSE	(1,119)	(14,421)	(10,108)	-	-	-	-
TRANSFERS & INTERGOV	-	-	129,128	116,215	103,302	(12,913)	(11.1%)
<b>TOTAL LANDFILL SERVICES</b>	<b>6,165,937</b>	<b>7,616,961</b>	<b>6,180,448</b>	<b>7,244,661</b>	<b>7,768,443</b>	<b>523,782</b>	<b>7.2%</b>

The major expense initiatives within the Solid Waste Enterprise Fund for FY 14 are:

- Accounting for \$200,000 of anticipated sewer expense associated with leachate treatment. This was not included in the FY 13 original budget request.
- Recording \$ 2.5 million dollars of depreciation, depletion and closure/post closure expenses at time of initial budget, which marks a philosophy change versus FY 13.
- Funds replacement of a bulldozer, a roll off truck, and two utility body pickups that have met the replacement guidelines for age, mileage, hours and repair history.
- Funds acquisition of additional cameras to secure specific locations within the Central Landfill facility, as well as equipment to survey landfill cell slopes to ensure plan compliance.
- Includes an assumption of an estimated land acquisition adjoining the Central Landfill location.

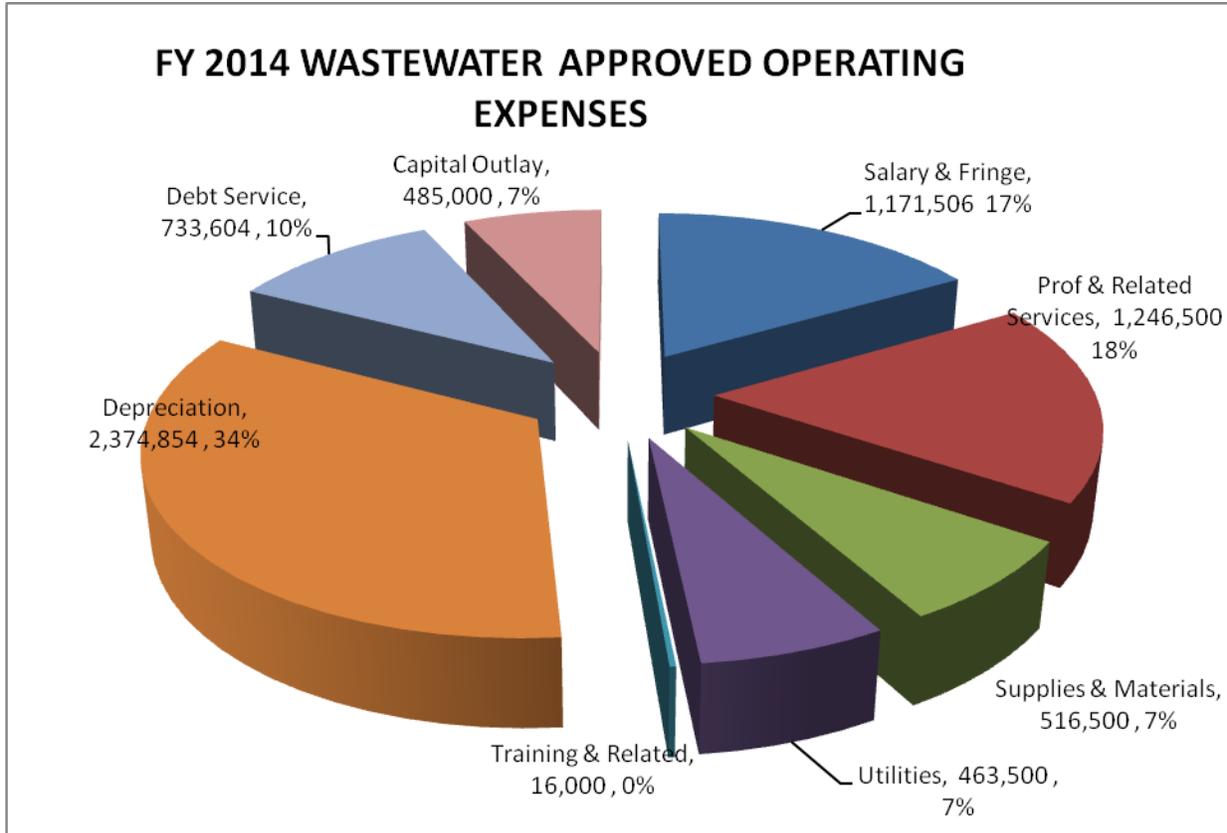
## WASTEWATER ENTERPRISE FUND - REVENUES



	2010 Actual	2011 Actual	2012 Actual	2013 Orig. Budget	2014 Appr. Budget	Dollar Increase or Decrease	Percent Change
INTEREST & PENALTIES	24,672	30,169	37,450	13,100	-	(13,100)	(100.0%)
FEDERAL GRANTS	-	-	105,420	-	-	-	-
CHARGES FOR SERVICES	-	-	673	-	-	-	-
INVESTMENT EARNINGS	22,570	13,079	9,070	7,000	-	(7,000)	(100.0%)
CONTRIBUTNS & OTHER	(592)	(217,508)	4,368	12,000	12,000	-	-
SALES & USER FEES	3,345,873	3,641,595	4,589,840	4,807,199	4,309,390	(497,809)	(10.4%)
CONNECTION FEES	1,793,048	630,933	1,581,657	633,688	2,676,573	2,042,885	322.4%
DEVELOPERS CAP CONTR	92,535	-	129,180	-	-	-	-
TRANSFERS	-	-	2,248,311	-	-	-	-
FUND BALANCE	-	-	(1,483,000)	1,930,259	-	(1,930,259)	(100.0%)
<b>TOTAL WASTE WATER SERVICES</b>	<b>5,278,106</b>	<b>4,098,267</b>	<b>7,222,968</b>	<b>7,403,246</b>	<b>6,997,963</b>	<b>(405,283)</b>	<b>(5.5%)</b>

The Wastewater Enterprise Fund was established to be self-supporting by revenues generated through user charges and connection fees. The County operates sewage collection and treatment systems. The total approved revenues reflect a 5.7% increase in User Rates and a 50% Major Facilities Fee increase to \$12,000 per ELU for both Commercial and Residential structures. The increases are part of a five year plan to foster self-sufficiency within the fund. Historically inadequate rate actions have precipitated a much needed increase in revenues within the fund to sustain structural and fiscal health. The requirement for increased treatment efficiency based on State and Federal mandates and the much needed upgrade to facilities require revenue support in order to sustain growth in Cecil County.

## WASTEWATER ENTERPRISE FUND - EXPENSES



	2010 Actual	2011 Actual	2012 Actual	2013 Orig. Budget	2014 Appr. Budget	Dollar Increase or Decrease	Percent Change
SALARY & FRINGE	733,059	725,347	861,516	1,180,846	1,162,005	(18,841)	(1.6%)
PROF & RELATED SERV	765,382	652,576	903,989	964,500	1,246,500	282,000	29.2%
SUPPLIES & MATERIALS	318,537	314,348	393,822	403,000	516,500	113,500	28.2%
UTILITIES	533,326	418,396	431,226	445,300	463,500	18,200	4.1%
TRAINING & RELATED	12,989	10,870	11,577	21,400	16,000	(5,400)	(25.2%)
DEPRECIATION	2,119,726	2,298,784	2,362,418	-	2,374,854	2,374,854	-
DEBT SERVICE	807,054	774,904	758,229	2,416,618	733,604	(1,683,014)	(69.6%)
CAPITAL OUTLAY	5,765	5,602	13,257	-	485,000	-	-
<b>TOTAL WASTE WATER SERVICES</b>	<b>5,295,838</b>	<b>5,200,826</b>	<b>5,736,035</b>	<b>5,431,664</b>	<b>6,997,963</b>	<b>1,566,299</b>	<b>28.9%</b>

The major expense initiatives within the Wastewater Enterprise Fund for FY 14 are:

- Recording \$ 2.4 million dollars of depreciation expenses at time of initial budget, which marks a philosophy change versus FY 13.
- Funds an additional \$260,000 to provide for Infiltration & Inflow remediation, Port Deposit system platform repair, as well as manhole and pipe repair system-wide.
- Funds replacement of a two utility body pickups that have met the replacement guidelines for age, mileage, hours and repair history, and provided for fabrication of replacement pumps.

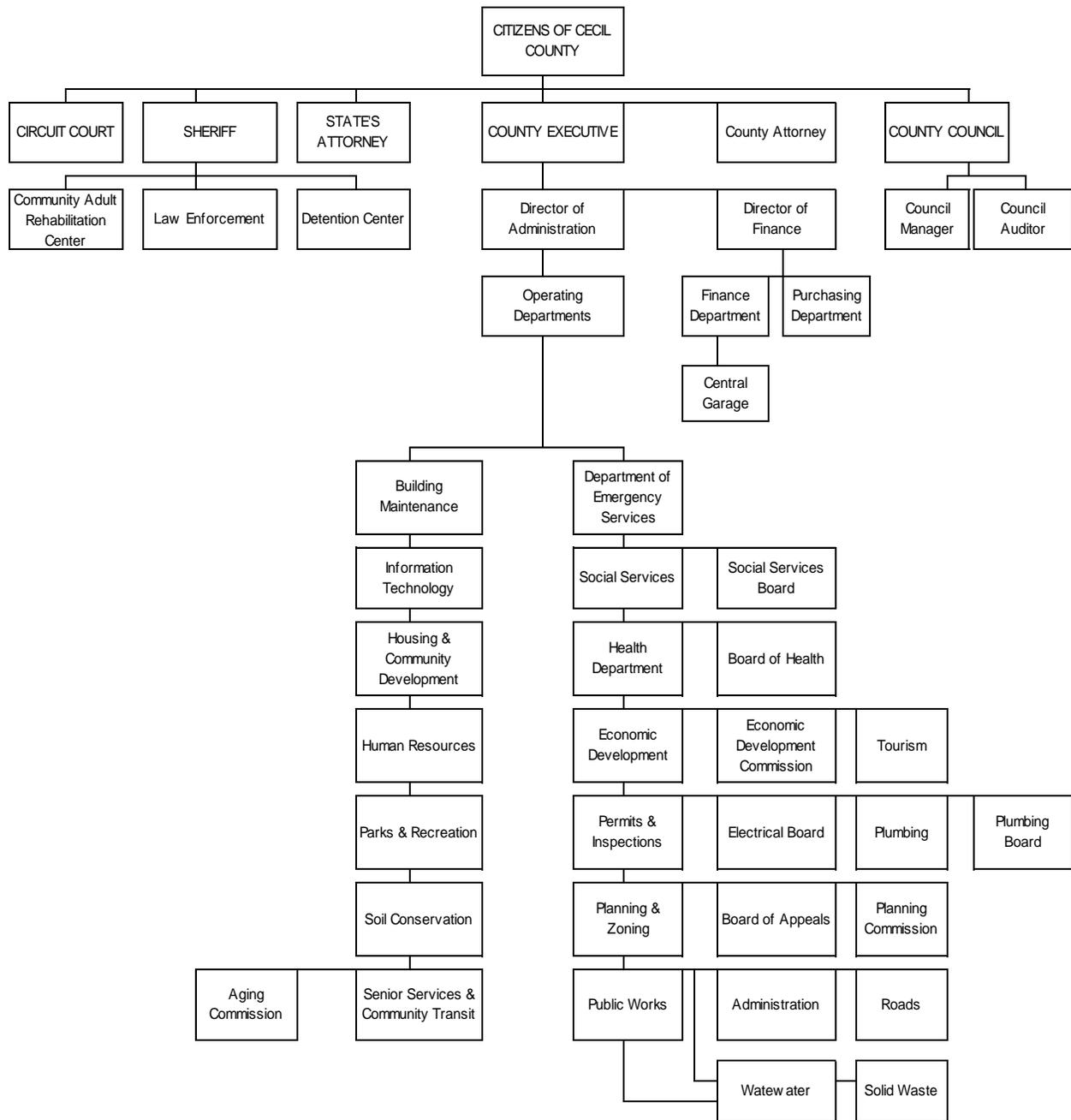
**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES  
BY FUNCTION  
LAST TEN FISCAL YEARS**

<u>Function</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
General Government	97.50	85.00	91.00	91.00	103.00	104.00	102.00	107.00	101.00	103.00
Public Safety	260.45	251.00	260.00	282.00	298.00	289.00	291.00	284.00	283.00	289.00
Law Enforcement	84.00	86.00	83.00	87.00	92.00	96.00	97.00	97.00	90.00	95.00
Detention Center	57.50	52.00	57.00	66.00	62.00	55.00	65.00	63.00	71.00	71.00
EMS & Emergency Services	56.95	52.00	61.00	67.00	86.00	80.00	81.00	80.00	74.00	78.00
Other	62.00	61.00	59.00	62.00	58.00	58.00	48.00	44.00	48.00	45.00
Highways, Streets, and Bridges	66.00	69.00	70.00	76.00	72.00	67.00	68.00	64.00	67.00	67.00
Roads Maintenance	46.00	42.00	45.00	47.00	45.00	43.00	45.00	44.00	45.00	45.00
Engineering and Other	20.00	27.00	25.00	29.00	27.00	24.00	23.00	20.00	22.00	22.00
Health and Welfare	59.25	43.00	49.00	44.00	50.00	60.00	50.00	51.00	51.00	52.80
Senior Services	26.00	22.00	33.00	24.00	27.00	27.00	24.00	24.00	29.00	29.80
Other	33.25	21.00	16.00	20.00	23.00	33.00	26.00	27.00	22.00	23.00
Recreation and Culture	2.00	2.00	3.00	5.00	6.00	7.00	8.00	6.00	8.00	8.00
Economic Development	5.50	4.00	5.00	4.00	6.00	6.00	5.00	6.00	6.00	6.00
Agriculture	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Water	5.00	5.00	4.00	5.00	3.00	3.00	3.00	-	-	-
Wastewater	13.00	13.00	14.00	14.00	11.00	12.00	12.00	14.00	17.00	17.00
Landfill	23.00	20.00	24.00	25.00	24.00	24.00	25.00	25.00	24.00	24.00
Central Garage	-	-	-	-	-	-	-	-	-	-
Totals	535.70	496.00	524.00	551.00	578.00	577.00	569.00	562.00	562.00	571.80

**Sources:** Cecil County Finance and Human Resources Departments

**Note:** Budgeted Positions at the end of the fiscal year. There are no positions purposely kept vacant. (Actual data is not available.)

# ORGANIZATIONAL CHART



## **KEY ELECTED OFFICIALS AND ADMINISTRATION**

### **County Administration**

Tari L. Moore – County Executive

Alfred C. Wein, Jr. — Director of Administration

Winston L. Robinson — Director of Finance

Craig W. Whiteford — Budget Manager

Jason Allison — County Attorney

W. Scott Flanigan — Director of Public Works

Eric S. Sennstrom — Director of Planning and Zoning

Lisa L. Webb — Director of Economic Development

### **County Council**

Robert J. Hodge — District 5, President

Dr. Alan J. McCarthy — District 1, Vice-President

Joyce Bowlsbey — District 2

Michael W. Dunn — District 3

Diana C. Broomell — District 4