

Cecil County



Photo by Sean McCandless

2023 Proposed Budget in Brief

Cecil County's Budget in Brief is a financial summary to provide our citizens with an overview of our 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.



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Cecil County's Budget in Brief is a financial summary to provide our citizens with an overview of our Annual Operating and Capital Budgets. A budget reflects what resources are available to the government and how the government uses those resources to deliver services to the citizens of our community.

- **Fiscal Policy** defines the cornerstones of our financial management plan.
- **Budget Overview** summarizes the fund structure of the operating and capital budgets.
- **Key Budget Assumptions** detail some of the strategies used to prepare the budget.

Core schedules present highlights of the FY 2023 Proposed Budget using summaries and charts of significant County operating funds. A brief explanation of how revenues were projected, and appropriation decisions were made follows each fund's summary with specific 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.

Supporting information includes:

- The annual **Budget Process** and the deadline calendar are presented.
- A County **Organization Chart**.
- A list of **Key Elected and Administration officials** and staff involved in the budget process.
- The Budget’s **Adherence to the Strategic Plan** is explained.

CECIL COUNTY MARYLAND

STRUCTURE OF THE COUNTY'S FUNDS AND THE PURPOSE OF THE BUDGETS

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

OPERATING BUDGET

The Annual Operating Budget details fiscal information for all County funds, departments, and agencies along with information on services, programs, goals, objectives, and staffing requirements. Also specified are the County's contributions to 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 **Other Grants Fund**, a special revenue fund, accounts for state and federal general fund grants and associated matching funds requirements and similar project funds.

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 shares 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 facilities and capital infrastructure intended for general use by the County. Bonds and other general County resources fund these expenditures.

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 fees. 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 fees. The Landfill Fund operates solid waste collection points, recycling programs, and a central landfill.

The **Property Management Fund** accounts for the rental income and related expenses for the operation and efficient management of the property located at 107 Chesapeake Boulevard.

The County also reports the following fund types:

Internal Service Funds are used to account for vehicle maintenance services, information technology, 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. This type of fund is to better allow management to plan and to manage the expenses.

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. The County has three separate pension funds. 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. 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. The Cecil County Volunteer Length of Service Award Program Trust Fund accumulates resources to provide length of service awards to qualified members of the Cecil County volunteer fire departments, ambulance corps and rescue squads pursuant to the Cecil County Volunteer Length of Service Award Program Bylaws.

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, and 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 six-year Capital Improvement Program. The Capital Budget provides appropriation authority, and the Capital Improvement Program provides planning for projects of long-term usefulness and identifies the projected size and cost and likely financing sources. The Program includes projects which require large expenditures of funds exceeding \$100,000, are usually programmed over more than one year, and the projects result in durable capital assets.

CECIL COUNTY MARYLAND

KEY PROVISIONS AND ACCOMPLISHMENTS OF THE FY 2023 BUDGET

KEY PROVISIONS AND ACCOMPLISHMENTS OF THE FY-2023 BUDGET

We are pleased to present the FY23 proposed Budget that reflects a balanced and fiscally cautious approach to governing. This document was prepared by adhering to sound fiscal management policies and practices and complies with Charter Section 601 as it relates to the Strategic Plan.

As the County continues to navigate its way through the effects of the COVID-19 pandemic, the budget priorities provide tax relief for the citizens of Cecil County, allows for operation of an efficient government, protects our emergency reserves, and maintain our AA+ bond rating.

The FY23 Budget includes a number of changes to support the County Executive's commitment for more transparency in the budgeting process. For example, the Budget includes: an Amended FY22 budget column that accurately reflects the current FY22 budget as approved by Council; an improved accounting of health care costs, IT costs, and employment totals by department.

We highlight the following items for your attention that are included in the proposed FY23 Budget:

- This Budget provides tax relief by cutting the real property tax rate from 1.0279 to 1.0143 per hundred dollars and the personal property tax rate for businesses from 2.5697 to 2.5358 per hundred dollars, which represents an approximate **1.3% reduction**. This is the second year in a row that County Executive Danielle Hornberger's administration has cut the property tax rate and ***the first time in Cecil County charter government history that the property taxes have been cut two years in a row.***
- This Budget also provides tax relief by **cutting income taxes by 6.7%** (from a 3.0% tax rate to a 2.8% tax rate). This moves the County to the 5th lowest taxed jurisdiction for income tax in the State and the lowest for any Charter government in Maryland. ***This is the first time in the history of Cecil County charter government that income taxes have been cut.***
- The County Executive continues to strive to retain and attract a highly qualified and trained workforce within Cecil County government and within our external state agencies that we fund (e.g., Sheriff's Office, Circuit Court, State's Attorney, etc.). Accordingly, all 551 full time County employees and all 307 external state employees (with the exclusion of union employees who will receive COLAs and step raises, etc., according to their negotiated union contracts), will receive a 1.5% COLA and an anniversary step raise (except Directors). In addition, there will be no increase in employee health care premiums (including union employees).
- Creation of a Blue Ribbon Compensation Commission to study compensation and benefits for our public safety work force (detention officers, law enforcement officers, state's attorneys and paramedics/EMTs). The Commission will be led by the Director of Administration and include members of our public safety community as well as a member of the County Council. This group will study compensation issues, retention rates and comparison data from surrounding jurisdictions. The Commission will meet regularly and make a public report to the County Executive and County Council in a timely fashion and the report will be used to inform the administration on best practices to better attract, retrain and support public safety employees.
- In recognition and in support of our law enforcement employees, the Budget includes \$2 million towards a Public Safety Training Center that will include a regional training and firing range. The total cost is estimated to be upwards of \$6 million, which will be funded with a combination of regional contributions and future County funding.
- The Budget includes over \$1 million to satisfy law enforcement related unfunded state mandates including the creation of a County-wide Police Accountability Board, full implementation of the body-worn camera program, and psychological evaluations for officers.
- In addition, the County Executive included funds for 4 new specially trained K-9 dogs for law enforcement. These investments are required since the existing K-9 dogs must be retired due to the fact that they are trained to alert on marijuana which is now in process of being legalized for the general population.
- The Budget includes \$150,000 in reduction in expenses to the vehicle fleet program. The County moved to a life-cycle lease program in the later half of FY22 which is now projected to save the County up to \$5

- million over ten years as well as provide the County with newer, more efficient, and safer vehicles. In addition, under this new program, 75 new vehicles will be provided to the Sheriff's Office in FY23.
- A fourth Paramedic Station located north of Elkton. This continues the County Executive's goal of reducing response times. By placing two ambulances in service at Station 1 (Chesapeake City), response time was reduced by a lifesaving 6 minutes. A new Station 4 will reduce response times by at least 5 minutes to the Fair Hill / Glen Farms area of the County. \$450k in CIP funds are budgeted to pay for the initial design and engineering.
 - In FY22, the County submitted 18 Neighborhood Connect Grant applications to the Office of Statewide Broadband totaling \$20 million to connect unserved residents and businesses to highspeed internet. If fully awarded, the County match will be \$2.6 million (which we will propose to Council to fund with ARPA money) and will increase Cecil County's broadband infrastructure availability to approximately 99.8% of residential homes and businesses.
 - Addressing the large increase in economic activity, the County Executive included 3 new positions in Land Use and Development and 2 new positions in Public Works as well as \$55,000 for contractual reviewers to absorb the increased workload in order to reduce delays in the review and approval process.
 - \$3 million in additional IT funding for electronic replacement, a new DES communication system benefiting all of public safety, a hybrid cloud data center for security purposes, and cyber security software.
 - With COVID-19 waning, an unfortunate unintended consequence is that there is an increase in unwanted animals. Accordingly, the Budget includes funding for an additional Animal Services Enforcement Officer as well as for repairs to a co-located secondary structure which will provide additional space.
 - \$50,000 to fund a study to assess the integrity of the County building located at 135 East Main Street in Elkton. The County currently leases the building to the Historical Society.
 - An increase in the overall funding for the Cecil County Library System which will pay for a salary increase for each library employee as well as 4 new librarians which will enable the County libraries to stay open additional days and extend evening and weekend hours. Actual times will be established by the Director of the Library System. The County continues to pay the debt service for the recently opened North East Library.
 - The Budget also meets the State's CADE maintenance of effort formula for Cecil College, thus allowing the College to receive the full allotment of State funding. This is the first year that the State will fully fund community colleges under the CADE formula. The Budget also includes funds for the College to repave tennis courts, replace an audio/visual system, repair the Mechanical building and the completion of the new \$14.5 million entrance and facilities building.
 - The Budget will fully fund the County Executive's scholarship fund and allow for distribution of funds through a fully transparent and competitive process.
 - To continue the County Executive's strong commitment to preserve our Agricultural heritage, the Budget builds upon the FY22 contribution of \$650,000 for agricultural land preservation with an additional \$665,000 for FY23. This program is in addition to the Solar Legislation submitted by the County Executive (and passed unanimously by the County Council) to greatly restrict "solar farms" from Class A Agricultural lands.
 - \$89.2 million in state-mandated funding for the Public School System (which is an increase of \$670,000) despite the fact that enrollment increased by only 62 students and the School System received \$43.3 million in COVID 19 related additional funding. In fact, enrollment remains down by about 3.6% from the Pre-COVID numbers. The \$89.2 maintenance-of-effort number was received by the State Department of Legislative Services on March 30 and is confirmed accurate as of today, April 1, 2022.
 - \$7.5 million in CIP money to begin the process of replacing both North East Middle School (c.1936) and North East Senior High School (c.1972) with a single complex with two distinct but attached buildings. The project will take between 7 and 8 years to complete. This is the first new high school in Cecil County in 32 years. The County will save about \$25.5 million by constructing both schools as a single project.
 - \$2.4 million for a new Elkton Middle School roof and a new secure entrance for Rising Sun Elementary School.
 - The County Executive is pleased to report that only \$500k will be needed to supplement the waste water fund in FY-23, which is a reduction from the \$1 million subsidy from previous years. This is the direct result of the recent legislation that made wastewater hook up fees more equitable by greatly reducing the developer subsidy that Cecil County residents were being forced to subsidize.
 - The Budget includes over a million dollars in funding support for new apparatuses (2 engines and 4 ambulances) for the volunteer fire companies. The County Executive would also like to highlight that she will allocate \$175k in ARPA funds (with Council permission) to pay for SCBA, hoses, ladders, and pumps for the Volunteer Fire Companies.

- \$675k is budgeted for long needed repairs and repaving of the Health Department parking lot. As the Health Department continues to play a key role in the health of our County, it is important to keep their facilities up to date.
- In a continued effort to maintain the County's wastewater system, protect the environment and seed economic development on the Route 40 corridor, the County Executive committed \$3.7 million in CIP funds toward the next phase of the Route 40 wastewater extension program.
- \$3.9 million for re-surfacing, re-paving and surface maintenance for County roads. As in past years, this amount may increase, with Council permission in the Spring of 2023.

Public Safety / Law Enforcement / Detention / EMS / State's Attorney / Circuit Court

In addition to the Blue Ribbon Compensation Commission, a new Training Center, State Mandated funding (PAB, Body Worn Cameras, Psych Evals), 75 new vehicles, and the new K-9 dogs, the County Executive highlights the following public safety items which relate to law enforcement, the Detention Center, DES, the State's Attorney's Office and Circuit Court:

- The completion of the new evidence storage room in the Sheriff's Office as well as an additional officer to manage the evidence room.
- Expansion of the 911 Dispatcher area by about 4,000 square feet which will support additional future dispatchers as well as to better facilitate training.
- \$3.4 million contribution to the Public Safety Pension fund, making the fund one of the top funded Pension Funds in the entire state of Maryland.
- A property tax cut for law enforcement employees (and retired Military) that live in and own a home in Cecil County.
- A 1.5% COLA increase and an anniversary step raise for non-union public safety employees as well as no increase in health care premiums.
- Unionized FOP officers, per the second year of their negotiated union contract, will receive a 2% COLA and an anniversary step raise as well as no increase in their health care premiums. These compensation increases are in addition to the 10% average increase they received in FY22. In addition, the \$5k bonus for new hires and 2-3 step increase for laterals will continue in FY23. These increases will bring the average officer compensation to \$81,573 (including overtime) and first year salaries to \$50,812 (including bonus).
- Unionized Detention officers, per the second year of their negotiated union contract, will receive a 2% COLA and an anniversary step raise as well as no increase in their health care premiums. In addition, the \$15k bonus for new hires and \$10k bonus for laterals will continue in FY23. These increases will bring the average officer compensation to \$67,360 (including overtime) and first year salaries to \$44,203 (including first two payments of bonus).
- In the State's Attorney's Office, three additional staff including an Assistant State's Attorney in District to handle the increased domestic violence prosecutions, a paralegal to manage the increased video evidence from the body-worn cameras and an investigator. In addition, each employee will receive a 1.5% COLA, an anniversary step raise and no increase to their health care premiums.
- In the Circuit Court, each state employee (funded by the County) will receive a 1.5% COLA, an anniversary step raise and no increase to their health care premiums.

CECIL COUNTY FY2023 PROPOSED BUDGET– ALL FUNDS

OPERATING BUDGET

GENERAL FUND	\$ 220,797,343
HOUSING FUND	9,800,648
COMMUNITY SERVICES	11,995,525
AGRICULTURAL LAND PRES.	665,881
CASNIO LOCAL IMPACT	2,450,333
DEBT SERVICE	16,765,049
CCSO - CONFISCATED FUNDS	10,000
OTHER GRANTS	6,627,463
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	269,112,242

INTERNAL SERVICE FUNDS

HEALTH INSURANCE FUND	13,121,200
WORKERS COMP FUND	1,394,000
INFORMATION TECH FUND	6,544,074
MOTOR VEHICLE FUND	4,457,128
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	25,516,402

ENTERPRISE FUNDS

WASTEWATER SERVICES	11,560,218
LANDFILL SERVICES	8,665,895
PROPERTY MANAGEMENT	712,024
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	20,938,137

TOTAL OPERATING BUDGET **\$ 315,566,781**

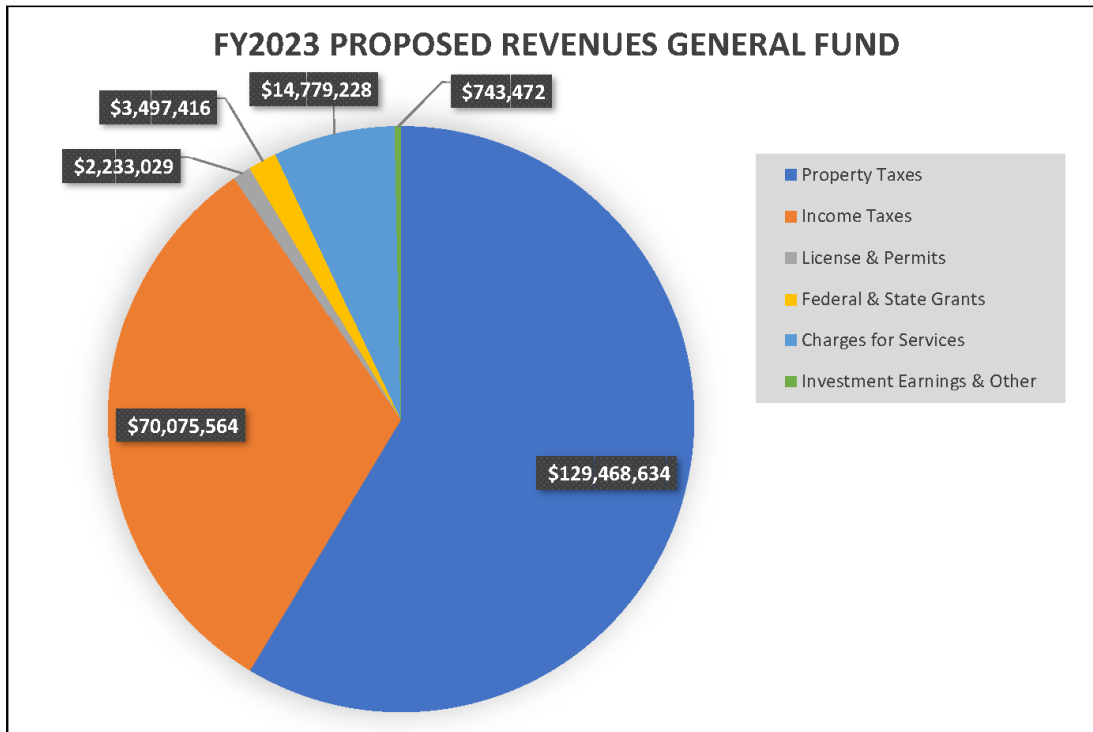
CAPITAL BUDGET

CECIL COUNTY PUBLIC SCHOOLS	\$ 13,585,000
CECIL COLLEGE	7,190,000
EMERGENCY SERVICES	450,000
DPW - ROADS & BRIDGES	6,383,000
FACILITIES MAINTENANCE	675,000
COURTHOUSE	-
SHERIFF'S OFFICE	2,575,000
COMMUNITY SERVICES	540,000
WASTEWATER SERVICES	6,925,000
SOLID WASTE	4,500,000
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TOTAL CAPITAL BUDGET	\$ 42,823,000

OTHER

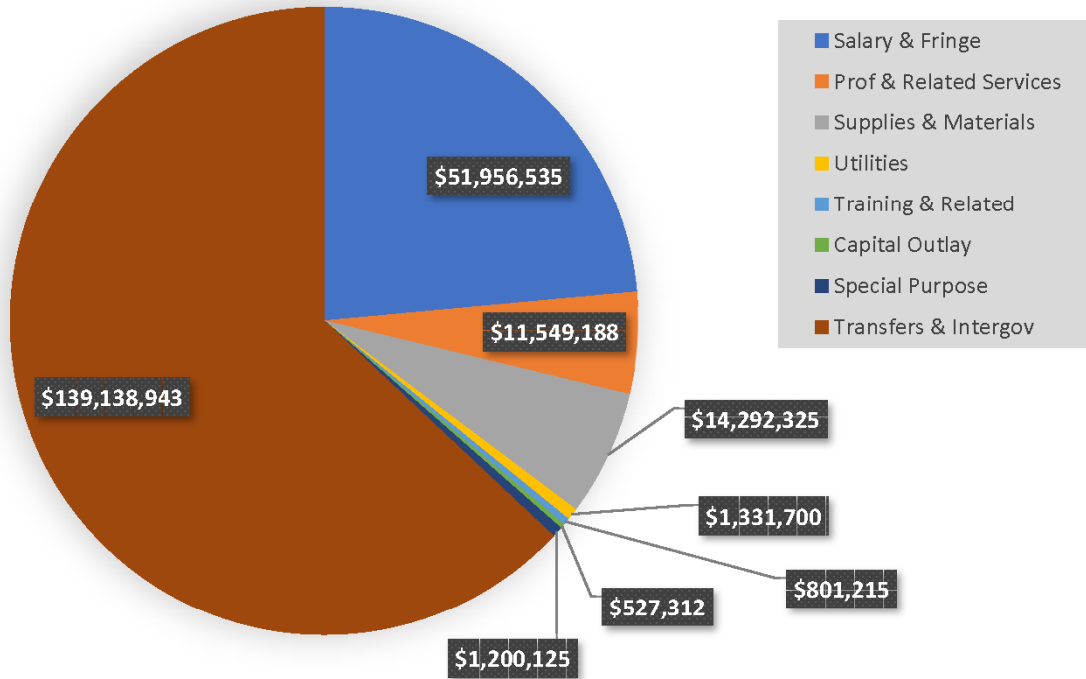
PUBLIC SAFETY PENSION PLAN	3,368,183
OTHER POST-EMPLOYMENT BENEFITS	64,000
VLOSAP-VOLUNTEER LENGTH OF SERVICE	812,378
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TOTAL OTHER BUDGET	\$ 4,244,561

TOTAL OPERATING, CAPITAL & OTHER **\$ 362,634,342**



Account Description	2020 Actual	2021 Actual	2022 Revised Budget	2023 Prop. Budget	Dollar Increase or (Decrease)	Percent Change
001- General Fund						
Real Property Tax	104,987,700	108,545,565	110,828,988	112,491,424	1,662,436	1.50%
Personal Property Tax	12,163,452	13,606,441	12,776,103	12,967,747	191,644	1.50%
Payment in Lieu of Tax	3,707,730	3,711,824	3,709,462	3,709,462	-	0.00%
Discount	-	(24,078)	(300,000)	(300,000)	-	0.00%
Interest & Penalties	656,386	609,672	653,300	600,001	(53,299)	-8.16%
Income Tax	67,934,905	81,290,908	65,561,000	70,075,564	4,514,564	6.89%
License & Permits	2,017,720	2,402,458	2,200,029	2,233,029	33,000	1.50%
State Grants	1,082,484	1,123,256	1,383,457	1,379,457	(4,000)	-0.29%
Other Intergovernmental	1,850,326	2,022,149	1,978,714	2,117,959	139,245	7.04%
Charges for Services	4,928,763	5,594,552	4,357,857	5,229,428	871,571	20.00%
Recordation	8,102,701	9,200,584	6,400,000	9,549,800	3,149,800	49.22%
Investment Earnings	1,138,480	128,715	153,100	102,972	(50,128)	-32.74%
Contributions & Other	119,284	156,895	213,500	198,500	(15,000)	-7.03%
Transfers	715,225	440,000	1,035,000	442,000	(593,000)	-57.29%
Total General Fund	209,405,158	228,808,941	210,950,510	220,797,343	9,846,833	4.67%

FY2022 PROPOSED EXPENSES GENERAL FUND



Account Description	2020 Actual	2021 Actual	2022 Revised Budget	2023 Prop. Budget	Dollar Increase or (Decrease)	Percent Change
001- General Fund						
Salary & Fringe	46,376,046	47,167,742	49,818,315	51,956,535	2,138,221	4.29%
Professional & Related Services	13,393,741	10,601,014	13,670,349	11,549,188	(2,121,161)	-15.52%
Supplies & Materials	10,448,871	10,491,697	12,467,273	14,292,325	1,825,052	14.64%
Utilities	1,241,533	1,145,683	1,421,764	1,331,700	(90,064)	-6.33%
Training & Related	349,888	232,105	678,061	801,215	123,154	18.16%
Capital Outlay	2,129,684	1,196,597	930,335	520,585	(409,750)	-44.04%
Expendable Equip Other	-	-	9,927	6,727	(3,200)	-32.24%
Special Purpose	388,524	739,025	999,579	1,200,125	200,546	20.06%
Transfers & Intergovernment	131,765,559	135,790,998	137,622,853	139,138,943	1,516,090	1.10%
Total General Fund	206,093,846	207,364,861	217,618,456	220,797,343	3,178,887	1.46%

GENERAL FUND REVENUE BUDGET SUMMARY

The General Fund accounts for the largest portion of the total financial operations of Cecil County Government. General Fund appropriations are used primarily to provide programs and services to our citizens and to finance the administrative activities of County Government. A major portion of the funding for the Board of Education, Cecil College, the Health Department, and the Library system comes from General Fund dollars. 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 (90.3%) of our General Fund Revenues come from Property Taxes and Income Taxes.

PROPERTY TAXES FY 23 Proposed \$129,168,633, or 57.9% of the General Fund

FY 22 \$128,451,769, or 65.9% of the General Fund

\$ Increase vs. FY 22 \$716,864

% Increase vs. FY 22 0.6%

Maryland State 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. The tax rate in the FY22 budget is Approved to be **reduced** to the rate of 1.0143 from 1.0279, approximately 1.3%.

INCOME TAXES

FY 22 Approved \$65,561,000

FY 23 Proposed \$72,117,100

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's income tax rate was lowered to 2.80% for TY 2023. This makes Cecil County the lowest taxed county among charter governments.

The Comptroller of Maryland administers and collects the tax and distributes the tax receipts to the counties and municipalities. The FY2023 proposed income tax revenue is estimated to be \$72,117,100, an increase of \$6,556,100 or 9% over the FY2022 budget.

RECORDATION TAX

FY 23 Proposed \$9,549,800

FY 22 Approved \$6,400,000

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 locally adopted 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. While the predictability of transactions is hard to estimate, the County continues to see residential and commercial growth. The FY2023 outlook shows continued growth as multiple new businesses are looking to locate within the County's borders and are actively working with our

Land Use and Economic Development departments to locate in Cecil County. Based on the forecasted outlook, the recordation tax is Proposed to increase by \$3,149,800 or 33% over FY2022.

FUND BALANCE APPROPRIATED

Governmental funds report the difference between their assets and liabilities as fund balance. The FY2023 proposed budget funds the County’s current fund balance policy to its statutory limits and does not include and appropriation of unassigned fund balance. The FY2023 proposed budget adheres to Section 508 of the Cecil County Charter that requires the County enact an Annual Budget and Appropriations Ordinance which levies the amount of tax required to ensure the budget is balanced.

GENERAL FUND EXPENSE BUDGET SUMMARY

This has been a unique year where we were underfunded coming in and had to cut expenses to keep a balanced budget. We are looking to control spending and put money back in the pockets of our citizens. The more we can grow our county’s economy, the more we will be able to provide services to our citizens, and this budget reflects that approach.

BOARD OF EDUCATION

Account Description	2020 Actual	2021 Actual	2022 Revised Budget	2023 Prop. Budget	Dollar Increase or (Decrease)	Percent Change
551-Board of Education						
Capital Outlay	1,967,476	909,187	675,000	300,000	(375,000)	-55.56%
Transfers & Intergovernment	84,905,673	86,367,865	88,527,026	89,196,266	669,240	0.76%
Total Board of Education	86,873,149	87,277,052	89,202,026	89,496,266	294,240	0.33%

As the COVID-19 pandemic continued into the 2021-2022 academic year, almost all public-school systems in Maryland experienced a decrease in enrollment. The required Maintenance of Effort school funding formula utilizes the enrollment number as of September 30 to calculate the upcoming level of funding required by County budgets for the ensuing year. Cecil County’s public school enrollment number decreased by greater than 400 students. The General Assembly realized the toll the pandemic was having on school systems and added language to the Budget Reconciliation Act of 2021 to ensure local funding did not decrease due to the low student enrollment.

For the Board of Education to receive additional State funding, the County is required to fund the public schools above the FY2022 County’s allocation. This State mandated requirement imposes on the County to provide \$1.9 million over the FY2022 level. To make certain Cecil County receives its total share of State funding, the County’s allocation for FY2023 is \$89,202,026. With current per pupil funding the level increases by almost \$150.00.

The FY2023 Proposed Budget supports the top small cap priorities on the Board of Education’s list for FY2023; safe entrances for schools.

The Board of Education’s Proposed FY2023 Capital Budget provides funding for the new North East High/Middle School as well as a new roof on Elkton Middle School.

CECIL COLLEGE

Account Description	2020 Actual	2021 Actual	2022 Revised Budget	2023 Prop. Budget	Dollar Increase or (Decrease)	Percent Change
554-Cecil College Scholarship						
Supplies & Materials	61,200	68,244	68,244	70,000	1,756	2.57%
Total Cecil College Scholarship	61,200	68,244	68,244	70,000	1,756	2.57%

Account Description	2020 Actual	2021 Actual	2022 Revised Budget	2023 Prop. Budget	Dollar Increase or (Decrease)	Percent Change
555-Cecil College						
Capital Outlay	134,162	174,570	157,335	110,000	(47,335)	-30.09%
Transfers & Intergovernment	11,513,157	11,841,157	11,841,157	11,841,157	-	0.00%
Total Cecil College	11,647,319	12,015,727	11,998,492	11,951,157	(47,335)	-0.39%

Cecil County continues to support Cecil College in its efforts to become a regional choice for not only two-year students but also students wanting to obtain a four-year degree. The County will continue to support the college in a fiscally responsible manner and has level funded their allocation by proposing to provide over \$12,000,000 dollars of operational funding for FY2023. This level funding adheres to the maintenance of effort requirements of the State for community colleges. The small capital outlay for FY2023 proposes to support A/V upgrades as well as resurfacing the tennis courts.

The FY 2023 Capital Budget is continuing to support the new Cecil College entrance. The College currently only has one way to enter and exit the campus. Creating a new entrance/roadway at the northern end of the campus will address the safety concerns and open the northern end of the campus to possible future expansion.

CECIL COUNTY PUBLIC LIBRARY

Account Description	2020	2021	2022 Revised	2023 Prop.	Dollar	Percent
	Actual	Actual	Budget	Budget	Increase or (Decrease)	Change
631 - Libraries						
Transfers & Intergovernment	6,010,417	6,406,619	6,230,417	6,624,333	393,916	6.32%
Total Libraries	6,010,417	6,406,619	6,230,417	6,624,333	393,916	6.32%

Although there are no capital projects for the Library in the FY2023 proposed budget, the County is funding a 6% COLA for all employees as well as the addition of four new librarians.

CECIL COUNTY DEPARTMENT OF INFORMATION TECHNOLOGY

Account Description	2020	2021	2022 Revised	2023 Prop.	Dollar	Percent
	Actual	Actual	Budget	Budget	Increase or (Decrease)	Change
251 - Information Technology						
Salary & Fringe	1,081,294	1,264,284	1,573,554	1,727,220	153,666	9.77%
Professional & Related Services	1,346,227	1,387,723	1,677,475	2,063,855	386,380	23.03%
Supplies & Materials	930,396	1,145,184	1,209,419	1,209,105	(314)	-0.03%
Training & Related	39,961	12,435	38,750	25,000	(13,750)	-35.48%
Depreciation	1,389,128	1,576,359	1,534,886	1,516,739	(18,147)	-1.18%
Debt Service Interest Exp	19,656	12,630	6,764	2,155	(4,609)	-68.14%
Capital Outlay	-	-	(186,297)	-	186,297	-100.00%
Total Information Technology	4,806,663	5,398,615	5,854,551	6,544,074	186,297	3.18%

Cecil County's continued awareness of the importance to fund the Department of Information Technology is supported with a FY2023 proposed budget of \$6,544,074 or a 3.2% increase over FY2022.

Access to technology has become more important than ever to Cecil County citizens and this budget reflects those priorities. The Department of Information Technology has generally focused on internally facing customers and limited public access via the county website. This budget includes funding to expand broadband and modernize county applications, allowing greater engagement with Citizens than ever before through a web-based portal that would give Citizens access to submit permits, report issues, and engage with county services, any time day or night, from the comfort of their own home. This modern approach to providing services will drive efficiency, reduce data entry costs and errors, and reduce turn-around time of engagements with Cecil County Government.

CECIL COUNTY SHERIFF

Proposed funding for the Cecil County Sheriff's budget for FY 2023 is \$27,594,056, an increase of 3.6%, or \$947,930 versus FY22. The major divisions are listed below:

Account Description	2020	2021	2022 Revised	2023 Prop.	Dollar	Percent
	Actual	Actual	Budget	Budget	Increase or (Decrease)	Change
311 - Law Enforcement						
Salary & Fringe	11,141,564	11,251,498	11,829,628	12,121,838	292,210	2.47%
Professional & Related Services	1,093,752	1,056,758	969,165	944,646	(24,519)	-2.53%
Supplies & Materials	1,413,238	1,274,600	1,522,947	1,881,251	358,304	23.53%
Training & Related	63,899	33,204	134,792	138,092	3,300	2.45%
Capital Outlay	-	-	1,000	1,000	-	0.00%
Transfers & Intergovernment	-	-	100,892	-	(100,892)	-100.00%
Total Law Enforcement	13,712,453	13,616,060	14,558,424	15,086,827	528,403	3.63%

Account Description	2020	2021	2022 Revised	2023 Prop.	Dollar	Percent
	Actual	Actual	Budget	Budget	Increase or (Decrease)	Change
331 -Detention Center						
Salary & Fringe	5,630,644	5,832,624	5,857,914	6,528,501	670,587	11.45%
Professional & Related Services	80,489	74,461	102,770	77,600	(25,170)	-24.49%
Supplies & Materials	2,500,829	2,965,117	3,302,071	3,610,659	308,588	9.35%
Training & Related	19,430	14,092	70,466	71,347	881	1.25%
Total Detention Center	8,231,392	8,886,295	9,333,221	10,288,107	954,886	10.23%

Account Description	2020	2021	2022 Revised	2023 Prop.	Dollar	Percent
	Actual	Actual	Budget	Budget	Increase or (Decrease)	Change
333 -Community Corrections						
Salary & Fringe	1,816,640	1,750,271	1,909,234	1,287,816	(621,418)	-32.55%
Professional & Related Services	48,384	85,400	139,107	173,847	34,740	24.97%
Supplies & Materials	450,945	511,670	687,663	737,109	49,446	7.19%
Training & Related	5,870	1,027	18,476	20,350	1,874	10.14%
Total Community Corrections	2,321,839	2,348,367	2,754,480	2,219,122	(535,358)	-19.44%
Total Sheriff's Office	24,265,684	24,850,722	26,646,126	27,594,056	947,930	3.56%

DEPARTMENT OF PUBLIC WORKS

Account Description	2020 Actual	2021 Actual	2022 Revised Budget	2023 Prop. Budget	Dollar	
					Increase or (Decrease)	Percent Change
401 - Public Works - Office of Director						
Salary & Fringe	377,556	337,084	426,913	512,223	85,310	19.98%
Professional & Related Services	3,849	1,417	1,318	1,151	(167)	-12.67%
Supplies & Materials	18,767	33,358	27,928	27,171	(757)	-2.71%
Training & Related	3,719	1,759	4,700	4,700	-	0.00%
Special Purpose	62,615	89,124	97,500	116,665	19,165	19.68%
Total Pub Wrks - Office of Dir.	466,505	462,742	558,359	661,910	103,551	18.55%

Account Description	2020 Actual	2021 Actual	2022 Revised Budget	2023 Prop. Budget	Dollar	
					Increase or (Decrease)	Percent Change
402 - Pub Works Stormwater Mgmt						
Salary & Fringe	584,001	599,093	674,138	747,093	72,955	10.82%
Professional & Related Services	257,356	282,136	243,500	258,531	15,031	6.17%
Supplies & Materials	78,602	70,316	101,731	87,556	(14,175)	-13.93%
Training & Related	5,193	4,174	7,750	6,750	(1,000)	-12.90%
Special Purpose	3,998	4,000	110,000	110,000	-	0.00%
Transfers & Intergovernment	500,000	-	-	-	-	NA
Total Pub Wrks Stormwater Mgmt	1,429,149	959,718	1,137,119	1,209,930	72,811	6.40%

Account Description	2020 Actual	2021 Actual	2022 Revised Budget	2023 Prop. Budget	Dollar	
					Increase or (Decrease)	Percent Change
403 - Pub Wrk - Eng & Const.						
Salary & Fringe	948,312	951,722	1,082,801	1,059,143	(23,658)	-2.18%
Professional & Related Services	68,984	73,101	64,320	175,104	110,784	172.24%
Supplies & Materials	78,194	89,435	92,136	93,934	1,798	1.95%
Training & Related	6,594	3,260	7,150	7,150	-	0.00%
Total Pub Wrk - Eng & Const.	1,102,084	1,117,518	1,246,407	1,335,331	88,924	7.13%

Account Description	2020 Actual	2021 Actual	2022 Revised Budget	2023 Prop. Budget	Dollar	
					Increase or (Decrease)	Percent Change
412 - Roads - Administration						
Salary & Fringe	2,848,821	2,925,895	3,144,279	3,166,137	21,858	0.70%
Professional & Related Services	1,442,971	1,662,673	1,557,940	1,386,498	(171,442)	-11.00%
Supplies & Materials	394,756	438,440	463,513	613,582	150,069	32.38%
Utilities	37,042	38,268	53,896	50,800	(3,096)	-5.74%
Training & Related	9,813	7,150	10,300	23,000	12,700	123.30%
Transfers & Intergovernment	-	-	216,129	-	(216,129)	-100.00%
Total Roads - Administration	4,733,402	5,072,426	5,446,057	5,240,017	(206,040)	-3.78%

Account Description	2020 Actual	2021 Actual	2022 Revised Budget	2023 Prop. Budget	Dollar	
					Increase or (Decrease)	Percent Change
415 - Roads - Signs						
Professional & Related Services	5,700	-	-	-	-	NA
Supplies & Materials	60,402	34,713	43,000	43,000	-	0.00%
Total Roads - Signs	66,102	34,713	43,000	43,000	-	0.00%

Account Description	2020 Actual	2021 Actual	2022 Revised Budget	2023 Prop. Budget	Dollar	
					Increase or (Decrease)	Percent Change
416 - Roads - Lighting						
Utilities	100,884	108,363	102,000	110,000	8,000	7.84%
Total Roads - Lighting	100,884	108,363	102,000	110,000	8,000	7.84%

Account Description	2020 Actual	2021 Actual	2022 Revised Budget	2023 Prop. Budget	Dollar	
					Increase or (Decrease)	Percent Change
425 - Weed Control Program						
Salary & Fringe	11,623	18,640	29,501	29,501	-	0.00%
Professional & Related Services	25,488	13,658	18,644	15,217	(3,427)	-18.38%
Supplies & Materials	9,370	4,948	5,300	8,527	3,227	60.89%
Training & Related	-	-	100	100	-	0.00%
Total Weed Control Program	46,481	37,246	53,545	53,345	(200)	-0.37%

Account Description	2020 Actual	2021 Actual	2022 Revised Budget	2023 Prop. Budget	Dollar	
					Increase or (Decrease)	Percent Change
471 - Roads Maintenance						
Professional & Related Services	6,235,745	3,434,553	5,878,282	3,230,900	(2,647,382)	-45.04%
Supplies & Materials	636,273	561,080	630,911	647,000	16,089	2.55%
Expendable Equip (Other)	-	-	9,927	6,727	(3,200)	-32.24%
Total Roads Maintenance	6,872,018	3,995,633	6,519,120	3,884,627	(2,634,493)	-40.41%

Total Department of Public Works	14,816,626	11,788,359	15,105,607	12,538,160	(2,567,447)	-17.00%
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The Department of Public Works proposed budget for FY2023 at \$12,538,160, an increase of \$1,028,671 or 8.9% versus the original FY2022 budget.

CAPITAL IMPROVEMENT PROGRAM

The following is a list of highlighted projects within the FY 23 Proposed Capital Budget:

	FY 2023
<u>Cecil County Public Schools</u>	
New North East High/Middle School	\$ 11,500,000
Elkton Middle School - Roof Replacement	2,085,000
<u>Cecil College</u>	
Mechanical Infrastructure	525,000
Campus Entrance & Facilities Building	6,665,000
<u>Emergency Services</u>	
Central Paramedic Station #4	450,000
<u>DPW - Roads and Bridges</u>	
Replacement of Bridge CE-0055 Belvidere Road over CSX	3,850,000
Belvidere Road Improvements	1,000,000
Replacement of Bridge CE0060, Wheatley Road over West Branch	650,000
I-95 over Belvidere Road Interchange	333,000
Replace Elk Mills Road Culverts	300,000
Roads Southern Yard Fuel Point Improvements	250,000
<u>Facilities Mangement</u>	
Health Department Parking Lot Improvements	675,000
<u>Sheriff's Office</u>	
Retrofit Space for Evidence & Amory	450,000
Retrofit Exterior for Parking/Sally Port	125,000
Construct Firearm's Range	2,000,000
<u>Community Services</u>	
Mid-County Transit HUB	350,000
CCAS Phase 2 Building Expansion/Sprinkler	190,000
<u>Wastewater Enterprise Fund</u>	
Construct Rt. 40 West Sanitary Sewer	3,675,000
Bayview Interceptor Sewer Repair	1,700,000
Repair Port Deposit I&I	1,050,000
Upgrade Washington St Forcemain	500,000
<u>Solid Waste</u>	
Upgrade/Expand Solid Waste Operations Facility	4,500,000

Following are product descriptions for the projects are in the first year of funding within the Capital Program Improvement. Any projects that met the definition of requiring Planning Commission support and have not yet received such approval will do so prior to adoption of the FY2023 Proposed Capital Improvement Program.

Public Schools

North East Middle/High School

In the FY 2021 CIP, CCPS received Local Planning support by the IAC for the North East Middle School Replacement Project. This project was proposed to be constructed on a recently purchased site adjacent to the existing North East High School. In the process of planning for that project, there has been support for an alternative project. This alternative project has determined that addressing a replacement North East High School, which has been in our CCPS 5-year plan, in combination with our replacement North East Middle School, would allow us to improve our overall school facility portfolio more efficiently and lower our Total Cost of Ownership for both buildings.

Elkton Middle School - Roof Replacement

Project includes Installation & removal of temporary safety railings/Rigging & hoisting for demolition & new roofing/Access for the high steep slope portion of the roof/Complete demolition of all roofing, roof insulation, sheet metal, accessories & wood blocking/An allowance for 2,000 square feet of various masonry repair including pointing, patching and/or rebuilding/Installation of a permanent guardrail at the rear of the gym where the mechanical equipment is to close to the roof edge to meet code/Installation of new wood blocking per roof design/An allowance for replacement of 6,500 square feet (10% of roof area) of potentially deteriorated roof deck/Installation of code compliant roof insulation on low slope roofs/Installation of SBS roofing system at all low slope roofs including cover board, vapor barrier, roofing, sheet metal, accessories & walk pads/Installation of 300# - 360# architectural asphalt shingles at all steep slope roofs including peel & stick underlayment, sheet metal & accessories/Misc. caulking for all roof work/Replacement of all gutters, downspouts & interior roof drains/Mechanical and electrical allowances for potential work required as a result of increased roof insulation thickness.

Emergency Services

Construct Paramedic Station 4

Based on call volumes, projected growth and vehicle response times, a paramedic station north of Elkton is required. This project provides for the design and construction of a paramedic station on the campus of the Cecil County School of Technology (CCSoT) in partnership with Cecil County Public Schools. The station will provide office, bunk, and storage space, as well as sufficient bays for the storage of paramedic and other Emergency Services vehicles. One bay will serve as the radio installation shop. The project will also construct a fire training tower on site for use by County personnel, volunteer fire service members, and CCSoT fire science/EMS

students. Communications, water and sanitary sewer service will be extended to the site to serve the new paramedic station.

Roads and Bridges

Rehabilitation of Bridge Wheatley Road over West Branch

This is a single span steel beam bridge constructed in 1966 and rehabilitated in 1999. The structure has an overall length of 32.1 feet and a clear roadway width of approximately 21.6 feet and carries a two lane roadway. The bridge is currently not load posted and carries over 400 vehicles per day. The existing concrete deck exhibits advanced deterioration, the painted steel beams have wide-spread paint failure with minor to moderate corrosion with poor structural welds, and the reinforced concrete abutments exhibit spalling and cracking. The project will replace the existing concrete deck and steel beams with a new superstructure, repair the abutment deterioration, replace the bridge railings and upgrade the approach w-beam and end treatments. Without this project the bridge deterioration is expected to accelerate, potentially leading to posted bridge weight restrictions, and ultimately closure of the bridge, if not addressed.

Replace Elk Mills Road Culverts

This project will replace the deteriorating existing twin 48" corrugated culverts that are past their expected life expectancy and exhibit severe deterioration. The project will explore several alternative structures such as pipe and box culvert configurations. The structure will be sized to carry two 12'-0" lanes and seek to maximize the shoulder widths, while keeping stream and approach roadway impacts minimized. This major collector road carries nearly 1,900 vehicles per day.

Fuel Point Improvements

This project will improve the existing fueling point by adding overhead canopies with lighting above the existing fuel pumps, new concrete fueling pads, dedicated DEF (Diesel Exhaust fluid) storage and pump solution, and minor miscellaneous improvements. The improvements will provide overhead protection for County employees while fueling and provide improved operating efficiencies with dedicated DEF pumps.

Facilities

Health Department Parking Lot Improvements

The parking lot of the Cecil County Health Department was constructed in 1988 using porous pavement and a perforated pipe underdrain system. The existing porous pavement and underdrain system have failed resulting in pavement settlement, rutting and map cracking. During rainfall events, standing water up to 4" deep ponds along the parking lot surface. This project intends to remedy the failing pavement and ponding water by milling the existing porous asphalt, replacing with porous asphalt pavement, installing new concrete curbing, and striping and signing the new parking spaces.

Sheriff's Office

Retrofit Exterior for Parking/Sallyport

Phase 4 - Retrofit Exterior Space for Parking/Sallyport, will include an exterior addition to the existing building which will accommodate a new sallyport for prisoner transfer, secure the vehicular evidence processing area, and provide permanent secure exterior storage. The sallyport will include three garage bays and a handicap accessible entrance to the holding cells. This project will also include enclosing the rear parking area with security fencing and gates. Ideally, this project could be constructed in conjunction with the Department of Emergency Services project, Retrofit Exterior for Parking/Sallyport, which will provide a sallyport, storage, and covered housing for the generator.

Firearm's Range

After the recent range closures and scheduling difficulties at the Elk Neck State Park Shooting Range, the creation of a firearms range in Cecil County is necessary to adequately train officers and reduce operating and travel costs incurred by obtaining firearms training at outside facilities. Scheduling of range time has become increasingly difficult due to multiple agencies vying for time at fewer facilities. The proposed facility will be located in Cecil County and will be jointly funded by Cecil County and the City of Newark, whose Police Department faces similar issues with firearms training.

The addition of a new departmental range will improve the efficiency and quality of training and expand training opportunities which target the needs of specially trained officers, specialized units, and the CCSO firearms training program in general. It would allow for more efficient scheduling of officers for in-service training, limiting the need for overtime and additional personnel at each training session.

The CCSO and the Newark Police Department have been engaged in talks to acquire a tract of land owned by Cecil County that would be leased to the city of Newark for 50+ years at little cost. CCSO and NPD would be full partners upon construction completion.

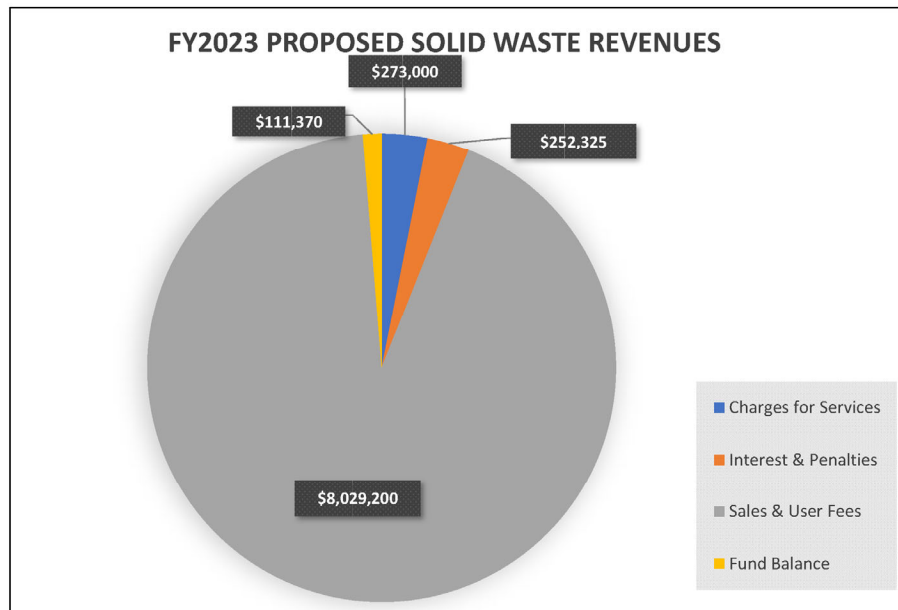
Wastewater

Repair Port Deposit I&I

Portions of the Port Deposit collection system were originally combined with stormwater and pipes to the river. In the 1970's, Port Deposit built the WWTP and connected the combined system but did not separate all the stormwater connections. Large rain events could potentially overwhelm the new Port Deposit WWTP as a result of the large volume of I&I that enters the collection system, putting it at risk of overflow. This project will correct some of the remaining defects, disconnect some springs, roof leaders and storm drain cross connections to reduce the amount of stormwater that is entering the sanitary sewer collection system.

Expand Route 40 Interceptor

This project provides for the design engineering, ROW, utility relocation, and construction to upgrade 6800 linear feet of existing 8 inch sewer mains to 15 inch sewer interceptor along Route 40 from manhole 3324 to the Route 40 Pump Station. The smaller pipe section is a choke point that will restrict development in Elkton West and Marley Road areas unless upgraded. This project construction timing be triggered by the new development of the Mill Run Pump Station and the Marley Road flows.



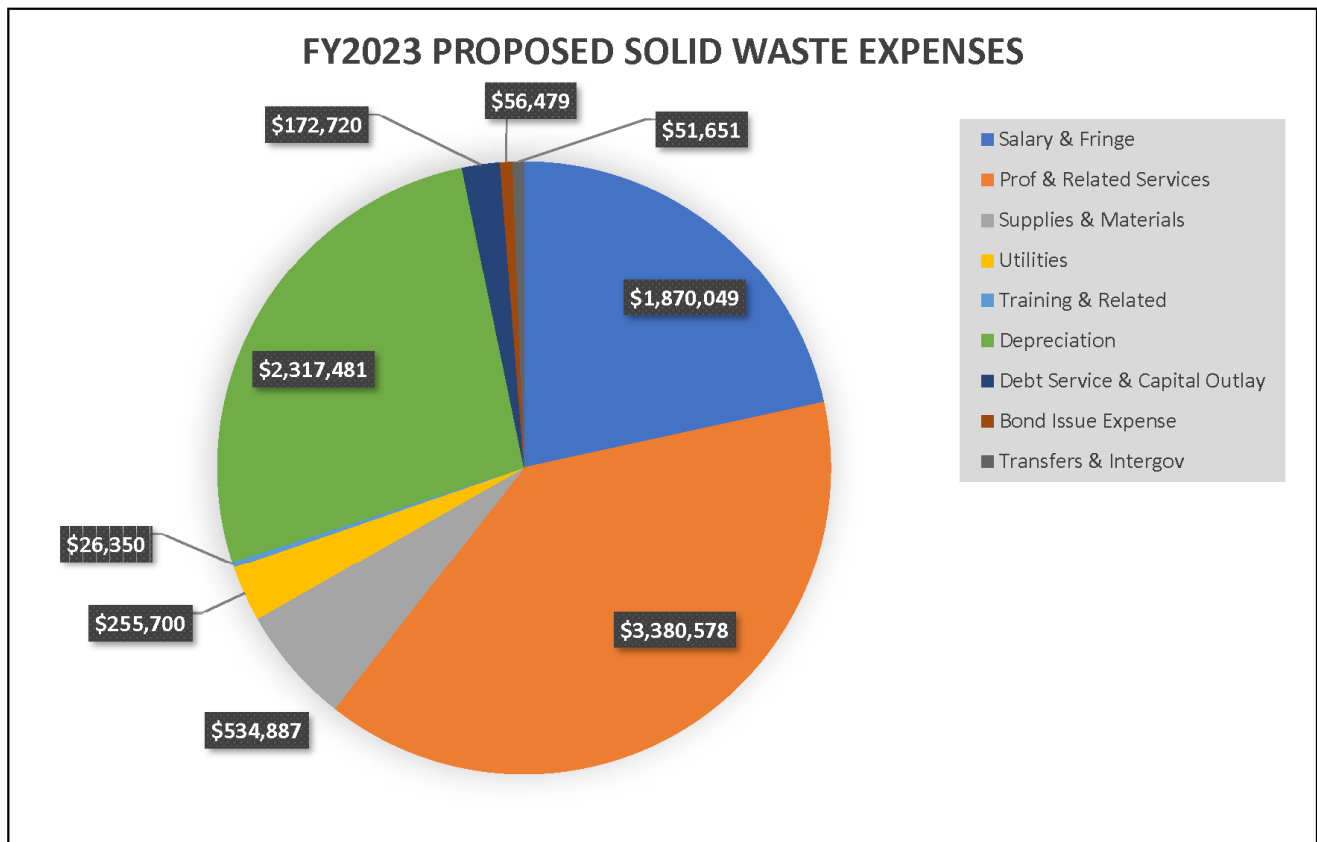
SOLID WASTE

ENTERPRISE FUND – REVENUES

Account Description	2020 Actual	2021 Actual	2022 Revised Budget	2023 Prop. Budget	Dollar Increase or (Decrease)	Percent Change
602- Solid Waste						
Sales & User Fees	8,549,524	9,439,936	8,232,000	8,029,200	(202,800)	-2.46%
Charges for Services	208,639	333,864	273,000	273,000	-	0.00%
Investment Earnings	195,778	3,137,676	300,000	250,000	(50,000)	-16.67%
Contributions & Other	527	46,574	-	-	-	NA
Interest & Penalties	4,841	4,830	2,325	2,325	-	0.00%
Fund Balance	-	-	(141,845)	111,370	253,215	-178.52%
Total Solid Waste	8,959,308	12,962,881	8,665,480	8,665,895	415	0.00%

The Solid Waste Enterprise Fund records 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 FY2023 budget is not requesting an increase in tipping fees due to the fund's continued ability to budget a surplus as expenditures continue to be less than estimated revenues.

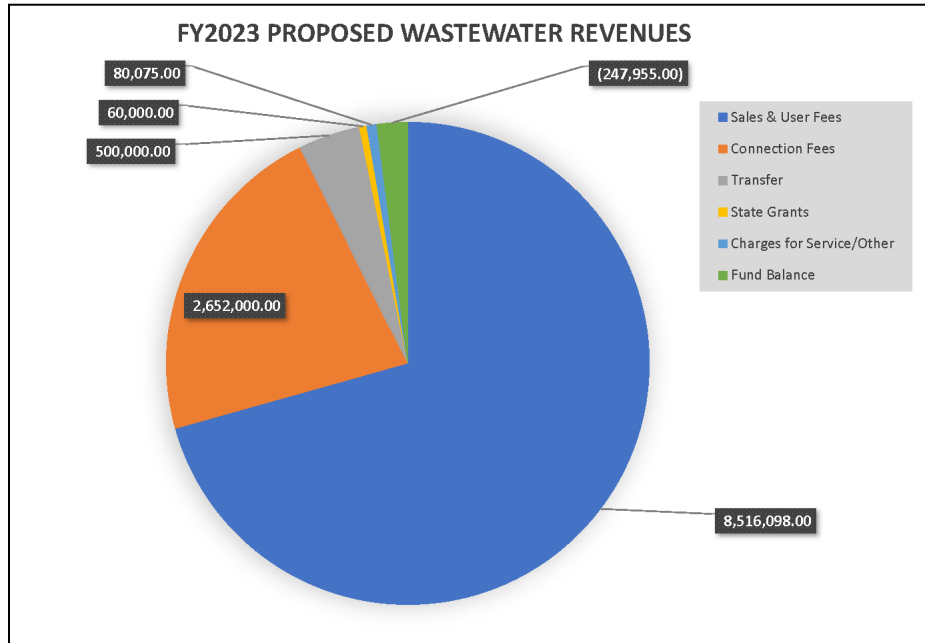
SOLID WASTE ENTERPRISE FUND – EXPENSES



Account Description	2020 Actual	2021 Actual	2022 Revised Budget	2023 Prop. Budget	Dollar Increase or (Decrease)	Percent Change
602- Solid Waste						
Salary & Fringe	1,719,460	1,693,281	1,886,834	1,870,049	(16,785)	-0.89%
Professional & Related Services	2,484,680	2,973,613	3,713,593	3,380,578	(333,015)	-8.97%
Supplies & Materials	311,309	379,092	374,682	534,887	160,205	42.76%
Utilities	137,485	135,615	255,700	255,700	-	0.00%
Training & Related	7,319	8,115	21,350	26,350	5,000	23.42%
Depreciation	1,370,050	1,126,661	1,174,981	1,217,481	42,500	3.62%
Depletion	625,297	1,315,191	1,100,000	1,100,000	-	0.00%
Capital Outlay	-	-	(13,780)	-	13,780	-100.00%
Bond Issue Expense	76,579	99,949	68,872	56,479	(12,393)	-17.99%
Debt Service Interest Expense	190,587	177,288	227,936	167,797	(60,139)	-26.38%
Expendable Equip Other	12,000	4,923	4,923	4,923	-	0.00%
Special Purpose	(825)	12,915	-	-	-	NA
Transfers & Intergovernment	51,651	51,651	51,651	51,651	-	0.00%
Total Solid Waste	6,985,591	7,978,292	8,866,742	8,665,895	(200,847)	-2.27%

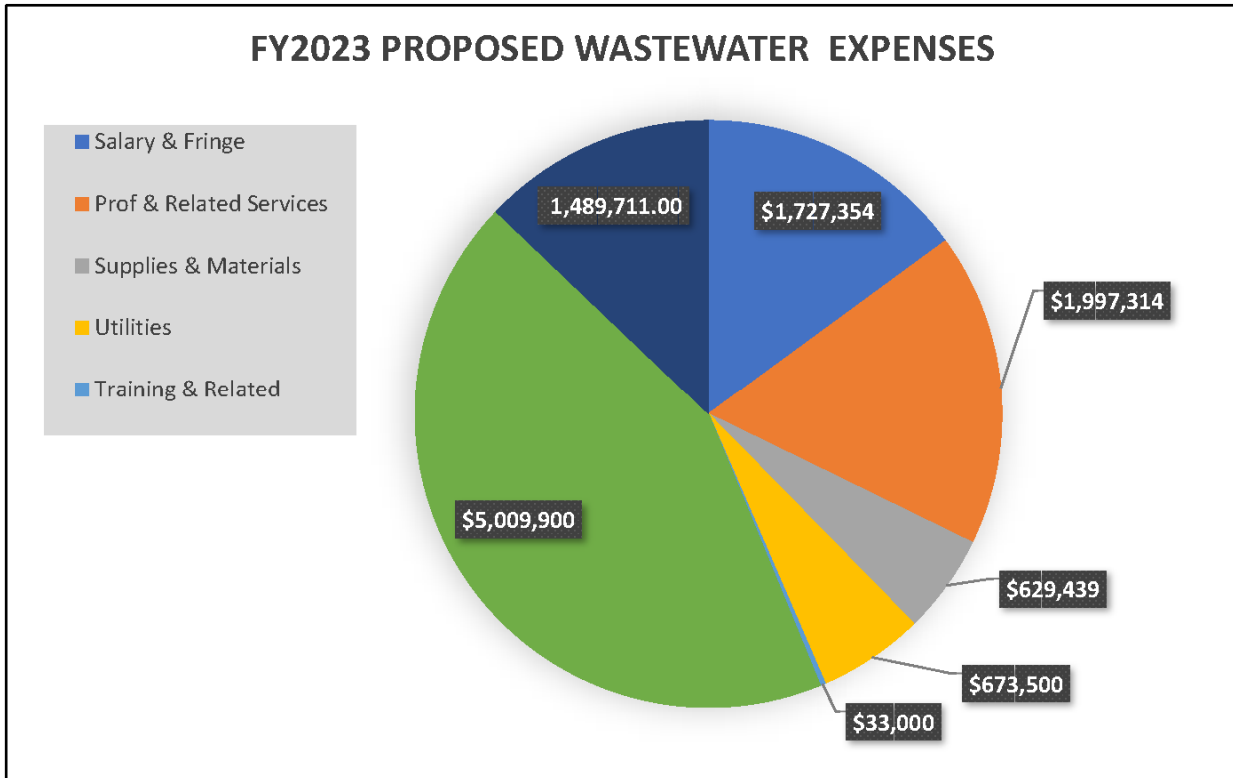
The FY2023 proposed expenditure budget supports the increase in depreciation due to the lease purchase of a new compactor in FY2021. The new equipment's ability to compact the trash will increase the density of the waste and helps to extend the life of the landfill.

WASTEWATER ENTERPRISE FUND – REVENUES



Account Description	2020 Actual	2021 Actual	2022 Revised Budget	2023 Prop. Budget	Dollar Increase or (Decrease)	Percent Change
605- Waste Water						
Sales & User Fees	8,183,548	8,516,098	8,356,236	8,516,098	159,862	1.91%
State Grants	4,904,106	7,826,354	60,000	60,000	-	0.00%
Charges for Services	22,356	31,212	13,950	25,000	11,050	79.21%
Investment Earnings	63,026	1,579	10,000	5,000	(5,000)	-50.00%
Contributions & Other	17,433	29,767	589	15,000	14,411	2446.69%
Connection Fees	1,508,448	1,705,926	1,968,000	2,652,000	684,000	34.76%
Developers Capital Contribution	1,087,939	-	-	-	-	NA
Interest & Penalties	74,820	48,373	30,075	35,075	5,000	16.63%
Transfers	756,000	1,000,000	1,102,367	500,000	(602,367)	-54.64%
Fund Balance	-	-	-	(247,955)	(247,955)	NA
TotalWaste Water	16,617,676	19,159,308	11,541,217	11,560,218	19,001	0.16%

WASTEWATER ENTERPRISE FUND – EXPENSES

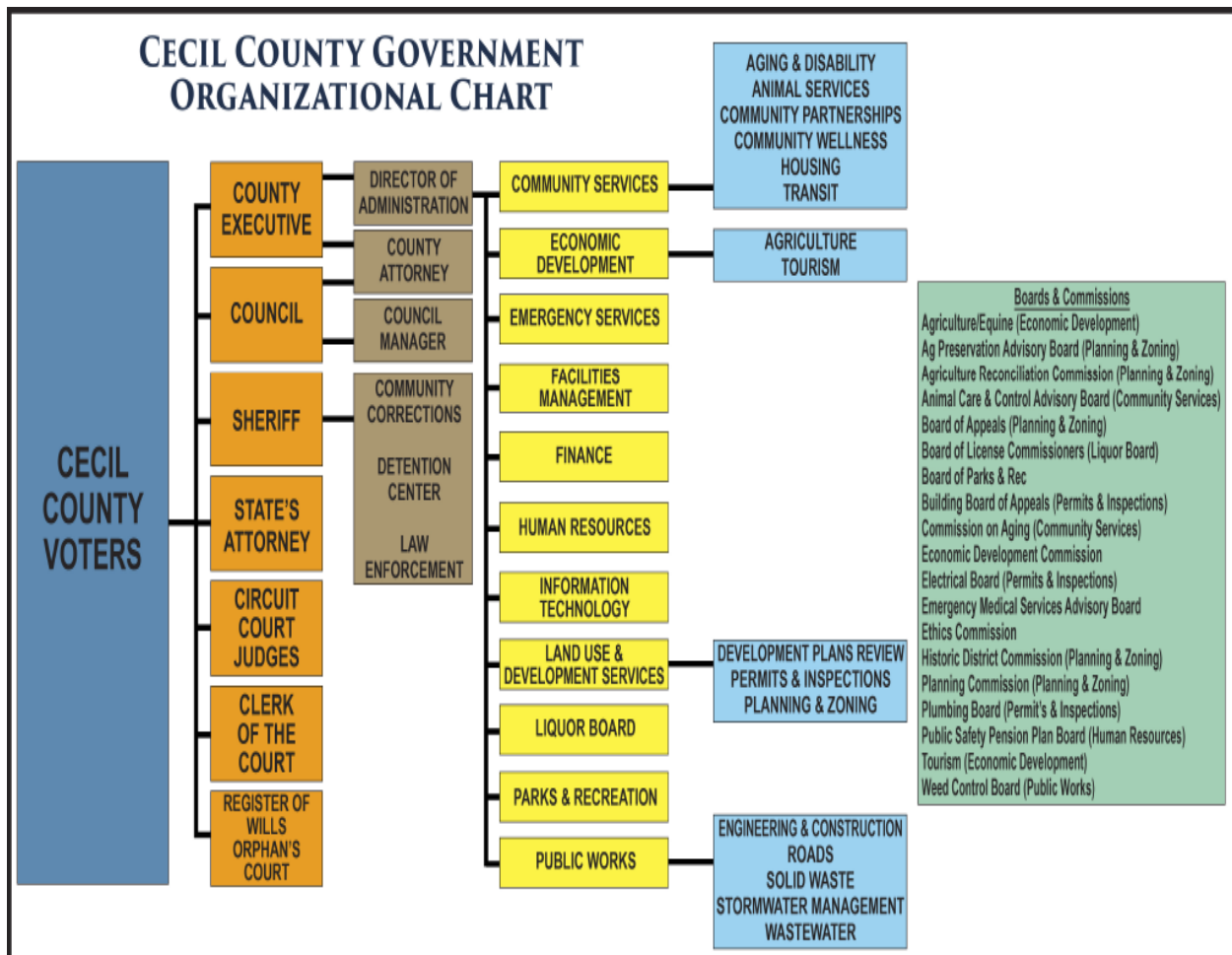


Account Description	2020 Actual	2021 Actual	2022 Revised Budget	2023 Prop. Budget	Dollar Increase or (Decrease)	Percent Change
605- Waste Water						
Salary & Fringe	1,380,740	1,475,786	1,649,052	1,727,354	78,302	4.75%
Professional & Related Services	2,230,792	1,529,330	1,898,558	1,997,314	98,756	5.20%
Supplies & Materials	452,028	468,041	552,336	629,439	77,103	13.96%
Utilities	405,975	505,885	673,200	673,500	300	0.04%
Training & Related	10,333	8,468	32,556	33,000	444	1.36%
Depreciation	4,505,063	5,214,432	5,009,900	5,009,900	-	0.00%
Capital Outlay	-	-	57,010	20,000	(37,010)	-64.92%
Bond Issue Expense	209,246	176,570	169,062	350,351	181,289	107.23%
Debt Service Interest Expense	1,422,345	1,467,570	1,499,543	1,119,360	(380,183)	-25.35%
Special Purpose	19,567	12,192	-	-	-	NA
Total Waste Water	10,636,088	10,858,274	11,541,217	11,560,218	19,001	0.16%

The FY2023 Wastewater Enterprise Fund Budget reflects **no increase** in use rates and is estimated to earn revenues equal to budgeted expenditures. The budget reflects the replacement of the functionally obsolete SCADA system that is the software necessary to monitor all the County’s treatment plants and pump stations to ensure the efficient operation of the system and alerts of potential issues.

CECIL COUNTY MARYLAND

ORGANIZATIONAL CHART



CECIL COUNTY MARYLAND

**KEY ELECTED AND ADMINISTRATION OFFICIALS
INVOLVED IN THE BUDGET PROCESS**

County Administration

Danielle Hornberger — County Executive

Steve Overbay — Acting Director of Administration

James Appel — Director of Finance

Melissa Wooddell – Acting Budget Manager

Lawrence Scott — County Attorney

Angelia Lawson – Director of Human Resources

David P. Trollo — Director of Community Services

Steven Overbay — Director of Economic Development

Clyde S. Van Dyke — Director of Parks & Recreation

Stephen O’Connor — Director of Land Use & Development Services

W. Scott Flanigan — Director of Public Works

Dave Warnick — Director Information Technology

Scott A. Adams — Sheriff

Wayne L. Tome, Sr. — Director of Emergency Management

Stephen Reisler – Director of Facilities Maintenance

County Council

Bob Meffley — District 1, President

Jackie Gregory — District 5, Vice-President

Bill Coutz — District 2

Al Miller — District 3

Donna Culberson — District 4

CECIL COUNTY MARYLAND

BUDGET PROCESS AND CALENDAR

With input from the Citizens of Cecil County, the Director of Finance, the Deputy Director of Finance and Administration, after meetings with all County departments and representatives of the Board of Education, Cecil College and the Cecil County Public Libraries, the County Executive proposes an annual budget not later than April 1 to the County Council. The Council then holds its own public hearings. Not later than June 15th, 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 1st

- All departments and agencies submit final operating requests to Finance

April 1st

- 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 June 15th

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

CECIL COUNTY MARYLAND'S 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 mandates, needs, and in accordance with the County's Strategic Plan.
- Expenses, 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 10.0 % of the General Fund Operating Expense 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 pooled cash will be invested based on an analysis used to determine the best possible return while ensuring maximum cash availability.

Revenue Policies

- An annual review of revenue projections is performed; 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 so as not to subsidize the General Fund.

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.

ADHERENCE TO THE STRATEGIC PLAN

As stated in Charter Section 601(a), “Under the direction of the Executive, the Government shall establish a strategic plan for the County, which shall be designed to align the County with anticipated shifts in demographic, economic, legal, political, social or physical conditions. The strategic plan shall be created using the best practices for the creation of such plans, which shall include the participation of all elected county officials, the heads of all principal operating departments, agencies and offices, and members of the public. The strategic plan shall be the principal planning document of the County to which all other planning documents shall adhere, including the Budget and the County’s comprehensive plan.”

The Cecil County 2014-2019 Strategic Plan was the first comprehensive plan developed, and adopted under the new system of charter government and specifically responds to the regulations described in Article 6, Section 601 (a). The second iteration went into effect in FY2020.

The following priorities are integral to achieving the Vision of the County and are therefore of equal significance to advancing the Mission of Cecil County:

Economic Development Strategic Priority: Cecil County will create an environment that encourages economic growth through job creation, business development, and community revitalization.

Fiscal Stability Strategic Priority: Cecil County will provide fiscal stability that is predictable, sustainable, and supports the community to establish a secure financial foundation.

Education Strategic Priority: Cecil County will advance lifelong educational opportunities for citizens of all ages that serve as a foundation to enhance the quality of life.

Infrastructure Strategic Priority: Cecil County will implement improvements in infrastructure, consistent with the County Comprehensive Plan, that result in creating enhanced quality of life for citizens and opportunities for residential and economic development while preserving our natural environment.

Safe, Healthy, and Active Communities Strategic Priority: Cecil County will improve the quality of life for citizens by enhancing safe, healthy, and active communities.

Strategic Priority: ECONOMIC DEVELOPMENT

Cecil County will create an environment that encourages economic growth through job creation, business development, and community revitalization.

GOALS AND OBJECTIVES

GOAL 1: Accelerate efforts to create jobs and prepare the workforce for the demands of emerging employment opportunities with a technology focus.

Continue efforts to attract viable businesses to the County through a variety of proven methods that highlight the uniqueness of Cecil County and its quality of life through the Office of Economic Development.

The County supports efforts by Cecil College and Cecil County Public Schools to provide technical education and provide workforce development opportunities through increased allocations for the operational support of both entities.

GOAL 2: Increase County efforts to create a flexible and streamlined environment for business development that eliminates barriers to business recruitment and retention.

Budget supports promoting the streamlining of the County's permitting process, directing all departments and agencies to be more business friendly, with an emphasis on quality customer service, providing guidance to eliminate unnecessary steps, and to continue to enhance the fast-track permitting process. The Department of Land Use and Development continues to meet with the building community to gain their feedback on the County's processes and how to better serve their efforts.

GOAL 3: Promote a positive County image which serves to attract new residents and businesses.

The FY2023 Proposed Budget supports funding for the Office of Economic Development and the Tourism Office for greater County-wide visibility. The County is will also serve in the sponsorship capacity with funding in the FY2023 Proposed Budget to support the Five Star Event at Fair Hill in October 2022. This is a world-wide audience that will give Cecil County exposure unlike any other event.

GOAL 4: Support community revitalization and the development of mixed-use communities.

This budget again supports funding in the Department of Permits & Inspections for the program to demolish abandoned structures that are blight on residential communities.

GOAL 5: Protect and leverage the unique natural, agricultural, and historic aspects of Cecil County to promote economic development while preserving natural resources.

The County has taken proactive steps to go beyond State funded programs to create robust land preservation initiatives consisting of our local purchase of development rights and transfer of development rights ordinances. The FY2023 budget invests \$665,000 in the County's purchase of development rights program (PDR) in order to acquire additional agricultural easements in Cecil County.

Strategic Priority: FISCAL STABILITY

Cecil County will provide fiscal stability that is predictable, sustainable, and supports the community to establish a secure financial foundation.

GOALS AND OBJECTIVES

GOAL 1: The County will exercise responsible stewardship in the allocation, maintenance, and use of public resources.

The County has promoted responsible budgets emphasizing a balanced approach to governing and ending the use of unassigned fund balance to meet current operating needs. The FY2023 Proposed Budget will again only budget to spend what Proposed revenues will support.

GOAL 2: Demonstrate fiscal sustainability to address current needs and anticipate the emerging financial demands of a growing population.

Adhering to self-imposed debt affordability limitations in the development of the County's annual Capital Improvement Program, the FY2023 CIP's focus is a balanced and affordable plan for not just the current year but continues to be affordable for the next four years.

GOAL 3: Advance strategies to increase State and Federal funding for projects within the County that fall within regulatory guidelines for financial eligibility.

Within the Department of Community Services, the division of Community Partnerships continues to build and foster collaborations with public and private entities to evaluate and address the needs of the community. The division oversees coordination of the County's Local Management Board and is integral in developing grant initiatives, not only within the Department, but continues to cast the net County-wide for collaborative opportunities.

GOAL 4: Forecast and align projected revenues and capital expenditure needs over a five-year period to strengthen the linkages between community infrastructure and the financial capacity of the County.

The 2023 Proposed Capital Improvement Program supports local planning/funding for the replacement or major renovation of public school facilities. In FY2023 the County will initiate the funding for the new North East High/Middle School complex.

Strategic Priority: EDUCATION

Cecil County will advance lifelong educational opportunities for citizens of all ages that serve as a foundation to enhance the quality of life.

GOALS AND OBJECTIVES

GOAL 1: Provide advocacy to enhance the public perception of the value of education.

The County's value in a quality education continues to be evident with the beginning of a new North East Middle/High School complex. The need for schools that address the needs of today's children will continue to be a priority of future budgets.

GOAL 2: Support community efforts to increase degree attainment at the secondary and college levels.

Students will graduate from high school prepared for college and/or the world of work, through the Cecil County School of Technology, by providing career and technology programs. The County will continue to support Cecil College that will allow afford citizens, no matter what their age, to have the resources available locally to educate themselves for any career they many want to pursue.

Strategic Priority: INFRASTRUCTURE

Cecil County will implement improvements in infrastructure, consistent with the County Comprehensive Plan, that result in creating enhanced quality of life for citizens and opportunities for residential and economic development while preserving our natural environment.

GOALS AND OBJECTIVES

GOAL 1: Provide support to advance recommendations outlined in the Comprehensive Plan.

Proposes to provide wastewater infrastructure enhancements and upgrades to various facilities within the Route 40 growth area. The Proposed budget continues to energize the effort to provide County sewer within the defined growth corridor to attract new business to Cecil County.

GOAL 2: Expand access to technology and communications throughout the County.

County staff continues to identify Broadband providers and communicates with the providers relative to expansion opportunities. Funding for FY2023 will support the match required by grants from the State of Maryland, to provide the necessary funding to extend broadband infrastructure to unserved areas of the County.

GOAL 3: Improve public transit options for residents.

Through Cecil Transit, the County oversees transit operations through the implementation of a fixed route and demand response bus service and the Rural Transportation Initiative which includes the Taxi Voucher Program and the Veteran's Bus Pass Program. The FY2023 Proposed Capital Improvement Program supports the construction of a centrally located transit HUB/transportation interchange to accommodate future County public transit travelers that is not using any County funding.

GOAL 4: Advance conservation and preservation efforts in rural and sensitive lands to protect the County's natural environment.

The funding of a variety of Capital Improvement projects in both Wastewater and in Roads and Bridges will promote development in the planned growth area which will in turn lessen the focus of growth in the rural areas, which will reduce stress on agricultural operations.

Strategic Priority: SAFE, HEALTHY, AND ACTIVE COMMUNITIES

Cecil County will improve the quality of life for citizens by enhancing safe, healthy, and active communities.

GOALS AND OBJECTIVES

GOAL 1: Provide public safety resources appropriate to meet the complement of needs of citizens.

County government continues its strong support of the Sheriff's Office (which includes the Detention Center), the State's Attorney's Office and the judicial offices. Through their combined efforts, the County can identify, prosecute, and jail violent offenders. In addition, we strongly support our nine volunteer fire departments, our Department of Emergency Services as well as our paramedics. Together, these agencies help keep Cecil County safe by providing emergency services to all our citizens, property owners and businesses.

GOAL 2: Improve the health status of Cecil County citizens.

Through three initiatives under the Cecil County Health Department, the "Early Intervention Initiative", "Expand Services in Detention Center" and the "Expand Outreach Efforts", these programs intend to meaningfully impact substance abuse and the effects in a variety of positive ways, leveraged using Video Lottery Terminal funding. The Covid outbreak added to the complexity of this problem and has been addressed by offering all Cecil County citizens the opportunity to get testing and vaccinations.

GOAL 3: Promote healthy lifestyles by engaging citizens in health and wellness activities.

The Community Wellness Division offers a wide array of programming that promotes active and healthy lifestyles, volunteerism and civic engagement, enhanced socialization options and nutritional planning. This Division provides the following services: health promotion opportunities, exercise and fitness programming, community engagement through Volunteer Cecil, nutrition services, the Elkton Senior/Activity Center, the Healthy Lifestyles Fitness Center, Congregate and Home Delivered Meal Programs, Home Shopping Program, Healthy Options Programs, and a series of Chronic Disease Self-Management Program, entitled "Living Well Programs". The division prides itself on strong partnerships and rich collaborations with other community organizations to include the Health Department, Cecil College, Upper Bay Counseling, the YMCA, and Union Hospital, Christiana Care (UHCC).