

**COUNTY COUNCIL OF CECIL COUNTY, MARYLAND
LEGISLATIVE SESSION DAY 2023-13**

RESOLUTION NO. 37-2023

Title of Resolution: Allocate \$10,000,000 of Unassigned General Fund Balance to a Committed Education Fund.

Synopsis: A Resolution to allocate \$10,000,000 of unassigned general fund balance to address state mandated county increases associated with funding Cecil County Public Schools. This resolution moves \$10,000,000 from Unassigned to Committed funds category on the County Balance Sheet.

Introduced by: Council President at the request of the County Executive

Introduced and ordered posted: July 11, 2023

Scheduled for consideration: July 18, 2023

By: _____
Council Manager

Notice and title of Resolution having been posted by July 11, 2023 at the County Administration Building, 200 Chesapeake Blvd., Elkton and consideration by the County Council of Cecil County having been scheduled on July 18, 2023.

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.

Resolution No. 37-2023
Allocate \$10,000,000 of Unassigned General Fund Balance
to a Committed Education Fund

1 **WHEREAS**, in accordance with Section 505 of the Cecil County Charter, on April 1, 2023, the County
2 Executive submitted a proposed budget to the County Council for Fiscal Year 2024; and

3 **WHEREAS**, in accordance with Section 506 of the Cecil County Charter, the County Council held public
4 hearings on the proposed budget submitted by the County Executive for Fiscal Year 2024; and

5 **WHEREAS**, in accordance with Section 507(b) of the Cecil County Charter, on June 6, 2023, the Budget
6 for Cecil County was adopted for Fiscal Year 2024; and

7 **WHEREAS**, the County Executive is requesting to allocate \$10,000,000 of the unassigned general fund
8 balance to the committed fund balance for the exclusive use of covering future mandated fiscal year
9 increases associated with the Maryland State Department of Education Maintenance of Effort and/or
10 Blueprint for Maryland’s Future; and

11 **WHEREAS**, this fund can only be used to address the Counties mandated expenses required to
12 operate Cecil County Public Schools.

13 **NOW THEREFORE, BE IT HEREBY RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY,**
14 **MARYLAND**, that the Annual Budget and Appropriation Ordinance for Cecil County, Maryland for Fiscal Year
15 2024 is hereby amended to allocate \$10,000,000 of the unassigned fund balance to the committed fund
16 balance, as defined by Governmental Accounting Standards Board (GASB) Statement Number 54, to be
17 allocated for mandated expenses required to operate Cecil County Public Schools for future fiscal year
18 increases associated with the Maryland State Department of Education Maintenance of Effort and/or
19 Blueprint for Maryland’s Future.

20 **AND BE IT FURTHER RESOLVED** that this Resolution shall take effect on the date of its passage by the
21 County Council of Cecil County, Maryland.

INTRODUCED: July 11, 2023

ADOPTED: _____

President of the Council

ATTEST:

Council Manager