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)

	Curren	Current Year Budget vs Actual				
	FY 2023	FY 2024	Favorable / (Unfavorable)	FY 2024		% of
	Actual thru April 30	Actual thru April 30	thru April 30 2023 vs 2024	Rev Budget Fiscal Year	(c) (b)	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	2	18	4	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	<u>≑#</u> \\	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% 0%
OPERATING TRANSFER Total Expenditures	175,178,734	186,036,166	(10,857,432)	6,089,876 238,614,389		78%
Revenues over Expenditures	30,371,075	14,327,292	(16,043,783)	(5,293,972)		NM

- (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	Current Year Budget vs Actual				
	FY 2023	FY 2024	Favorable / (Unfavorable)	FY 2024	(0)	% of
	Actual	Actual			(c) (b)	% of FY24 Act YTD to
			thru April 30 2023 vs 2024	Rev Budget	(D)	
	thru April 30	thru April 30	2023 VS 2024	Fiscal Year		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	3	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

- (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

Transfers & Intergovernment as of Ten Months Through 04/30/2024

See Note (a) as to limitations (Unaudited)

FY 2023		Current	Year vs Prior Yea	Current Year Budget vs Actual		
Adult Daycare		Actual	Actual	(Unfavorable) thru April 30	Rev Budget (b)	FY24 Act YTD to
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% Caccil College 11,612,822 11,365,579 247,243 12,180,457 93% Domestic Violence	Allocation Regular					
Board of Education 74,330,220 73,751,350 578,870 88,501,618 83% Cecli College 11,612,822 11,365,579 247,243 12,180,457 93% Domestic Violence - - - NM Economic Development 7,125 - 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 Soil Conservation 48,562 48,562 NM Soil Conservation 48,562 48,562 48,562 100% NM Volunteer Fire Departments 3,368,292 3,527,437 (159,145) 3,435,657 100% Total Allocation Regular 98,512,249 98,251,414 260,	Adult Daycare	724	-	9	34,237	0%
Cecil College 11,612,822 11,365,579 247,243 12,180,457 93% Domestic Violence - - - NM Economic Development - - - NM Gypsy Moth 7,125 3,695,556 (360,111) 4,326,550 85% 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 - - 1,504 216% Non-Profit Agencies - - - 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 - - 114,617 0% Community Services - -	Agricultural Extension Service	243,053	136,200	106,854	257,699	53%
Domestic Violence	Board of Education	74,330,220	73,751,350	578,870	88,501,618	83%
Economic Development 7,125 7,125 5,525 0% Gypsy Moth 7,125 3,385,445 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 NM Soil Services - - NM Soil Services - - 48,562 100% Volunteer Fire Departments 3,368,292 3,527,437 (159,145) 3,435,652 103% Coperating Transfers Housing Voucher - 114,617 0% 0% Coptact In T	Cecil College	11,612,822	11,365,579	247,243	12,180,457	93%
Gypsy Moth Health Department 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) 6,215,333 83% MD School for Blind 46,451 46,451 - - 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% 0% Capital Projects - 114,617 0% 0% Capital Projects - 130,000 0% 0% Confiscated Funds - 4,636 (4,636) 1,200 386% Circut Court Grant	Domestic Violence	(*)	96		(96)	NM
Health Department	Economic Development	2.50	256	55	8.5	NM
Health Department	Gypsy Moth	7,125	(3)	7,125	5,625	0%
MD School for Blind 46,451 46,451 - 21,504 216% Non-Profit Agencies - - - - NM Social Services - - - NM Soil Conservation 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 - - - 5,519,332 0% Capital Projects - - - 5,519,332 0% Capital Projects - - - NM Agriculture and Land Preservation - - - NM Corps Grant - - 277,301 0% <	Health Department	3,335,445	3,695,556		4,326,550	85%
Non-Profit Agencies	Libraries	5,520,280	5,680,280	(160,000)	6,816,333	83%
Social Services 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 - - 5,519,332 0% Capital Projects - - - NM Agriculture and Land Preservation - - - NM Agriculture and Land Preservation - - - NM Confiscated Funds - 4,636 (4,636) 1,200 386% Circut Court Grant - - 277,301 0% DES Grant - - 277,301 0% Board of Education - - 109,170 0% Board of Education - - <td< td=""><td>MD School for Blind</td><td>46,451</td><td>46,451</td><td>12</td><td>21,504</td><td>216%</td></td<>	MD School for Blind	46,451	46,451	12	21,504	216%
Soil Conservation 48,562 volunteer Fire Departments 48,562 volunteer volunteer Signature 103% volunteer Volu	Non-Profit Agencies	(E)	140		5#1	NM
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% Circut Court Grant - - - NM NM DM	Social Services	:::	(±)			NM
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 - - 5,519,332 0% Capital Projects - - 350,000 0% Capital Projects - - 350,000 0% Confiscated Funds 4,636 (4,636) 1,200 386% Circut Court Grant - - - 777,301 0% COPS Grant - - 277,301 0% 0% COPS Grant - - - NM Domestic Violence - - - NM EMS Grant - - 140,320 0% Fleet Fund - - 104,727 0% Land Purchase - - NM Human Resources	Soil Conservation	48,562	48,562	·	48,562	100%
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 - - - 5,519,332 0% Capital Projects - - - 5,519,332 0% Capital Projects - - - 350,000 0% Confiscated Funds 4,636 (4,636) 1,200 386% Circut Court Grant - - - NM DES Grant - - 2,77,301 0% COPS Grant - - - NM Domestic Violence - - - NM EMS Grant - - 140,320 0% Fleet Fund - - 104,727 0% Land Purchase - - - N	Volunteer Fire Departments	3,368,292	3,527,437	(159,145)	3,435,657	103%
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% Circut Court Grant - - - NM DES Grant - - 277,301 0% COPS Grant - - 109,170 0% Board of Education - - NM Domestic Violence - - 109,170 0% EMS Grant - - 140,320 0% Fleet Fund - - 104,727 0% Land Purchase - - NM Human Resources - - NM Plaining and Zoning - - NM <td< td=""><td></td><td>98.512.249</td><td>98.251.414</td><td></td><td>115.628.242</td><td>85%</td></td<>		98.512.249	98.251.414		115.628.242	85%
Housing Voucher -						
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% Circut Court Grant - - - NM DES Grant - - - 277,301 0% COPS Grant - - - 109,170 0% Board of Education - - - NM Domestic Violence - - - NM EMS Grant - - - NM EMS Grant - - - 140,320 0% Fleet Fund - - - NM Human Resources - - - NM Planning and Zoning - - - NM Public Works Grant - - -	-				114.617	0%
Capital Projects - - 350,000 0% Agriculture and Land Preservation - 4,636 (4,636) 1,200 386% Confiscated Funds - 4,636 (4,636) 1,200 386% Circut Court Grant - - - NM DES Grant - - - 109,170 0% COPS Grant - - - NM Board of Education - - - NM Domestic Violence - - - NM EMS Grant - - - NM EMS Grant - - - NM EMS Grant - - - NM Human Resources - - - NM Planning and Zoning - - - NM Public Works Grant - - - NM State Attorney's Funding from GF - - - NM		79:	190			0%
Confiscated Funds 4,636 (4,636) 1,200 386% Circut Court Grant - - - NM DES Grant - - 109,170 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's Funding Transfers - 4,636 (4,636) 6,730,040 0% State Fee-Property Tax Admin 440,066 463,719 (23,653) 471,000 98%	· ·	1 m	(2)		180	NM
Circut Court Grant - - - 277,301 0% DES Grant - - 109,170 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 - - 113,373 0% State Attorney Grant - - 113,373 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	Agriculture and Land Preservation		170		350,000	0%
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 - - 113,373 0% State Attorney Grant - - 113,373 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	Confiscated Funds	V2	4,636	(4,636)	1,200	386%
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 7,179 100%	Circut Court Grant	1E	140	5	-	NM
Board of Education	DES Grant	76	(42)	2	277,301	0%
Board of Education - - NM Domestic Violence - - 140,320 0% EMS Grant - - 104,727 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 0	COPS Grant	: : :	181	=	109,170	0%
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 - - 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 7,179 100%	Board of Education	3€:	380	*		NM
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 - - 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%	Domestic Violence	283	:52		828	NM
Land Purchase - - NM Human Resources - NM Planning and Zoning - NM Public Works Grant - - NM State Attorney's Funding from GF - - 113,373 0% 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%	EMS Grant	0.5	(5)		140,320	0%
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%	Fleet Fund		·	-	104,727	0%
Planning and Zoning NM Public Works Grant - NM State Attorney's Funding from GF - - 113,373 0% 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%	Land Purchase	(2)	===	=	020	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%	Human Resources	941	121		223	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 7,179 100%	Planning and Zoning	196	(40)	54	3.60	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%	Public Works Grant	3(#)	18 0	*		NM
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%	State Attorney's Funding from GF	3.00			5.59	NM
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 7,179 100%	State Attorney Grant	1070	150		113,373	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 7,179 100%	Total Operating Transfers	S **	4,636	(4,636)	6,730,040	0%
Tax Rebate 775,046 826,389 (51,343) 764,400 108% Bank Tax Distribution 7,179 7,179 7,179 7,179 100%	, ·	440,066			**	98%
Bank Tax Distribution 7,179 7,179 - 7,179 100%	<u>- </u>	-		• • •	•	
		·	•	\- =/= · =/	·	
	Total Transfers & Intergov	99,734,541	99,553,337	181,204	123,600,861	81%

- (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	R - 2022	FISCAL YEAR	R - 2023	FISCAL YEAR - 2024		
		% of Act		% of Bud		% of Bud	
	Actual	Total	Actual	Total	Actual	Total	
SEPTEMBER	2,968,925	3.6%	1,272,807	2.0%	\$ 270,180	0.4%	
OCTOBER	1,831,256	2.2%		4.0%		4.5%	
NOVEMBER	18,388,866	22.2%		32.1%	' '	33.0%	
DECEMBER	400,311	0.5%	· · ·	0.6%		0.4%	
JANUARY	874,040	1.1%		7.0%	· · · · · · · · · · · · · · · · · · ·	1.7%	
FEBRUARY	20,437,725	24.6%		33.3%		30.9%	
MARCH	1,971,928	2.4%		2.0%		2.3%	
APRIL	:=	0.0%	4 7	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	\$ 46,873,050	56.5%		81.0%		66.0%	
Growth/(Decline)	\$ (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	Р	Town of erryville's Portion	Cecil County's Portion	% of Budget Total
JULY AUGUST SEPTEMBER OCTOBER NOVEMBER DECEMBER JANUARY FEBRUARY MARCH APRIL MAY JUNE TOTAL Budget	\$ 415,223 395,979 388,053 414,098 388,052 414,098 374,971 533,977 389,110 402,262 438,246 411,719 \$ 4,965,788	\$ 145,328 138,593 135,818 144,934 135,818 144,934 131,240 186,892 136,188 140,792 153,386 144,102 \$ 1,738,026	\$ 269,895 257,386 252,234 269,164 252,234 269,164 243,731 347,085 252,921 261,470 284,860 267,617 \$ 3,227,762	7.5% 7.2% 7.0% 7.5% 7.0% 7.5% 6.8% 9.7% 7.1% 7.3% 7.9% 7.5%	\$	385,772 365,453 364,175 369,945 612,240 355,353 401,785 457,863	\$\$	142,393 135,020 127,909 127,461 129,481 214,284 124,373 140,625 160,252	\$ 264,444 250,752 237,545 236,714 240,464 397,956 230,979 261,161 297,611	7.4% 7.0% 6.6% 6.6% 6.7% 11.1% 6.4% 7.3% 8.3% 0.0% 0.0% 0.0%
Year to Year - April 30 Growth/(Decline)	\$ 4,115,823 \$ (88,519)		\$ 2,675,285 \$ (57,537)	74.6% -2.1%	\$			1,301,798 (138,740)	\$ 2,417,624 \$ (257,661)	67.4% -9.6%

⁽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 Y	ear vs Prior Year	Current Year Rev Budget vs Actual			
	FY 2023	FY 2024	(Unfavorable)	FY 2024	% of	
	Actual	Actual	thru April	Rev Budget	FY24 Act YTD to	
	thru April	thru April	2024 vs 2023	Fiscal Year	Full Year Budget	
Revenues		S				
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	029	12	· ·	264	NM	
State Grants	16,826	321	(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	1,61				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	22	·		923	NM	
Transfers & Intergovernment	38,739	38,739	8	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)		NM	
				(a)		

- (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

	Current	Year vs Prior Year	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		спи Арпі	2024 43 2023		Tull Teal Duuget	
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	47,003	33,203	11,575	33,073	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	40,344	(339,272)	15,000	0%	
Total Revenues	7,216,979	7,018,331	(198,648)	9,003,511	78%	
i otal Neverlaes	- 7,210,373	7,010,031	(130,040)	3,003,311	7070	
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	12	2	021	9	NM	
Transfers & Intergovernment		<u>a</u>	(¥:		NM	
Total Expenditures	8,509,077	8,010,679	498,399	10,492,077	76%	
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	-	9	(.2)			
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%	

- (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.