

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Seven Months Through 1/31/2023

See Note (a) as to Limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2022	FY 2023	Favorable / (Unfavorable)	FY 2023	(c)	% of
	Actual thru Jan	Actual thru Jan	thru Jan 2022 vs 2023	Rev Budget Fiscal Year	(b)	FY23 Act YTD to Full Year Budget
Revenues						
Real Property Tax	111,094,761	114,091,310	2,996,549	112,491,424		101%
Personal Property Tax	13,316,832	13,542,105	225,273	12,967,747		104%
Payment in Lieu of Tax	3,707,199	3,709,165	1,966	3,709,462		100%
Discount	(54,312)	(178,081)	(123,769)	(300,000)		59%
Interest & Penalties	173,163	178,961	5,798	600,001		30%
Income Tax	24,463,398	29,231,513	4,768,115	70,075,564		42%
License & Permits	1,279,145	1,029,985	(249,160)	2,233,029		46%
State Grants	558,224	59,880	(498,344)	1,379,457		4%
Other Intergovernmental	847,762	839,136	(8,625)	2,117,959		40%
Charges for Services	4,579,407	2,652,577	(1,926,830)	5,429,428		49%
Recordation	10,474,784	5,394,584	(5,080,200)	9,549,800		56%
Investment Earnings	27,793	564	(27,229)	102,972		1%
Contributions & Other	227,283	40,230	(187,054)	198,500		20%
Sales & User Fees	-	-	-	-		n/a
Connection Fees	-	-	-	-		n/a
Developers Capital Contributions	-	-	-	-		n/a
Transfers	3,632	-	(3,632)	442,000		0%
Total Revenues	170,699,070	170,591,929	(107,141)	220,997,343		77%
Expenditures						
COUNTY EXECUTIVE	108,168	87,312	20,856	168,994		52%
COUNTY COUNCIL	234,719	278,338	(43,620)	492,621		57%
ADMINISTRATOR	212,892	173,496	39,396	428,279		41%
HUMAN RESOURCES	1,009,084	1,060,580	(51,496)	1,686,519		63%
CIRCUIT COURT	1,338,664	1,409,140	(70,476)	2,583,620		55%
STATE'S ATTORNEY'S OFFICE	1,699,818	1,886,825	(187,007)	3,645,298		52%
YOUTH PANEL	-	-	-	-		n/a
ORPHAN'S COURT	26,126	26,134	1,690	53,426		49%
BOARD OF ELECTIONS	286,007	538,246	(252,239)	1,353,105		40%
FINANCE	1,698,837	1,816,102	(117,264)	3,174,301		57%
LIQUOR BOARD	116,451	129,641	(13,190)	252,593		51%
LAND USE & DEVELOPMENT SERVICES	1,376,227	1,323,459	52,768	2,806,522		47%
MAINTENANCE	2,064,639	2,423,607	(358,968)	4,841,203		50%
INFORMATION SYSTEMS	-	417,631	(417,631)	1,604,376		26%
LEGAL SERVICES	188,682	180,317	8,364	681,110		26%
LAW ENFORCEMENT	14,047,233	13,924,761	122,472	27,896,037		50%
EMERGENCY SERVICES	10,403,240	11,091,721	(688,481)	17,139,085		65%
ANIMAL CONTROL	(452)	943	(1,395)	-		n/a
PUBLIC WORKS	6,611,040	7,138,455	(527,415)	13,118,160		54%
PUBLIC HEALTH	76,970	61,492	15,479	4,002,534		2%
MD SCHOOL BLIND/ADULT DAYCARE	-	-	-	55,741		0%
SOCIAL SERVICES	155,263	146,065	9,198	531,840		27%
BOARD OF EDUCATION	52,245,059	52,034,482	210,576	89,496,266		58%
CECIL COLLEGE	9,170,822	9,974,826	(804,004)	12,021,157		83%
NON-PROFIT AGENCIES	-	-	-	-		n/a
PARKS & RECREATION	912,590	1,060,835	(148,244)	2,168,751		49%
LIBRARIES	3,634,407	3,864,196	(229,789)	6,624,333		58%
AGRICULTURE	520,418	566,954	(46,535)	848,660		67%
ECONOMIC DEVELOPMENT	875,287	743,635	131,652	1,742,640		43%
JUDGEMENT & LOSSES	7,333	12,034	(4,701)	30,000		40%
GRANTS TO MUNICIPALITIES	771,579	782,225	(10,646)	771,579		101%
DEBT SERVICE - PRINCIPAL	10,242,638	9,933,125	309,513	11,101,884		89%
DEBT SERVICE - INTEREST	4,716,904	4,942,579	(225,676)	5,657,066		87%
OPERATING TRANSFER	11,789	-	11,789	5,623,082		0%
Total Expenditures	124,762,433	128,029,157	(3,266,724)	222,600,781		58%
Revenues over Expenditures	45,936,637	42,562,772	(3,373,865)	(1,603,438)		NM

Notes:

- (a) January includes pro-rata estimates and accrual calculations which may be revised after 2023 Yearend Adjustments.
- (b) For FY 2023 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 Seven Months Through 1/31/2023

See Note (a) as to limitations
(Unaudited)

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Budget vs Actual</u>	
	<u>FY 2022 Actual thru Jan</u>	<u>FY 2023 Actual thru Jan</u>	<u>Favorable / (Unfavorable) thru Jan 2022 vs 2023</u>	<u>FY 2023 Rev Budget Fiscal Year</u>	<u>(c) (b) % of FY23 Act YTD to Full Year Budget</u>
Revenues					
Real Property Tax	111,094,761	114,091,310	2,996,549	112,491,424	101%
Personal Property Tax	13,316,832	13,542,105	225,273	12,967,747	104%
Payment in lieu of Tax	3,707,199	3,709,165	1,966	3,709,462	100%
Discount	(54,312)	(178,081)	(123,769)	(300,000)	59%
Interest & Penalties	173,163	178,961	5,798	600,001	30%
Income Tax	24,463,398	29,231,513	4,768,115	70,075,564	42%
License & Permits	1,279,145	1,029,985	(249,160)	2,233,029	46%
State Grants	558,224	59,880	(498,344)	1,379,457	4%
Other Intergovernmental	847,762	839,136	(8,625)	2,117,959	40%
Charges for Services	4,579,407	2,652,577	(1,926,830)	5,429,428	49%
Recordation	10,474,784	5,394,584	(5,080,200)	9,549,800	56%
Investment Earnings	27,793	564	(27,229)	102,972	1%
Contributions & Other	227,283	40,230	(187,054)	198,500	20%
Transfers	3,632	-	(3,632)	442,000	0%
Total Revenues	170,699,070	170,591,929	(107,141)	220,997,343	77%
Expenditures					
Salary & Fringe	26,910,681	27,971,656	(1,060,974)	52,083,035	54%
Professional & Related Services	5,307,269	5,761,790	(454,521)	12,563,577	46%
Supplies & Materials	6,501,724	7,149,192	(647,468)	14,065,848	51%
Utilities	661,997	701,367	(39,370)	1,438,417	49%
Training & Related	239,722	253,549	(13,827)	817,668	31%
Capital Outlay	642,417	56,407	586,010	690,389	8%
Expendable Equip Other	6,727	-	6,727	727	0%
Special Purpose	482,937	681,690	(198,753)	1,780,125	38%
Debt Service - Principal	10,242,638	9,933,125	309,513	11,101,884	89%
Debt Service - Interest	4,716,904	4,942,579	(225,676)	5,657,066	87%
Transfers & Intergovernment	69,049,417	70,577,803	(1,528,386)	122,402,046	58%
Total Expenditures	124,762,433	128,029,157	(3,266,724)	222,600,781	58%
Revenues over Expenditures	45,936,637	42,562,772	(3,373,865)	(1,603,438)	NM

Notes:

- (a) January includes pro-rata estimates and accrual calculations which may be revised after 2023 Yearend Adjustments.
- (b) For FY 2023 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 Seven Months Through 1/31/2023

See Note (a) as to limitations
(Unaudited)

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Budget vs Actual</u>	
	FY 2022 Actual thru Jan	FY 2023 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2022 vs 2023	FY 2023 Rev Budget Fiscal Year	(b) % of FY23 Act YTD to Full Year Budget
Allocation Regular					
Adult Daycare	-	-	-	34,237	0%
Agricultural Extension Service	222,002	243,053	(21,051)	243,803	100%
Board of Education	51,640,764	52,031,154	(390,390)	89,196,266	58%
Cecil College	9,064,455	9,904,962	(840,507)	11,841,157	84%
Domestic Violence	-	-	-	-	NM
Economic Development	-	-	-	-	NM
Gypsy Moth	-	-	-	5,625	0%
Health Department	-	-	-	3,894,945	0%
Libraries	3,634,407	3,864,196	(229,789)	6,624,333	58%
MD School for Blind	-	-	-	21,504	0%
Non-Profit Agencies	-	-	-	-	NM
Social Services	-	-	-	-	NM
Soil Conservation	48,562	48,562	-	48,562	100%
Volunteer Fire Departments	3,329,199	3,368,292	(39,093)	3,297,445	102%
Total Allocation Regular	<u>67,939,389</u>	<u>69,460,219</u>	<u>(1,520,830)</u>	<u>115,207,877</u>	60%
Operating Transfers					
Housing Voucher	-	-	-	107,729	0%
Community Services	-	-	-	5,150,213	0%
Capital Projects	-	-	-	120,000	0%
Agriculture and Land Preservation	-	-	-	350,000	0%
Confiscated Funds	11,789	-	11,789	1,200	0%
Circuit Court Grant	-	-	-	11,143	0%
DES Grant	-	-	-	197,954	0%
COPS Grant	-	-	-	-	NM
Board of Education	-	-	-	-	NM
Domestic Violence	-	-	-	-	NM
EMS Grant	-	-	-	99,086	0%
Human Resources	-	-	-	8,113	0%
Planning and Zoning	-	-	-	-	NM
Public Works Grant	-	-	-	-	NM
State Attorney Grant	-	-	-	81,736	0%
Total Operating Transfers	<u>11,789</u>	<u>-</u>	<u>11,789</u>	<u>6,127,174</u>	0%
State Fee-Property Tax Admin	326,660	335,359	(8,699)	401,476	84%
Tax Rebate	764,400	775,046	(10,646)	658,340	118%
Bank Tax Distribution	7,179	7,179	-	7,179	100%
Total Transfers & Intergov	<u>69,049,417</u>	<u>70,577,803</u>	<u>(1,528,386)</u>	<u>122,402,046</u>	58%

Notes:

- (a) January includes pro-rata estimates and accrual calculations which may be revised after 2023 Yearend Adjustments.
- (b) Budget numbers are presented as full year budget.

**INCOME TAX RECEIPTS as of
January 31, 2023
(Unaudited)**

	FISCAL YEAR - 2020		FISCAL YEAR - 2021		FISCAL YEAR - 2022		FISCAL YEAR - 2023	
	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Bud Total
JULY	\$ 4,115,987	6.1%	\$ 4,427,606	5.4%	\$ 5,180,309	6.2%	5,100,000	8.0%
AUGUST	3,256,268	4.8%	5,174,964	6.4%	1,212,668	1.5%	1,200,000	1.9%
SEPTEMBER	1,678,858	2.5%	5,313,215	6.5%	2,968,925	3.6%	\$ 1,272,807	2.0%
OCTOBER	2,563,998	3.8%	1,959,551	2.4%	1,831,256	2.2%	2,540,435	4.0%
NOVEMBER	16,427,087	24.2%	16,982,094	20.9%	18,388,866	22.2%	20,545,133	32.1%
DECEMBER	376,094	0.6%	461,385	0.6%	400,311	0.5%	400,311	0.6%
JANUARY	515,666	0.8%	760,485	0.9%	874,040	1.1%	4,472,827	7.0%
FEBRUARY	15,690,227	23.1%	18,927,008	23.3%	20,437,725	24.6%		0.0%
MARCH	1,164,631	1.7%	1,159,158	1.4%	1,971,928	2.4%		0.0%
APRIL		0.0%		0.0%		0.0%		0.0%
MAY	12,051,323	17.7%	13,475,388	16.6%	14,974,983	18.0%		0.0%
JUNE	10,094,766	14.9%	12,650,053	15.6%	14,746,887	17.8%		0.0%
TOTAL	\$ 67,934,905	100.0%	\$ 81,290,908	100.0%	\$ 82,987,898	100.0%	\$ 29,231,513	45.7%
Budget	\$ 63,322,542		\$ 63,962,320		\$ 65,561,000		\$ 63,962,320	
Year to Year - Jan 31	\$ 28,933,958	42.6%	\$ 35,079,301	43.2%	\$ 30,856,375	37.2%	\$ 35,531,513	55.6%
Growth/(Decline)	\$ 3,616,848	14.3%	\$ 6,145,342	21.2%	\$ (4,222,926)	-12.0%	\$ 4,675,138	15.2%

**PERRYVILLE CASINO REVENUES as of
January 31, 2023
(Unaudited)**

	FISCAL YEAR - 2022				FISCAL YEAR - 2023			
	Total From Gaming Commission	Town of Perryville's Portion	Cecil County's Portion	% of Act Total	Total From Gaming Commission	Town of Perryville's Portion	Cecil County's Portion	% of Budget Total
JULY	\$ 480,887	\$ 168,310	\$ 312,577	9.5%	\$ 409,391	\$ 143,287	\$ 266,104	7.4%
AUGUST	422,329	147,815	274,514	8.4%	390,417	136,646	253,771	7.1%
SEPTEMBER	406,027	142,109	263,917	8.0%	382,602	133,911	248,691	6.9%
OCTOBER	415,123	145,293	269,830	8.2%	408,282	142,899	265,383	7.4%
NOVEMBER	382,945	134,031	248,914	7.6%	369,704	129,396	240,308	6.7%
DECEMBER	391,601	137,060	254,541	7.8%	526,477	184,267	342,210	9.5%
JANUARY	360,801	126,280	234,521	7.1%	383,644	134,275	249,369	7.0%
FEBRUARY	427,396	149,589	277,808	8.5%	-	-	-	0.0%
MARCH	457,705	160,197	297,508	9.1%	-	-	-	0.0%
APRIL	459,527	160,835	298,693	9.1%	-	-	-	0.0%
MAY	446,093	156,132	289,960	8.8%	-	-	-	0.0%
JUNE	401,303	140,456	260,847	7.9%	-	-	-	0.0%
TOTAL	\$ 5,051,738	\$ 1,768,108	\$ 3,283,630	100.0%	\$ 2,870,517	\$ 1,004,681	\$ 1,865,836	52.0%
Budget			\$ 2,884,700				\$ 3,586,156	
Year to Year - Jan 31 Growth/(Decline)	\$ 2,859,713	\$ 1,000,900	\$ 1,858,813	34.1%	\$ 2,870,517	\$ 1,004,681	\$ 1,865,836	52.0%
	\$ 315,478	\$ 110,417	\$ 205,061	12.4%	\$ 10,804	\$ 3,781	\$ 7,022	0.4%

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 Seven Months Through 1/31/23
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual	
	FY 2022 Actual thru Jan	FY 2023 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2023 vs 2022	FY 2023 Rev Budget Fiscal Year	% of FY23 Act YTD to Full Year Budget
Revenues					
Sales & User Fees	5,394,430	5,571,327	176,896	8,029,200	69%
Charges for Services	281,216	290,174	8,958	273,000	106%
Interest & Penalties	-	220	220	2,325	9%
Federal Grants	-	-	-	-	NM
State Grants	-	16,826	16,826	-	NM
Contributions & Other	179,426	-	(179,426)	-	NM
Total Revenues	5,855,073	5,878,537	23,464	8,304,525	71%
Expenditures				8,665,895	
Salary & Fringe	982,758	1,082,193	(99,435)	1,870,049	58%
Professional & Related Services	1,200,963	1,017,951	183,011	3,462,997	29%
Supplies & Materials	205,642	269,366	(63,724)	487,493	55%
Utilities	119,173	93,503	25,670	180,700	52%
Training & Related	5,298	3,379	1,918	26,350	13%
Expendable Equipment	858	-	858	4,923	0%
Depreciation	680,943	710,197	(29,255)	1,217,481	58%
Depletion	652,472	641,667	10,805	1,100,000	58%
Transfers & Intergovernment	25,826	25,826	-	51,651	50%
Total Expenditures	3,873,931	3,844,083	29,848	8,401,644	46%
Operating Gain/(Loss)	1,981,142	2,034,454	53,312	(97,119)	-2095%
Non-Operating Revenues (Expenses)					
Interest Expense	(245,165)	(369,712)	(124,547)	(167,797)	220%
Bond Issue Expense	(1,508)	-	1,508	(56,479)	0%
Investment Earnings	(452,243)	270	452,514	250,000	0%
Change in Net Position	1,282,226	1,665,012	381,278	(71,395) (a)	-2332%

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison.
- (b) Depreciation for FY2022 is shown as a percentage of yearend actual and FY2023 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 Seven Months Through 1/31/23
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2022 Actual thru Jan	FY 2023 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2023 vs 2022	FY 2023 Rev Budget Fiscal Year	FY 2023 Actual thru Jan	% of FY23 Act YTD to Full Year Budget
Revenues						
Sales & User Fees	4,425,885	6,760,996	2,335,111	8,516,098	3,260,996	79%
Interest & Penalties	24,991	26,081	1,090	35,075	26,081	74%
Federal Grants	-	-	-	-	-	NM
State Grants	60,000	-	(60,000)	60,000	-	0%
Charges for Services	21,240	25,157	3,917	25,000	25,157	101%
Contributions & Other	-	339,272	339,272	351,691	339,272	96%
Total Revenues	4,532,116	7,151,505	2,619,390	8,987,864	3,651,505	80%
Expenditures						
Salary & Fringe	886,906	923,433	(36,528)	1,727,354	923,433	53%
Professional & Related Services	706,824	770,614	(63,791)	2,352,334	770,614	33%
Supplies & Materials	252,971	350,306	(97,334)	611,110	350,306	57%
Utilities	284,394	365,364	(80,969)	673,500	365,364	54%
Training & Related	5,651	7,767	(2,116)	33,000	7,767	24%
Depreciation	3,288,482	2,922,442	366,040	5,009,900	2,922,442	58%
Bad Debt Expense	-	-	-	-	-	NM
Transfers & Intergovernment	-	-	-	-	-	NM
Total Expenditures	5,425,228	5,339,926	85,302	10,407,198	5,339,926	51%
Operating Gain/(Loss)	(893,112)	1,811,580	2,704,692	(1,419,334)	(1,688,420)	-128%
Non-Operating Revenues (Expenses)						
Interest Expense	(363,293)	(742,730)	(379,437)	(1,119,360)	(742,730)	66%
Bond Issue Expense	(346,218)	(118,352)	227,866	(350,351)	(118,352)	34%
Transfer in Casino Fund	-	-	-	500,000	-	0%
Investment Earnings	10	6	(3)	5,000	6	0%
Capital Contributions						
Developers Contributions	-	-	-	-	-	-
Connection Fees	1,887,214	1,134,413	(752,801)	2,652,000	1,134,413	43%
Change in Net Position	284,601	2,084,917	1,800,316	267,955 (a)	(1,415,083)	778%

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2022 is shown as a percentage of yearend actual and FY2023 as a percentage of budget.
- (c) The FY 2023 budget includes Fund Balance and capital outlay in the change in net position.