

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Five Months Through 11/30/2023
See Note (a) as to Limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2023 Actual thru November	FY 2024 Actual thru November	Favorable / (Unfavorable) thru November 2023 vs 2024	FY 2024 Rev Budget Fiscal Year	(c) (b) % of FY24 Act YTD to Full Year Budget
Revenues					
Real Property Tax	113,446,452	114,183,422	736,970	116,140,420	98%
Personal Property Tax	11,157,511	12,922,420	1,764,909	13,586,000	95%
Payment in Lieu of Tax	3,709,165	3,708,747	(418)	3,709,462	100%
Discounts	(179,218)	(19,046,246)	(18,867,029)	(20,300,000)	94%
Interest & Penalties	78,144	76,997	(1,148)	359,071	21%
Income Tax	29,231,513	29,589,687	358,174	71,015,249	42%
License & Permits	732,652	754,729	22,077	2,190,626	34%
State Grants	442,768	323,850	(118,918)	1,233,323	26%
Other Intergovernmental	542,820	555,165	12,345	2,409,351	23%
Charges for Services	2,109,537	1,568,201	(541,336)	5,005,380	31%
Recordation	4,330,505	3,253,350	(1,077,155)	9,000,000	36%
Investment Earnings	1,694,724	1,728,619	33,894	4,159,950	42%
Contributions & Other	71,029	59,177	(11,852)	178,160	33%
Transfers	-	219,000	219,000	793,000	28%
Fund Balance	-	20,375,000	20,375,000	23,292,330	87%
Total Revenues	167,367,601	170,272,116	2,904,515	232,772,322	73%
Expenditures					
COUNTY EXECUTIVE	56,592	70,746	(14,154)	185,874	38%
COUNTY COUNCIL	164,958	168,342	(3,384)	553,430	30%
ADMINISTRATOR	119,395	190,555	(71,160)	580,016	33%
HUMAN RESOURCES	881,224	880,239	985	1,703,241	52%
CIRCUIT COURT	951,530	1,006,058	(54,528)	2,713,775	37%
STATE'S ATTORNEY'S OFFICE	1,221,696	1,336,626	(114,929)	4,009,535	33%
ORPHAN'S COURT	15,021	15,057	(36)	56,310	27%
BOARD OF ELECTIONS	563,794	591,712	(27,918)	1,420,108	42%
FINANCE	1,218,761	1,180,042	38,720	3,557,581	33%
GOVERNMENT - OTHER	-	-	-	1,000,000	0%
LIQUOR BOARD	84,209	85,290	(1,081)	246,862	35%
LAND USE & DEVELOPMENT SERVICES	871,283	1,028,152	(156,869)	3,361,866	31%
MAINTENANCE	1,494,678	1,561,097	(66,420)	5,241,859	30%
INFORMATION SYSTEMS	912,713	335,323	577,390	715,938	47%
LEGAL SERVICES	123,212	193,708	(70,496)	835,347	23%
LAW ENFORCEMENT	9,353,874	10,165,634	(811,760)	31,009,262	33%
EMERGENCY SERVICES	9,158,523	8,758,402	400,121	18,404,374	48%
PUBLIC WORKS	3,980,315	4,092,940	(112,625)	13,685,204	30%
PUBLIC HEALTH	1,667,723	1,847,778	(180,055)	4,434,667	42%
MD SCHOOL BLIND/ADULT DAYCARE	23,225	23,225	-	55,741	42%
SOCIAL SERVICES	93,665	96,340	(2,675)	380,233	25%
BOARD OF EDUCATION	37,168,438	37,242,384	(73,946)	91,130,618	41%
CECIL COLLEGE	6,700,093	7,909,243	(1,209,150)	12,385,001	64%
PARKS & RECREATION	710,221	769,560	(59,340)	2,428,938	32%
LIBRARIES	2,760,140	2,840,140	(80,000)	6,816,333	42%
AGRICULTURE	473,333	547,845	(74,512)	954,882	57%
ECONOMIC DEVELOPMENT	520,919	470,140	50,779	1,832,179	26%
JUDGEMENT & LOSSES	12,034	7,500	4,534	30,000	25%
GRANTS TO MUNICIPALITIES	782,225	833,568	(51,343)	771,579	108%
DEBT SERVICE - PRINCIPAL	7,544,160	9,150,120	(1,605,960)	11,448,399	80%
DEBT SERVICE - INTEREST	2,747,384	2,990,880	(243,496)	5,838,022	51%
OPERATING TRANSFER	-	-	-	5,985,149	0%
Total Expenditures	92,375,338	96,388,645	(4,013,307)	233,772,322	41%
Revenues over Expenditures	74,992,263	73,883,471	(1,108,792)	(1,000,000)	NM

Notes:

- (a) November 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 Five Months Through 11/30/2023

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
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Interest & Penalties	78,144	76,997	(1,148)	359,071	21%
Income Tax	29,231,513	29,589,687	358,174	71,015,249	42%
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State Grants	442,768	323,850	(118,918)	1,233,323	26%
Other Intergovernmental	542,820	555,165	12,345	2,409,351	23%
Charges for Services	2,109,537	1,568,201	(541,336)	5,005,380	31%
Recordation	4,330,505	3,253,350	(1,077,155)	9,000,000	36%
Investment Earnings	1,694,724	1,728,619	33,894	4,159,950	42%
Contributions & Other	71,029	59,177	(11,852)	178,160	33%
Transfers	-	219,000	219,000	793,000	28%
Fund Balance	-	20,375,000	20,375,000	23,292,330	87%
Total Revenues	167,367,601	170,272,116	2,904,515	232,772,322	73%
Expenditures					
Salary & Fringe	18,594,555	20,134,327	(1,539,773)	57,424,031	35.1%
Professional & Related Services	4,057,002	3,511,493	545,510	12,714,798	27.6%
Supplies & Materials	5,524,127	4,805,130	718,997	15,145,413	31.7%
Utilities	404,878	429,916	(25,038)	1,475,800	29.1%
Training & Related	197,132	128,127	69,005	952,666	13.4%
Capital Outlay	36,467	611,949	(575,482)	3,959,333	15.5%
Expendable Equip Other	-	-	-	6,727	0.0%
Special Purpose	350,422	292,109	58,313	1,311,000	22.3%
Debt Service - Principal	7,544,160	9,150,120	(1,605,960)	11,448,399	79.9%
Debt Service - Interest	2,747,384	2,990,880	(243,496)	5,838,022	51.2%
Transfers & Intergovernment	52,919,211	54,334,594	(1,415,384)	123,496,134	44.0%
Total Expenditures	92,375,337	96,388,645	(4,013,307)	233,772,322	41.2%
Revenues over Expenditures	74,992,264	73,883,471	(1,108,792)	(1,000,000)	NM

Notes:

- (a) November 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 Five Months Through 11/30/2023
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2023 Actual thru November	FY 2024 Actual thru November	Favorable / (Unfavorable) thru November 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	256,229	(13,176)	257,699	99%
Board of Education	37,165,110	36,875,675	289,435	88,501,618	42%
Cecil College	6,630,229	7,834,699	(1,204,470)	12,180,457	64%
Domestic Violence	-	-	-	-	NM
Economic Development	-	-	-	-	NM
Gypsy Moth	-	-	-	5,625	0%
Health Department	1,667,723	1,847,778	(180,055)	4,326,550	43%
Libraries	2,760,140	2,840,140	(80,000)	6,816,333	42%
MD School for Blind	23,225	23,225	-	21,504	108%
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	51,906,334	53,253,745	(1,347,412)	115,628,242	46%
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	-	-	-	1,200	0%
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	-	-	-	-	NM
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	-	-	-	6,625,313	0%
State Fee-Property Tax Admin	230,652	247,281	(16,629)	471,000	53%
Tax Rebate	775,046	826,389	(51,343)	764,400	108%
Bank Tax Distribution	7,179	7,179	-	7,179	100%
Total Transfers & Intergov	52,919,211	54,334,594	(1,415,384)	123,496,134	44%

Notes:

- (a) November 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
November 30, 2023
(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%		0.0%
FEBRUARY	20,437,725	24.6%	21,291,418	33.3%		0.0%
MARCH	1,971,928	2.4%	1,307,000	2.0%		0.0%
APRIL		0.0%		0.0%		0.0%
MAY	14,974,983	18.0%	14,953,598	23.4%		0.0%
JUNE	14,746,887	17.8%	13,867,665	21.7%		0.0%
JULY	5,180,309	6.2%	5,019,699	7.8%		0.0%
AUGUST	1,212,668	1.5%	1,246,988	1.9%		0.0%
TOTAL	\$ 82,987,898	100.0%	\$ 86,917,881	135.9%	\$ 24,497,657	38.3%
Budget	\$ 65,561,000		\$ 63,962,320		\$ 71,015,249	
Year to Year - November 30 Growth/(Decline)	\$ 24,463,398	29.5%	\$ 29,231,513	45.7%	\$ 24,497,657	34.5%
	\$ (1,013,332)	-4.0%	\$ 4,768,115	19.5%	\$ (4,733,856)	-16.2%

**PERRYVILLE CASINO REVENUES as of
November 30, 2023
(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	\$ 409,391	\$ 143,287	\$ 266,104	7.4%	\$ 406,837	\$ 142,393	\$ 264,444	7.4%
AUGUST	390,417	136,646	253,771	7.1%	385,772	135,020	250,752	7.0%
SEPTEMBER	382,602	133,911	248,691	6.9%	365,453	127,909	237,545	6.6%
OCTOBER	408,282	142,899	265,383	7.4%	364,175	127,461	236,714	6.6%
NOVEMBER	382,602	133,911	248,691	6.9%	369,945	129,481	240,464	6.7%
DECEMBER	408,281	142,898	265,383	7.4%	-	-	-	0.0%
JANUARY	369,704	129,397	240,308	6.7%	-	-	-	0.0%
FEBRUARY	526,477	184,267	342,210	9.5%	-	-	-	0.0%
MARCH	383,644	134,276	249,369	7.0%	-	-	-	0.0%
APRIL	396,612	138,814	257,798	7.2%	-	-	-	0.0%
MAY	432,090	151,232	280,859	7.8%	-	-	-	0.0%
JUNE	405,936	142,078	263,694	7.4%	-	-	-	0.0%
TOTAL	\$ 4,896,038	\$ 1,713,613	\$ 3,182,261	88.7%	\$ 1,892,181	\$ 662,263	\$ 1,229,918	34.3%
Budget			\$ 3,586,156					
Year to Year - November 30 Growth/(Decline)	\$ 1,973,293 \$ (134,017)	\$ 690,653 \$ (46,906)	\$ 1,282,641 \$ (87,111)	35.7% -6.4%	\$ 1,892,181 \$ (81,112)	\$ 662,263 \$ (28,389)	\$ 1,229,918 \$ (52,723)	34.3% -4.1%

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 Five Months Through 11/30/23
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual	
	FY 2023 Actual thru November	FY 2024 Actual thru November	Favorable / (Unfavorable) thru November 2024 vs 2023	FY 2024 Rev Budget Fiscal Year	% of FY24 Act YTD to Full Year Budget
Revenues					
Sales & User Fees	4,106,618	3,979,768	(126,850)	9,012,000	44%
Fund Balance Available	-	-	-	(532,820)	0%
Charges for Services	94,575	97,227	2,651	400,000	24%
Interest & Penalties	-	25	25	2,325	1%
Federal Grants	-	-	-	-	NM
State Grants	16,826	-	(16,826)	-	NM
Contributions & Other	63,291	-	(63,291)	-	NM
Total Revenues	4,281,311	4,077,020	(204,291)	8,881,505	46%
Expenditures					
Salary & Fringe	714,025	794,759	(80,733)	2,120,643	37%
Professional & Related Services	879,475	822,247	57,228	3,707,807	22%
Supplies & Materials	207,265	168,175	39,090	472,078	36%
Utilities	43,881	70,391	(26,510)	260,200	27%
Training & Related	2,599	12,400	(9,801)	35,850	35%
Expendable Equipment	-	-	-	-	NM
Depreciation	486,388	507,284	(20,896)	1,217,481	42%
Depletion	466,051	458,333	7,718	1,100,000	42%
Bad Debt Expense	-	-	-	-	NM
Transfers & Intergovernment	25,826	25,826	-	51,651	50%
Total Expenditures	2,825,510	2,859,414	(33,905)	8,965,710	32%
Operating Gain/(Loss)	1,455,801	1,217,605	(238,196)	(84,205)	-1446%
Non-Operating Revenues (Expenses)					
Interest Expense	(184,761)	(66,382)	118,379	(159,316)	42%
Bond Issue Expense	-	-	-	(56,479)	0%
Investment Earnings	629,770	125,000	(504,770)	300,000	42%
Change in Net Position	1,900,810	1,276,223	(624,587)	(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 Five Months Through 11/30/23
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual	
	FY 2023 Actual thru November	FY 2024 Actual thru November	Favorable / (Unfavorable) thru November 2024 vs 2023	FY 2024 Rev Budget Fiscal Year	% of FY24 Act YTD to Full Year Budget
Revenues					
Sales & User Fees	2,190,434	2,393,019	202,585	8,808,436	27%
Interest & Penalties	15,674	21,383	5,709	35,075	61%
Federal Grants	-	-	-	-	NM
State Grants	-	-	-	120,000	0%
Fund Balance	-	-	-	(96,374)	0%
Charges for Services	13,784	12,714	(1,070)	25,000	51%
Contributions & Other	339,272	8,000	(331,272)	15,000	53%
Total Revenues	2,559,163	2,435,116	(124,048)	8,907,137	27%
Expenditures					
Salary & Fringe	598,740	713,511	(114,771)	1,922,646	37%
Professional & Related Services	560,200	580,390	(20,190)	2,179,630	27%
Supplies & Materials	260,000	251,052	8,948	684,156	37%
Utilities	232,641	246,007	(13,366)	698,500	35%
Training & Related	5,715	11,732	(6,017)	33,000	36%
Depreciation	2,348,916	1,994,715	354,201	4,787,315	42%
Bad Debt Expense	-	-	-	-	NM
Transfers & Intergovernment	-	-	-	-	NM
Total Expenditures	4,006,211	3,797,407	208,804	10,305,247	37%
Operating Gain/(Loss)	(1,447,047)	(1,362,291)	84,756	(1,398,110)	97%
Non-Operating Revenues (Expenses)					
Interest Expense	(602,168)	(560,458)	41,710	(1,084,190)	52%
Bond Issue Expense	(118,352)	(104,700)	13,652	(179,700)	58%
Transfer in Casino Fund	-	-	-	-	NM
Investment Earnings	2	3	1	10,000	0%
Capital Contributions					
Developers Contributions	-	-	-	-	
Connection Fees	739,638	1,505,944	766,306	2,652,000	57%
Change in Net Position	(1,427,927)	(521,502)	906,425	(a)	NM

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