

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Twelve Months Through 06/30/2024
See Note (a) as to limitations
(Unaudited)

Current Year vs Prior Year Actual

Current Year Budget vs Actual

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2023 Actual thru June 30	FY 2024 Actual thru June 30	Favorable / (Unfavorable) thru June 30 2023 vs 2024	FY 2024 Rev Budget Fiscal Year	(c) (b)	% of FY24 Act YTD to Full Year Budget
Revenues						
Real Property Tax	114,324,289	116,897,053	2,572,764	116,140,420		101%
Personal Property Tax	15,028,759	14,917,759	(111,000)	13,586,000		110%
Payment in Lieu of Tax	3,709,165	3,708,747	(418)	3,709,462		100%
Discounts	(180,671)	(19,108,840)	(18,928,169)	(20,300,000)		94%
Interest & Penalties	690,025	523,123	(166,902)	359,071		146%
Income Tax	86,917,881	86,288,431	(629,450)	71,015,249		122%
License & Permits	1,998,736	1,663,181	(335,555)	2,190,626		76%
State Grants	1,331,054	1,158,712	(172,342)	1,233,323		94%
Other Intergovernmental	2,243,211	2,855,678	612,468	2,409,351		119%
Charges for Services	5,268,365	5,241,460	(26,904)	5,008,659		105%
Recordation	8,021,444	7,319,730	(701,714)	9,000,000		81%
Investment Earnings	6,055,226	10,016,267	3,961,041	4,159,950		241%
Contributions & Other	889,103	372,884	(516,218)	188,960		197%
Transfers	490,482	1,777,678	1,287,196	1,777,678		100%
Fund Balance	-	18,948,840	18,948,840	23,292,330		81%
Total Revenues	246,787,066	252,580,704	5,793,638	233,771,080		108%
Expenditures						
COUNTY EXECUTIVE	178,161	182,807	(4,646)	185,874		98%
COUNTY COUNCIL	495,805	471,100	24,705	553,430		85%
ADMINISTRATOR	380,863	517,204	(136,341)	580,016		89%
HUMAN RESOURCES	1,576,941	1,539,746	37,195	1,703,241		90%
CIRCUIT COURT	2,569,950	2,675,870	(105,920)	2,713,775		99%
STATE'S ATTORNEY'S OFFICE	3,516,425	4,012,407	(495,981)	4,462,535		90%
ORPHAN'S COURT	48,130	48,271	(142)	56,310		86%
BOARD OF ELECTIONS	955,492	1,414,794	(459,303)	1,420,108		100%
FINANCE	3,188,737	3,410,198	(221,462)	3,557,581		96%
LIQUOR BOARD	227,562	238,652	(11,090)	246,862		97%
LAND USE & DEVELOPMENT SERVICES	2,633,864	2,950,708	(316,843)	3,361,866		88%
MAINTENANCE	4,642,478	5,864,656	(1,222,178)	6,218,064		94%
INFORMATION SYSTEMS	1,557,511	752,953	804,558	715,938		105%
LEGAL SERVICES	399,252	520,258	(121,006)	835,347		62%
LAW ENFORCEMENT	25,615,013	29,528,604	(3,913,592)	31,009,262		95%
EMERGENCY SERVICES	16,631,353	19,575,079	(2,943,726)	18,509,750		106%
PUBLIC WORKS	15,432,438	16,056,449	(624,011)	16,920,029		95%
PUBLIC HEALTH	3,991,806	4,408,795	(416,989)	4,434,667		99%
MD SCHOOL BLIND/ADULT DAYCARE	34,237	55,741	(21,504)	55,741		100%
SOCIAL SERVICES	255,824	380,233	(124,409)	380,233		100%
BOARD OF EDUCATION	89,328,999	90,846,964	(1,517,965)	91,541,214		99%
CECIL COLLEGE	12,021,021	12,385,001	(363,980)	12,385,001		100%
PARKS & RECREATION	2,415,319	2,330,653	84,665	2,436,938		96%
LIBRARIES	6,624,333	6,816,333	(192,000)	6,816,333		100%
AGRICULTURE	823,891	955,422	(131,530)	954,882		100%
ECONOMIC DEVELOPMENT	1,554,060	1,597,933	(43,873)	1,832,179		87%
JUDGEMENT & LOSSES	16,625	15,287	1,338	30,000		51%
GRANTS TO MUNICIPALITIES	782,225	833,568	(51,343)	771,579		108%
DEBT SERVICE - PRINCIPAL	11,097,070	11,464,519	(367,449)	11,448,399		100%
DEBT SERVICE - INTEREST	6,248,454	6,256,028	(7,574)	5,838,022		107%
OPERATING TRANSFER	5,526,159	6,728,779	(1,202,621)	6,730,040		100%
Total Expenditures	220,769,997	234,835,013	(14,065,016)	238,705,215		98%
Revenues over Expenditures	26,017,069	17,745,691	(8,271,378)	(4,934,136)		NM

Notes:

- (a) June 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 Twelve Months Through 06/30/2024
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2023 Actual thru June 30	FY 2024 Actual thru June 30	Favorable / (Unfavorable) thru June 30 2023 vs 2024	FY 2024 Rev Budget Fiscal Year	(c) (b) % of FY24 Act YTD to Full Year Budget
Revenues					
Real Property Tax	114,324,289	116,897,053	2,572,764	116,140,420	101%
Personal Property Tax	15,028,759	14,917,759	(111,000)	13,586,000	110%
Payment in lieu of Tax	3,709,165	3,708,747	(418)	3,709,462	100%
Discounts	(180,671)	(19,108,840)	(18,928,169)	(20,300,000)	94%
Interest & Penalties	690,025	523,123	(166,902)	359,071	146%
Income Tax	86,917,881	86,288,431	(629,450)	71,015,249	122%
License & Permits	1,998,736	1,663,181	(335,555)	2,190,626	76%
State Grants	1,331,054	1,158,712	(172,342)	1,233,323	94%
Other Intergovernmental	2,243,211	2,855,678	612,468	2,409,351	119%
Charges for Services	5,268,365	5,241,460	(26,904)	5,008,659	105%
Recordation	8,021,444	7,319,730	(701,714)	9,000,000	81%
Investment Earnings	6,055,226	10,016,267	3,961,041	4,159,950	241%
Contributions & Other	889,103	372,884	(516,218)	188,960	197%
Transfers	490,482	1,777,678	1,287,196	1,777,678	100%
Fund Balance	-	18,948,840	18,948,840	23,292,330	81%
Total Revenues	246,787,066	252,580,704	5,793,638	233,771,080	108%
Expenditures					
Salary & Fringe	50,674,724	59,352,027	(8,677,303)	57,860,031	103%
Professional & Related Services	14,284,544	14,403,864	(119,320)	16,549,006	87%
Supplies & Materials	12,367,819	13,828,635	(1,460,816)	15,242,906	91%
Utilities	1,334,595	1,310,276	24,319	1,503,552	87%
Training & Related	540,254	461,172	79,082	853,003	54%
Capital Outlay	520,423	2,892,481	(2,372,057)	4,499,244	64%
Expendable Equip Other	3,250	7,155	(3,905)	7,155	100%
Special Purpose	1,559,126	1,030,848	528,278	1,303,036	79%
Debt Service - Principal	11,097,070	11,464,519	(367,449)	11,448,399	100%
Debt Service - Interest	6,248,454	6,256,028	(7,574)	5,838,022	107%
Transfers & Intergovernment	122,139,737	123,828,008	(1,688,271)	123,600,861	100%
Total Expenditures	220,769,997	234,835,013	(14,065,016)	238,705,215	98%
Revenues over Expenditures	26,017,069	17,745,691	(8,271,379)	(4,934,136)	NM

Notes:

- (a) June 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 Twelve Months Through 06/30/2024

See Note (a) as to limitations
(Unaudited)

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Budget vs Actual</u>	
	FY 2023	FY 2024	Favorable /	FY 2024	% of
	Actual	Actual	(Unfavorable)	Rev Budget	FY24 Act YTD to
	thru June 30	thru June 30	thru June 30	(b) Fiscal Year	Full Year Budget
Allocation Regular			2023 vs 2024		
Adult Daycare	34,237	-	34,237	34,237	0%
Agricultural Extension Service	245,273	256,229	(10,956)	257,699	99%
Board of Education	89,196,266	88,501,638	694,628	88,501,618	100%
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	3,991,806	4,408,795	(416,989)	4,326,550	102%
Libraries	6,624,333	6,816,333	(192,000)	6,816,333	100%
MD School for Blind	34,237	55,741	(21,504)	21,504	259%
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	<u>115,391,287</u>	<u>115,801,942</u>	<u>(410,654)</u>	<u>115,628,242</u>	100%
Operating Transfers					
Housing Voucher	82,970	109,920	(26,950)	114,617	96%
Community Services	5,037,284	5,519,332	(482,048)	5,519,332	100%
Capital Projects	-	-	-	-	NM
Agriculture and Land Preservation	-	350,000	(350,000)	350,000	100%
Confiscated Funds	-	4,636	(4,636)	1,200	386%
Circuit Court Grant	-	-	-	-	NM
DES Grant	-	277,301	(277,301)	277,301	100%
COPS Grant	-	109,170	(109,170)	109,170	100%
Board of Education	-	-	-	-	NM
Domestic Violence	-	-	-	-	NM
EMS Grant	-	140,320	(140,320)	140,320	100%
Fleet Fund	405,905	104,727	301,178	104,727	100%
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	(113,373)	113,373	100%
Total Operating Transfers	<u>5,526,159</u>	<u>6,728,779</u>	<u>(1,202,621)</u>	<u>6,730,040</u>	100%
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	<u>122,139,737</u>	<u>123,828,008</u>	<u>(1,688,271)</u>	<u>123,600,861</u>	100%

Notes:

- (a) June 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
June 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	1.8%	\$270,180	0.4%
OCTOBER	1,831,256	2.2%	2,540,435	3.6%	2,871,287	4.1%
NOVEMBER	18,388,866	22.2%	20,545,133	29.3%	21,086,010	30.1%
DECEMBER	400,311	0.5%	400,311	0.6%	270,180	0.4%
JANUARY	874,040	1.1%	4,472,827	6.4%	1,118,061	1.6%
FEBRUARY	20,437,725	24.6%	21,291,418	30.4%	19,764,738	28.2%
MARCH	1,971,928	2.4%	1,307,000	1.9%	1,496,485	2.1%
APRIL	-	0.0%	-	0.0%	-	0.0%
MAY	14,974,983	18.0%	14,953,598	21.3%	16,551,252	23.6%
JUNE	14,746,887	17.8%	13,867,665	19.8%	13,844,089	19.8%
JULY	5,180,309	6.2%	5,019,699	7.2%	5,286,005	7.5%
AUGUST	1,212,668	1.5%	1,246,988	1.8%	3,730,143	5.3%
TOTAL	\$ 82,987,898	100.0%	\$ 86,917,881	124.0%	\$ 86,288,431	123.1%
Budget	\$ 65,561,000		\$ 70,075,564		\$ 71,015,249	
Year to Year - June 30 Growth/(Decline)	\$ 82,987,898	100.0%	\$ 86,917,881	124.0%	\$ 86,288,431	121.5%
	\$ 1,696,989	2.1%	\$ 3,929,984	4.7%	\$ (629,451)	-0.7%

**PERRYVILLE CASINO REVENUES as of
June 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	7.2%
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%	424,905	148,717	276,188	7.5%
JUNE	411,719	144,102	267,617	7.5%	407,857	142,750	265,107	7.2%
TOTAL	\$ 4,965,788	\$ 1,738,026	\$ 3,227,762	90.0%	\$ 4,982,663	\$ 1,743,932	\$ 3,238,731	87.7%
Budget			\$ 3,586,156				\$ 3,693,741	
Year to Year - June 30 Growth/(Decline)	\$ 4,965,788 \$ (85,950)	\$ 1,738,026 \$ (30,083)	\$ 3,227,762 \$ (55,868)	90.0% -1.7%	\$ 4,982,663 \$ 16,876	\$ 1,743,932 \$ 5,906	\$ 3,238,731 \$ 10,969	87.9% 0.3%

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 Twelve Months Through 06/30/2024
Unaudited

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Rev Budget vs Actual</u>	
	<u>FY 2023</u> <u>Actual</u> <u>thru June</u>	<u>FY 2024</u> <u>Actual</u> <u>thru June</u>	<u>Favorable /</u> <u>(Unfavorable)</u> <u>thru June</u> <u>2024 vs 2023</u>	<u>FY 2024</u> <u>Rev Budget</u> <u>Fiscal Year</u>	<u>% of</u> <u>FY24 Act YTD to</u> <u>Full Year Budget</u>
Revenues					
Sales & User Fees	9,361,769	9,132,054	(229,716)	9,012,000	101%
Charges for Services	358,964	292,564	(66,400)	400,000	73%
Interest & Penalties	295	50	(245)	2,325	2%
Federal Grants	-	-	-	-	NM
State Grants	16,826	-	(16,826)	-	NM
Contributions & Other	123,122	278,112	154,990	247,600	112%
Total Revenues	<u>9,860,967</u>	<u>9,702,780</u>	<u>(158,187)</u>	<u>9,661,925</u>	<u>100%</u>
Expenditures					
Salary & Fringe	2,036,343	2,303,965	(267,622)	2,255,643	102%
Professional & Related Services	3,337,932	3,475,098	(137,165)	3,984,251	87%
Supplies & Materials	524,022	550,995	(26,973)	572,078	96%
Utilities	294,538	262,903	31,635	260,200	101%
Training & Related	17,347	22,917	(5,570)	35,850	64%
Expendable Equipment	-	-	-	-	NM
Depreciation	1,578,000	1,217,481	360,519	1,217,481	100%
Depletion	1,158,099	1,100,000	58,099	1,100,000	100%
Bad Debt Expense	-	-	-	-	NM
Transfers & Intergovernment	51,651	51,651	-	51,651	100%
Total Expenditures	<u>8,997,932</u>	<u>8,985,010</u>	<u>12,922</u>	<u>9,477,154</u>	<u>95%</u>
Operating Gain/(Loss)	863,034	717,770	(145,264)	184,771	388%
Non-Operating Revenues (Expenses)					
Interest Expense	(366,950)	(478,911)	(111,961)	(159,316)	301%
Bond Issue Expense	(56,478)	(71,295)	(14,816)	(56,479)	126%
Investment Earnings	1,257,337	2,038,808	781,471	300,000	680%
Change in Net Position	1,696,943	2,206,372	524,246	(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 Twelve Months Through 06/30/2024
Unaudited

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Rev Budget vs Actual</u>	
	<u>FY 2023</u> <u>Actual</u> <u>thru June</u>	<u>FY 2024</u> <u>Actual</u> <u>thru June</u>	<u>Favorable /</u> <u>(Unfavorable)</u> <u>thru June</u> <u>2024 vs 2023</u>	<u>FY 2024</u> <u>Rev Budget</u> <u>Fiscal Year</u>	<u>% of</u> <u>FY24 Act YTD to</u> <u>Full Year Budget</u>
Revenues					
Sales & User Fees	8,945,739	9,190,403	244,664	8,808,436	104%
Interest & Penalties	71,340	91,358	20,019	35,075	260%
Federal Grants	-	-	-	-	NM
State Grants	217,939	143,428	(74,511)	120,000	120%
Charges for Services	41,948	111,437	69,489	40,555	275%
Contributions & Other	339,272	15,000	(324,272)	15,000	100%
Total Revenues	<u>9,616,238</u>	<u>9,551,627</u>	<u>(64,611)</u>	<u>9,019,066</u>	<u>106%</u>
Expenditures					
Salary & Fringe	1,721,889	2,045,066	(323,177)	1,922,646	106%
Professional & Related Services	1,961,365	1,922,464	38,901	2,162,277	89%
Supplies & Materials	707,869	812,923	(105,054)	880,054	92%
Utilities	713,483	762,251	(48,768)	791,020	96%
Training & Related	16,567	19,056	(2,489)	23,500	81%
Depreciation	5,637,397	4,787,315	850,082	4,787,315	100%
Bad Debt Expense	-	-	-	-	NM
Transfers & Intergovernment	-	-	-	-	NM
Total Expenditures	<u>10,758,571</u>	<u>10,349,076</u>	<u>409,495</u>	<u>10,566,812</u>	<u>98%</u>
Operating Gain/(Loss)	(1,142,334)	(797,450)	344,884	(1,547,746)	52%
Non-Operating Revenues (Expenses)					
Interest Expense	(1,482,438)	(1,377,651)	104,787	(1,084,190)	127%
Bond Issue Expense	(350,351)	(355,508)	(5,156)	(179,700)	198%
Transfer in General Fund	500,000	200,000	(300,000)	200,000	100%
Investment Earnings	372	6,755	6,383	10,000	68%
Capital Contributions					
Developers Contributions	1,437,467	1,289,097	(148,369)	-	
Connection Fees	<u>2,036,653</u>	<u>1,826,438</u>	<u>(210,215)</u>	<u>2,652,000</u>	69%
Change in Net Position	999,369	791,682	(207,686)	50,364 (a)	1572%

Notes:

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- (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.