

# Cecil County



## 2025 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 2025 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 assisting 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 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, Northeast, 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 five-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 2025 BUDGET

County Executive Danielle Hornberger is pleased to present the FY 2025 budget, which reflects a balanced and fiscally responsible approach to the funding of Cecil County Government. This budget adheres to conservative budget management policies and practices and complies fully with Charter Section 601 as it relates to the County’s Strategic Plan.

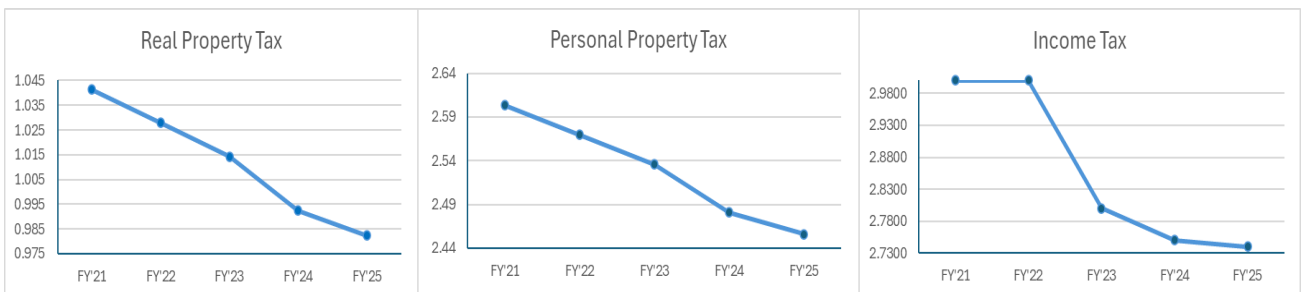
Consistent with the County Executive’s vision, the FY 25 budget is the People’s Budget, and features the County’s largest-ever investment in public education, while continuing to support public safety, infrastructure, Cecil College, the County’s public libraries, community services, and more while at the same time reducing taxes by nearly \$1.7 million and returning \$10 million in the form of a rebate to Cecil County property owners.

This budget’s focus on government efficiency and responsible approach to spending allows Cecil County Government to continue to prioritize tax relief for its citizens by lowering the income tax, property taxes, and taxes on businesses for the **fourth consecutive year**, while also providing a real property tax credit to homeowners for the second year in row. This budget follows the model of previous budgets developed by the Hornberger Administration, which were collectively instrumental in helping Cecil County Government earn its **highest-ever bond credit rating** this past year, saving the taxpayers millions of dollars on strategic long-term investments.

While the FY 25 budget funds a multitude of governmental priorities, the following list highlights several of the key measures and most notable investments:

### Taxes:

- **Provides tax relief** by cutting the real property tax rate from 0.9924 to 0.9824 per hundred dollars, which represents an approximate 1 cent per hundred dollar reduction and the personal property (business) tax rate from 2.4810 to 2.4560 per hundred dollars, representing an approximate 2.5 cents per hundred dollar reduction. This is the fourth consecutive year that County Executive Danielle Hornberger has cut the real property tax rate and personal property tax rate for businesses.
- Creates additional tax relief by **cutting income taxes** by 1 cent per dollar earned (from a 2.75% tax rate to a 2.74% tax rate), marking the third consecutive year of income tax cuts for Cecil County Citizens.



- Collectively, these FY 2025 tax reductions will result in **nearly \$1.7 million staying in the pockets of hard-working Cecil County Residents.**
- In addition, the FY 25 budget includes a **\$10 million refund to qualified Cecil County homeowners** in the form of a tax credit, marking the second consecutive year that owners of “improved residential properties” will see a tax credit reflected on their County tax bill.
- **While the County cannot control the increases in state taxes,** the County Executive’s commitment to lowering taxes in each of her four budgets aims to **offset the higher state property taxes assessed by the Maryland Department of Assessments and Taxation.**
- The FY 25 budget also continues to provide tax relief to qualified senior citizens and military service members and members of law enforcement.

### **Workforce:**

- The County Executive continues to strive to attract and retain a highly-qualified and well-trained workforce within Cecil County Government and external state agencies funded by the County (e.g., the Cecil County Sheriff’s Office, Circuit Court, State’s Attorney Office, etc.). Accordingly, all 530 full-time County employees and 294 non-Executive Branch County employees (excluding union employees who will receive COLAs and step raises, etc., according to their negotiated union contracts), will receive a **3.0% COLA and an anniversary step raise** reflecting their increased experience.
- Department Directors appointed by the County Executive will receive a **2.0% COLA and an anniversary step raise.**
- There will be no increase in employee health care premiums (including union employees).

### **Education:**

- The FY 25 budget provides **all-time record funding for Cecil County Public Schools (CCPS),** an investment in teachers, students, and families totaling **\$120.3 million.**
- **Fully funds CCPS operational needs** per Maryland State Department of Education (MSDE) guidelines with **an investment of \$93.5 million,** which represents an approximate **\$5 million increase** in operational funding as compared to the County’s approved FY 24 budget.
- The FY 25 budget also includes an **additional \$4 million for CCPS operations,** bringing the total investment in CCPS operations to approximately \$97.5 million (\$9 million more than last year).
- **Provides \$13.3 million** for the new North East Middle and North East High School complex as part of the County’s ongoing commitment of \$75 million toward its construction. The \$13.3 million investment represents **an additional investment of \$2.5 million** in both the FY 25 and FY 26 budgets to accelerate project completion.
- The budget also **includes \$5 million for the completion of multiple school improvement projects,** including the purchase and installation of a new chiller at the Cecil School of Technology, a boiler-to-gas conversion project at Charlestown Elementary School, a roof replacement at Elk Neck Elementary School, the completion of the Perryville High School Field House construction project, and a project at Rising Sun High School to improve parking lot safety.

- The FY 25 budget **draws \$5 million from the “committed” fund (education lockbox)**, which was created in the FY 24 budget to stave off tax increases associated with the State’s Blueprint for Maryland’s Future funding mandate.

### College:

- \$400,000 increase in operating budget to cover a 3% COLA increase and information technology investments.
- Includes **\$143,000 in capital funds** to complete the following improvement projects: classroom furniture replacement; extension of softball dugout; elevated walkway surface and handrail painting, caulking, and power washing; connector walkway to track and bleachers to include grading, drainpipes, and handrail; and classroom, laboratory, and office painting and carpet refresh.
- **\$700,000 for the maintenance of mechanical and building infrastructure.**
- **Funding to provide 12 student scholarships** for students selected from Cecil County Public Schools to attend college.
- The FY 25 budget **absorbs increases in health care premiums** to hold the line on the cost of health care for Cecil College employees.

### Library:

- **\$7.3 million in operational support funding** to continue programs for Cecil County citizens, which represents an approximate \$500,000 increase compared to the FY 24 budget.
- This increase **funds the hiring of three new full-time positions** for the Cecil County Public Library system (two new library associates and one new custodian to support additional library hours systemwide).
- The FY 25 budget includes a **3% COLA and an anniversary step raise** for all library employees.

### Public Safety:

- **Funds three new full-time EMS positions** (two dispatchers and one revenue administrator).
- **Funds a new full-time legal secretary position** in the Cecil County State’s Attorney’s Office.
- **Funds additional contractual deputy roles** in the Cecil County Sheriff’s Office.
- To continue attracting the region’s best public safety employees, County Executive Hornberger has continues to provided **sign-on bonuses** for new hires for the Cecil County Sheriff’s Office and Cecil County Detention Center, and new paramedics for the Cecil County Department of Emergency Services.
- Additionally, all public safety employees will be compensated in accordance with their negotiated union agreements.
- Invests **\$7.1 million for the new paramedic stations** being constructed near Charlestown (Station #2) and Elkton/Fair Hill (Station #4).
- Provides funding for the construction of new **\$4.5 million Public Safety Training facility.**



- The FY 25 budget continues to invest in modernizing the County’s public safety vehicle fleet, bringing down the average age of vehicles from 7 years to 3.5 years.
- **Funds the County’s share of three new ambulances:** Rising Sun, Perryville, and Hacks Point (includes \$1.5 million rolling over from FY 23).
- **Increased County’s contribution to the EMS & Fire Apparatus Replacement Fund:** \$75,000 increase for new ambulances (from \$125,000 to \$200,000); \$150,000 increase for new engines (\$325,000 to \$475,000), and a \$150,000 increase for new ladder trucks (from \$500,000 to \$650,000).
- **Increases the maximum annual contribution ceiling to the EMS & Fire Apparatus Replacement Fund by \$250,000** (from \$1 million to \$1.25 million), which marks the first such increase in the history of the program.
- Includes **\$75,000 in equipment testing** funds for Volunteer Fire Departments.
- \$300,000 investment in Computer Aided Dispatch (CAD) software, which will serve all dispatch services (Year 1 of a projected 3-year investment).

### **Infrastructure and Public Works:**

- Cecil County Government received commitment of \$1.1 million in new grant funding from the Maryland Office of Statewide Broadband for FY 25. This funding will be used to connect between 140 to 150 additional homes to high-speed broadband service. This effort, in combination with previously funded projects currently under construction, will bring the County closer to 100% connectivity. Thus far in FY 25, broadband construction projects have connected 276 previously unserved homes to high-speed internet.
- Continued financial support for the new Interstate 95 interchange at Belvidere Road in addition to other **roadway improvements aimed at removing tractor trailers from our residential streets.**
- To protect the environment and the sensitive headwaters of the Chesapeake Bay, the budget includes additional maintenance and repair funding for the County’s wastewater system as well as staff to administer the Bay Restoration Fund which will facilitate citizen’s connection to the County’s wastewater system.
- Includes **funding to connect the community of Holloway Beach to the County wastewater treatment facility.** This project will mitigate a public health hazard and greatly improve water quality in the Chesapeake Bay.
- Provides funding for an advanced upgrade of North East River Wastewater Treatment Plant Ultraviolet (UV) disinfection system.
- The budget includes **\$750,000 for resurfacing, repaving, and surface maintenance for county roads.** As in past years, this amount may increase in the spring of 2025. All proposed increases are subject to County Council approval.
- Provides funding for the following **major infrastructure improvements:** Mechanicsville Road, Oldfield Point Road, and Belvidere Road.
- **\$3.1 million to replace aging heavy equipment,** including road dump trucks, movers, skid steers, magnetic bucket excavator, forklift, and rebuilding of a CAT excavator and dozer.

### **Job Creation:**

- Continued commitment to growing tourism revenue through the Maryland 5 Star at Fair Hill, events at Calvert Regional Park, community programs to assist our vibrant main street businesses, competitive fishing tournaments, further development of Cecil County’s thriving wedding market, and more.

### **Support for Non-Profits:**

- Provides **\$700,000 in support of local nonprofit care providers** via Community Local Impact Grants funded through the VLT program.

### **Agriculture:**

- Continues to preserve Cecil County’s agricultural heritage using Agricultural Preservation Grants. Dedicated County funds will be leveraged against state matching programs. This program is vital to protect our green spaces and provide critical support to Cecil’s agricultural communities.

### **American Rescue Plan Act Funding (ARPA):**

- Finally, the County received approximately **\$20 million dollars in Federal ARPA money**. This money was received from the Federal Government during COVID and must be committed by the end of calendar year 2024 and expended by the end of calendar year 2026. Each expenditure utilizing ARPA funds (by project) must be approved by the County Council. To assist in the budget approval process, County Executive Danielle Hornberger provides the following projects that she proposes to spend ARPA money on or before the deadline:

Paramedic 4	\$4.8 million
Paramedic 2	\$4.1 million
Public Safety Training Center	\$7.3 million
Holloway Beach Sewer	\$2.7 million
Broadband Match	\$888K (Allocated)
VFC Equipment Testing	\$175K (Allocated)

## CECIL COUNTY FY2025 PROPOSED BUDGET- ALL FUNDS

### OPERATING BUDGET

GENERAL FUND	\$	249,257,369
HOUSING FUND		6,998,589
COMMUNITY SERVICES		13,483,802
AGRICULTURAL LAND PRES.		625,000
CASINO LOCAL IMPACT		4,725,000
DEBT SERVICE		19,453,831
CCSO - CONFISCATED FUNDS		33,950
OTHER GRANTS		15,953,858
		<u>310,531,399</u>

### INTERNAL SERVICE FUNDS

HEALTH INSURANCE FUND		14,394,400
WORKERS COMP FUND		1,609,496
INFORMATION TECH FUND		6,688,577
MOTOR VEHICLE FUND		6,008,689
		<u>28,701,161</u>

### ENTERPRISE FUNDS

WASTEWATER SERVICES		13,246,032
LANDFILL SERVICES		11,157,055
PROPERTY MANAGEMENT		585,992
		<u>24,989,079</u>

**TOTAL OPERATING BUDGET** \$ 364,221,640

### CAPITAL BUDGET

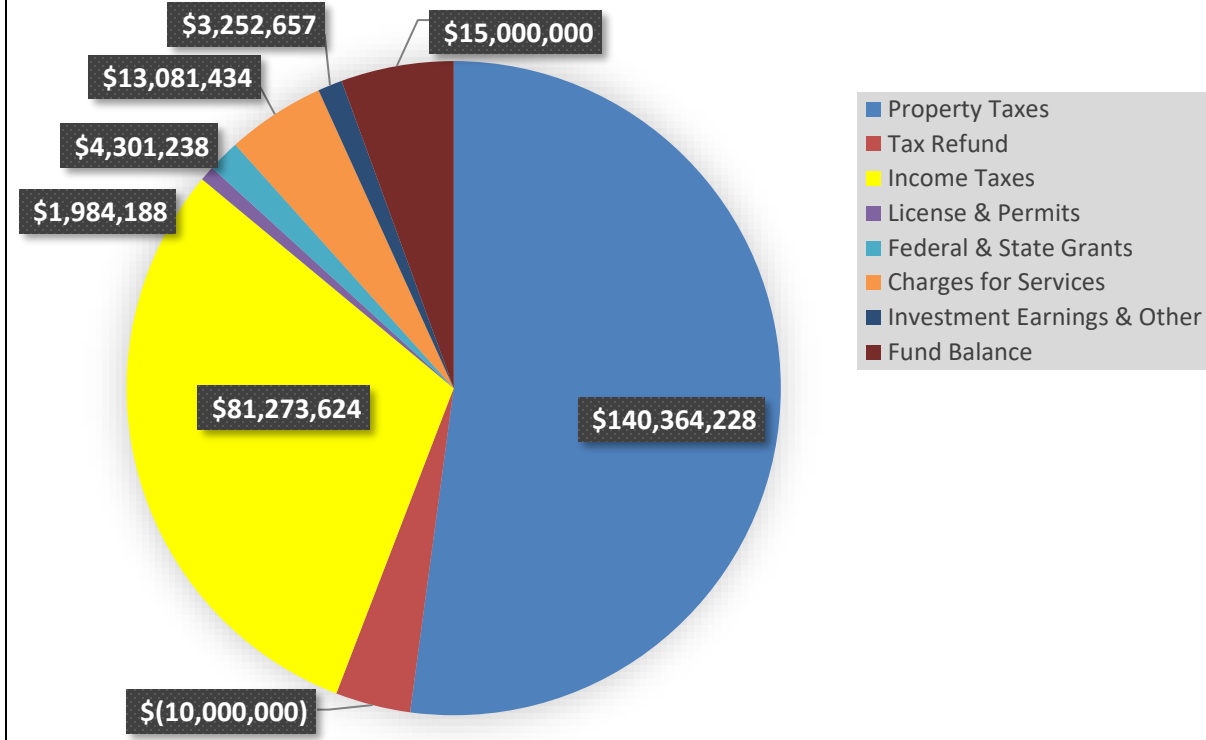
CECIL COUNTY PUBLIC SCHOOLS	\$	47,641,000
LIBRARY	\$	250,000
CECIL COLLEGE		750,000
EMERGENCY SERVICES		7,366,000
DPW - ROADS & BRIDGES		12,350,000
SHERIFF'S OFFICE		4,955,000
COMMUNITY SERVICES		7,800,000
SOLID WASTE		1,480,000
<b>TOTAL CAPITAL BUDGET</b>	<b>\$</b>	<b><u>82,592,000</u></b>

### OTHER

PUBLIC SAFETY PENSION PLAN		3,847,000
OTHER POST-EMPLOYMENT BENEFITS		214,000
VLOSAP-VOLUNTEER LENGTH OF SERVICE		873,877
<b>TOTAL OTHER BUDGET</b>	<b>\$</b>	<b><u>4,934,877</u></b>

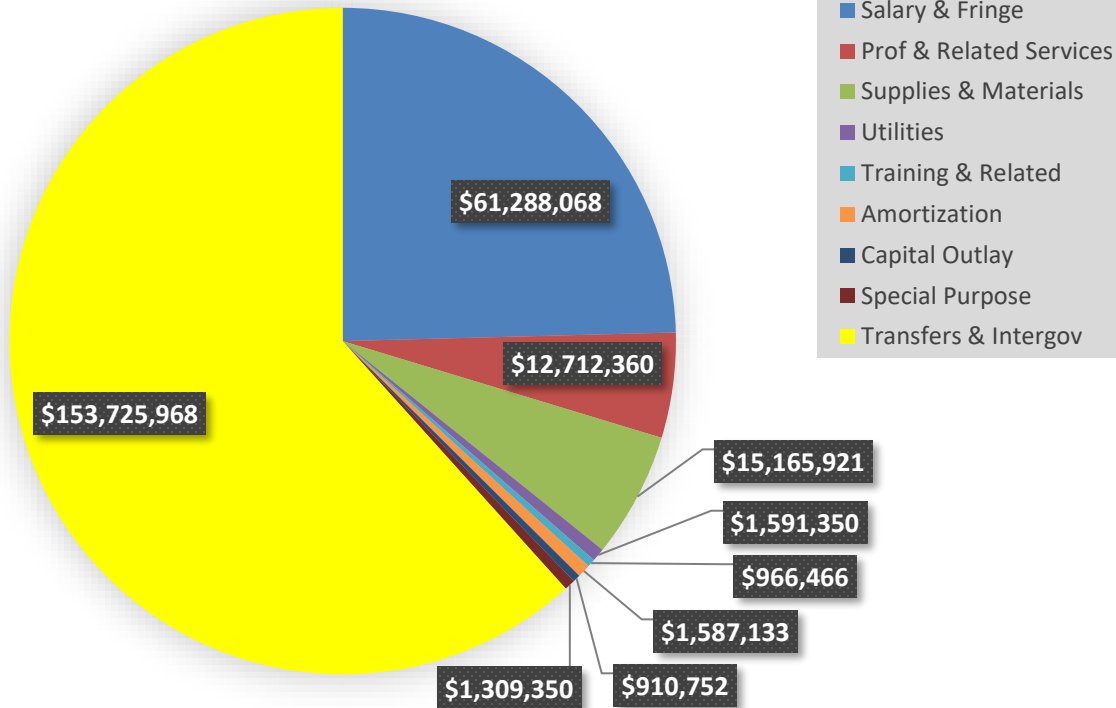
**TOTAL OPERATING, CAPITAL & OTHER** \$ 451,748,517

## FY2025 PROPOSED REVENUES GENERAL FUND



Account Description	2022 Actual	2023 Actual	2024 Revised Budget	2025 Proposed Budget	Dollar Increase or (Decrease)	Percent Change
<b>001- General Fund</b>						
Real Property Tax	111,351,993	114,324,289	116,140,420	121,060,766	4,920,346	4.24%
Personal Property Tax	14,110,287	15,028,759	13,586,000	15,355,000	1,769,000	13.02%
Payment in Lieu of Tax	3,707,199	3,709,165	3,709,462	3,709,462	-	0.00%
Discount	(54,695)	(180,671)	(20,300,000)	(10,300,000)	10,000,000	-49.26%
Interest & Penalties	569,208	690,025	359,071	539,000	179,929	50.11%
Income Tax	82,987,898	86,917,881	71,015,249	81,273,624	10,258,374	14.45%
License & Permits	2,705,007	1,998,736	2,190,626	1,984,188	(206,438)	-9.42%
State Grants	825,288	1,331,054	1,233,323	1,163,834	(69,489)	-5.63%
Other Intergovernmental	2,491,025	2,243,211	2,409,351	3,137,404	728,053	30.22%
Charges for Services	7,651,296	5,268,365	5,006,828	5,081,434	74,606	1.49%
Recordation	15,602,918	8,021,444	9,000,000	8,000,000	(1,000,000)	-11.11%
Investment Earnings	287,358	6,055,226	4,159,950	3,140,657	(1,019,293)	-24.50%
Contributions & Other	328,069	889,103	186,160	112,000	(74,160)	-39.84%
Transfers	1,038,632	490,482	961,797	-	(961,797)	-100.00%
Fund Balance		-	28,586,302	15,000,000	(13,586,302)	-47.53%
<b>Total General Fund</b>	<b>243,601,483</b>	<b>246,787,066</b>	<b>238,244,539</b>	<b>249,257,369</b>	<b>11,012,830</b>	<b>4.62%</b>

## FY2025 PROPOSED EXPENSES GENERAL FUND



Account Description	2022 Actual	2023 Actual	2024 Revised Budget	2025 Proposed Budget	Dollar Increase or (Decrease)	Percent Change
<b>001- General Fund</b>						
Salary & Fringe	48,121,134	50,674,724	57,865,031	61,288,068	3,423,037	5.92%
Professional & Related Services	12,879,338	14,225,689	15,992,611	12,712,360	(3,280,251)	-20.51%
Supplies & Materials	11,633,622	12,363,658	15,313,597	15,165,921	(147,676)	-0.96%
Utilities	1,294,172	1,334,595	1,503,300	1,591,350	88,050	5.86%
Training & Related	404,458	537,208	931,971	966,466	34,495	3.70%
Depreciation/Amortization		168,030	-	1,587,133	1,587,133	n/a
Capital Outlay	837,086	520,423	4,429,292	910,752	(3,518,540)	-79.44%
Expendable Equip Other	6,727	3,250	7,155	-	(7,155)	-100.00%
Special Purpose	684,524	1,558,291	1,314,300	1,309,350	(4,950)	-0.38%
Transfers & Intergovernment	135,696,623	139,384,124	140,887,282	153,725,968	12,838,686	9.11%
<b>Total General Fund</b>	<b>211,557,684</b>	<b>220,769,991</b>	<b>238,244,539</b>	<b>249,257,369</b>	<b>11,012,830</b>	<b>4.62%</b>

## **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 (88.9%) of our General Fund Revenues come from Property Taxes and Income Taxes.

### **PROPERTY TAXES**

FY 25 Proposed \$140,364,228, or 56.3% of the General Fund  
FY 24 Approved \$133,435,882, or 57.5% of the General Fund

\$ Increase vs. FY 24 \$6,928,346  
% Increase vs. FY 24 5.2%

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 FY25 budget is Approved to be **reduced** to the rate of 0.9824 from 0.9924, approximately 1%.

### **INCOME TAXES**

FY 25 Proposed \$81,273,624  
FY 24 Approved \$71,015,249

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 2.74% for FY 2025. The Comptroller of Maryland administers and collects the tax and distributes the tax receipts to the counties and municipalities. The FY2025 proposed income tax revenue is estimated to be \$81,273,624, an increase of \$10,258,375 or 14.4% over the FY2024 budget.

### **RECORDATION TAX**

FY 25 Proposed \$8,000,000  
FY 24 Approved \$9,000,000

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. The FY2025 outlook reflects continued headwinds in the real estate market. Based on the forecasted outlook, the recordation tax is proposed to decrease by \$1,000,000 or 11.1% over FY2024.

## **FUND BALANCE APPROPRIATED**

Governmental funds report the difference between their assets and liabilities as fund balance. FY2025 includes an appropriation of fund balance of \$15,000,000 which includes \$10,000,000 for tax credit/refund and \$5,000,000 for the Public Schools to fund additional requirements per the State’s Blueprint for Maryland’s Future. The FY2025 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**

Our large fund balance allowed us to propose a tax refund and provide additional funding over the local minimum for the Public Schools.

## **BOARD OF EDUCATION**

Account Description	2022	2023	2024	2025 Proposed	Dollar	Percent
	Actual	Actual	Revised Budget	Budget	Increase or (Decrease)	Change
551-Board of Education						
Capital Outlay	691,652	132,733	3,039,596	444,079	(2,595,517)	-85.39%
Transfers & Intergovernment	88,527,026	89,196,266	88,501,618	97,550,830	9,049,212	10.22%
Total Board of Education	89,218,678	89,328,999	91,541,214	97,994,909	6,453,695	7.05%

The required Minimum Local Allocation is increased by \$5,049,212 for FY2025. Furthermore, the County Executive is proposing additional funding of \$4,000,000 in operating funds, bringing the total investment in CCPS to \$97,550,830 for FY2025, an increase of \$9,049,212 or 10.2% over the prior year.

The County Executive's proposed budget also includes record investments in school construction and capital projects. It provides \$13.3 million for the new North East Middle and High School complex as part of the County's ongoing commitment of \$75 million toward its construction. The \$13.3 million investment represents an additional investment of \$2.5 million in both the FY 25 and FY 26 budgets to accelerate project completion. The FY 25 budget also includes \$5 million for the completion of multiple school improvement projects, including the purchase and installation of a new chiller at the Cecil School of Technology, a boiler-to-gas conversion project at Charlestown Elementary School, a roof replacement at Elk Neek Elementary School, the completion of the Perryville High School Field House, and a project at Rising Sun High School to improve parking lot safety. The new multi-school complex and these capital projects will prolong the useful life of the County's educational facilities and make up for decades-old, deferred maintenance, ensuring a quality learning and working environment for students and teachers.

**CECIL COLLEGE**

Account Description	2022 Actual	2023 Actual	2024 Revised Budget	2025 Proposed Budget	Dollar	
					Increase or (Decrease)	Percent Change
554-Cecil College Scholarship						
Supplies & Materials	68,244	69,864	74,544	67,392	(7,152)	-9.59%
Total Cecil College Scholarship	68,244	69,864	74,544	67,392	(7,152)	-9.59%

Account Description	2022 Actual	2023 Actual	2024 Revised Budget	2025 Proposed Budget	Dollar	
					Increase or (Decrease)	Percent Change
555-Cecil College						
Capital Outlay	145,434	110,000	130,000	142,500	12,500	9.62%
Transfers & Intergovernment	11,841,157	11,841,157	12,180,457	12,580,457	400,000	3.28%
Total Cecil College	11,986,591	11,951,157	12,310,457	12,722,957	412,500	3.35%

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 approximately \$13,000,000 dollars of operational funding for FY2025. This level funding adheres to the maintenance of effort requirements of the State for community colleges. FY2025 Budget proposes a \$400,000 increase in operating budget to cover a 3% COLA increase and information technology investments.

The small capital outlay for FY2025 proposes to support classroom furniture replacement; extension of softball dugout; elevated walkway surface and handrail painting, caulking, and power washing; connector walkway to track and bleachers to include grading, drainpipes, and handrail; and classroom, laboratory, and office painting and carpet refresh.

The FY 2025 Capital Budget supports the ongoing asset improvements for mechanical and building infrastructure.

The County Executive proposes continued support to provide 12 student scholarships for students selected from Cecil County Public Schools to attend college.

**CECIL COUNTY PUBLIC LIBRARY**

Account Description	2022 Actual	2023 Actual	2024 Revised Budget	2025 Proposed Budget	Dollar	
					Increase or (Decrease)	Percent Change
631 - Libraries						
Transfers & Intergovernment	6,230,417	6,624,333	6,816,333	7,345,418	529,085	7.76%
Total Libraries	6,230,417	6,624,333	6,816,333	7,345,418	529,085	7.76%

The proposed budget includes funding for the hiring of three new full-time positions for the Cecil County Public Library system (two new library associates and one new custodian to support additional library hours systemwide) in addition to providing funding for a 3% COLA and an annual step increase for all employees.



## CECIL COUNTY DEPARTMENT OF INFORMATION TECHNOLOGY

Account Description	2022	2023	2024	2025 Proposed	Dollar	Percent
	Actual	Actual	Revised Budget	Budget	Increase or (Decrease)	Change
<b>251 - Information Technology</b>						
Salary & Fringe	1,458,089	1,687,107	1,773,309	1,838,024	64,715	3.65%
Professional & Related Services	1,704,254	2,059,489	2,716,475	2,627,724	(88,751)	-3.27%
Supplies & Materials	1,173,270	2,759,709	1,951,301	1,956,089	4,788	0.25%
Training & Related	8,575	6,603	25,000	50,000	25,000	100.00%
Depreciation/Amortization	1,554,569	1,805,866	1,231,098	1,144,698	(86,400)	-7.02%
Debt Service Interest Exp	7,012	9,592	-	-	-	-
Capital Outlay	-	-	(337,509)	-	337,509	-100.00%
<b>Total Information Technology</b>	<b>5,905,769</b>	<b>8,328,367</b>	<b>7,359,674</b>	<b>7,616,534</b>	<b>256,860</b>	<b>3.49%</b>

The Department of Information Technology is allocated \$7,616,534 in the proposed FY 2025 budget.

Ensuring that County Government is accessible to the residents of Cecil County is more important today than ever before. While the Department of Information Technology is primarily focused on supporting the needs of County Government employees (its internal “customers”), it has recently assumed a larger role in expanding access to high-speed internet and developing convenient IT applications for use by the general public (its external “customers”). For example, the Department recently launched a web-based portal to make it more convenient for citizens to submit applications for permits, report issues, and engage with County services from the comfort of their own home. This more modern approach to providing services drives efficiency, reduces data entry costs and human error, and improves turnaround time with respect to the delivery of services.

**CECIL COUNTY SHERIFF**

Public Safety is a priority of Cecil County Government, and we continue our efforts to attract, retain and support employees who selflessly put themselves on the frontline to achieve this objective. The FY2025 Proposed Budget supports this commitment with an increase of funding in FY2025 of \$1,874,456 or 6.1% over FY2024. The major divisions are listed below:

Account Description	2022 Actual	2023 Actual	2024 Revised Budget	2025 Proposed Budget	Dollar	
					Increase or (Decrease)	Percent Change
<b>311 - Law Enforcement</b>						
Salary & Fringe	11,534,400	11,838,065	13,195,032	13,434,652	239,620	1.82%
Professional & Related Services	929,755	984,457	1,122,718	1,101,736	(20,982)	-1.87%
Supplies & Materials	1,651,602	1,787,940	1,724,939	1,846,919	121,980	7.07%
Training & Related	92,765	97,644	159,600	169,600	10,000	6.27%
Depreciation		82,432	-	977,274	977,274	
Capital Outlay	-	3,399	47,379	62,500	15,121	31.91%
Transfers & Intergovernment	-	-	109,170	109,170	-	0.00%
<b>Total Law Enforcement</b>	<b>14,208,521</b>	<b>14,793,937</b>	<b>16,358,838</b>	<b>17,701,851</b>	<b>1,343,013</b>	<b>8.21%</b>

Account Description	2022 Actual	2023 Actual	2024 Revised Budget	2025 Proposed Budget	Dollar	
					Increase or (Decrease)	Percent Change
<b>331 -Detention Center</b>						
Salary & Fringe	5,681,275	5,598,684	7,295,510	7,660,559	365,049	5.00%
Professional & Related Services	69,819	58,922	133,421	155,841	22,420	16.80%
Supplies & Materials	3,400,628	3,116,867	4,925,068	4,800,982	(124,086)	-2.52%
Training & Related	41,066	36,785	151,606	131,606	(20,000)	-13.19%
Depreciation		10,724	-	105,142	105,142	
Capital Outlay		13,990	13,429	-	(13,429)	-100.00%
<b>Total Detention Center</b>	<b>9,192,787</b>	<b>8,835,973</b>	<b>12,519,034</b>	<b>12,854,130</b>	<b>335,096</b>	<b>2.68%</b>

Account Description	2022 Actual	2023 Actual	2024 Revised Budget	2025 Proposed Budget	Dollar	
					Increase or (Decrease)	Percent Change
<b>333 -Community Corrections</b>						
Salary & Fringe	1,355,295	910,621	1,126,893	1,237,048	110,155	9.78%
Professional & Related Services	97,664	172,636	245,501	245,501	-	0.00%
Supplies & Materials	566,704	597,908	384,921	430,155	45,234	11.75%
Training & Related	5,499	3,476	22,500	21,800	(700)	-3.11%
Depreciation		6,229	-	61,702	61,702	
Capital Outlay		-	20,044	-	(20,044)	-100.00%
<b>Total Community Corrections</b>	<b>2,025,162</b>	<b>1,690,869</b>	<b>1,799,859</b>	<b>1,996,206</b>	<b>196,347</b>	<b>10.91%</b>
<b>Total Sheriff's Office</b>	<b>25,426,470</b>	<b>25,320,779</b>	<b>30,677,731</b>	<b>32,552,186</b>	<b>1,874,456</b>	<b>6.11%</b>

## DEPARTMENT OF PUBLIC WORKS

Account Description	2022 Actual	2023 Actual	2024 Revised Budget	2025 Proposed Budget	Dollar Increase or (Decrease)	Percent Change
<b>401 -Public Works - Office of Director</b>						
Salary & Fringe	352,948	465,923	472,478	539,292	66,815	14.14%
Professional & Related Services	949	965	1,438	1,438	-	0.00%
Supplies & Materials	23,860	20,014	26,964	26,964	-	0.00%
Training & Related	3,889	4,483	5,500	5,500	-	0.00%
Amortizaion	-	470	-	6,917	6,917	-
Special Purpose	93,455	106,591	120,000	130,000	10,000	8.33%
<b>Total Pub Wrks Office of Dir.</b>	<b>475,100</b>	<b>598,445</b>	<b>626,380</b>	<b>710,112</b>	<b>83,732</b>	<b>13.37%</b>
<b>402 -Pub Works Stormwater Mgmnt</b>						
Salary & Fringe	663,723	778,274	970,503	875,486	(95,017)	-9.79%
Professional & Related Services	232,594	238,391	263,688	269,188	5,500	2.09%
Supplies & Materials	87,775	76,303	92,817	87,817	(5,000)	-5.39%
Training & Related	4,641	6,681	7,250	7,000	(250)	-3.45%
Amortizaion	-	2,363	-	34,751	34,751	-
Special Purpose	6,000	574,682	110,000	110,000	-	0.00%
Transfers & Intergovernment	-	-	-	-	-	-
<b>Total Pub Wrks Stormwater Mgmnt</b>	<b>994,734</b>	<b>1,676,694</b>	<b>1,444,258</b>	<b>1,384,242</b>	<b>(60,016)</b>	<b>-4.16%</b>
<b>403 -Pub Wrk - Eng &amp; Const.</b>						
Salary & Fringe	919,278	1,045,381	1,155,552	1,293,259	137,707	11.92%
Professional & Related Services	94,463	108,726	158,978	137,978	(21,000)	-13.21%
Supplies & Materials	98,513	117,099	106,061	106,361	300	0.28%
Training & Related	3,966	5,400	11,150	11,300	150	1.35%
Amortizaion	-	941	-	34,587	34,587	n/a
<b>Total Pub Wrk - Eng &amp; Const.</b>	<b>1,116,220</b>	<b>1,277,547</b>	<b>1,431,741</b>	<b>1,583,484</b>	<b>151,743</b>	<b>10.60%</b>
<b>412 -Roads - Administration</b>						
Salary & Fringe	3,125,044	3,410,473	3,566,067	3,642,632	76,565	2.15%
Professional & Related Services	1,582,923	1,637,135	1,932,556	1,920,012	(12,544)	-0.65%
Supplies & Materials	532,296	516,391	558,861	552,406	(6,455)	-1.16%
Utilities	41,393	38,263	54,000	54,000	-	0.00%
Training & Related	8,146	12,037	15,000	30,000	15,000	100.00%
Amortization	-	3,487	-	76,909	76,909	n/a
Capital Outlay	-	-	-	10,000	10,000	n/a
Transfers & Intergovernment	-	-	-	-	-	-
<b>Total Roads - Administration</b>	<b>5,289,802</b>	<b>5,617,785</b>	<b>6,126,484</b>	<b>6,285,959</b>	<b>159,475</b>	<b>2.60%</b>
<b>415 -Roads - Signs</b>						
Professional & Related Services	-	-	-	-	-	-
Supplies & Materials	48,935	58,593	51,303	47,500	(3,803)	-7.41%
<b>Total Roads - Signs</b>	<b>48,935</b>	<b>58,593</b>	<b>51,303</b>	<b>47,500</b>	<b>(3,803)</b>	<b>-7.41%</b>
<b>416 -Roads - Lighting</b>						
Utilities	116,871	124,789	110,000	125,000	15,000	13.64%
<b>Total Roads - Lighting</b>	<b>116,871</b>	<b>124,789</b>	<b>110,000</b>	<b>125,000</b>	<b>15,000</b>	<b>13.64%</b>
<b>425 -Weed Control Program</b>						
Salary & Fringe	13,589	33	51,183	-	(51,183)	-100.00%
Professional & Related Services	20,746	19,431	37,450	129,450	92,000	245.66%
Supplies & Materials	6,251	12,483	11,425	10,225	(1,200)	-10.50%
Training & Related	-	40	500	500	-	0.00%
<b>Total Weed Control Program</b>	<b>40,587</b>	<b>31,987</b>	<b>100,558</b>	<b>140,175</b>	<b>39,617</b>	<b>39.40%</b>
<b>471 -Roads Maintenance</b>						
Professional & Related Services	5,832,305	5,412,045	6,256,751	3,113,400	(3,143,351)	-50.24%
Supplies & Materials	584,197	634,553	767,923	670,000	(97,923)	-12.75%
Expendable Equip (Other)	6,727	-	-	-	-	-
<b>Total Roads Maintenance</b>	<b>6,423,229</b>	<b>6,046,598</b>	<b>7,024,674</b>	<b>3,783,400</b>	<b>(3,241,274)</b>	<b>-46.14%</b>
<b>Total Department of Public Works</b>	<b>14,505,478</b>	<b>15,432,438</b>	<b>16,915,398</b>	<b>14,059,872</b>	<b>(2,855,526)</b>	<b>-16.88%</b>

The Department of Public Works proposed budget for FY2025 is at \$14,059,872, a decrease of \$2,855,526 or 16.9 % versus the revised FY2024 budget. This decline is attributed to the asphalt overlay funds of approximately \$3,000,000 provided in the FY2024 revised budget over the

original approved budget. Depending on the County’s year-end fiscal position, the County Executive may propose additional funding in FY2025 for this purpose as she has done in the past.

### **CAPITAL IMPROVEMENT PROGRAM**

The following is a list of highlighted projects within the FY 25 Proposed Capital Budget:

	<b>FY 2025</b>
<b><u>Cecil College</u></b>	<b><u>\$ 750,000</u></b>
Mech & Bldg Infrastructure	750,000.00
<b><u>Library</u></b>	<b><u>250,000</u></b>
Elkton Branch	250,000
<b><u>Sheriff</u></b>	<b><u>4,955,000</u></b>
Parking Sallyport	75,000
Training Room	380,000
Public Safety Training Center	4,500,000
<b><u>Cecil County Public Schools</u></b>	<b><u>47,641,041</u></b>
North East Middle School & High School Replacement	43,057,000
School of Technology Replacement Chiller	925,041
Perryville Field House	1,659,000
Elk Neck Elementary School Roof	2,000,000
<b><u>Emergency Services</u></b>	<b><u>7,366,000</u></b>
Paramedic Station #2	3,916,000
Paramedic Station #4	3,150,000
CAD Software	300,000
<b><u>DPW - Roads &amp; Bridges</u></b>	<b><u>12,350,000</u></b>
Mechanics Valley Rd over CSX	2,600,000
Belvidere Rd Bridge Over CSX	4,000,000
Belvidere Road Improvements	2,400,000
Southern Yard Fuel Point	150,000
Northern Yard Fuel Point	100,000
Oldfield Point Road	2,500,000
Deaver Road CE0098	500,000
Slicers Mill Culvert CE0082	100,000
<b><u>Solid Waste</u></b>	<b><u>1,480,000</u></b>
Landfill Disposal Cell 2	(500,000)
Construct Enclosed LFG Flare	300,000
Solid Waste Operations Facility	930,000
Expand LFG Collection System	500,000
LFG Beneficial Use	250,000
<b><u>Waste Water</u></b>	<b><u>7,800,000</u></b>
Upgrade Wash. St. Force Main	500,000
Replace NERAWWTP UV	2,600,000
Holloway Beach Sewer	3,500,000
Washington St Valve Replacement	500,000
Expand Port Deposit WWTP	500,000
Expand Route 40 Interceptor	200,000
Construct Elkton West Sant. Sew	(135,000)
West Shady Beach Rd Sewer	135,000
<b>Total</b>	<b><u>\$ 82,592,041</u></b>

**The following descriptions are for projects in the first year of funding within the Capital Improvement Program. 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 FY2025 Proposed Capital Improvement Program.**

## **Library**

### *Elkton Branch Renovation*

With the relocation of the system's administrative headquarters to the new North East Branch Library in April 2021, approximately 4,000 SF of Elkton Branch space is now available to support the reconfiguration and renovation of this 40 year old facility into a modern public library that best aligns with the needs of the community and increases the building's viable use for decades to come. The main priorities of this project are to replace the roof, mechanical systems and infrastructure that have reached their end of life, significantly expand data and electrical access throughout the building, reconfigure the public layout to better serve 21st century needs, and to enhance the 125-person meeting room, which is heavily used by the community. State matching construction grants and other grant resources will be sought. The Friends Foundation of CCPL has committed \$100,000 to the purchase of furniture and equipment.

## **Sheriff's Office**

### *Retro-fit Space for Education/Training Room*

Retrofit space for education and training room seeks to convert the space formerly used by the Criminal Investigations Division (CID) to an adequately sized, tiered, educational training and conference room. This project will include upgrades to the HVAC and audio-visual system.

## **Cecil County Public Schools**

### *Replace School of Technology Chiller*

The purpose of the Cecil County School of Technology Chiller Replacement project is to remove (2) existing 800-ton water-cooled chillers, cooling towers, condenser water piping, condenser pumps, primary and secondary chilled water pumps, select chilled water piping, and associated electrical work. The new air-cooled chiller will be located in the existing courtyard in the location of the existing cooling towers. The automatic temperature controls will be modified as required.

### *Perryville Field House*

Perryville High is the only high school out of the five located in Cecil County that does not have a field house, other wise know as a support services building. The standard field house supports the physical education program but also many sports programs that are after-school related. The field house will provide the following: home and visitor locker rooms, public restrrooms for spectators, equipment drying room, coaches offices, athletic training room, and the potential for a concessions area.

### *Elk Neck Elementary School – Replace Roof*

The Elk Neck Elementary School Roof Project includes replacing approximately 50,000 square feet of existing four-ply built up roof with a new two-ply modified bitumen roof. Scope includes removing existing roofing systems down to metal and tectum decks, installing tapered insulation to achieve ¼ inch per foot slope, and installing a modified bitumen roof system with a 20 year

NDL warranty. The work will address curbs, roof drains, flashings, gutters, down-spouts, and metal coping on walls.

## **Emergency Services**

### *CAD Software*

The Computer Aided Dispatch (CAD) application encompasses several critical public safety functions: 911 Dispatch functions for call taking and providing dispatchers with what resources are required for an emergency incident, tracks units and records activity, communication interfaces for the immediate exporting of CAD data to external applications for (responder alerts and paging, calls for service, CAD status displays, perform NCIC background checks, identify warrants, EMS patient care records (eMeds), Fire loss records (ESO), county and municipal law enforcement agencies Records Management System - (RMS), Police/Medical/Fire Mobile Communications Terminals (MCT) functions, Response Unit Automatic Vehicle Locator (AVL) status and display, and Cecil County Correctional Facilities – Jail Management System (JMS). The current CAD and all-inclusive above-mentioned applications/ interfaces are more than 8 years old, has limited vendor support and is coded in an antiquated software language. To provide effective public safety, handle additional units/functions, and to serve our growing community, an upgrade is now required. The cost includes consultancy fees to develop and assist with the RFP.

## **Solid Waste**

### *Construct Enclosed LFG Flare*

In an effort to reduce methane emissions from municipal solid waste landfills, MDE recently promulgated new air quality regulations that became effective in June 2023. Among other new monitoring and reporting requirements for landfill gas collection and control systems, the new regulations prohibit the use of open LFG flares in LFG collection and control systems. The new regulations are published in COMAR 26.11.42 - Control of Methane Emissions from Municipal Solid Waste Landfills and prohibit the operation of open flares effective January 1, 2025, unless otherwise approved by MDE. This project is for the permitting, design, and construction of a new enclosed flare to replace the existing open flare currently operating in the landfill gas collection and control system at Central Landfill.

### *Expand LFG Collection System*

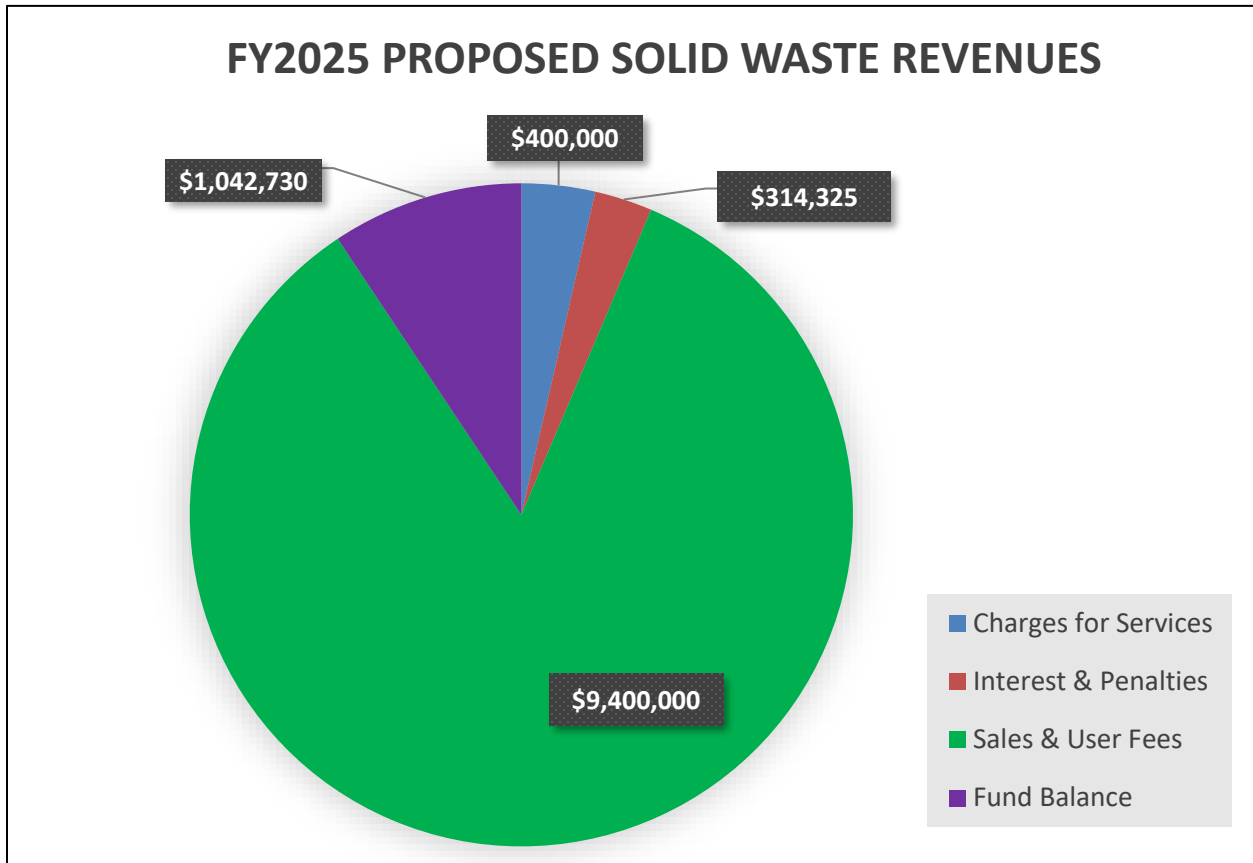
Expansion/improvement of landfill gas (LFG) collection & control system to maintain the efficient collection of LFG and control of methane emission/odors from the landfill disposal area to meet current air quality regulations. Possible improvements may include new or replacement LFG collection wells and/or horizontal collectors and dewatering of header lines to improve landfill gas collection efficiency and reduce methane emissions to comply to new State of Maryland air quality regulations regulating methane emissions from municipal solid waste landfills. Future well field expansion is anticipated as new landfill cells are constructed and put into service.

## **Wastewater**

### *Washington St Valve Replacement*

Project will construct a bypass vault and replace multiple valves at Washington Street Pump Station that are not functioning properly.

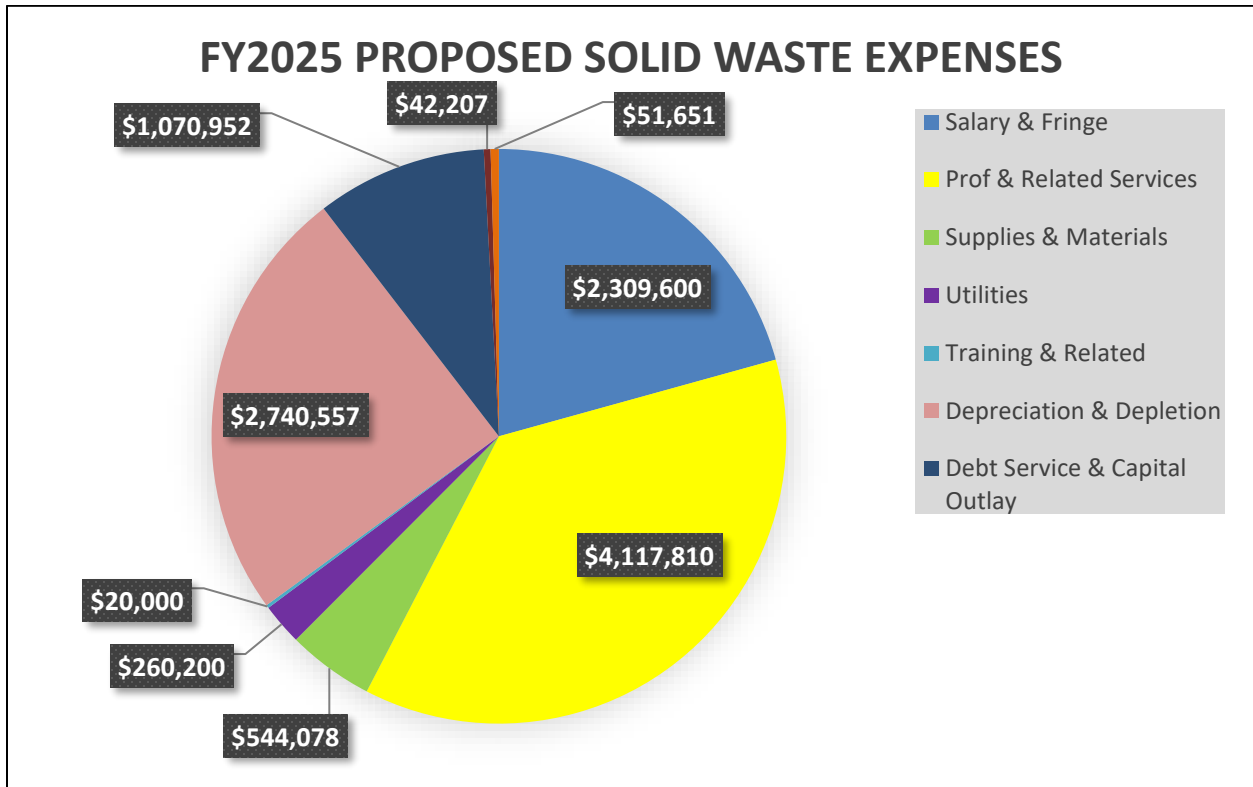
## SOLID WASTE ENTERPRISE FUND - REVENUES



Account Description	2022 Actual	2023 Actual	2024 Revised Budget	2025 Proposed Budget	Dollar	
					Increase or (Decrease)	Percent Change
<b>602- Solid Waste</b>						
Sales & User Fees	9,732,342	9,361,769	9,012,000	9,400,000	388,000	4.31%
Charges for Services	806,198	358,964	400,000	400,000	-	0.00%
Investment Earnings	(2,161,597)	1,257,337	300,000	300,000	-	0.00%
Contributions & Other	90,786	139,938	120,000	12,000	(108,000)	-90.00%
Interest & Penalties	140	295	2,325	2,325	-	0.00%
Fund Balance	-	-	(532,820)	1,042,730	1,575,550	-295.70%
<b>Total Solid Waste</b>	<b>8,467,869</b>	<b>11,118,304</b>	<b>9,301,505</b>	<b>11,157,055</b>	<b>1,855,550</b>	<b>19.95%</b>

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 FY2025 budget is not requesting an increase in tipping fees due to the fund's strong unrestricted net position.

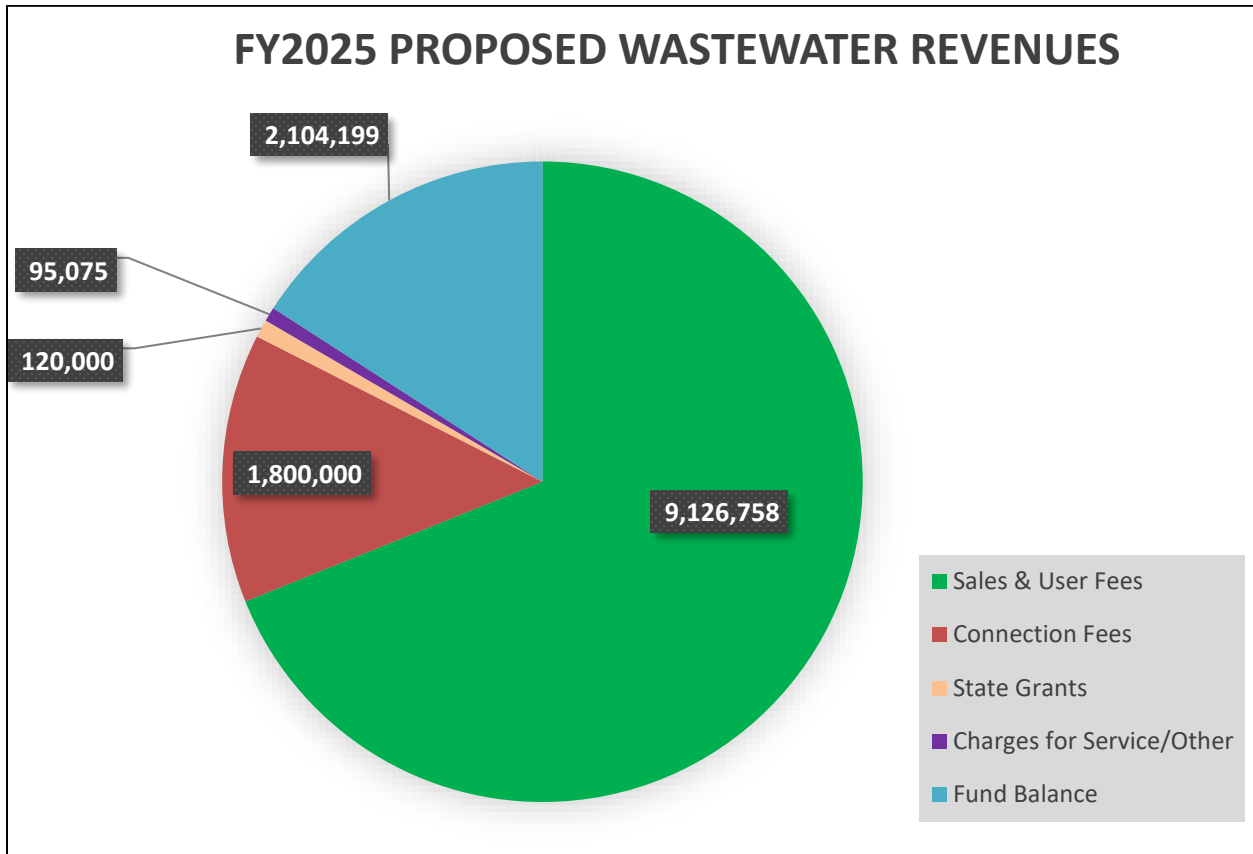
## SOLID WASTE ENTERPRISE FUND – EXPENSES



Account Description	2022 Actual	2023 Actual	2024 Revised Budget	2025 Proposed Budget	Dollar	
					Increase or (Decrease)	Percent Change
<b>602- Solid Waste</b>						
Salary & Fringe	1,858,044	2,036,343	2,120,643	2,309,600	188,957	8.91%
Professional & Related Services	2,690,271	3,337,932	3,872,807	4,117,810	245,003	6.33%
Supplies & Materials	443,923	524,022	507,078	544,078	37,000	7.30%
Utilities	202,616	294,538	260,200	260,200	-	0.00%
Training & Related	11,527	17,347	35,850	20,000	(15,850)	-44.21%
Depreciation	1,167,330	1,578,000	1,217,481	1,156,672	(60,809)	-4.99%
Depletion	1,118,523	1,158,099	1,100,000	1,583,885	483,885	43.99%
Capital Outlay	-	0	(80,000)	330,000	410,000	-512.50%
Bond Issue Expense	64,979	56,478	56,479	42,207	(14,272)	-25.27%
Debt Service Interest Expense	82,395	366,950	159,316	740,952	581,636	365.08%
Expendable Equip Other	3,354	-	-	-	-	n/a
Special Purpose	-	-	-	-	-	n/a
Transfers & Intergovernment	51,651	51,651	51,651	51,651	-	0.00%
<b>Total Solid Waste</b>	<b>7,694,613</b>	<b>9,421,361</b>	<b>9,301,505</b>	<b>11,157,055</b>	<b>1,855,550</b>	<b>19.95%</b>



## WASTEWATER ENTERPRISE FUND – REVENUES



Account Description	2022 Actual	2023 Actual	2024 Revised Budget	2025 Proposed Budget	Dollar Increase or (Decrease)	Percent Change
<b>605- Waste Water</b>						
Sales & User Fees	8,565,380	8,945,739	8,808,436	9,126,758	318,322	3.61%
State Grants	329,224	217,939	120,000	120,000	-	0.00%
Charges for Services	36,215	41,948	25,000	35,000	10,000	40.00%
Investment Earnings	4,230	372	10,000	10,000	-	0.00%
Contributions & Other	556	378,488	15,000	15,000	-	0.00%
Connection Fees	3,020,849	2,036,653	2,652,000	1,800,000	(852,000)	-32.13%
Developers Capital Contribution	1,256,993	1,437,467	-	-	-	-
Interest & Penalties	86,242	71,340	35,075	35,075	-	0.00%
Transfers	1,000,000	500,000	-	-	-	-
Fund Balance	-	-	(96,374)	2,104,199	2,200,573	-2283.37%
<b>Total Waste Water</b>	<b>14,299,690</b>	<b>13,629,946</b>	<b>11,569,137</b>	<b>13,246,032</b>	<b>1,676,895</b>	<b>14.49%</b>

The FY2025 Wastewater Enterprise Fund Budget reflects **no increase** in user rates.

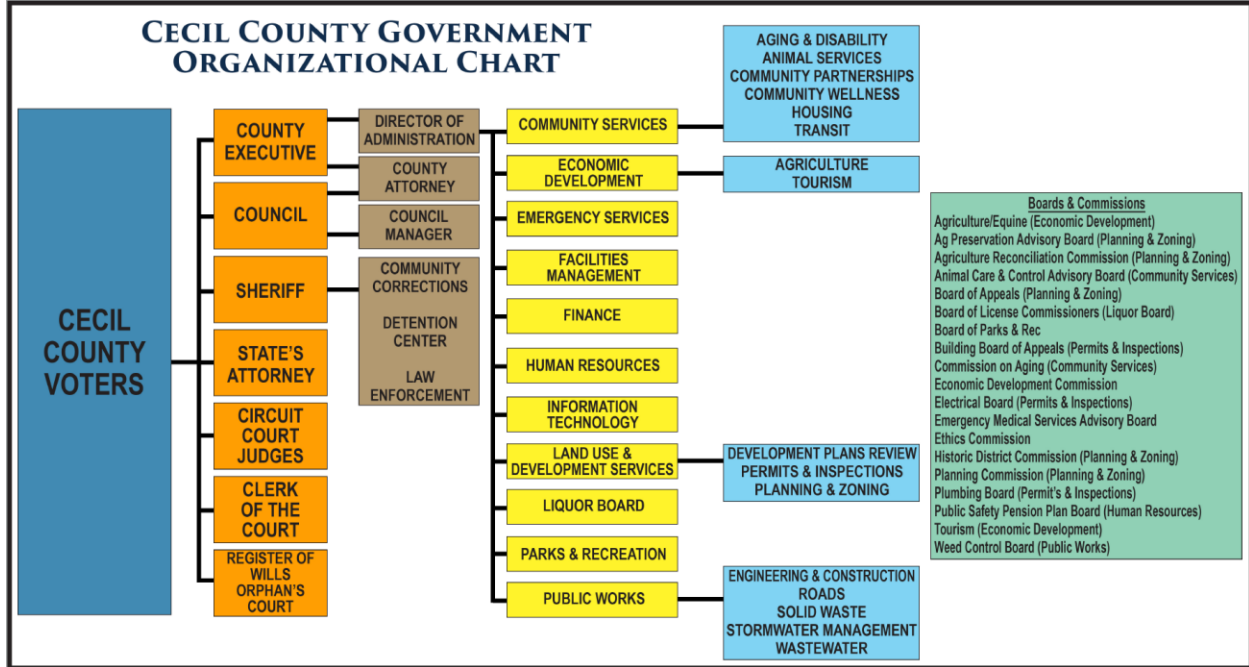
## WASTEWATER ENTERPRISE FUND – EXPENSES



Account Description	2022 Actual	2023 Actual	2024 Revised Budget	2025 Proposed Budget	Dollar Increase or (Decrease)	Percent Change
<b>605- Waste Water</b>						
Salary & Fringe	1,607,644	1,721,889	1,922,646	2,072,378	149,732	7.8%
Professional & Related Services	2,249,103	1,961,365	2,166,460	2,374,080	207,620	9.6%
Supplies & Materials	500,742	707,869	684,156	803,256	119,100	17.4%
Utilities	574,979	713,483	698,500	790,000	91,500	13.1%
Training & Related	10,489	16,567	33,000	33,000	-	0.0%
Depreciation	5,637,397	5,991,417	4,787,315	5,803,598	1,016,282	21.2%
Capital Outlay	-	-	13,170	(45,000)	(58,170)	-441.7%
Bond Issue Expense	414,722	350,351	179,700	351,635	171,936	95.7%
Debt Service Interest Expense	619,789	1,482,438	1,084,190	1,063,085	(21,105)	-1.9%
Special Purpose	(11,810)	-	-	-	-	n/a
<b>Total Waste Water</b>	<b>11,603,055</b>	<b>12,945,380</b>	<b>11,569,137</b>	<b>13,246,032</b>	<b>1,676,895</b>	<b>14.5%</b>

# 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 — Director of Administration

Shon McCollum — Director of Finance

Antonio Prattico – Budget Manager

Lawrence Scott — County Attorney

Paul Camponelli – Director of Human Resources

David P. Trolio — Director of Community Services

William Sorenson — 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**

Jackie Gregory — District 5, President

Bob Meffley — District 1, Vice-President

Rebecca Hamilton — 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 Budget Manager 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.”

- October – Process starts with communication guidance and forms sent to departments and agencies
- November – Capital (long term) project requests due to finance
- December – Operating budgets requests due to finance
- January – Meetings with departments and agencies on their requests
- February –Town Hall meeting
- March – Budget requests from Cecil County Public Schools/College and the Library
- April 1 – Proposed budget submitted to County Council
- April/May – Council reviews and hears from the departments and agencies
- May 23 – Public Hearing on the budget
- June 4 – Formal adoption of the budget

### **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 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 FY2025 Proposed Budget supports funding for the Office of Economic Development and the Tourism Office for greater County-wide visibility. The County will also serve in the sponsorship capacity with funding in the FY2025 Proposed Budget to support the Five Star Event at Fair Hill in October 2024. 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 FY2025 budget continues to invest 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. The FY2025 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 FY2025 CIP's focus is a balanced and affordable plan for not just the current year but continues to be affordable for the future.*

**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 2025 Proposed Capital Improvement Program supports local planning/funding for the replacement or major renovation of public school facilities. In FY2025 the County will continue funding its share of 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 quality education continues to be evident with the construction 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 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.

*Cecil County has experienced incredible success in obtaining grants which have allowed us to achieve a 99.7 percent coverage rate. FY2025 will see continued implementation of grants from the State of Maryland, to continue the work of providing broadband access for all residents, bringing the County closer to 100% connectivity.*

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 FY2025 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.*

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, Union Hospital, Christiana Care (UHCC).*