

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Ten Months Through 04/30/2024
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2023 Actual thru April 30	FY 2024 Actual thru April 30	Favorable / (Unfavorable) thru April 30 2023 vs 2024	FY 2024 Rev Budget Fiscal Year	(c) (b) % of FY24 Act YTD to Full Year Budget
Revenues					
Real Property Tax	114,329,597	116,798,236	2,468,639	116,140,420	101%
Personal Property Tax	15,361,290	14,821,767	(539,522)	13,586,000	109%
Payment in Lieu of Tax	3,709,165	3,708,747	(418)	3,709,462	100%
Discounts	(180,713)	(18,971,616)	(18,790,903)	(20,300,000)	93%
Interest & Penalties	417,435	354,734	(62,701)	359,071	99%
Income Tax	51,829,931	46,876,941	(4,952,991)	71,015,249	66%
License & Permits	1,470,146	1,283,213	(186,933)	2,190,626	59%
State Grants	915,968	93,073	(822,895)	1,233,323	8%
Other Intergovernmental	1,578,145	1,581,968	3,823	2,409,351	66%
Charges for Services	3,963,357	3,670,523	(292,834)	5,007,328	73%
Recordation	6,724,984	5,912,494	(812,490)	9,000,000	66%
Investment Earnings	4,818,358	4,914,725	96,367	4,159,950	118%
Contributions & Other	612,145	144,624	(467,521)	186,160	78%
Transfers	-	352,344	352,344	1,331,147	26%
Fund Balance	-	18,821,684	18,821,684	23,292,330	81%
Total Revenues	205,549,808	200,363,458	(5,186,350)	233,320,417	86%
Expenditures					
COUNTY EXECUTIVE	132,817	157,259	(24,442)	185,874	85%
COUNTY COUNCIL	388,886	364,233	24,653	553,430	66%
ADMINISTRATOR	277,103	410,884	(133,781)	580,016	71%
HUMAN RESOURCES	1,312,245	1,291,419	20,827	1,703,241	76%
CIRCUIT COURT	2,003,577	2,099,227	(95,649)	2,713,775	77%
STATE'S ATTORNEY'S OFFICE	2,735,383	3,015,684	(280,302)	4,462,535	68%
ORPHAN'S COURT	38,525	38,588	(62)	56,310	69%
BOARD OF ELECTIONS	1,127,588	1,183,423	(55,836)	1,420,108	83%
FINANCE	2,611,938	2,730,361	(118,423)	3,557,581	77%
GOVERNMENT - OTHER	-	-	-	1,000,000	0%
LIQUOR BOARD	179,853	186,616	(6,763)	246,862	76%
LAND USE & DEVELOPMENT SERVICES	1,322,917	2,264,231	(941,314)	3,361,866	67%
MAINTENANCE	3,513,117	3,743,283	(230,166)	5,771,533	65%
INFORMATION SYSTEMS	1,825,425	633,630	1,191,795	715,938	89%
LEGAL SERVICES	284,396	386,009	(101,613)	835,347	46%
LAW ENFORCEMENT	19,768,443	22,499,420	(2,730,978)	31,009,262	73%
EMERGENCY SERVICES	13,535,067	15,975,062	(2,439,995)	18,509,750	86%
PUBLIC WORKS	9,705,832	10,510,915	(805,082)	16,915,898	62%
PUBLIC HEALTH	3,335,445	3,695,556	(360,111)	4,434,667	83%
MD SCHOOL BLIND/ADULT DAYCARE	46,451	46,451	-	55,741	83%
SOCIAL SERVICES	204,577	201,003	3,574	380,233	53%
BOARD OF EDUCATION	74,333,548	75,436,317	(1,102,769)	91,541,214	82%
CECIL COLLEGE	11,682,686	11,477,964	204,722	12,385,001	93%
PARKS & RECREATION	1,556,805	1,681,386	(124,582)	2,436,938	69%
LIBRARIES	5,520,280	5,680,280	(160,000)	6,816,333	83%
AGRICULTURE	691,203	705,786	(14,582)	954,882	74%
ECONOMIC DEVELOPMENT	936,496	1,273,138	(336,642)	1,832,179	69%
JUDGEMENT & LOSSES	12,034	11,040	994	30,000	37%
GRANTS TO MUNICIPALITIES	782,225	833,568	(51,343)	771,579	108%
DEBT SERVICE - PRINCIPAL	9,963,115	11,468,465	(1,505,350)	11,448,399	100%
DEBT SERVICE - INTEREST	5,350,756	6,034,968	(684,213)	5,838,022	103%
OPERATING TRANSFER	-	-	-	6,089,876	0%
Total Expenditures	175,178,734	186,036,166	(10,857,432)	238,614,389	78%
Revenues over Expenditures	30,371,075	14,327,292	(16,043,783)	(5,293,972)	NM

Notes:

- (a) April includes pro-rata estimates and accrual calculations which may be revised after 2024 Yearend Adjustments.
- (b) For FY 2024 Revised Budget, the difference between revenue over expenditures is equal to the budgeted use of Fund Balance.
- (c) Budget numbers are presented as full year budget.

Cecil County MD
General Fund
Revenues & Expenditures by Category
as of Ten Months Through 04/30/2024

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
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Discounts	(180,713)	(18,971,616)	(18,790,903)	(20,300,000)	93%
Interest & Penalties	417,435	354,734	(62,701)	359,071	99%
Income Tax	51,829,931	46,876,941	(4,952,991)	71,015,249	66%
License & Permits	1,470,146	1,283,213	(186,933)	2,190,626	59%
State Grants	915,968	93,073	(822,895)	1,233,323	8%
Other Intergovernmental	1,578,145	1,581,968	3,823	2,409,351	66%
Charges for Services	3,963,357	3,670,523	(292,834)	5,007,328	73%
Recordation	6,724,984	5,912,494	(812,490)	9,000,000	66%
Investment Earnings	4,818,358	4,914,725	96,367	4,159,950	118%
Contributions & Other	612,145	144,624	(467,521)	186,160	78%
Transfers	-	352,344	352,344	1,331,147	26%
Fund Balance	-	18,821,684	18,821,684	23,292,330	81%
Total Revenues	205,549,808	200,363,458	(5,186,350)	233,320,417	86%
Expenditures					
Salary & Fringe	39,378,727	45,970,191	(6,591,464)	57,865,031	79%
Professional & Related Services	7,898,970	8,585,798	(686,827)	16,513,970	52%
Supplies & Materials	10,171,854	9,981,865	189,989	15,188,958	66%
Utilities	1,020,182	966,569	53,613	1,503,300	64%
Training & Related	388,894	283,449	105,444	905,101	31%
Capital Outlay	101,995	2,042,037	(1,940,042)	4,429,292	46%
Expendable Equip Other	-	7,155	(7,155)	7,155	100%
Special Purpose	1,169,701	1,142,331	27,370	1,314,300	87%
Debt Service - Principal	9,963,115	11,468,465	(1,505,350)	11,448,399	100%
Debt Service - Interest	5,350,756	6,034,968	(684,213)	5,838,022	103%
Transfers & Intergovernment	99,734,541	99,553,337	181,204	123,600,861	81%
Total Expenditures	175,178,733	186,036,166	(10,857,433)	238,614,389	78%
Revenues over Expenditures	30,371,075	14,327,292	(16,043,784)	(5,293,972)	NM

Notes:

- (a) April includes pro-rata estimates and accrual calculations which may be revised after 2024 Yearend Adjustments.
- (b) For FY 2024 Revised Budget, the difference between revenue over expenditures is equal to the budgeted use of Fund Balance.
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Cecil County MD
General Fund
Transfers & Intergovernment
as of Ten Months Through 04/30/2024

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2023 Actual thru April 30	FY 2024 Actual thru April 30	Favorable / (Unfavorable) thru April 30 2023 vs 2024	FY 2024 Rev Budget (b) Fiscal Year	% of FY24 Act YTD to Full Year Budget
Allocation Regular					
Adult Daycare	-	-	-	34,237	0%
Agricultural Extension Service	243,053	136,200	106,854	257,699	53%
Board of Education	74,330,220	73,751,350	578,870	88,501,618	83%
Cecil College	11,612,822	11,365,579	247,243	12,180,457	93%
Domestic Violence	-	-	-	-	NM
Economic Development	-	-	-	-	NM
Gypsy Moth	7,125	-	7,125	5,625	0%
Health Department	3,335,445	3,695,556	(360,111)	4,326,550	85%
Libraries	5,520,280	5,680,280	(160,000)	6,816,333	83%
MD School for Blind	46,451	46,451	-	21,504	216%
Non-Profit Agencies	-	-	-	-	NM
Social Services	-	-	-	-	NM
Soil Conservation	48,562	48,562	-	48,562	100%
Volunteer Fire Departments	3,368,292	3,527,437	(159,145)	3,435,657	103%
Total Allocation Regular	98,512,249	98,251,414	260,835	115,628,242	85%
Operating Transfers					
Housing Voucher	-	-	-	114,617	0%
Community Services	-	-	-	5,519,332	0%
Capital Projects	-	-	-	-	NM
Agriculture and Land Preservation	-	-	-	350,000	0%
Confiscated Funds	-	4,636	(4,636)	1,200	386%
Circuit Court Grant	-	-	-	-	NM
DES Grant	-	-	-	277,301	0%
COPS Grant	-	-	-	109,170	0%
Board of Education	-	-	-	-	NM
Domestic Violence	-	-	-	-	NM
EMS Grant	-	-	-	140,320	0%
Fleet Fund	-	-	-	104,727	0%
Land Purchase	-	-	-	-	NM
Human Resources	-	-	-	-	NM
Planning and Zoning	-	-	-	-	NM
Public Works Grant	-	-	-	-	NM
State Attorney's Funding from GF	-	-	-	-	NM
State Attorney Grant	-	-	-	113,373	0%
Total Operating Transfers	-	4,636	(4,636)	6,730,040	0%
State Fee-Property Tax Admin	440,066	463,719	(23,653)	471,000	98%
Tax Rebate	775,046	826,389	(51,343)	764,400	108%
Bank Tax Distribution	7,179	7,179	-	7,179	100%
Total Transfers & Intergov	99,734,541	99,553,337	181,204	123,600,861	81%

Notes:

- (a) April includes pro-rata estimates and accrual calculations which may be revised after 2024 Yearend Adjustments.
- (b) Budget numbers are presented as full year budget.

**INCOME TAX RECEIPTS as of
April 30, 2024
(Unaudited)**

	FISCAL YEAR - 2022		FISCAL YEAR - 2023		FISCAL YEAR - 2024	
	Actual	% of Act Total	Actual	% of Bud Total	Actual	% of Bud Total
SEPTEMBER	2,968,925	3.6%	1,272,807	2.0%	\$ 270,180	0.4%
OCTOBER	1,831,256	2.2%	2,540,435	4.0%	2,871,287	4.5%
NOVEMBER	18,388,866	22.2%	20,545,133	32.1%	21,086,010	33.0%
DECEMBER	400,311	0.5%	400,311	0.6%	270,180	0.4%
JANUARY	874,040	1.1%	4,472,827	7.0%	1,118,061	1.7%
FEBRUARY	20,437,725	24.6%	21,291,418	33.3%	19,764,738	30.9%
MARCH	1,971,928	2.4%	1,307,000	2.0%	1,496,485	2.3%
APRIL	-	0.0%	-	0.0%	-	0.0%
MAY	14,974,983	18.0%	14,953,598	23.4%	15,000,000	23.5%
JUNE	14,746,887	17.8%	20,134,351	31.5%	-	0.0%
JULY	5,180,309	6.2%	-	0.0%	-	0.0%
AUGUST	1,212,668	1.5%	-	0.0%	-	0.0%
TOTAL	\$ 82,987,898	100.0%	\$ 86,917,881	135.9%	\$ 61,876,940	96.7%
Budget	\$ 65,561,000		\$ 63,962,320		\$ 71,015,249	
Year to Year - April 30 Growth/(Decline)	\$ 46,873,050	56.5%	\$ 51,829,931	81.0%	\$ 46,876,940	66.0%
	\$ (24,815,287)	-34.6%	\$ 4,956,881	10.6%	\$ (4,952,991)	-9.6%

**PERRYVILLE CASINO REVENUES as of
April 30, 2024
(Unaudited)**

	FISCAL YEAR - 2023				FISCAL YEAR - 2024			
	Total From Gaming Commission	Town of Perryville's Portion	Cecil County's Portion	% of Budget Total	Total From Gaming Commission	Town of Perryville's Portion	Cecil County's Portion	% of Budget Total
JULY	\$ 415,223	\$ 145,328	\$ 269,895	7.5%	\$ 406,837	\$ 142,393	\$ 264,444	7.4%
AUGUST	395,979	138,593	257,386	7.2%	385,772	135,020	250,752	7.0%
SEPTEMBER	388,053	135,818	252,234	7.0%	365,453	127,909	237,545	6.6%
OCTOBER	414,098	144,934	269,164	7.5%	364,175	127,461	236,714	6.6%
NOVEMBER	388,052	135,818	252,234	7.0%	369,945	129,481	240,464	6.7%
DECEMBER	414,098	144,934	269,164	7.5%	612,240	214,284	397,956	11.1%
JANUARY	374,971	131,240	243,731	6.8%	355,353	124,373	230,979	6.4%
FEBRUARY	533,977	186,892	347,085	9.7%	401,785	140,625	261,161	7.3%
MARCH	389,110	136,188	252,921	7.1%	457,863	160,252	297,611	8.3%
APRIL	402,262	140,792	261,470	7.3%	-	-	-	0.0%
MAY	438,246	153,386	284,860	7.9%	-	-	-	0.0%
JUNE	411,719	144,102	267,617	7.5%	-	-	-	0.0%
TOTAL	\$ 4,965,788	\$ 1,738,026	\$ 3,227,762	90.0%	\$ 3,719,422	\$ 1,301,798	\$ 2,417,624	67.4%
Budget			\$ 3,586,156					
Year to Year - April 30 Growth/(Decline)	\$ 4,115,823	\$ 1,440,538	\$ 2,675,285	74.6%	\$ 3,719,422	\$ 1,301,798	\$ 2,417,624	67.4%
	\$ (88,519)	\$ (30,982)	\$ (57,537)	-2.1%	\$ (396,401)	\$ (138,740)	\$ (257,661)	-9.6%

Notes:

- (1) The County sends 35% of the gaming commissions to Perryville when received from the State of Maryland.
The County typically sends the money to Perryville within 2 days of receipt from the State.

Cecil County MD
Landfill Fund
Revenues & Expenditures by Category
as of Ten Months Through 04/30/2024
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual	
	FY 2023 Actual thru April	FY 2024 Actual thru April	Favorable / (Unfavorable) thru April 2024 vs 2023	FY 2024 Rev Budget Fiscal Year	% of FY24 Act YTD to Full Year Budget
Revenues					
Sales & User Fees	7,124,766	7,149,101	24,334	9,012,000	79%
Charges for Services	258,383	219,639	(38,743)	400,000	55%
Interest & Penalties	270	25	(245)	2,325	1%
Federal Grants	-	-	-	-	NM
State Grants	16,826	-	(16,826)	-	NM
Contributions & Other	63,291	260,626	197,334	120,000	217%
Total Revenues	7,463,526	7,629,390	165,864	9,534,325	80%
Expenditures					
Salary & Fringe	1,560,513	1,793,639	(233,125)	2,255,643	80%
Professional & Related Services	2,020,002	2,045,196	(25,194)	3,796,651	54%
Supplies & Materials	395,272	415,146	(19,875)	572,078	73%
Utilities	154,807	217,706	(62,899)	260,200	84%
Training & Related	9,425	15,338	(5,913)	35,850	43%
Expendable Equipment	-	-	-	-	NM
Depreciation	972,775	1,014,568	(41,793)	1,217,481	83%
Depletion	932,103	916,667	15,436	1,100,000	83%
Bad Debt Expense	-	-	-	-	NM
Transfers & Intergovernment	38,739	38,739	-	51,651	75%
Total Expenditures	6,083,636	6,456,998	(373,362)	9,289,554	70%
Operating Gain/(Loss)	1,379,890	1,172,392	(207,498)	244,771	479%
Non-Operating Revenues (Expenses)					
Interest Expense	(369,712)	(132,764)	236,948	(159,316)	83%
Bond Issue Expense	-	(21,912)	(21,912)	(56,479)	39%
Investment Earnings	816,223	250,000	(566,223)	300,000	83%
Change in Net Position	1,826,401	1,267,716	(536,773)	(a)	NM

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison.
- (b) Depreciation for FY2023 is shown as a percentage of yearend actual and FY2024 as a percentage of budget.
- (c) The FY 2023 budget includes Fund Balance and capital outlay in the change in net position.

Cecil County MD
Waste Water Fund
Revenues & Expenditures by Category
as of Ten Months Through 04/30/2024
Unaudited

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Rev Budget vs Actual</u>	
	<u>FY 2023 Actual thru April</u>	<u>FY 2024 Actual thru April</u>	<u>Favorable / (Unfavorable) thru April 2024 vs 2023</u>	<u>FY 2024 Rev Budget Fiscal Year</u>	<u>% of FY24 Act YTD to Full Year Budget</u>
Revenues					
Sales & User Fees	6,634,731	6,774,695	139,963	8,808,436	77%
Interest & Penalties	47,685	59,265	11,579	35,075	169%
Federal Grants	-	-	-	-	NM
State Grants	165,829	143,428	(22,401)	120,000	120%
Charges for Services	29,462	40,944	11,482	25,000	164%
Contributions & Other	339,272	-	(339,272)	15,000	0%
Total Revenues	<u>7,216,979</u>	<u>7,018,331</u>	<u>(198,648)</u>	<u>9,003,511</u>	<u>78%</u>
Expenditures					
Salary & Fringe	1,318,207	1,581,161	(262,954)	1,922,646	82%
Professional & Related Services	1,408,864	1,319,021	89,843	2,366,460	56%
Supplies & Materials	543,272	547,433	(4,161)	684,156	80%
Utilities	525,094	559,222	(34,128)	698,500	80%
Training & Related	15,810	14,413	1,397	33,000	44%
Depreciation	4,697,831	3,989,429	708,402	4,787,315	83%
Bad Debt Expense	-	-	-	-	NM
Transfers & Intergovernment	-	-	-	-	NM
Total Expenditures	<u>8,509,077</u>	<u>8,010,679</u>	<u>498,399</u>	<u>10,492,077</u>	<u>76%</u>
Operating Gain/(Loss)	(1,292,098)	(992,348)	299,750	(1,488,566)	67%
Non-Operating Revenues (Expenses)					
Interest Expense	(1,243,304)	(1,015,988)	227,316	(1,084,190)	94%
Bond Issue Expense	(118,352)	(118,107)	246	(179,700)	66%
Transfer in Casino Fund	-	200,000	200,000	200,000	100%
Investment Earnings	8	20	12	10,000	0%
Capital Contributions					
Developers Contributions	-	-	-	-	
Connection Fees	1,660,148	2,748,679	1,088,531	2,652,000	104%
Change in Net Position	(993,599)	822,256	1,815,855	109,544 (a)	751%

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2023 is shown as a percentage of yearend actual and FY2024 as a percentage of budget.
- (c) The FY 2023 budget includes Fund Balance and capital outlay in the change in net position.