

**COUNTY COUNCIL OF CECIL COUNTY, MARYLAND
LEGISLATIVE SESSION 2019-20**

RESOLUTION NO. 61-2019

Title of Resolution: Supplemental Appropriation – Fund Balance – Volunteer Fire Service

Synopsis: A Resolution to amend the Annual Budget and Appropriation Ordinance for Cecil County, Maryland for the fiscal year ending June 30, 2020 in order to provide the Volunteer Fire Service Department Budget within the General Fund additional expenditure appropriation authority in the amount of \$232,338. The additional expenditure authority will provide funding for the allocation budget to fund the error by the Maryland State Assessment Office in the assignment of fire district codes to new County properties for the four prior fiscal years (FY2016-FY2019).

Introduced by: Council President on behalf of the County Executive

Introduced and order posted on: October 15, 2019

Consideration scheduled on: November 5, 2019

By: _____
Council Manager

Notice of time and title of Resolution having been posted by (date) at the County Administrative Building, 200 Chesapeake Blvd, Elkton, and consideration by the County Council of Cecil County having been scheduled on (date).

By: _____
Council Manager

Explanation: CAPITALS INDICATE MATTER ADDED TO EXISTING ORDINANCE.
~~Strike through~~ indicate matter deleted from existing ordinance.
Underlining indicates language added by amendment.
~~Double Strike through~~ indicates language deleted by amendment.

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Supplemental Appropriation – Fund Balance – Volunteer Fire Service

1 **WHEREAS**, in accordance with Section 505 of the Cecil County Charter, on April 1, 2019, the
2 County Executive submitted a proposed budget to the County Council for Fiscal Year 2020; and

3 **WHEREAS**, in accordance with Section 506 of the Cecil County Charter, the County Council held
4 public hearings on the proposed budget submitted by the County Executive for Fiscal Year 2020; and

5 **WHEREAS**, in accordance with Section 507(b) of the Cecil County Charter, on June 4, 2019, the
6 Budget for Cecil County was adopted for Fiscal Year 2020; and

7 **WHEREAS**, the County Executive is revising the Fiscal year 2020 revenue estimate for Cecil
8 County to allocate \$232,338 from the Budget Stabilization Reserve Fund to allow the following
9 appropriation within the General Fund: The addition of \$232,338 in expenditure authority for the
10 Volunteer Fire Service Department’s operating budget to fund the increase in FY2016-FY2019
11 allocations. As outlined in Cecil County Code Chapter 49-1 Section D(1) the annual allocation is to be
12 divided among the nine volunteer fire companies in exact proportion which the assessed valuation of
13 taxable property within the district served by each volunteer fire company bears to the assessed
14 valuation of taxable property within the County. The budget increase is a direct result of the error by
15 the Maryland State Department of Assessments in assigning fire district codes to new properties in
16 Cecil County. Without the correct code assigned to new parcels, the report submitted to the County to
17 calculate the annual allocation for the prior four fiscal years, was incorrect and did not include all
18 taxable property. The assessment office identified the error in FY2020, and then went back as far as
19 the system would allow (FY2016), reviewed all properties in Cecil County and then updated those
20 properties that were missing a fire district code; and

21 **WHEREAS**, such appropriation is necessary to provide \$232,338 of fund balance from the
22 Budget Stabilization Reserve Fund for expenditures.

23 **NOW THEREFORE, BE IT HEREBY RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY,**
24 **MARYLAND**, that the Annual Budget and Appropriation Ordinance for Cecil County, Maryland for Fiscal
25 Year 2020 is hereby amended and a supplemental appropriation to the Current Budget in the amount
26 of \$232,338 of additional expenditures in the General Fund to the Volunteer Fire Service Department
27 budget is approved.

28 **AND BE IT FURTHER RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND**, that
29 this Resolution shall take effect on the date of its passage.

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INTRODUCED: October 15, 2019

ADOPTED: _____

President of the Council

ATTEST:

Council Manager