

**COUNTY COUNCIL OF CECIL COUNTY, MARYLAND  
LEGISLATIVE SESSION DAY 2024 -07**

**BILL NO. 2024-11**

**Title of Bill:** Annual Budget and Appropriation Ordinance - FY 2025

**Synopsis:** A Bill to adopt the County Budget including the Current Expense Budget, Capital Budget, Special Purpose Budgets and Grants Budget for the fiscal year ending June 30, 2025, and to appropriate funds for all expenditures for the fiscal year beginning July 1, 2024.

**Introduced by:** Council President on behalf of the County Executive

**Introduced, read first time and ordered posted on:** April 2, 2024

**Public hearing scheduled on:** May 23, 2024 at 7:00 pm - Elk Room, County Administrative Building

**Scheduled for Consideration:** June 4, 2024

By: \_\_\_\_\_  
Council Manager

**Public Hearing**

Notice of time and place of public hearing and title of Bill have been posted by April 2, 2024 at the County Administration Building, 200 Chesapeake Blvd., Elkton and having been published according to the Charter on May 8, 2024 and May 15, 2024, a public hearing was held on May 23, 2024, and concluded on May 23, 2024.

By: \_\_\_\_\_  
Council Manager

Explanation: CAPITALS INDICATE MATTER ADDED TO EXISTING BILL.  
{Brackets} indicate matter deleted from existing law.  
Underlining indicates language added to Bill by amendment.  
~~Strike through~~ indicates language stricken out of Bill by amendment.

1           **WHEREAS**, Section 504 of the Charter of Cecil County requires the Executive to prepare and submit a  
2 proposed budget to the County Council for the ensuing fiscal year, not later than April 1 of each year, and further,  
3 that the proposed budget shall be reproduced and made available to the public; and

4           **WHEREAS**, on April 1, 2024, the County Executive prepared and submitted the proposed Budget for Fiscal  
5 Year 2025 to the County Council, and further, has reproduced and made the proposed Budget available to the public;  
6 and

7           **WHEREAS**, Section 506 of the Charter of Cecil County requires that the County Council shall cause a notice of  
8 a public hearing to be published in at least one newspaper of general circulation in the County; and

9           **WHEREAS**, the County Council has caused notice of a public hearing to be held on May 23, 2024, to be  
10 published in a newspaper of general circulation in the County; and

11           **WHEREAS**, pursuant to Section 506 of the Charter of Cecil County, no final budget action may be taken by the  
12 County Council until after public hearing or hearings have been held in open public session; and

13           **WHEREAS**, the County Council of Cecil County has held a public hearing on May 23, 2024, and therefore can  
14 take action on the final budget; and

15           **WHEREAS**, pursuant to Section 507(a), the Charter of Cecil Council states that after the public hearing, the  
16 County Council may decrease or delete any items in the budget except those required by laws of the State of  
17 Maryland, provisions for debt service on obligations then outstanding or for estimated cash deficits; and

18           **WHEREAS**, the County Council has made changes to the annual budget for fiscal year 2025 as it has deemed  
19 necessary and has determined a final budget; and

20           **WHEREAS**, the County Executive has requested that the County Council of Cecil County approve the  
21 aforesaid Annual Budget and Appropriation Ordinance of Cecil County for Fiscal Year 2025.

22           **NOW, THEREFORE, BE IT HEREBY ENACTED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND**, that  
23 the Annual Budget and Appropriation Ordinance for Cecil County, Maryland for Fiscal Year 2025 is hereby approved  
24 and adopted.

25 Section 1.

26 The Current Expense Budget for Fiscal Year 2025 appropriates all expenditures and expenses for all government  
27 funds, internal service funds, and enterprise funds for the Fiscal Year beginning July 1, 2024 and ending June 30,  
28 2025, as indicated in the following exhibits:

|    |  |              |
|----|--|--------------|
| 29 | Proposed - Current Year Expenditures and Expenses      | Appendix A-1 |
| 30 | Proposed - Current Year Revenue Estimates              | Appendix A-2 |
| 31 | Proposed and Original Request - Board of Education     | Appendix A-3 |
| 32 | Proposed –Current Year Grant Expenditures and Expenses | Appendix A-4 |

33 Proposed - Current Year Grant Revenue Estimates Appendix A-5

34 Section 2.

35 The Capital Budget for Fiscal Year 2025 appropriates expenditures and expenses to government capital funds,  
36 internal service funds, and enterprise funds for capital projection and acquisitions as indicated in the following  
37 exhibits:

38 Proposed - Capital Budget Appendix C-1

39 Adopted - Capital Budget Appendix D-1

40 Section 3.

41 Expenditure appropriations related to grants from federal, state, and other sources are made contingent on the  
42 receipt or award of funds and shall be utilized in the manner prescribed by the grants from which they derive; in the  
43 event that funds are received in greater or lesser amounts than appropriated, then the appropriation will be  
44 increased or decreased based on the actual award received by Cecil County; the award will then become the revenue  
45 budget.

46 Section 4.

47 Expenditure appropriations related to program revenues from grant activities and capital projects in special revenue  
48 funds or capital project funds are made contingent on the realization of program revenues; in the event that program  
49 revenues are realized in greater or lesser amounts than appropriated, then the appropriation will be increased or  
50 decreased based on the realized revenue; the program revenue then become the revenue budget.

51 Section 5.

52 Expenditure appropriations related to internal service funds may be increased to perform tasks to the extent that  
53 internal service fund service charges are within the appropriated budget of the department and fund being charged;  
54 in the event that the internal service fund is an insurance fund that accounts for benefits claims, then the  
55 appropriation for claims will be increased or decreased based on the claims presented or accruable for the Fiscal Year  
56 2025, the increase shall increase the revenue budget, and the claims shall be charged to the appropriate fund and  
57 department.

58 Section 6.

59 Expenditure appropriations related to the Winding Brook Special Taxing District are appropriated contingent on the  
60 realization of tax revenues; in the event that program revenues are realized in greater or lesser amounts than  
61 appropriated, then the appropriation will be increased or decreased based on the realized revenue; the tax revenues  
62 then become the revenue budget.

63 Section 7.

64 The amounts appropriated for materials, supplies, services, and equipment shall be deemed to be available for  
65 encumbrance upon the passing of this ordinance to the extent necessary to facility the operations of the County for  
66 fiscal year 2025, provided that no services shall be rendered before July 1, 2024 and no materials, supplies, and  
67 equipment shall be used in Fiscal Year 2024.

68 Section 8.

69 Subject to the laws of the State of Maryland, the Charter of Cecil County and the Code of Cecil County relating to  
70 budgetary and fiscal procedures, the amounts specified are approved, appropriated, and authorized to be disbursed  
71 for the purposes specified and in the sums itemized for fiscal year 2025.

72 Section 9.

73 This Bill shall be known as the Annual Budget and Appropriation Ordinance of Cecil County, Maryland for  
74 FY 2025.

75 Section 10

76 Pursuant to Maryland Code Annotated, Tax Property Article, § 9-221, a property tax credit against the county  
77 property tax imposed on real property is hereby granted for maximum of \$10,000,000. This real property tax credit is  
78 available only to the owner-occupied property of a homeowner as defined in Maryland Code Annotated, Tax  
79 Property Article, § 9-105 with real estate tax bill of \$1 and more as of July 1, 2024. The amount of this property tax  
80 credit shall be \$350.00 per qualified homeowner. This real property tax credit will be issued as a credit line on the  
81 real estate tax bill as of July 1, 2024, with the Maryland Department of Assessments and Taxation. In no event shall  
82 this property tax credit reduce a homeowners' net county real property tax to less than zero or entitle a homeowner  
83 to a refund of the amount of unused credit.

84 **NOW THEREFORE, BE IT HEREBY ENACTED** that the Annual Budget and Appropriation Ordinance for Cecil  
85 County, Maryland for Fiscal Year 2025 is finally adopted by the County Council of Cecil County, Maryland, and is  
86 deemed effective as July 1, 2024.

**CERTIFICATION**

I, HEREBY CERTIFY that the above Bill was posted for the public on the public bulletin board with the date, time and location of the public hearing meeting, copies were made available for the public, a copy was distributed to the press, and copy was made available on the Cecil County website.

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BY: Council Manager