

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Eleven Months Through 05/31/2024
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2023 Actual thru May 31	FY 2024 Actual thru May 31	Favorable / (Unfavorable) thru May 31 2023 vs 2024	FY 2024 Rev Budget Fiscal Year	(c) (b) % of FY24 Act YTD to Full Year Budget
Revenues					
Real Property Tax	114,443,367	116,834,129	2,390,761	116,140,420	101%
Personal Property Tax	15,086,433	14,917,759	(168,674)	13,586,000	110%
Payment in Lieu of Tax	3,709,165	3,708,747	(418)	3,709,462	100%
Discounts	(180,671)	(18,958,219)	(18,777,548)	(20,300,000)	93%
Interest & Penalties	593,520	456,842	(136,678)	359,071	127%
Income Tax	66,783,529	63,428,193	(3,355,336)	71,015,249	89%
License & Permits	1,774,603	1,584,654	(189,949)	2,190,626	72%
State Grants	926,780	805,474	(121,306)	1,233,323	65%
Other Intergovernmental	1,847,712	1,889,629	41,917	2,409,351	78%
Charges for Services	4,297,242	4,344,483	47,240	5,008,659	87%
Recordation	7,288,658	6,565,486	(723,172)	9,000,000	73%
Investment Earnings	5,434,715	5,543,409	108,694	4,159,950	133%
Contributions & Other	831,026	149,824	(681,202)	186,160	80%
Transfers	-	352,344	352,344	1,775,278	20%
Fund Balance	-	18,821,684	18,821,684	23,292,330	81%
Total Revenues	222,836,080	220,444,438	(2,391,642)	233,765,880	94%
Expenditures					
COUNTY EXECUTIVE	148,110	179,187	(31,077)	185,874	96%
COUNTY COUNCIL	422,782	412,490	10,292	553,430	75%
ADMINISTRATOR	313,799	464,579	(150,780)	580,016	80%
HUMAN RESOURCES	1,400,654	1,410,330	(9,677)	1,703,241	83%
CIRCUIT COURT	2,205,831	2,379,618	(173,787)	2,713,775	88%
STATE'S ATTORNEY'S OFFICE	2,993,267	3,505,718	(512,451)	4,462,535	79%
ORPHAN'S COURT	39,705	38,621	1,084	56,310	69%
BOARD OF ELECTIONS	1,014,829	1,065,081	(50,252)	1,420,108	75%
FINANCE	2,818,484	3,071,791	(253,307)	3,557,581	86%
GOVERNMENT - OTHER	-	-	-	1,000,000	0%
LIQUOR BOARD	197,673	211,088	(13,415)	246,862	86%
LAND USE & DEVELOPMENT SERVICES	1,599,588	2,584,635	(985,047)	3,361,866	77%
MAINTENANCE	3,886,327	4,553,369	(667,042)	6,215,664	73%
INFORMATION SYSTEMS	1,911,235	633,630	1,277,605	715,938	89%
LEGAL SERVICES	321,690	450,165	(128,475)	835,347	54%
LAW ENFORCEMENT	21,775,792	25,509,872	(3,734,080)	31,009,262	82%
EMERGENCY SERVICES	14,341,162	17,370,804	(3,029,642)	18,509,750	94%
PUBLIC WORKS	10,613,879	12,309,993	(1,696,114)	16,917,229	73%
PUBLIC HEALTH	3,001,901	3,326,000	(324,100)	4,434,667	75%
MD SCHOOL BLIND/ADULT DAYCARE	41,806	41,806	-	55,741	75%
SOCIAL SERVICES	224,853	229,737	(4,884)	380,233	60%
BOARD OF EDUCATION	81,766,570	83,170,952	(1,404,382)	91,541,214	91%
CECIL COLLEGE	11,911,021	12,308,767	(397,746)	12,385,001	99%
PARKS & RECREATION	1,778,513	1,910,481	(131,968)	2,436,938	78%
LIBRARIES	6,072,308	6,248,308	(176,000)	6,816,333	92%
AGRICULTURE	730,165	906,851	(176,686)	954,882	95%
ECONOMIC DEVELOPMENT	1,028,306	1,414,446	(386,139)	1,832,179	77%
JUDGEMENT & LOSSES	16,302	11,040	5,262	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	6,258,181	(907,425)	5,838,022	107%
OPERATING TRANSFER	-	-	-	6,089,876	0%
Total Expenditures	188,672,646	204,279,574	(15,606,928)	239,059,851	85%
Revenues over Expenditures	34,163,434	16,164,864	(17,998,570)	(5,293,972)	NM

Notes:

- (a) May 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 Eleven Months Through 05/31/2024

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		Full Year Forecast vs Budget	
	FY 2023 Actual thru May 31	FY 2024 Actual thru May 31	Favorable / (Unfavorable) thru May 31 2023 vs 2024	FY 2024 Rev Budget Fiscal Year	(c) (b) % of FY24 Act YTD to Full Year Budget	FY 2024 Forecast thru June 30	Favorable/ (Unfavorable) thru June 30 Annual Budget
Revenues							
Real Property Tax	114,443,367	116,834,129	2,390,761	116,140,420	101%	116,834,129	693,709
Personal Property Tax	15,086,433	14,917,759	(168,674)	13,586,000	110%	14,917,759	1,331,759
Payment in lieu of Tax	3,709,165	3,708,747	(418)	3,709,462	100%	3,708,747	(715)
Discounts	(180,671)	(18,958,219)	(18,777,548)	(20,300,000)	93%	(18,958,219)	1,341,781
Interest & Penalties	593,520	456,842	(136,678)	359,071	127%	548,210	189,139
Income Tax	66,783,529	63,428,193	(3,355,336)	71,015,249	89%	79,917,881	8,902,632
License & Permits	1,774,603	1,584,654	(189,949)	2,190,626	72%	1,901,584	(289,042)
State Grants	926,780	805,474	(121,306)	1,233,323	65%	1,233,323	-
Other Intergovernmental	1,847,712	1,889,629	41,917	2,409,351	78%	2,409,351	-
Charges for Services	4,297,242	4,344,483	47,240	5,008,659	87%	5,213,379	204,720
Recordation	7,288,658	6,565,486	(723,172)	9,000,000	73%	7,878,583	(1,121,417)
Investment Earnings	5,434,715	5,543,409	108,694	4,159,950	133%	6,652,091	2,492,141
Contributions & Other	831,026	149,824	(681,202)	186,160	80%	186,160	-
Transfers	-	352,344	352,344	1,775,278	20%	1,775,278	-
Fund Balance	-	18,821,684	18,821,684	23,292,330	81%	18,778,219	-
Total Revenues	222,836,080	220,444,438	(2,391,642)	233,765,880	94%	242,996,476	9,230,597
Expenditures							
Salary & Fringe	43,193,635	52,666,542	(9,472,907)	57,860,031	91%	63,199,851	(5,339,820)
Professional & Related Services	8,490,548	10,337,073	(1,846,525)	16,912,608	61%	16,912,608	-
Supplies & Materials	11,295,405	10,663,742	631,663	15,251,295	70%	15,251,295	-
Utilities	1,134,057	1,022,281	111,776	1,503,552	68%	1,226,737	276,815
Training & Related	424,582	343,636	80,946	905,601	38%	412,363	493,238
Capital Outlay	167,446	2,418,402	(2,250,955)	4,429,292	55%	4,429,292	-
Expendable Equip Other	-	7,155	(7,155)	7,155	100%	7,155	-
Special Purpose	1,234,645	1,266,825	(32,180)	1,303,036	97%	1,303,036	-
Debt Service - Principal	9,963,115	11,468,465	(1,505,350)	11,448,399	100%	11,448,399	-
Debt Service - Interest	5,350,756	6,258,181	(907,425)	5,838,022	107%	5,838,022	-
Transfers & Intergovernment	107,643,973	108,063,957	(419,984)	123,600,861	87%	123,600,861	-
Total Expenditures	188,898,163	204,516,258	(15,618,095)	239,059,851	86%	243,629,618	(4,569,767)
Revenues over Expenditures	33,937,917	15,928,180	(18,009,738)	(5,293,972)	NM	(633,142)	4,660,830

Notes:

- (a) May 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.

-8%

Cecil County MD
General Fund
Transfers & Intergovernment
as of Eleven Months Through 05/31/2024

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2023 Actual thru May 31	FY 2024 Actual thru May 31	Favorable / (Unfavorable) thru May 31 2023 vs 2024	FY 2024 Rev Budget Fiscal Year	(b) % of FY24 Act YTD to Full Year Budget
Allocation Regular					
Adult Daycare	34,237	-	34,237	34,237	0%
Agricultural Extension Service	243,053	256,229	(13,176)	257,699	99%
Board of Education	81,763,242	81,126,485	636,757	88,501,618	92%
Cecil College	11,841,157	12,180,457	(339,300)	12,180,457	100%
Domestic Violence	-	-	-	-	NM
Economic Development	-	-	-	-	NM
Gypsy Moth	7,125	6,750	375	5,625	120%
Health Department	3,001,901	3,326,000	(324,100)	4,326,550	77%
Libraries	6,072,308	6,248,308	(176,000)	6,816,333	92%
MD School for Blind	41,806	41,806	-	21,504	194%
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	106,421,682	106,762,034	(340,352)	115,628,242	92%
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	107,643,973	108,063,957	(419,984)	123,600,861	87%

Notes:

- (a) May 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
May 31, 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%	16,551,252	25.9%
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%	\$ 63,428,193	99.2%
Budget	\$ 65,561,000		\$ 63,962,320		\$ 71,015,249	
Year to Year - May 31	\$ 61,848,034	74.5%	\$ 66,783,529	104.4%	\$ 63,428,193	89.3%
Growth/(Decline)	\$ 2,809,749	4.8%	\$ 4,935,496	8.0%	\$ (3,355,336)	-5.0%

**PERRYVILLE CASINO REVENUES as of
May 31, 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	7.2%
AUGUST	395,979	138,593	257,386	7.2%	385,772	135,020	250,752	6.8%
SEPTEMBER	388,053	135,818	252,234	7.0%	365,453	127,909	237,545	6.4%
OCTOBER	414,098	144,934	269,164	7.5%	364,175	127,461	236,714	6.4%
NOVEMBER	388,052	135,818	252,234	7.0%	369,945	129,481	240,464	6.5%
DECEMBER	414,098	144,934	269,164	7.5%	612,240	214,284	397,956	10.8%
JANUARY	374,971	131,240	243,731	6.8%	355,353	124,373	230,979	6.3%
FEBRUARY	533,977	186,892	347,085	9.7%	401,785	140,625	261,161	7.1%
MARCH	389,110	136,188	252,921	7.1%	457,863	160,252	297,611	8.1%
APRIL	402,262	140,792	261,470	7.3%	430,479	150,668	279,811	7.6%
MAY	438,246	153,386	284,860	7.9%	425,000	148,750	276,250	7.5%
JUNE	411,719	144,102	267,617	7.5%	-	-	-	0.0%
TOTAL	\$ 4,965,788	\$ 1,738,026	\$ 3,227,762	90.0%	\$ 4,574,901	\$ 1,601,215	\$ 2,973,686	80.5%
Budget			\$ 3,586,156				\$ 3,693,741	
Year to Year - May 31 Growth/(Decline)	\$ 4,554,069	\$ 1,593,924	\$ 2,960,145	82.5%	\$ 4,574,901	\$ 1,601,215	\$ 2,973,686	80.7%
	\$ 809,254	\$ 283,239	\$ 526,015	21.6%	\$ 20,833	\$ 7,291	\$ 13,541	0.5%

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 Eleven Months Through 05/31/2024
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual	
	FY 2023 Actual thru May	FY 2024 Actual thru May	Favorable / (Unfavorable) thru May 2024 vs 2023	FY 2024 Rev Budget Fiscal Year	% of FY24 Act YTD to Full Year Budget
Revenues					
Sales & User Fees	7,877,966	7,682,349	(195,617)	9,012,000	85%
Charges for Services	308,765	254,267	(54,498)	400,000	64%
Interest & Penalties	295	25	(270)	2,325	1%
Federal Grants	-	-	-	-	NM
State Grants	16,826	-	(16,826)	-	NM
Contributions & Other	63,291	260,626	197,334	247,600	105%
Total Revenues	8,267,133	8,197,266	(69,867)	9,661,925	85%
Expenditures					
Salary & Fringe	1,725,405	2,068,011	(342,606)	2,255,643	92%
Professional & Related Services	2,269,672	2,414,716	(145,044)	3,984,251	61%
Supplies & Materials	463,631	455,616	8,015	572,078	80%
Utilities	159,327	94,513	64,814	260,200	36%
Training & Related	10,195	21,134	(10,939)	35,850	59%
Expendable Equipment	-	-	-	-	NM
Depreciation	1,070,053	1,116,024	(45,972)	1,217,481	92%
Depletion	1,025,313	1,008,333	16,979	1,100,000	92%
Bad Debt Expense	-	-	-	-	NM
Transfers & Intergovernment	51,651	51,651	-	51,651	100%
Total Expenditures	6,775,247	7,229,999	(454,751)	9,477,154	76%
Operating Gain/(Loss)	1,491,886	967,268	(524,618)	184,771	523%
Non-Operating Revenues (Expenses)					
Interest Expense	(658,513)	(146,040)	512,473	(159,316)	92%
Bond Issue Expense	-	(21,912)	(21,912)	(56,479)	39%
Investment Earnings	710,806	275,000	(435,806)	300,000	92%
Change in Net Position	1,544,178	1,074,315	(447,950)	(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 Eleven Months Through 05/31/2024
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual	
	FY 2023 Actual thru May	FY 2024 Actual thru May	Favorable / (Unfavorable) thru May 2024 vs 2023	FY 2024 Rev Budget Fiscal Year	% of FY24 Act YTD to Full Year Budget
Revenues					
Sales & User Fees	6,652,860	6,859,368	206,507	8,808,436	78%
Interest & Penalties	61,559	73,240	11,681	35,075	209%
Federal Grants	-	-	-	-	NM
State Grants	165,829	143,428	(22,401)	120,000	120%
Charges for Services	29,462	78,167	48,705	40,555	193%
Contributions & Other	339,272	-	(339,272)	15,000	0%
Total Revenues	7,248,982	7,154,203	(94,780)	9,019,066	79%
Expenditures					
Salary & Fringe	1,449,215	1,816,959	(367,744)	1,922,646	95%
Professional & Related Services	1,594,682	1,463,502	131,180	2,304,015	64%
Supplies & Materials	609,169	623,021	(13,853)	737,156	85%
Utilities	633,327	584,987	48,340	723,500	81%
Training & Related	15,935	15,696	238	33,000	48%
Depreciation	5,167,614	4,388,372	779,242	4,787,315	92%
Bad Debt Expense	-	-	-	-	NM
Transfers & Intergovernment	-	-	-	-	NM
Total Expenditures	9,469,942	8,892,539	577,404	10,507,632	85%
Operating Gain/(Loss)	(2,220,960)	(1,738,336)	482,624	(1,488,566)	117%
Non-Operating Revenues (Expenses)					
Interest Expense	(1,243,478)	(1,016,151)	227,328	(1,084,190)	94%
Bond Issue Expense	(118,352)	(118,107)	246	(179,700)	66%
Transfer in General Fund	-	200,000	200,000	200,000	100%
Investment Earnings	8	20	12	10,000	0%
Capital Contributions					
Developers Contributions	-	-	-	-	
Connection Fees	1,781,873	2,908,504	1,126,631	2,652,000	110%
Change in Net Position	(1,800,910)	235,930	2,036,840	109,544 (a)	215%

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.