

**TOWN OF RISING SUN
RESOLUTION 2025-12**

**A RESOLUTION ADOPTING AN ANNUAL BUDGET FOR THE FISCAL YEAR
JULY 1, 2025, THROUGH JUNE 30, 2026, AND AUTHORIZING COLLECTION OF TAXES
HEREIN LEVIED, ASSESSING SERVICES CHARGES, AND APPROPRIATING FUNDS
FOR THE FISCAL YEAR.**

WHEREAS, the Town, located in Cecil County, Maryland is a municipality organized under the provisions of the Maryland Constitution and governed under the provisions of the Local Government Article of the Annotated Code of Maryland; and

WHEREAS, the Town is proclaimed as a perpetual entity with the right to pass laws; and

WHEREAS, Chapter 9 of the Code of Ordinances of the Town of Rising Sun, titled Finance, Taxation, Business and Trade, contains provisions that grant the Board of Commissioners with the power to appropriate municipal moneys for any purpose, and to levy, assess, and collect ad valorem property taxes, or any other type of tax allowed by law, and to have general management and control of the finances of the Town; and

WHEREAS, the town has received notice from the Maryland Department of Assessments and Taxation that for the tax year beginning July 1, 2025, the estimated real property assessable base will increase by 3.12% from \$235,806,604 to \$243,161,490, which is a \$7,354,886 increase over last year; and

WHEREAS, the Town of Rising Sun like other small municipalities is facing significant challenges in providing basic services such as streets and sidewalk maintenance, parks, trash collection and other amenities to our residents, however Rising Sun is also unique in the amount of other services that are provided through real estate revenues, such as daily police patrols and protection; weekly trash, recycling and yard waste collection, Sunfest, Spooktacular, Winter Extravaganza, Tractor Parade, Tiger Trot, Little League Parade, Carol sing and other family fun activities; and

WHEREAS, the past year has brought continued economic pressure on municipal operations, even as overall inflation has moderated. Rising costs for essential materials—such as asphalt, concrete, piping, and other infrastructure components—remain well above pre-pandemic levels, and construction-related expenses continue to rise due to persistent supply chain challenges and market volatility. Energy and utility costs tied to operating town facilities, lighting public areas, and maintaining parks have also increased between 3% and 15% year-over-year. At the same time, the Town faces growing compliance obligations from state and federal mandates, including stormwater regulations, ADA accessibility requirements, and environmental protection standards—many of which impose substantial costs without providing corresponding funding. Despite these economic pressures, the Town’s real estate tax base

increased by only 3.12%, resulting in a projected revenue increase of just 2.50%—a modest gain that does not keep pace with the rising cost of delivering essential services and community programs.; and

WHEREAS, the Town recognizes that this is an impact on all our residents and businesses, and we continue to work to automate and streamline our services to achieve greater efficiency in services while maintaining comparable tax rate to the other 7 Cecil County Towns, with our current tax estimated to be the:

- **4th lowest overall tax rate.**
- **Lowest percentage of tax rate increase over the past 9 years**
- **2nd lowest real estate tax burden per resident**
- **4th lowest tax burden on the Median Household Income of our residents**
- **4th lowest average residential town tax bill**
- **The lowest Median Tax Rate; and**

WHEREAS, in addition, and in order to lessen the tax burden on our residents, the Town of Rising Sun is the only local government that provides a 2% discount on all real estate and debt service tax if paid in full by August 1st, 2025; and

WHEREAS, although the last two decades have been challenging, the patience and resiliency of our residents and businesses has clearly pushed our community to the front of the line as a place to raise a family and operate a business; and this progress is reflected in Rising Sun's housing market, which ranks among the top performing towns in Cecil County, (#2) where home values are not only outpacing the county average but have grown by over 3.2% in the past year alone, signaling strong demand, investor confidence, and a high quality of life that continues to attract new families and businesses alike; and

WHEREAS AND TO THAT END, the Mayor and Commissioners have developed an annual operating budget for Primary Governmental and Proprietary fund activities for FY 25 (see attached) that are designed to make investments in our infrastructure, main street revitalization, repave our roads, fix sidewalks and offer additional amenities and services to our residents; and

WHEREAS, the Primary Governmental Fund has a balanced budget by way of reserved fund transfer, to reflect possible expenditures that will be tied to the American Rescue Plan and the American Jobs Plan. The fund has total revenue projections of roughly three million, seven hundred and sixty-seven thousand, five hundred and eighty-two dollars (\$3,767,582) and projected expenditures of three million, seven hundred and sixty-four thousand, and ninety-seven dollars (\$3,764,097) and will result in a surplus of roughly three thousand, four hundred and eighty-five dollars (\$3,485); and

WHEREAS, the Proprietary Funds have a balanced budget with total revenue projections of roughly two million, five hundred and seventy-three thousand, one hundred and fifty-six dollars (2,573,156) and projected expenditures of two million, five hundred and twenty-four thousand, three hundred and seventeen dollars (2,524,317) and will result in a surplus of roughly forty-eight thousand, eight hundred and thirty-nine dollars. (\$48,839).

WHEREAS, this budget will be based upon the following already established tax rates and service charges as follows:

1. The tax rate for all real property, not otherwise exempted, and located within the corporate limits of the Town of Rising Sun, shall remain at \$0.46 for each \$100 dollars of assessed value as approved in Resolution 2025-09.
2. The Cecil County Department of Finance will collect the real property tax and the Debt Service and Utility tax listed on the annual real estate tax bill on behalf of the Town of Rising Sun. The Town will continue to provide a 2% discount upon payment in full of any real property tax, if taxes are paid in full by the end of July 2025, and a 1% penalty each month for any payments received after October 1 of 2025, and until the balance is paid in full.
3. Such taxes on lands and improvements shall be computed on the valuation of said properties as certified to the Town of Rising Sun by the Maryland State Department of Assessments.
4. The tax rate for all tangible personal property of businesses, utilities or contract carriers operating in the corporate limits of the Town of Rising Sun, shall remain at \$ 0.90 per \$100 of assessed value of all tangible operating personal property including commercial inventory.
5. In computing and levying such taxes on tangible personal property, the valuation of said properties as certified to the Town of Rising Sun by the Maryland State Department of Assessments, shall be used as the assessed valuation of tangible personal property.
6. The Town shall maintain one (1) flat \$384.36 Debt Service and Utility tax assessment on all real property (tax parcel) that is currently developed or is vacant/not developed but can be developed in accordance with the Town's zoning codes, unless such property is declared non-developable and currently exempt as spelled out in Resolution 2016-10. The charge is assessed against an individual dwelling unit and or independent commercial space, with the intent to have each unit cover a portion of the cost related to debt service financing of Town buildings, parks and property, past utility upgrades, vehicles, streets, and sidewalk restorations, and regardless of the types of services provided, the level of services or the lack thereof. This assessment will be reflected on the annual real property tax bill issued by the

County and will be subject to the same discounts and penalty fees as real property tax. If a new dwelling unit, or business space is built, rented, or otherwise discovered after July's tax bills are issued, it won't be charged the debt service fee on the County bill that year. Instead, the Town will issue a separate, prorated bill to the property owner for that year, and include it in the following year's County tax bill going forward.

7. The Town shall collect on a regular schedule, without extra charge, all normal household-originated trash and recycling from single-family dwellings in accordance with Chapter 7 of the Town Code. In addition, certain commercial properties and locations with multiple collection points may also be provided services in accordance with Chapter 7, with the cost for these services to be assessed in accordance with the Town's Fee Schedule as adopted and modified by the Mayor and Commissioners
8. Some revenue projections as shown in this budget are related to fees as indicated in the Town's current Fee Schedule, as set by resolution from time to time by the Board of Commissioners.
9. The Town's Utility Rates will continue to follow the prescribed proforma plan for water and sewer as adopted by resolution 2016-13 and as modified from time to time by resolution of the Mayor and Commissioners, with the rates to match the project charges for the calendar year 2026 as shown in the Town's Water and Sewer Rate Table.
10. Discounts for early payment of utility bills, failure to pay utility bills, building permits and other service fees due to the Town will continue to be spelled out in the Town's Fiscal Policy and Adopted Fee Schedule, which can be amended from time to time by resolution of the Mayor and Commissioners.

THEREFORE, BE IT ENACTED AND RESOLVED that the Mayor and Commissioners of the Town of Rising Sun wish to adopt the proposed FY 2026 annual budget to include the tax rates and service charges as set forth above: and

NOW THEREFORE, BE IT FURTHER RESOLVED that the Mayor and Commissioners, and have passed, approved, and adopted this resolution on this 10th day of June 2025.

AYES:(3) Commissioner Warnick, Commissioner Pierson and Commissioner Kleiner

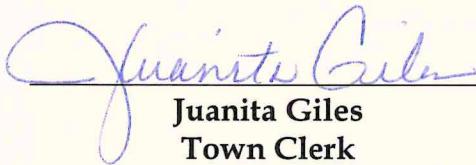
NAYES: (0)

ABSENT: (1) Commissioner Braun

MOTION PASSED

THE MAYOR AND COMMISSIONERS
OF THE TOWN OF RISING SUN

ATTEST:

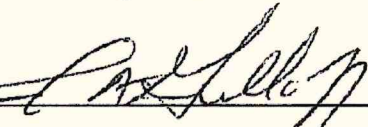


Juanita Giles
Town Clerk

BY: 

Travis Marion, Mayor

APPROVED AS TO FORM AND LEGAL SUFFICIENCY
THIS 10th DAY OF JUNE 2025

BY: 

Jack A. Gullo, Jr., - Town Attorney

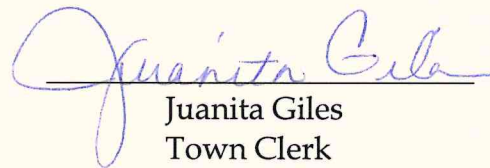
STATE OF MARYLAND)
COUNTY OF CECIL)
TOWN OF RISING SUN)

SS:

CERTIFICATE

I, Juanita Giles, Town Clerk for the Town of Rising Sun, Maryland, do hereby certify that the above and foregoing Resolution is a true, perfect and complete copy of the Resolution adopted by the Mayor and Commissioners of the Town of Rising Sun, Maryland, and is identical to the original thereof appearing in the official records of the Town of Rising Sun, Maryland and the same has not, since its adoption, been rescinded or amended in any respect.

IN TESTIMONY WHEREOF, I have hereunto set my hand and have affixed the seal of the Town of Rising Sun as of this 11th day of June 2025.


Juanita Giles
Town Clerk