

**COUNTY COUNCIL OF CECIL COUNTY, MARYLAND  
LEGISLATIVE SESSION 2019-09**

**RESOLUTION NO. 32-2019**

**Title of Resolution:** Budget Appropriation and Budget Transfer – Fund Balance - Volunteer Length of Service Award Program

**Synopsis:** A Resolution to amend the Annual Budget and Appropriation Ordinance for Cecil County, Maryland for the fiscal year ending June 30, 2019 in order to provide the Cecil County Volunteer Length of Service Award Program Trust Fund, accounted for by the Volunteer Fire Service Department’s budget within the General Fund, expenditure appropriation authority to authorize \$400,000 to be expended to contribute the unfunded liability of the Trust Fund.

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

**Introduced and order posted on:** May 7, 2019

**Consideration scheduled on:** May 21, 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.

1           **WHEREAS**, in accordance with Section 505 of the Cecil County Charter, on April 1, 2018, the  
2 County Executive submitted a proposed budget to the County Council for Fiscal Year 2019; 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 2019; and

5           **WHEREAS**, in accordance with Section 507(b) of the Cecil County Charter, on June 5, 2018, the  
6 Budget for Cecil County was adopted for Fiscal Year 2019; and

7           **WHEREAS**, the County Executive is revising the Fiscal Year 2019 revenue estimate for Cecil  
8 County to increase use of the Assigned Fund Balance for Cecil County, Maryland Volunteer Length of  
9 Service Award Program Trust Fund by \$400,000 to allow the following appropriation within the General  
10 Fund:

11           a)       The addition of \$400,000 in expenditures for the Volunteer Length of Service Award  
12 Program Trust Fund. In FY2019 the Trust was established to invest and manage the assets of the  
13 trust fund to the benefit of the qualified members of Cecil County Volunteer Length of Service  
14 Award Program. Under Section 7-209 (4) of the County Code, the County must pay benefits  
15 under this program from the general fund revenues.

16           b)       An actuarial study was completed to determine the necessary funding requirements of  
17 the trust. The actuary concluded the County needs to meet a pension liability of \$18,473,130  
18 measured as of June 30, 2018.

19           **WHEREAS**, such appropriation is necessary to provide \$400,000 of the County Executive’s  
20 FY2018 assigned fund balance for the General Fund for expenditures; and

21           **NOW THEREFORE, BE IT HEREBY RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY,**  
22 **MARYLAND**, that the Annual Budget and Appropriation Ordinance for Cecil County, Maryland for Fiscal  
23 Year 2019 is hereby amended for the supplemental appropriation and by amending the Current Budget  
24 to appropriate \$400,000 of additional expenditures in the General Fund to the Volunteer Fire Service  
25 Department’s budget.

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

**INTRODUCED: May 7, 2019**

**ADOPTED: \_\_\_\_\_**

RESOLUTION NO. 32-2019  
Budget Appropriation and Budget Transfer – Fund Balance - VLOSAP

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President of the Council

ATTEST:

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Council Manager