



2018 Adopted 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.



INTRODUCTION TO THE BUDGET IN BRIEF

	<u>Page</u>
Structure of the County's Funds & Purpose of Budgets	3
Key Provisions & Accomplishments - FY18 Budget	5-7
Cecil County FY18 Adopted Budget – All Funds	8
Total Adopted Revenues General Fund	9
Total Adopted Expenses General Fund	10
General Fund Revenue Budget Summary FY18	11-12
General Fund Expense Budget Summary FY18	13-17
Capital Improvement Program Highlighted Projects	17-20
Adopted Revenues Solid Waste Enterprise Fund	21
Adopted Expenses Solid Waste Enterprise Fund	22
Adopted Revenues Wastewater Enterprise Fund	23
Adopted Expenses Wastewater Enterprise Fund	24
Organization Chart	25
Key Elected Officials and Administration	26
Budget Process and Calendar	27
Cecil County Maryland, Fiscal Policy	28
Adherence to the Strategic Plan	29-33

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 is a reflection of 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 2018 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 buildings and other facilities 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 charges. The Wastewater Fund operates sewage collection and treatment systems.

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

The **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 for 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. This group consists of The Cecil County Pension Plan for Public Safety Employees Trust Fund which accumulates resources for pension benefit payments to qualified public safety employees or their beneficiaries and The Cecil County Maryland Non-Pension Post-Employment Benefits Trust Fund which collects monies to assist retirees with payment of post-retirement health insurance premiums.

Agency Funds account for assets held by the County in a custodial capacity (assets equal liabilities) and do not present results of operations or have a measurement focus. The State Tax Collection Fund and the State Bay Restoration Fund are used to account for taxes and fees collected by the County on behalf of the State of Maryland. The Town Collection Funds are used to account for taxes and fees collected by the County on behalf of the towns of Cecilton, Charlestown, Chesapeake City, Elkton, North East, Perryville, 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 2018 BUDGET

We are pleased to present this budget that reflects a balanced approach to governing, which was crafted by adhering to sound fiscal management policies and practices, and complies with Charter Section 601 as it relates to the Strategic Plan.

Following are a few highlighted items that are included in the Adopted FY 2018 Budget.

- This Budget establishes a balanced budget with no use of Fund Balance. This is the first time in 20 years that a County Executive or the Commissioners have adopted such a budget.
- This Budget fulfills promises to our citizens by working to retain experienced, trained employees to staff public safety and other positions within Cecil County Government, the Board of Education, Cecil College, and our Public Libraries.
 - Law Enforcement Officers collectively bargained under the FOP agreement and all County employees will receive a 2% Step increase on July 1, 2017.
 - For Emergency Responders collectively bargained under the IAFF agreement, a new pay scale will be initiated on July 1, 2017, that will provide for a new grade for Paramedic Lieutenants and a new grade for Paramedic Captains. Paramedics with 5 or more years of service will be recognized as Senior Paramedics and compensated by moving up one grade. Paramedics with less than five years of service will receive a 4% pay increase.
 - Corrections Officers within the Detention Center and Work Release who have been employed with the County for more than 5 years will receive a 6% increase and will earn the rank of Senior Correctional Officer.
 - For Cecil College and Cecil Public Library – funding from the County supports wage increases as presented in their respective budgets.
 - The Budget funds the increased costs of the healthcare program provided to County, College, and Library employees. The budget anticipates normal cost increases and a drop (but not a cessation) of high-dollar claims.
 - For the Board of Education, funding supports their efforts to retain teaching and administrative staff.
- This Budget also continues to support the public safety workforce that strives to provide round-the-clock law enforcement, paramedic, and fire protection to the County's growing number of citizens.
 - Three additional positions in Law Enforcement will provide a Deputy to support the sex offender unit, a Deputy to support the street level crimes unit, and a Deputy to provide much needed security at the County Administration Building.
 - Two Dispatchers will be added to the 911 Center. This Center is central to emergency communications with citizens and assuring responsiveness to citizen's urgent needs.
 - Two additional Paramedics will be added to the 24 hour first responder team. This should help improve response time and reduce the reliance on overtime.

- This Budget through the IAFF contract provides increases in pay and stipends for training mandatory within their profession and helps assure the retention of these employees.
- A new position is added to support a home monitoring program at the Detention Center's Work Release program. This follows-up on a pilot program intended to monitor non-violent inmates and allow them to retain productive work while reducing the costs of housing prisoners.
- To support Volunteer Fire Companies in Cecil County, this Budget provides a total of \$325,000 in Vehicle Replacement matching funds. This applies \$100,000 each to Perryville, North East, and Singerly to purchase new ambulances and \$25,000 to Water Witch to secure a new tanker.
- To support Economic Development's efforts, the County has announced the combining of Planning, Permits, and the Plans Review section of Public Works into the Land Use and Development Services Department. This will bring one-stop capabilities to permitting. The Capital Improvement Program continues to support the modernization of Permitting software that will also allow internet applications and electronic payment of permits.
- The County's regular allocation to the Board of Education for managing the County's public schools is increased by \$1,717,590 to a total of \$81,688,528. This is above the State's Maintenance of Effort calculation and is an increase of 1.34% from FY 2017.
- The County's small capital support program for the Board of Education funds an energy performance contract, a new project to replace VAV (variable Air Volume) units at Bo Manor High School, and the resurfacing of tennis courts at North East High School.
- Cecil College still continues to suffer from the State's flat funding of all community colleges. To continue the affordable quality education of Cecil residents in preparation for skilled jobs, the County's funding includes support for replacement of computers.
- The Budget's funding of Cecil County Public Library allows for the hiring of a part-time small business library associate to assist the County's growing number of small businesses.
- Cecil Transit continues to expand services to our citizens using a combination of revenue from fares, State grants, and County funds. This Budget supports hiring a full-time dispatcher and the launch of transit shuttle service connecting the Perryville and Newark train stations.
- In the face of continued promises from the State (but no follow-through) to restore vital highway user funds, this Budget restores \$733,000 to the road asphalt overlay program and increases the surface treatment program to \$500,000. The state dollars are much needed to make significant headway in maintain 615 miles of County roads.
- The Budget provides \$500,000 of funding towards compliance work related to the State's Municipal Separate Storm Sewer System (MS4) phase two permit. The funds are hopefully to be used as matching funds on a larger State/federal grant to satisfy a milestone of restoring 20% of the impervious surface area within Cecil County by the year 2025.
- The Debt Service Budget reflects savings of \$2,121,553 from the amortization of bond premiums received during the issuance of 2014 and 2016 bonds.

- The FY2018 Capital Improvement Program (CIP) has been set so that the projects established at the levels of funding can be sustained to the end of the program horizon. This is a change from many recent proposed CIP's in that if the needs stay unchanged, the capital needs can be met.
- The FY2018 Capital Budget continues to fund the new Gilpin Manor Elementary School and will support Public School capital projects that receive partial funding from the State. These latter projects include the roof replacements at Cecil Manor Elementary and Bo Manor Middle / High School, and Boiler replacements at Perryville High, Conowingo Elementary, and the Providence School.
- Cecil County Public Library will see full funding for the design and engineering of the new Library in North East. The land has been acquired and this project is needed to fulfill citizens' needs in that area. This will also ultimately allow renovation and expansion of patron useable space at the Elkton Library.
- The Wastewater Capital Budget addresses the pressing need for expansion of service along the Western Rte 40 corridor to allow for commercial growth and promote new jobs.
- The Wastewater Capital Budget also addresses the Port Deposit / Bainbridge replacement treatment plant issue. This requires continued support by developers.
- The General Capital Budget is supporting the P25 Dispatch Migration Project Phase II. This project is required by a combination of changing State and technical requirements that have produced a multi-year project that will help protect our citizens.
- This Budget addresses and eliminates the \$2,474,523 General Fund operating deficit in the FY 2017 original budget.
- To set the County's ship aright, the adopted property tax rate is set at 1.0414, an increase of .0500 over the current tax rate of .9914. This change will be effective July 1, 2017. This change will provide \$5,273,937 above the project in the FY 2017 Budget.
- Also, the current income tax rate of 2.80 has been adopted to increase by 0.20 to 3.00. This change will be effective with the next income tax year starting January 1, 2018. This is the first tax increase in the local income tax rate since 2001. This change is projected to yield \$2,056,000.
- Although the County has worked hard to avoid tax increases in recent years including the current year, the services requested by the citizens and the continued movement of State and Federal costs onto local governments means that the only way to produce a truly balanced – zero deficit – budget is to act and act now. These rates are lower than those in Harford County – our neighbor to the west. The property tax is less than Kent County – our neighbor to the south.

CECIL COUNTY TOTAL FY2018 ADOPTED BUDGET – ALL FUNDS

OPERATING BUDGET

GENERAL FUND	\$ 189,701,473
HOUSING FUND	4,685,597
COMMUNITY SERVICES	5,565,925
EMERGENCY SHELTER	45,000
AGRICULTURAL LAND PRES.	181,182
CASNIO LOCAL IMPACT	2,700,000
DEBT SERVICE	17,178,998
CCSO - CONFISCATED FUNDS	14,146
OTHER GRANTS	6,014,372
	<u>226,086,693</u>

INTERNAL SERVICE FUNDS

HEALTH INSURANCE FUND	11,490,063
WORKERS COMP FUND	897,000
INFORMATION TECH FUND	4,035,665
MOTOR VEHICLE FUND	4,335,030
	<u>20,757,758</u>

ENTERPRISE FUNDS

WASTEWATER SERVICES	16,753,322
LANDFILL SERVICES	6,768,226
PROPERTY MANAGEMENT	778,410
	<u>24,299,958</u>

TOTAL OPERATING BUDGET **\$ 271,144,409**

CAPITAL BUDGET

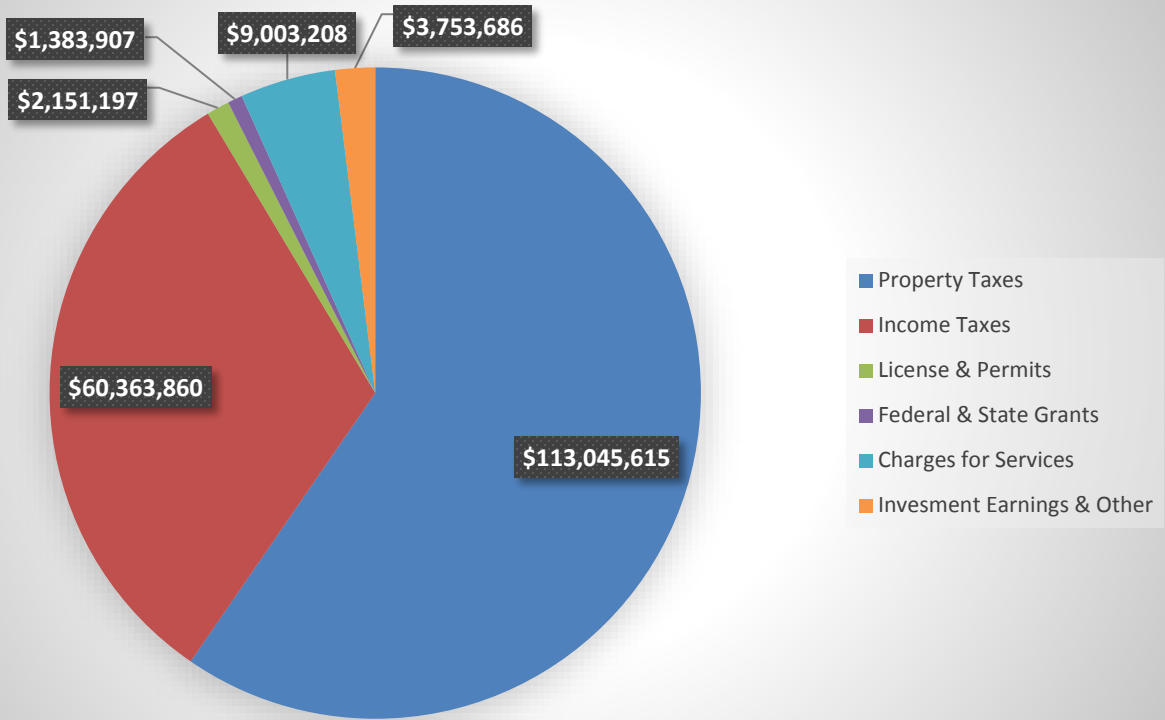
CECIL COUNTY PUBLIC SCHOOLS	\$ 11,941,000
CECIL COLLEGE	992,000
CECIL COUNTY PUBLIC LIBRARY	1,345,000
EMERGENCY SERVICES	5,265,000
INFORMATION TECHNOLOGY	250,000
DPW - ROADS & BRIDGES	2,755,000
PARKS & RECREATION	1,721,000
FACILITIES MANAGEMENT	1,203,000
LANDFILL SERVICES	-
WASTEWATER SERVICES	14,500,000
TOTAL CAPITAL BUDGET	<u>\$ 39,972,000</u>

OTHER

PUBLIC SAFETY PENSION PLAN	2,317,870
OTHER POST-EMPLOYMENT BENEFITS	780,490
TOTAL OTHER BUDGET	<u>\$ 3,098,360</u>

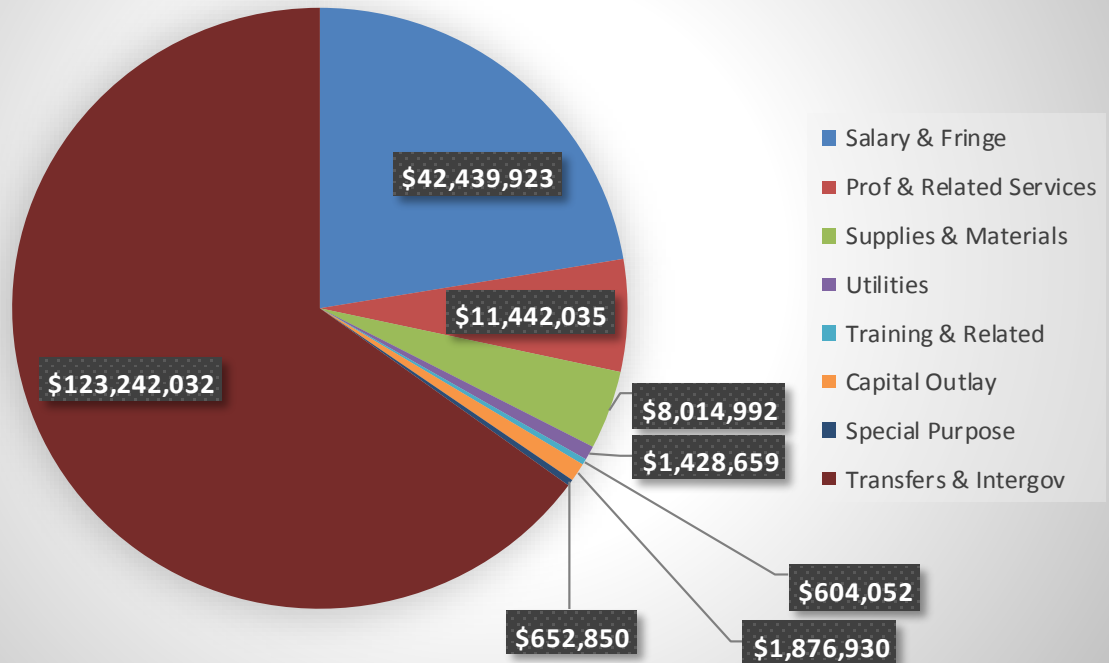
TOTAL OPERATING, CAPITAL & OTHER **\$ 314,214,769**

FY2018 ADOPTED REVENUES GENERAL FUND



Fund / Character Code	Account Description	2015 Actual	2016 Actual	2017 Orig. Budget	2018 Adopted Budget	Dollar Increase or Decrease	Percent Change
001 - GENERAL FUND							
	REAL PROPERTY TX	91,628,661	92,725,577	93,402,462	98,665,519	5,263,057	5.6%
	PERSONAL PROPERTY TX	8,447,290	9,708,364	9,754,134	10,004,161	250,027	2.6%
	PAYMT IN LIEU OF TX	3,069,109	3,705,162	3,704,109	3,704,138	29	0.0%
	DISCOUNT	(1,073,050)	342	-	-	-	-
	INTEREST & PENALTIES	657,731	693,630	671,647	671,797	150	0.0%
	INCOME TAX	53,954,296	55,806,618	56,439,257	60,363,860	3,924,603	7.0%
	LICENSE & PERMITS	1,741,618	2,452,010	2,121,645	2,151,197	29,552	1.4%
	FEDERAL GRANTS	346,900	14,082	20,000	-	(20,000)	(100.0%)
	STATE GRANTS	3,211,934	1,257,175	1,413,257	1,383,907	(29,350)	(2.1%)
	OTHER INTERGOVERNMTL	1,219,251	1,255,411	1,851,136	1,184,495	(666,641)	(36.0%)
	CHARGES FOR SERVICES	7,147,884	9,143,445	8,828,488	9,003,208	174,720	2.0%
	INVESTMENT EARNINGS	194,448	103,144	125,000	505,570	380,570	304.5%
	CONTRIBUTNS & OTHER	232,023	382,745	215,800	228,800	13,000	6.0%
	TRANSFERS	2,719,353	1,854,991	1,938,000	1,834,821	(103,179)	(5.3%)
	FUND BALANCE	-	-	2,474,523	-	(2,474,523)	(100.0%)
TOTAL GENERAL FUND		173,497,448	179,102,695	182,959,458	189,701,473	6,742,015	3.7%

FY2018 ADOPTED EXPENSES GENERAL FUND



Fund / Character Code	Account Description	2015 Actual	2016 Actual	2017 Original Budget	2018 Adopted Budget	Dollar Increase or Decrease	Percent Change
Fund 001 - GENERAL FUND							
	SALARY & FRINGE	40,756,591	41,972,967	41,007,994	42,439,923	1,431,929	3.5%
	PROF & RELATED SERV	11,061,586	10,148,115	10,336,470	11,442,035	1,105,565	10.7%
	SUPPLIES & MATERIALS	10,252,925	10,211,428	11,086,455	8,014,992	(3,071,463)	(27.7%)
	UTILITIES	1,287,687	1,149,970	1,441,938	1,428,659	(13,279)	(0.9%)
	TRAINING & RELATED	427,633	401,994	555,947	604,052	48,105	8.7%
	CAPITAL OUTLAY	2,601,132	1,270,456	1,308,274	1,876,930	568,656	43.5%
	DEBT SERVICE	9,430	10,285	-	-	-	-
	SPECIAL PURPOSE	473,039	494,255	716,050	652,850	(63,200)	(8.8%)
	TRANSFERS & INTERGOV	108,828,771	113,304,673	116,506,330	123,242,032	6,735,702	5.8%
	TOTAL GENERAL FUND	175,698,794	178,964,144	182,959,458	189,701,473	6,742,015	3.7%

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 Board of Education's funding comes from County General Fund dollars. County support for Cecil College, the Health Department, and the Libraries also come from the General Fund. Other funding sources are comprised of revenues earmarked for specific expenses. It is solely General Fund revenues that are used for basic operations and government services.

REVENUES The majority (91%) of our General Fund Revenues come from Property Taxes and Income Taxes.

<u>PROPERTY TAXES</u>	FY 18 Adopted	\$113,045,615, or 59.6% of the General Fund
	FY 17 Approved	\$107,532,352, or 58.8% of the General Fund
	\$ Increase vs. FY 17	\$5,513,263
	% Increase vs. FY 17	5.12%

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 adopted in the budget is 1.0414, up by .05 versus FY 17.

	Estimated Assessable Base 2016-2017	Estimated Assessable Base 2017-2018	Adopted Tax Rates	Adopted Property Tax Revenues
Real Property	9,333,043,272	9,391,370,083	1.0414	\$ 97,801,728
Real Property - New Construction	5,000,000	4,000,000	1.0414	41,656
Railroad Operating Property - Real	6,167,000	5,823,000	1.0414	60,641
Railroad Operating Property - Personal	5,801,000	5,334,000	2.6035	138,871
Public Utilities Operating Property - Real	16,390,000	15,264,000	2.6035	397,398
Public Utilities Operating Property - Personal	177,939,317	166,703,000	2.6035	4,340,113
Other Business Personal Property	193,419,587	189,275,175	2.6035	4,927,779
Total Estimated Assessable Base & Revenue	9,737,760,176	9,777,769,258		\$107,708,185

INCOME TAXES

FY 18 Adopted	\$60,363,860
FY 17 Projected	\$56,439,257
FY 17 Approved	\$56,439,257

Income tax is calculated in Maryland as a percentage of net taxable income. While the State sets a cap of a 3.2% rate for local governments, Cecil County has adopted its income tax rate at 3.00% for FY 18, an increase of .02%. The income tax rate has not been changed since 2001.

The Comptroller of Maryland administers and collects the tax and distributes the tax receipts to the counties and municipalities. Cecil County receives approximately 90% of the income tax in quarterly distributions of withholdings and estimated payments. The FY 2018 revenue from income tax is estimated to be \$60,363,860, an increase of \$3,924,603 or 6.95% over the FY 17 budgeted amount of \$56,439,257.

RECORDATION TAX

FY 18 Adopted	\$5,300,000
FY 17 Approved	\$5,000,000

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 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. Due to recent transaction history, the revenue stream is projected to increase by \$300,000 versus FY 2017.

FUND BALANCE APPROPRIATED

Governmental funds report the difference between their assets and liabilities as fund balance. In FY18 no appropriation of unassigned fund balance was adopted. The FY17 budget has allocated \$2,474,523. The current Administration budget goal was to propose a balanced budget with no budgeted deficit.

This is the first time on twenty years the budget is balanced with current revenues.



GENERAL FUND EXPENSE BUDGET SUMMARY

The FY 18 Adopted Budget continues to reflect the economic struggles we have faced for the past several years as a result of national economic uncertainties, cuts in revenue funding streams, and the ever growing mandates passed to local entities from our state and federal government. In this adopted budget, Cecil County has increased its two largest revenue streams (Income Tax & Property Tax) in order to continue to meet the challenges of additional expenses from state and federal governments as well as meet the needs of a growing community. This much needed revenue will drive and support the foundation as created by the strategic plan that keys on job creation, economic development, improved public health and safety, implementation of the Comprehensive Plan, and improvements to Quality of Life. As a result of sound fiscal management and forging of strong partnerships with the Board of Education, Cecil College, our Library system, the Volunteer Fire Companies, our public and our employees, have enabled us to meet these challenges and make Cecil County a great place to live. Each group has provided valuable input and commitments of time in the spirit of cooperation during this budget effort.

BOARD OF EDUCATION

Division / Character Code	Account Description	2015 Actual	2016 Actual	2017 Orig. Budget	2018 Adopted Budget	Dollar Increase or Decrease	Percent Change
551 - BOARD OF EDUCATION							
	SUPPLIES & MATERIALS	3,352,878	3,943,745				
	CAPITAL OUTLAY	1,432,135	802,934	1,023,913	1,283,913	260,000	25.4%
	TRANSFERS & INTERGOV	72,170,967	75,807,033	80,610,438	81,688,528	1,078,090	1.3%
	TOTAL BOARD OF EDUCATION	76,955,980	80,553,712	81,634,351	82,972,441	1,338,090	1.6%

For FY 18, Cecil County has adopted a budget to fund the Board of Education above the required maintenance of effort level of \$79,970,938. The County's allocation is \$81,688,528 for FY2018 which is \$1,717,590 above the minimum maintenance of effort as prescribed by State law. The budget also reflects the change in FY 17 of the teacher's pension cost being a component of the overall County's allocation to the Board of Education, therefore in the reporting of the of teacher's pension costs, is now shown as a portion of the allocation.

The operating budget provides for a 1.6% increase in educational operating funding to Cecil County Public Schools to support the increased cost in education.

The Board of Education's adopted FY 18 Capital Budget has a total of 6 projects totaling \$11,941,000. The budget provides funding for continued construction of the new Gilpin Manor Elementary School, funding for boiler replacements at Perryville High School and Conowingo Elementary School. Roof replacements will be completed at Cecil Manor Elementary, Bo Manor Middle/High School and at the Providence School.

CECIL COLLEGE

Division / Character Code	Account Description	2015 Actual	2016 Actual	2017 Orig. Budget	2018 Adopted Budget	Dollar Increase or Decrease	Percent Change
554 - CECIL COLLEGE SCHOLARSHIP							
	SUPPLIES & MATERIALS	48,144	48,840	50,712	52,560	1,848	3.6%
TOTAL CECIL COLLEGE SCHOLARSHIP		48,144	48,840	50,712	52,560	1,848	3.6%
555 - CECIL COLLEGE							
	SALARY & FRINGE	-	389,875	-	-	-	-
	CAPITAL OUTLAY	121,256	246,460	68,973	357,514	288,541	418.3%
	TRANSFERS & INTERGOV	8,320,684	8,706,940	9,934,415	10,544,478	610,063	6.1%
TOTAL CECIL COLLEGE		8,441,940	9,343,275	10,003,388	10,901,992	898,604	9.0%

Cecil County's support of the Cecil College for FY2018 is \$898,604 or 9.0% versus FY 17. The County provides scholarship funding for five students annually, including all books and fees. Additional support is provided for small capital projects in the amount of \$357,514. In FY2018 the small capital budget includes replacement computers that were previously budgeted within the Capital Improvement Program, but upon review of the County's policy for replacements, the computers were moved into the operating budget to be consistent with the funding policy for other County component units (Board of Education and the Cecil County Public Library) replacement of technology. The approved FY 18 Capital Budget has 2 projects that total \$992,000, which are for Instructional Technology and ongoing Mechanical Infrastructure replacement.

CECIL COUNTY PUBLIC LIBRARY

Division / Character Code	Account Description	2015 Actual	2016 Actual	2017 Orig. Budget	2018 Adopted Budget	Dollar Increase or Decrease	Percent Change
631 - LIBRARIES							
	SALARY & FRINGE	-	113,092	-	-	-	-
	CAPITAL OUTLAY	195,758	91,020	-	-	-	-
	TRANSFERS & INTERGOV	4,553,917	4,678,667	5,082,667	5,442,217	359,550	7.1%
TOTAL LIBRARIES		4,749,675	4,882,779	5,082,667	5,442,217	359,550	7.1%

Cecil County's support of the Library System has been increased by \$359,500, or 7.1% versus FY 17. Funded initiatives are increased levels of support for compensation, library materials, contract increases in library systems, and occupancy costs. The adopted budget funds one new part time position, a small business library associate to meet the growing demands of small businesses in Cecil County.

The approved FY 18 Capital Budget has 1 project that totals \$1,345,000, which represents the full funding of the design and engineering stage of the construction of the new North East Library.

CECIL COUNTY SHERIFF

Overall funding support for the Cecil County Sheriff for FY 18 is \$22,104,807, an increase of 3.5%, or \$705,463 versus FY 17. The major divisions are listed below:

Division / Character Code	Account Description	2015 Actual	2016 Actual	2017 Orig. Budget	2018 Adopted Budget	Dollar Increase or Decrease	Percent Change
311 - LAW ENFORCEMENT							
	SALARY & FRINGE	8,732,092	8,923,828	8,778,532	9,393,046	614,514	7.0%
	PROF & RELATED SERV	477,074	631,395	839,556	976,093	136,537	16.3%
	SUPPLIES & MATERIALS	995,084	906,230	1,121,096	1,209,119	88,023	7.9%
	TRAINING & RELATED	79,301	140,307	165,742	132,992	(32,750)	(19.8%)
	CAPITAL OUTLAY	-	20,362	1,000	1,000	-	-
	TOTAL LAW ENFORCEMENT	10,283,551	10,622,122	10,905,926	11,712,250	806,324	7.4%
331 - DETENTION CENTER							
	SALARY & FRINGE	5,177,982	5,384,318	5,148,698	5,168,463	19,765	0.4%
	PROF & RELATED SERV	1,545,524	1,339,104	1,807,583	1,603,411	(204,172)	(11.3%)
	SUPPLIES & MATERIALS	915,760	885,563	1,025,475	1,030,659	5,184	0.5%
	TRAINING & RELATED	35,879	33,098	69,941	79,361	9,420	13.5%
	CAPITAL OUTLAY	34,394	-	-	-	-	-
	TOTAL DETENTION CENTER	7,709,539	7,642,082	8,051,697	7,881,894	(169,803)	(2.1%)
333 - COMMUNITY CORRECTIONS							
	SALARY & FRINGE	1,894,398	1,851,210	1,808,915	1,892,222	83,307	4.6%
	PROF & RELATED SERV	235,909	220,526	295,186	309,587	14,401	4.9%
	SUPPLIES & MATERIALS	198,658	268,604	273,520	288,584	15,064	5.5%
	TRAINING & RELATED	4,255	10,559	19,100	20,270	1,170	6.1%
	CAPITAL OUTLAY	2,895	-	-	-	-	-
	TOTAL COMMUNITY CORRECTIONS	2,336,115	2,350,900	2,396,721	2,510,663	113,942	4.8%
TOTAL SHERIFF'S OFFICE		20,329,206	20,615,104	21,354,344	22,104,807	750,463	3.5%

Major initiatives adopted in the FY 2018 Budget are as follows:

- Supports the funding for three new deputies to support the following areas: Sex Offender Unit, Street Level Crimes Unit & the Civil Unit (to place Deputy at the Administration Building for security of the employees and citizens);
- Supports a Home Monitoring position within Community Corrections to allow for the supervision of non-violent offenders being released from Detention prior to the end of their sentence thus providing relief to the Detention Center population & costs;
- Supports the replacement of patrol vehicles as they are removed from service, and supports the acquisition of three vehicles for the new patrol deputies.

DEPARTMENT OF PUBLIC WORKS

Division / Character Code	Account Description	2015 Actual	2016 Actual	2017 Orig. Budget	2018 Adopted Budget	Dollar Increase or Decrease	Percent Change
401 - PUB WRK - OFFICE OF DIRECTOR							
	SALARY & FRINGE	353,029	359,718	362,988	377,100	14,112	3.9%
	PROF & RELATED SERV	4,939	6,218	6,628	7,300	672	10.1%
	SUPPLIES & MATERIALS	15,943	17,107	21,808	26,278	4,470	20.5%
	TRAINING & RELATED	2,384	2,472	5,700	5,800	100	1.8%
	SPECIAL PURPOSE	58,554	68,656	80,850	85,200	4,350	5.4%
TOTAL PUB WRK - OFFICE OF DIRECTOR		434,849	454,170	477,974	501,678	23,704	5.0%
402 - PUB WRK - DEVELOPMENT SERVICES							
	SALARY & FRINGE	950,196	981,984	987,086	984,382	(2,704)	(0.3%)
	PROF & RELATED SERV	345,380	254,028	342,610	340,768	(1,842)	(0.5%)
	SUPPLIES & MATERIALS	92,526	117,541	122,346	179,111	56,765	46.4%
	TRAINING & RELATED	7,541	6,765	9,000	9,000	-	-
	SPECIAL PURPOSE	10,543	22,775	135,000	110,000	(25,000)	(18.5%)
	TRANSFERS & INTERGOV	-	-	-	567,500	567,500	-
TOTAL PUB WRK - DEVELOPMENT SERVICES		1,406,185	1,383,091	1,596,042	2,190,761	594,719	37.3%
403 - PUB WRK - ENGINEERING & CONST							
	SALARY & FRINGE	659,800	596,819	585,077	627,770	42,693	7.3%
	PROF & RELATED SERV	161,743	81,025	143,561	118,869	(24,692)	(17.2%)
	SUPPLIES & MATERIALS	46,075	45,988	56,680	62,042	5,362	9.5%
	TRAINING & RELATED	3,837	2,991	6,000	6,000	-	-
	CAPITAL OUTLAY	-	-	-	65,115	65,115	-
TOTAL PUB WRK - ENGINEERING & CONST		871,456	726,822	791,318	879,796	88,478	11.2%
412 - ROADS - ADMINISTRATION							
	SALARY & FRINGE	2,670,643	2,656,523	2,623,619	2,667,720	44,101	1.7%
	PROF & RELATED SERV	1,019,645	1,149,611	1,342,089	1,570,200	228,111	17.0%
	SUPPLIES & MATERIALS	431,829	356,042	471,478	456,489	(14,989)	(3.2%)
	UTILITIES	46,883	32,014	59,944	50,044	(9,900)	(16.5%)
	TRAINING & RELATED	11,229	8,782	11,350	14,000	2,650	23.3%
	SPECIAL PURPOSE	-	23,695	-	-	-	-
TOTAL ROADS - ADMINISTRATION		4,180,229	4,226,666	4,508,480	4,758,453	249,973	5.5%
415 - ROADS - SIGNS							
	PROF & RELATED SERV	5,700	11,400	-	-	-	-
	SUPPLIES & MATERIALS	49,806	39,391	43,000	43,000	-	-
TOTAL ROADS - SIGNS		55,506	50,791	43,000	43,000	-	-
416 - ROADS - LIGHTING							
	UTILITIES	98,579	93,704	100,000	100,000	-	-
TOTAL ROADS - LIGHTING		98,579	93,704	100,000	100,000	-	-
425 - ROADS - WEED CONTROL PROGRAM							
	SALARY & FRINGE	34,920	21,988	-	31,931	31,931	-
	PROF & RELATED SERV	2,561	3,464	4,367	5,567	1,200	27.5%
	SUPPLIES & MATERIALS	9,313	7,702	9,257	9,064	(193)	(2.1%)
	TRAINING & RELATED	116	98	100	100	-	-
TOTAL ROADS - WEED CONTROL PROGRAM		46,910	33,252	13,724	46,662	32,938	240.0%
471 - ROADS - MAINTENANCE							
	PROF & RELATED SERV	3,594,750	3,181,627	1,747,500	2,460,650	713,150	40.8%
	SUPPLIES & MATERIALS	623,349	588,327	357,000	607,000	250,000	70.0%
TOTAL ROADS - MAINTENANCE		4,218,100	3,769,954	2,104,500	3,067,650	963,150	45.8%
TOTAL DEPARTMENT OF PUBLIC WORKS		11,311,813	10,738,448	9,635,038	11,588,000	1,952,962	20.3%

The Department of Public Works is funded for FY 18 at \$11,588,000, an increase of \$1,952,962, or 20.3% versus FY 17. The increase is largely due to the reinstatement of funding support for road overlay and additional funding for surface treatment. The most notable initiative funded is \$500,000 in support of the County's MS-4 Permit Compliance. The permit requires the satisfaction of milestones, meaning the restoration of 20% of the impervious surface area within Cecil County by the year 2025.

CAPITAL IMPROVEMENT PROGRAM

The following is a list of highlighted projects within the FY 18 Approved Capital Budget:

	FY 2018
<u>Cecil County Public Schools</u>	
Gilpin Manor Elementary Replacement	8,223,000
Cecil Manor Elementary School Roof Replacement	893,000
Perryville High School Boiler Replacement	866,000
Bo Manor Middle/High School Roof Replacement	1,318,000
Conowingo Elementary School Boiler Replacement	297,000
Providence School Roof Replacement	344,000
<u>Cecil College</u>	
Instructional Technology	280,000
Mechanical Infrastructure	712,000
<u>Cecil County Public Library</u>	
North East Branch Library	1,345,000
<u>Emergency Services</u>	
P25 Dispatch Migration Phase II	5,265,000
<u>DPW - Roads and Bridges</u>	
Lums Road Street Improvements (Bouchelle Road to Little North East Creek)	325,000
Replace Bohemia Church Road Culverts (3)	1,350,000
Replacement of Bridge CE-0042 Mechanics Valley Road over CSX	1,000,000
Painting of County Bridges - CE0018, CE0024 & CE0063	80,000
<u>Parks and Recreation</u>	
Calvert Regional Park - Development	700,000
Perryville High Synthetic Turf Athletic Field - Development	1,021,000
<u>Facilities Management</u>	
Courthouse Holding Cell Renovations	540,000
Retrofit Additional Space for Sheriff's Office	663,000
<u>Information Technology</u>	
Permitting System	250,000
<u>Wastewater Enterprise Fund</u>	
Construct Elkton West Sanitary Sewer	1,500,000
Replace Port Deposit Wastewater Treatment Plant	9,000,000
Replace Harbour View Wastewater Treatment Plant	4,000,000

Following are project descriptions for the projects that are in the first year of funding within the Capital Improvement Program, however the projects did not meet the definition of requiring Planning Commission support to be included in the FY 2018 Approved Capital Improvement Program.

Cecil County Public Schools

Cecil Manor Elementary School Roof Replacement

Cecil Manor Roof Replacement Scope of work includes replacing approximately 47,047 square feet of existing four-ply built up roof with a new two-ply modified bitumen roof. Scope includes removing existing roofing system down to metal, and tectum decks, installing tapered insulation to achieve ¼ inch per foot slope, and install a modified bitumen roof system with a 20 year NDL warranty. Work will address curbs, roof drains, flashings, and metal coping on walls.

Perryville High School Boiler Replacement

Perryville High School is heated by a central hot water heating plant. Heating hot water is generated by two Cleaver Brooks Model CB Series oil-fired fire-tube style hot water boilers. Currently, the boilers are of equal size, at 200 boiler horsepower (6,695,800 Btu/hr) each and were installed in 1976. Fuel oil is stored in a 10,000 gallon underground storage tank located adjacent to the boiler room. The boilers are original to the building, at 40 years old, and are past their useful life. Domestic hot water is currently generated by utilizing the heating water system via a 5000 gallon hot water storage tank. Oil-fired boilers are less efficient than the natural gas fired condensing boilers that are available on the market today. It has been confirmed that a BGE gas line is installed in the street adjacent to the school that could be utilized as a new fuel source in lieu of No. 2 fuel oil. It is recommended that Cecil County Public Schools replace the 40 year old oil-fired boilers with four (4) new high efficiency gas-fired condensing boilers, each sized at 2,000,000 Btu/hr. It is also recommended that the existing domestic hot water storage tank be removed and two (2) new high-efficiency natural-gas fired domestic hot water heaters be installed in its place. The new boilers shall be provided with a boiler sequencing controller which shall be integrated into the existing school Johnson Controls DDC building energy management system. The remaining components of the school's 4-pipe heating and cooling central plant that was replaced in 2007 and is in good working order and are not recommended to be replaced at this time. If no other equipment is fed from the existing underground fuel oil storage tank, it is also recommended that the tank, fuel oil pumps, and associated piping be removed in their entirety.

Bohemia Manor Middle/High School Roof Replacement

Bohemia Manor is a one story masonry constructed school which was built in 1958 and was renovated with an addition built in 1995. The roof decking is flat on the 1958 section and is tapered on the 1995 addition. The current roof is a two-ply modified bitumen which was installed in 1995. Funding is requested to replace the existing roof with approximately 147,392 square feet of new two-ply bitumen roof. The new roof system will include new tapered insulation for all areas that have a flat deck and will also include all new edge metal coping caps, expansion joints and scuppers, and downspouts.

Conowingo Elementary School Boiler Replacement

Conowingo Elementary School is heated by a central hot water heating plant. Heating hot water is generated by two Cleaver Brooks Model CB Series oil-fired fire-tube style hot water boilers. Currently the boilers are of unequal size, one at 40 boiler horsepower (1,339,160 Btu/hr) which was installed in 2006 and one at 25 boiler horsepower (836,975 Btu/hr) that was installed in 1992. Fuel oil is stored in a 10,000 gallon underground storage tank located adjacent to the boiler room. It is recommended that Cecil County Public School replace the older 25 bhp 1992 boiler with a new 40 bhp model that matches the 2006 boiler and can be utilized as a true standby, such that the school can operate the boilers in the lead-lag fashion. The new boiler shall be integrated into the existing school Johnson Controls DDC building energy management system. The majority of the school's 2-pipe, dual temperature central plant that was replaced in 2013 and is in good working order, including the circulation pumps and is not recommended to be replaced at this time.

Providence School Roof Replacement

Providence School is a single story school which has sections that were built in 1923, 1939, 1947, and 1954. Part of the school has a sloped roof with wood joist rafter construction with the remaining sections being a flat roofing deck on masonry construction. The shingles and existing two-ply modified bitumen roof were last replaced in 1993. Funding is requested to replace the entire existing roof to replace asphalt shingles with new asphalt shingles and to replace the existing flat two-ply roof with a new tapered two-ply modified bitumen roofing system.

Emergency Services

P25 Dispatch Migration – Phase II

Cecil County Communications is comprised of 9 tower sites in Cecil County. These sites provide the connectivity to the radio system between the dispatch center and the user units. This component of the P25 upgrade will bring the tower sites into compliance of the P25 standard. This is the second phase of the system upgrade.

Department of Public Works – Roads & Bridges

Painting of County Bridges – CE0018, CE0024 & CE0063

This project is the environmental documental and permitting for cleaning and painting of County Bridges: CE0018 - Stevenson Road over Little Northeast Creek, CE0024 - Providence Road over Little Elk Creek, CE0063 - Black Snack Road over Little Elk Creek.

Parks and Recreation

Perryville High School Synthetic Turf Field - Development

All Cecil County High Schools have and continue to play on natural grass surfaces which are in need of renovation. The County intends to create an MOU with CCPS that will improve school facilities for all Cecil County residents and help regionalize Parks and Recreation programs. The new turf fields will provide safer playing areas, require less maintenance, are environmentally friendly and will extend daily and seasonal participation levels. The outcome of this venture is to provide safer, more consistent playing surfaces, increase physical activity, promote healthier lifestyles, and create a partnership that will help regionalize Parks and recreational efforts.

Facilities Maintenance

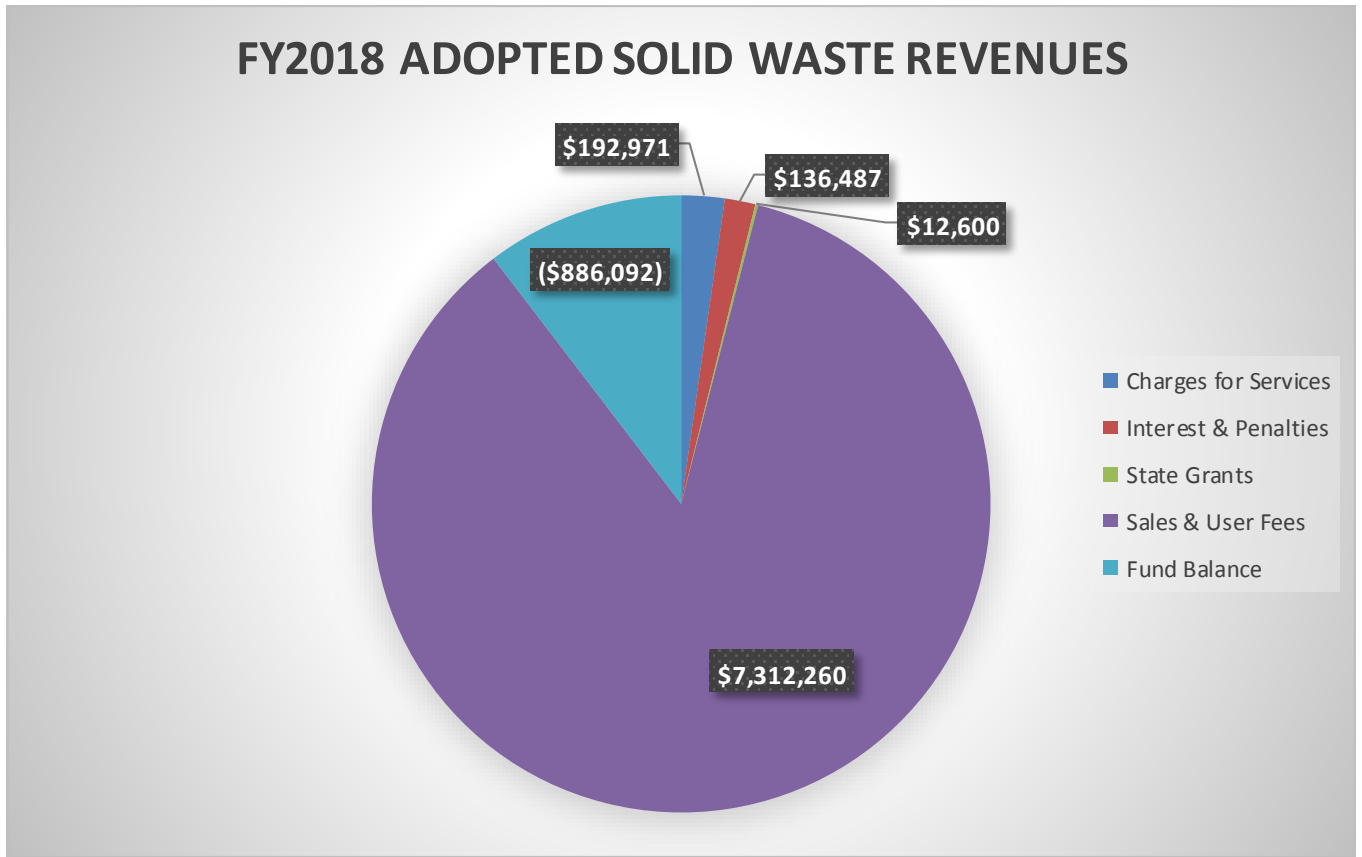
Courthouse Holding Cell Renovations

The project includes complete renovation of the existing Circuit Court holding cell, bailiff office and prisoner transport driver area to create three group male holding cells, two group women holding cells, a separate men's & women's monitoring waiting areas, two secure/confidential Attorney/Client meeting rooms and a new Bailiff's Office. Several schematic designs have been reviewed resulting in a concept plan.

Retrofit Additional Space – Sheriff's Office

The initial planning for the retrofit of Suite 114 is to provide more space for Law Enforcement and involves moving the Criminal Investigation Division and Sex Offender compliance office into the new space. The new area will provide space for additional interview rooms that will need audio/video recording equipment to comply with laws governing the interview process. The evidence room, armory and the processing lab need additional space. Once certain offices move into Suite 114 the vacated space will provide the much needed space for the storage system for Central Records.

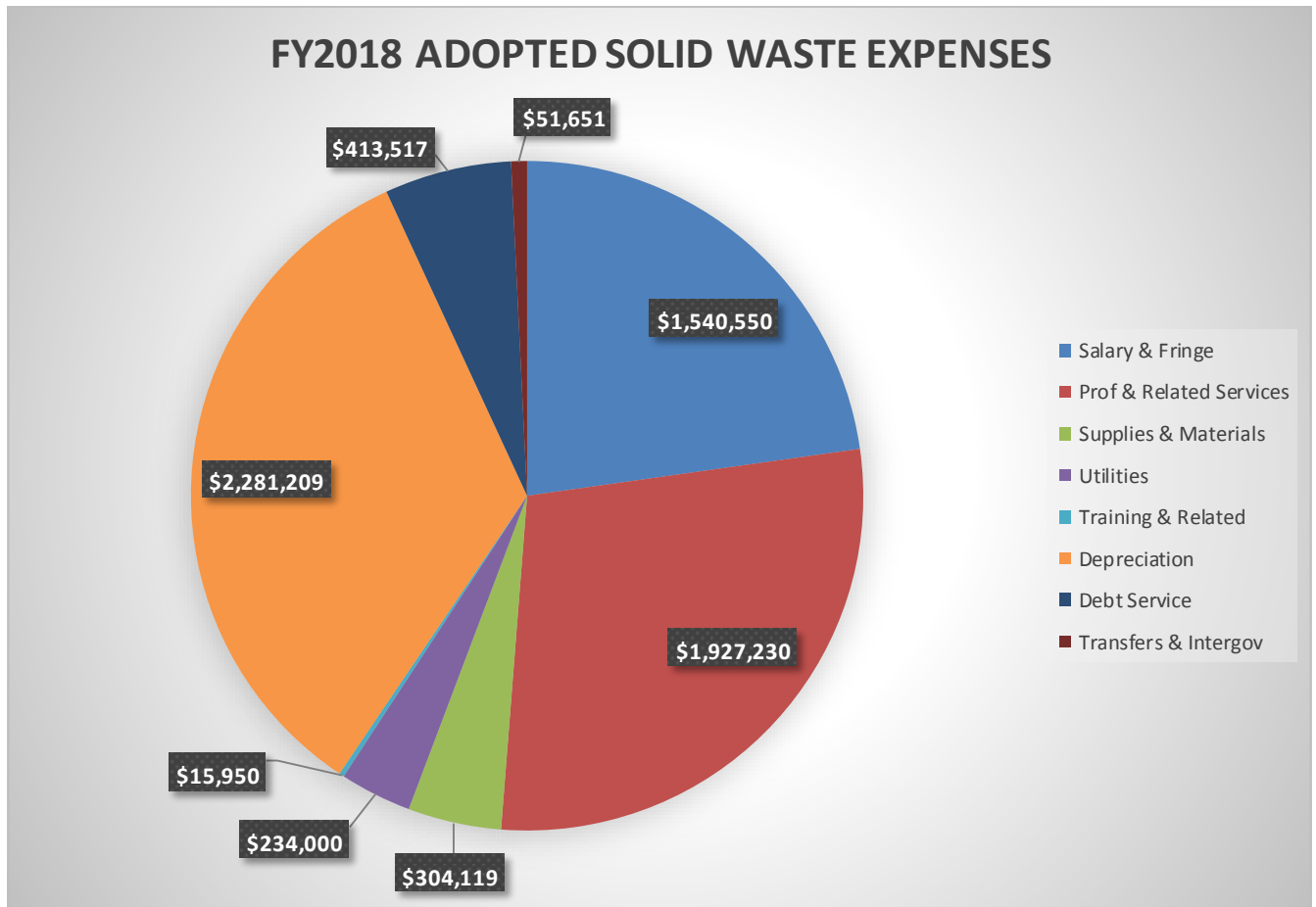
SOLID WASTE ENTERPRISE FUND - REVENUES



Fund / Character Code	Account Description	2015 Actual	2016 Actual	2017 Orig. Budget	2018 Adopted Budget	Dollar Increase or Decrease	Percent Change
602 - LANDFILL SERVICES							
	DISCOUNT	(29,906)	-	-	-	-	-
	INTEREST & PENALTIES	5,320	4,696	5,175	5,175	-	-
	STATE GRANTS	35,600	49,998	-	12,600	12,600	-
	CHARGES FOR SERVICES	311,827	271,539	27,800	192,971	165,171	594.1%
	INVESTMENT EARNINGS	20,392	35,943	20,000	131,312	111,312	556.6%
	CONTRIBUTNS & OTHER	65,990	14,235	-	-	-	-
	SALES & USER FEES	6,243,315	6,972,560	7,362,331	7,312,260	(50,071)	(0.7%)
	FUND BALANCE	-	-	-	(886,092)	(886,092)	-
	TOTAL LANDFILL SERVICES	6,652,538	7,348,970	7,415,306	6,768,226	(647,080)	(8.7%)

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 revenue for FY 18 reflects increases in recycling revenues as the very volatile market is estimated to generate revenue in comparison to the actuals earned in FY 17.

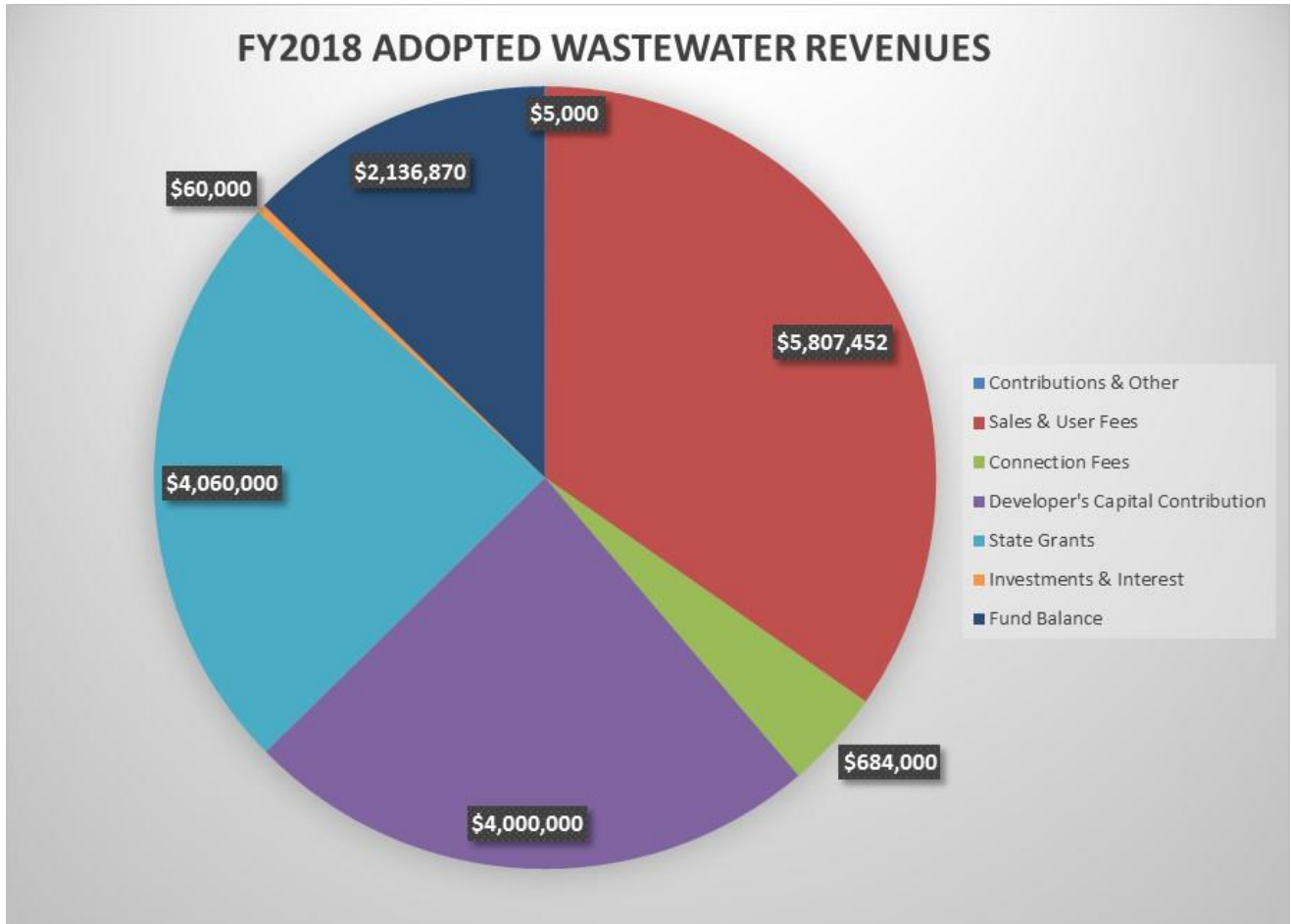
SOLID WASTE ENTERPRISE FUND - EXPENSES



Fund / Character Code	Account Description	2015 Actual	2016 Actual	2017 Original Budget	2018 Adopted Budget	Dollar Increase or Decrease	Percent Change
Fund 602 - LANDFILL SERVICES							
	SALARY & FRINGE	1,481,733	1,435,130	1,470,430	1,540,550	70,120	4.8%
	PROF & RELATED SERV	2,444,761	2,170,325	2,459,435	1,927,230	(532,205)	(21.6%)
	SUPPLIES & MATERIALS	405,271	350,044	327,602	304,119	(23,483)	(7.2%)
	UTILITIES	363,602	268,338	219,100	234,000	14,900	6.8%
	TRAINING & RELATED	16,992	5,766	16,950	15,950	(1,000)	(5.9%)
	DEPRECIATION	2,430,947	2,087,395	2,563,378	2,281,209	(282,169)	(11.0%)
	CAPITAL OUTLAY	-	-	(150,000)	-	150,000	(100.0%)
	DEBT SERVICE	513,039	420,964	443,847	413,517	(30,330)	(6.8%)
	SPECIAL PURPOSE	(3,041)	3,091	-	-	-	-
	TRANSFERS & INTERGOV	90,389	77,477	64,564	51,651	(12,913)	(20.0%)
TOTAL LANDFILL SERVICES		7,743,692	6,818,531	7,415,306	6,768,226	(647,080)	(8.7%)

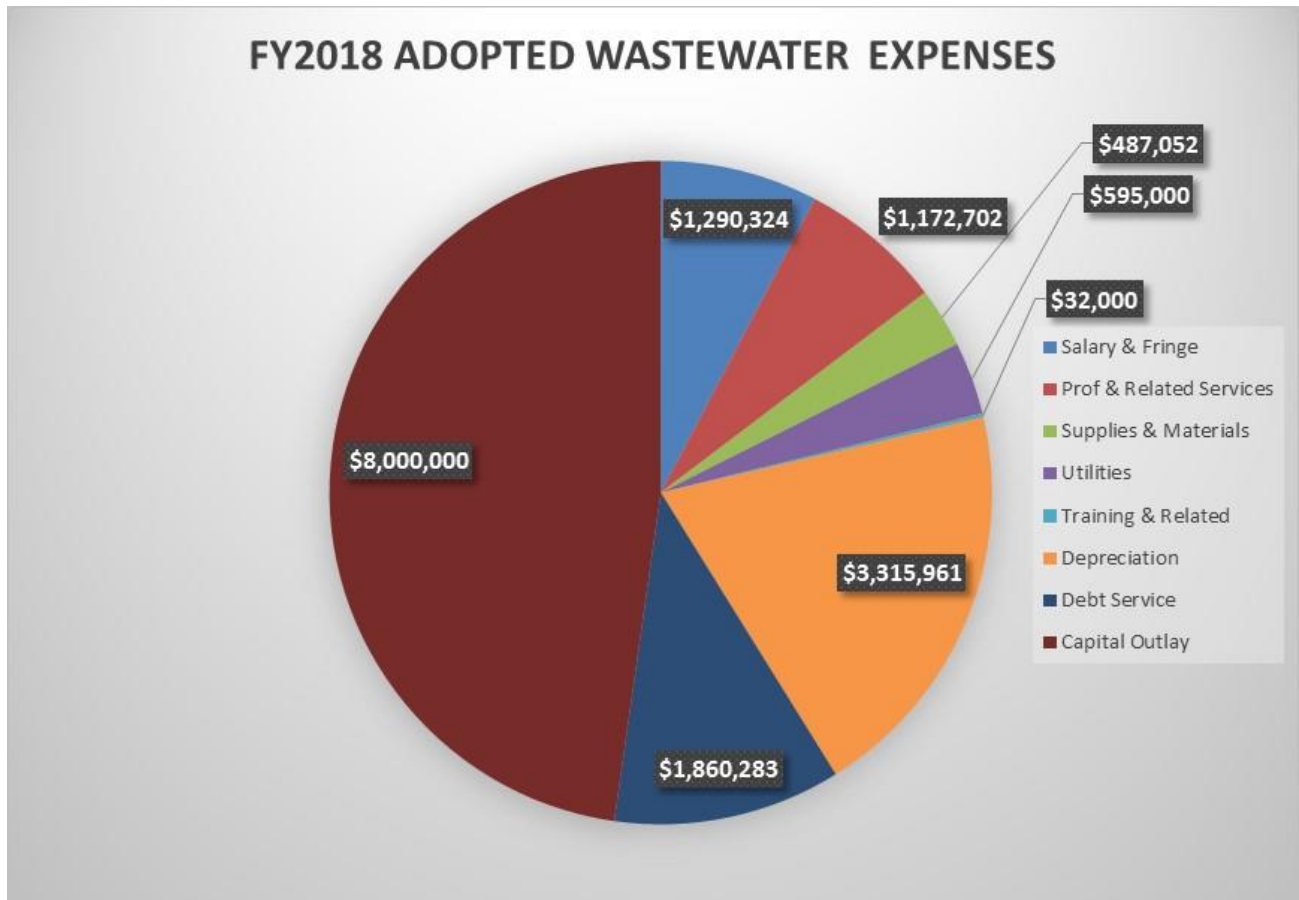
A cost savings initiative in the FY18 budget is the purchase of a daily cover tarp deployment unit for greater daily operating efficiencies.

WASTEWATER ENTERPRISE FUND – REVENUES



Fund / Character Code	Account Description	2015 Actual	2016 Actual	2017 Orig. Budget	2018 Adopted Budget	Dollar Increase or Decrease	Percent Change
605 - WASTE WATER SERVICES							
	INTEREST & PENALTIES	56,018	61,764	55,200	55,200	-	-
	STATE GRANTS	5,801,587	2,115,513	1,300,000	4,060,000	2,760,000	212.3%
	CHARGES FOR SERVICES	-	-	-	-	-	-
	INVESTMENT EARNINGS	4,851	44,240	4,800	4,800	-	-
	CONTRIBUTNS & OTHER	8,467	26,931	34,000	5,000	(29,000)	(85.3%)
	SALES & USER FEES	5,590,452	5,505,981	5,937,039	5,807,452	(129,587)	(2.2%)
	CONNECTION FEES	624,058	688,200	684,000	684,000	-	-
	DEVELOPERS CAP CONTR	65,940	-	-	4,000,000	4,000,000	-
	BONDS	-	-	6,400,000	-	(6,400,000)	(100.0%)
	FUND BALANCE	-	-	1,167,617	2,136,870	969,253	83.0%
TOTAL WASTE WATER SERVICES		12,151,373	8,442,629	15,582,656	16,753,322	1,170,666	7.5%

WASTEWATER ENTERPRISE FUND - EXPENSES



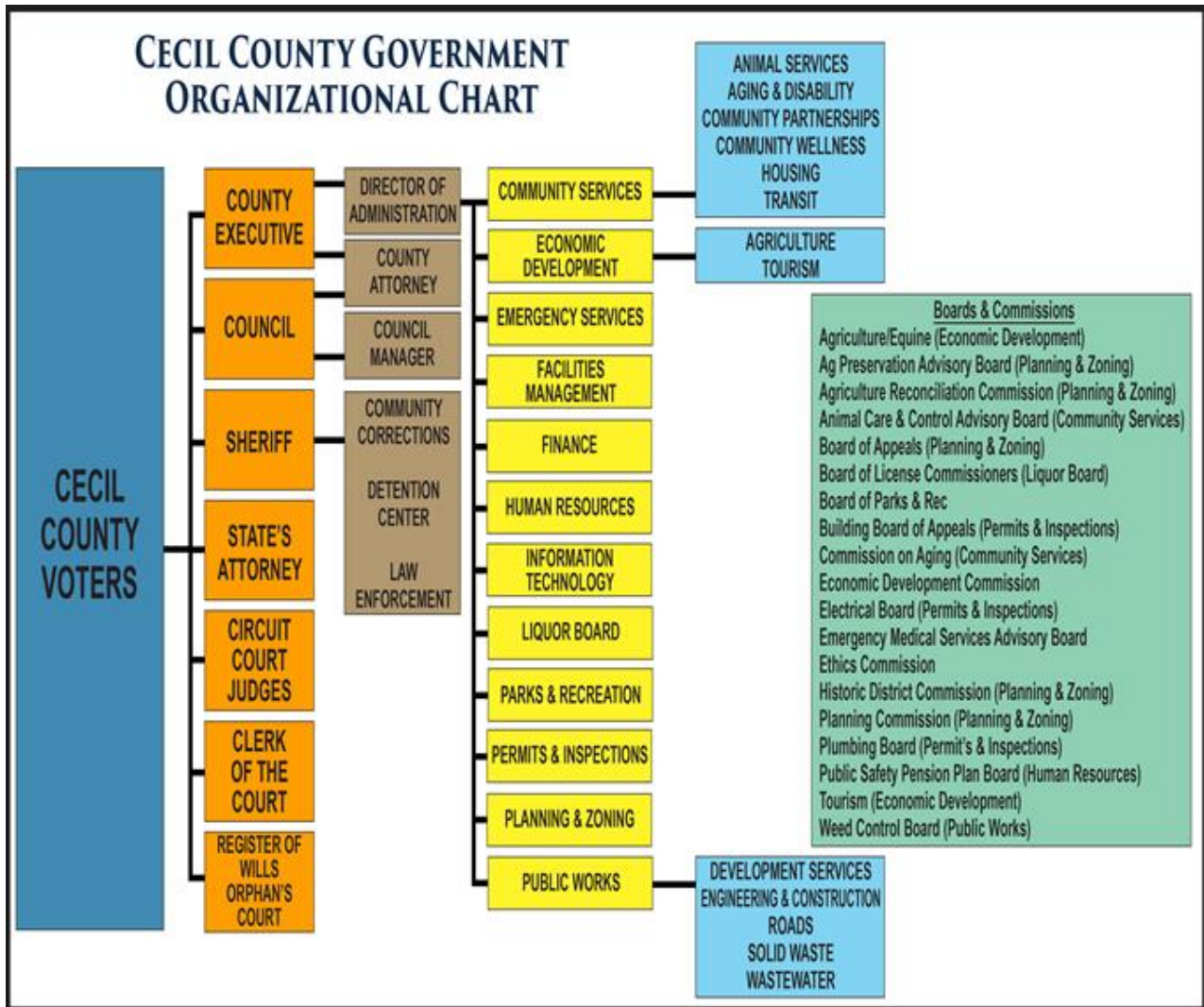
Fund / Character Code	Account Description	2015 Actual	2016 Actual	2017 Original Budget	2018 Adopted Budget	Dollar Increase or Decrease	Percent Change
Fund 605 - WASTE WATER SERVICES							
	SALARY & FRINGE	1,158,257	1,248,987	1,308,550	1,290,324	(18,226)	(1.4%)
	PROF & RELATED SERV	1,066,734	1,802,842	993,227	1,172,702	179,475	18.1%
	SUPPLIES & MATERIALS	443,327	422,293	393,321	487,052	93,731	23.8%
	UTILITIES	482,135	550,282	660,131	595,000	(65,131)	(9.9%)
	TRAINING & RELATED	22,054	20,296	30,000	32,000	2,000	6.7%
	DEPRECIATION	2,347,512	2,344,087	-	3,315,961	588,614	21.6%
	CAPITAL OUTLAY	-	-	7,700,000	8,000,000	300,000	3.9%
	DEBT SERVICE	1,440,847	1,614,849	1,770,080	1,860,283	90,203	5.1%
	SPECIAL PURPOSE	10,384	1,062	-	-	-	-
TOTAL WASTE WATER SERVICES		6,971,250	8,004,699	15,582,656	16,753,322	1,170,666	7.5%

The major expense initiatives within the Wastewater Enterprise Fund for FY 18 are:

- Commission an energy reduction study at the North East River Advanced Wastewater Treatment Plant. Capital funds to build replacement wastewater treatment plants at Port Deposit/Bainbridge site and the Harborview area. The goal to connect the Rte 40 growth corridor to County sewer is also funded with the FY18 Capital Improvement Program.

CECIL COUNTY MARYLAND

ORGANIZATIONAL CHART



CECIL COUNTY MARYLAND

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

County Administration

Dr. Alan McCarthy – County Executive

Alfred C. Wein, Jr. — Director of Administration

Winston L. Robinson — Director of Finance

Lisa A. Saxton – Deputy Director of Finance

Rebecca L. Anderson, Budget Manager

Jeffrey Koss — Accounting Manager

Jason L. Allison — County Attorney

Sally Thompson — Director of Human Resources

David P. Trolio — Director of Community Services

Christopher Moyer — Director of Economic Development

Clyde S. VanDyke — Director of Parks & Recreation

Eric S. Sennstrom — Director of Planning and Zoning

W. Scott Flanigan — Director of Public Works

Scott A. Adams — Sheriff

Richard K. Brooks, III — Director of Emergency Management

County Council

Joyce Bowlsbey — District 2, President

Dan Schneckenburger — District 3, Vice-President

Bob Meffley — District 1

George Patchell — District 4

Jackie Gregory — District 5

CECIL COUNTY MARYLAND

BUDGET PROCESS AND CALENDAR

With input from the Citizens of Cecil County, with input from the Director of Finance and Budget Manager and budget staff, 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.
- Expense, functions, services and projects will be affordable.
- An affordable five year capital program will be planned and implemented in accordance with the County's debt policies.
- Conservative operating budgets will be planned and prepared.
- New sources of revenue will be identified and advanced.
- A fund balance equal to 7.5 % of the General Fund Operating 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 is the first comprehensive plan developed, approved, and adopted under the new system of charter government and specifically responds to the regulations described in Article 6, Section 601 (a). The process for developing the plan included the work of the Strategic Planning Advisory Network, public feedback, and a review by County employees and affiliate agencies, prior to approval by the County Executive and submission and approval by the Council.

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 capital investments, the Math and Science Building, and the School of Technology.

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.

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

The County has invested in media campaigns through the use of print and other media to promote the County's image in a positive way. The County is continuing its support of a new branding campaign within the Office of Economic Development to support the positive image effort.

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

This budget supports the third year of funding towards a program to demolish abandoned structures that are blight on residential communities.

County has been and is supporting of a variety of successful elderly and mixed-use housing developments.

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. These programs will support the viability of our agricultural enterprises helping to ensure the continued success of our largest industry.

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.

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

The budget supports the routine exploration and enactment of bond refunding opportunities to maximize debt service savings. The FY2018 budget reflects debt service savings of \$2,121,553.

Adhering to self-imposed debt affordability limitations in the development of the County's annual Capital Improvement Program. The FY2018 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.

By creating a Community Partnerships division, within the Department of Community Services, the County seeks 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 developing a Grants Management initiative.

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 budget proposes to establish a formal policy to initiate local planning/funding for replacement of a public school facility every other year (within debt affordability limits) to replace/repair aging school infrastructure and provide continuity in planning.

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 budget supports the efforts of the public school system through the advancement of critical projects such as the continued construction of the Gilpin Manor Elementary project that will ultimately accommodate expanded parking for the Elkton Branch Library. The adopted budget also supports five systemic projects to aid the school system in achieving updated mechanical efficiencies as technology continues to improve.

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.

Expanded course offerings in Advanced Placement and STEM programming.

GOAL 3: Champion initiatives that encourage family engagement in educational activities within and beyond the classroom.

Provides extracurricular program opportunities available to all students, and to provide enriched, safer athletic opportunities, and increasing opportunities for the public to utilize the Calvert Regional Park.

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.

The budget provides for wastewater infrastructure enhancements and upgrades to various other facilities within the growth area, including the Port Deposit Wastewater Treatment Plant and Harborview Wastewater Treatment Plant. The budget energizes 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.

The budget supports the Broadband Technology Opportunities Program (BTOP) from the State of Maryland, and is intended to support the deployment of broadband infrastructure to connect "community anchor institutions" such as governments and public safety facilities. The program envisions that user entities will pay certain annual operating costs and certain costs for connections. Related expenses are annual costs associated with the ISP, leasing of fiber space, equipment purchases, creation of hub sites at Bo Manor Middle/High and Perryville Middle Schools, switches, firewalls, backup generators, and uninterruptible power sources.

County staff continues to identify Broadband providers and communicates with the providers relative to expansion opportunities.

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, as well as the Mid-Connector Circulator. The budget provides funding to support the launch of the shuttle service connecting Perryville and Newark train stations to serve as a stop gap for expansion of commuter rail service.

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.

Effected a new shift configuration for Law Enforcement patrol which has provided more deputies on patrol during critical service hours and shifts. Additional positions in both Law Enforcement and the Department of Emergency Services will help with the growing need for additional staff to meet the needs of the County.

This budget adds three patrol deputies in Law Enforcement to replenish the effective strength of patrol due to the creation of multiple specialized patrol units. The sex offender unit will see a much needed addition as well as an additional street level crimes deputy and civil unit deputy to be assigned to the County Administration Building.

This budget continues to leverage State Drug Court funding, Safe Streets and Vivitrol grants to provide critical services to assist our Law Enforcement community with drug related issues.

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 by the use of 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 nutrition. This Division provides 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 Programs, 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.

GOAL 4: Collaborate with social service agencies to support citizens with the greatest need.

The Cecil Human Service Agency, an instrumentality of County Government, is Cecil County’s designated local management board and it rests under the division of Community Partnerships within the Cecil County Department of Community Services.