

**COUNTY COUNCIL OF CECIL COUNTY, MARYLAND
LEGISLATIVE SESSION DAY 2021-12
RESOLUTION NO. 32-2021**

Title of Resolution: Supplemental Appropriation- Fund Balance - Board of Education- Maintenance of Effort

Synopsis: A Resolution to amend the Annual Budget and Appropriation Ordinance for Cecil County, Maryland, for the fiscal year ending June 30, 2022, in order to provide the Board of Education Operating Budget within the General Fund, expenditure appropriation authority to authorize \$2,159,160 to be added to the FY2022 Board of Education allocation in order to comply with the required maintenance of effort (MOE) level for FY2022.

Introduced by: Council President on behalf of the County Executive

Introduced and ordered posted: June 15, 2021

Scheduled for consideration: July 6, 2021

By: _____
Council Manager

Notice and title of Resolution having been posted by DATE at the County Administration Building, 200 Chesapeake Blvd, Elkton and consideration by the Council having been scheduled on DATE.

By: _____
Council Manager

Explanation: CAPITAL LETTERS INDICATE LANGUAGE ADDED TO EXISTING DOCUMENT
~~Strike through~~ indicates language deleted from existing document
Underlining indicates language added to document by amendment.
~~Double Strike through~~ indicates language stricken from document by amendment.

Supplemental Appropriation – Fund Balance – Board of Education – Maintenance of Effort

1 **WHEREAS**, in accordance with Section 505 of the Cecil County Charter, on April 1, 2021, the County
2 Executive submitted a proposed budget to the County Council for Fiscal Year 2022; 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 2022; and

5 **WHEREAS**, in accordance with Section 507(b) of the Cecil County Charter, on June 1, 2021, the
6 Budget for Cecil County was adopted for Fiscal Year 2022; and

7 **WHEREAS**, the County Executive is revising the Fiscal Year 2022 revenue estimate for Cecil County
8 to increase use of the Unassigned Fund Balance for the Board of Education by \$2,159,160 in order for the
9 County to comply with Chapter 36 of the Acts of 2020 (HB1300), as amended by Chapter 55 of the Acts of
10 2021 (HB1372). HB 1300 changes the student count from full-time equivalent (FTE) Enrollment to
11 Enrollment Count, which represents the greater of the current year FTE or the average of the three prior
12 years FTE enrollment. There are changes to the calculation of MOE for FY2022 per the HB1372. HB1372
13 amends the language to exclude the FTE enrollment count from September 30, 2020, from the calculation
14 of the MOE. Additionally, HB1372 changes the wealth per pupil calculation (per pupil funding) for the
15 education effort calculation for FY2022 to equal the State average. The education effort calculation results
16 in an MOE per pupil increase for Cecil County Public Schools. Therefore, the allocation expenditure budget
17 for FY2022 must be increased by \$2,159,160 to comply with the MOE requirement; and

18 **WHEREAS**, such appropriation is necessary to provide \$2,159,160 of the County Executive’s FY2022
19 unassigned fund balance for the General Fund for expenditures.

20 **NOW THEREFORE, BE IT HEREBY RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY,**
21 **MARYLAND**, that the Annual Budget and Appropriation Ordinance for Cecil County, Maryland, for Fiscal
22 Year 2022 is hereby amended for the supplemental appropriation; and by amending the Current Budget to
23 appropriate the Board of Education Operating Budget, within the General Fund, expenditure appropriation
24 authority to authorize \$2,159,160 to be added to the FY2022 Board of Education allocation in order to
25 comply with the required maintenance of effort level for FY2022.

26 **AND BE IT FURTHER RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND**, that this
27 Resolution shall take effect on the date of its passage by the County Council of Cecil County, Maryland.

INTRODUCED: June 15, 2021

ADOPTED: _____

President of the Council

ATTEST:

Council Manager