

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Nine Months Through 3/31/2023
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2022	FY 2023	Favorable /	FY 2023	(c) % of
	Actual	Actual	(Unfavorable)	Rev Budget	(b) FY23 Act YTD to
	thru Mar	thru Mar	thru Mar	Fiscal Year	Full Year Budget
			2022 vs 2023		
Revenues					
Real Property Tax	111,078,973	114,281,413	3,202,439	112,491,424	102%
Personal Property Tax	13,760,958	14,353,028	592,070	12,967,747	111%
Payment in Lieu of Tax	3,707,199	3,709,165	1,966	3,709,462	100%
Discount	(54,695)	(178,398)	(123,704)	(300,000)	59%
Interest & Penalties	258,632	350,080	91,448	600,001	58%
Income Tax	46,873,050	51,829,931	4,956,881	70,075,564	74%
License & Permits	2,018,523	1,386,782	(631,741)	2,233,029	62%
State Grants	775,836	59,880	(715,956)	1,379,457	4%
Other Intergovernmental	1,222,287	1,382,555	160,268	2,117,959	65%
Charges for Services	5,335,679	3,065,411	(2,270,267)	5,429,428	56%
Recordation	11,812,856	6,222,673	(5,590,183)	9,549,800	65%
Investment Earnings	53,405	459,166	405,761	102,972	446%
Contributions & Other	244,088	100,031	(144,057)	204,100	49%
Transfers	3,632	-	(3,632)	442,000	0%
Total Revenues	197,090,424	197,021,717	(68,707)	221,002,943	89%
Expenditures					
COUNTY EXECUTIVE	140,198	117,664	22,534	168,994	70%
COUNTY COUNCIL	306,210	346,128	(39,917)	492,621	70%
ADMINISTRATOR	250,255	239,253	11,001	428,279	56%
HUMAN RESOURCES	1,171,943	1,223,561	(51,618)	1,686,519	73%
CIRCUIT COURT	1,701,180	1,796,232	(95,052)	2,583,620	70%
STATE'S ATTORNEY'S OFFICE	2,189,701	2,451,580	(261,879)	3,645,298	67%
ORPHAN'S COURT	37,283	37,276	7	53,426	70%
BOARD OF ELECTIONS	432,155	798,847	(366,693)	1,353,105	59%
FINANCE	2,060,818	2,409,340	(348,521)	3,174,301	76%
LIQUOR BOARD	153,284	162,579	(9,295)	252,593	64%
LAND USE & DEVELOPMENT SERVICES	1,756,393	1,690,728	65,666	2,806,522	60%
MAINTENANCE	2,767,036	3,182,312	(415,277)	4,841,203	66%
INFORMATION SYSTEMS	-	614,405	(614,405)	1,604,376	38%
LEGAL SERVICES	246,253	230,678	15,575	681,110	34%
LAW ENFORCEMENT	17,903,443	17,879,087	24,355	27,896,037	64%
EMERGENCY SERVICES	11,923,383	12,643,397	(720,014)	17,139,085	74%
PUBLIC WORKS	8,239,208	8,735,779	(496,571)	15,868,160	55%
PUBLIC HEALTH	2,795,015	2,984,161	(189,145)	4,002,534	75%
MD SCHOOL BLIND/ADULT DAYCARE	-	-	-	55,741	0%
SOCIAL SERVICES	200,085	188,384	11,700	531,840	35%
BOARD OF EDUCATION	67,008,647	66,900,526	108,121	89,736,266	75%
CECIL COLLEGE	11,265,533	11,211,719	53,814	12,021,157	93%
NON-PROFIT AGENCIES	-	-	-	-	n/a
PARKS & RECREATION	1,183,844	1,355,218	(171,374)	2,168,751	62%
LIBRARIES	4,672,809	4,968,252	(295,443)	6,624,333	75%
AGRICULTURE	592,538	644,583	(52,045)	848,660	76%
ECONOMIC DEVELOPMENT	1,072,135	932,391	139,745	1,748,240	53%
JUDGEMENT & LOSSES	11,422	12,034	(612)	30,000	40%
GRANTS TO MUNICIPALITIES	771,579	782,225	(10,646)	771,579	101%
DEBT SERVICE - PRINCIPAL	10,020,114	9,933,125	86,989	11,101,884	89%
DEBT SERVICE - INTEREST	4,614,428	4,942,579	(328,152)	5,657,066	87%
OPERATING TRANSFER	16,584	-	16,584	5,623,082	0%
Total Expenditures	155,503,474	159,414,043	(3,910,569)	225,596,381	71%
Revenues over Expenditures	41,586,951	37,607,674	(3,979,277)	(4,593,438)	NM

Notes:

- (a) March 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 Nine Months Through 3/31/2023

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 Mar</u>	<u>FY 2023 Actual thru Mar</u>	<u>Favorable / (Unfavorable) thru Mar 2022 vs 2023</u>	<u>FY 2023 Rev Budget Fiscal Year</u>	(c) (b) <u>% of FY23 Act YTD to Full Year Budget</u>
Revenues					
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State Grants	775,836	59,880	(715,956)	1,379,457	4%
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Charges for Services	5,335,679	3,065,411	(2,270,267)	5,429,428	56%
Recordation	11,812,856	6,222,673	(5,590,183)	9,549,800	65%
Investment Earnings	53,405	459,166	405,761	102,972	446%
Contributions & Other	244,088	100,031	(144,057)	204,100	49%
Transfers	3,632	-	(3,632)	442,000	0%
Total Revenues	<u>197,090,424</u>	<u>197,021,717</u>	<u>(68,707)</u>	<u>221,002,943</u>	89%
Expenditures					
Salary & Fringe	36,905,556	35,606,443	1,299,113	52,040,035	68%
Professional & Related Services	6,428,489	6,509,977	(81,488)	15,308,191	43%
Supplies & Materials	8,135,701	9,218,007	(1,082,306)	14,079,770	65%
Utilities	938,992	955,802	(16,810)	1,464,917	65%
Training & Related	304,941	301,015	3,926	814,231	37%
Capital Outlay	668,813	75,548	593,265	947,389	8%
Expendable Equip Other	6,727	-	6,727	727	0%
Special Purpose	555,196	1,060,835	(505,639)	1,780,125	60%
Debt Service - Principal	10,020,114	9,933,125	86,989	11,101,884	89%
Debt Service - Interest	4,614,428	4,942,579	(328,152)	5,657,066	87%
Transfers & Intergovernment	86,924,518	90,810,712	(3,886,194)	122,402,046	74%
Total Expenditures	<u>155,503,474</u>	<u>159,414,043</u>	<u>(3,910,569)</u>	<u>225,596,381</u>	71%
Revenues over Expenditures	<u>41,586,951</u>	<u>37,607,674</u>	<u>(3,979,277)</u>	<u>(4,593,438)</u>	NM

- Notes:**
- (a) March 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.
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Cecil County MD
General Fund
Transfers & Intergovernment
as of Nine Months Through 3/31/2023

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2022 Actual thru Mar	FY 2023 Actual thru Mar	Favorable / (Unfavorable) thru Mar 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	66,395,268	66,897,198	(501,930)	89,196,266	75%
Cecil College	11,141,855	11,141,855	-	11,841,157	94%
Domestic Violence	-	-	-	-	NM
Economic Development	-	-	-	-	NM
Gypsy Moth	-	-	-	5,625	0%
Health Department	-	2,921,209	(2,921,209)	3,894,945	75%
Libraries	4,672,809	4,968,252	(295,443)	6,624,333	75%
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	85,809,695	89,588,421	(3,778,726)	115,207,877	78%
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	16,584	-	16,584	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	16,584	-	16,584	6,127,174	0%
State Fee-Property Tax Admin	326,660	440,066	(113,406)	401,476	110%
Tax Rebate	764,400	775,046	(10,646)	658,340	118%
Bank Tax Distribution	7,179	7,179	-	7,179	100%
Total Transfers & Intergov	86,924,518	90,810,712	(3,886,194)	122,402,046	74%

Notes:

- (a) March 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
March 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%	21,291,418	33.3%
MARCH	1,164,631	1.7%	1,159,158	1.4%	1,971,928	2.4%	1,307,000	2.0%
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%	\$ 58,129,931	90.9%
Budget	\$ 63,322,542		\$ 63,962,320		\$ 65,561,000		\$ 63,962,320	
Year to Year - March 31 Growth/(Decline)	\$ 45,788,816	67.4%	\$ 55,165,467	67.9%	\$ 53,266,027	64.2%	\$ 58,129,931	90.9%
	\$ 4,822,271	11.8%	\$ 9,376,651	20.5%	\$ (1,899,440)	-3.4%	\$ 4,863,904	9.1%

**PERRYVILLE CASINO REVENUES as of
March 31, 2023**

	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%	396,612	138,814	257,798	7.2%
MARCH	457,705	160,197	297,508	9.1%	425,000	148,750	276,250	7.7%
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%	\$ 3,692,129	\$ 1,292,245	\$ 2,399,884	66.9%
Budget			\$ 2,884,700				\$ 3,586,156	
Year to Year - March 31 Growth/(Decline)	\$ 5,051,738	\$ 1,768,108	\$ 3,283,630	100.0%	\$ 3,692,129	\$ 1,292,245	\$ 2,399,884	66.9%
	\$ 1,694,385	\$ 122,517	\$ 227,531	7.4%	\$ (1,359,609)	\$ (475,863)	\$ (883,746)	-26.9%

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 Nine Months Through 3/31/23
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual	
	FY 2022 Actual thru Mar	FY 2023 Actual thru Mar	Favorable / (Unfavorable) thru Mar 2023 vs 2022	FY 2023 Rev Budget Fiscal Year	% of FY23 Act YTD to Full Year Budget
Revenues					
Sales & User Fees	7,291,827	7,311,971	20,144	8,029,200	91%
Charges for Services	593,924	605,922	11,998	273,000	222%
Interest & Penalties	-	270	270	2,325	12%
Federal Grants	-	-	-	-	NM
State Grants	-	16,826	16,826	-	NM
Contributions & Other	3,636	-	(3,636)	-	NM
Total Revenues	7,889,386	7,934,979	45,593	8,304,525	96%
Expenditures					
Salary & Fringe	1,280,557	1,233,758	46,800	1,870,049	66%
Professional & Related Services	1,513,518	1,344,922	168,597	3,537,997	38%
Supplies & Materials	274,804	297,901	(23,097)	517,493	58%
Utilities	155,238	97,924	57,314	255,700	38%
Training & Related	6,250	3,379	2,871	26,350	13%
Expendable Equipment	858	-	858	4,923	0%
Depreciation	875,498	913,111	(37,613)	1,217,481	75%
Depletion	838,892	825,000	13,892	1,100,000	75%
Transfers & Intergovernment	38,739	38,739	-	51,651	75%
Total Expenditures	4,984,355	4,754,734	229,621	8,581,644	55%
Operating Gain/(Loss)	2,905,031	3,180,245	275,214	(277,119)	-1148%
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	(574,670)	270	574,940	250,000	0%
Change in Net Position	2,083,689	2,810,803	725,606	(251,395) (a)	-1118%

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 Nine Months Through 3/31/23
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual	
	FY 2022 Actual thru Mar	FY 2023 Actual thru Mar	Favorable / (Unfavorable) thru Mar 2023 vs 2022	FY 2023 Rev Budget Fiscal Year	% of FY23 Act YTD to Full Year Budget
Revenues					
Sales & User Fees	6,440,659	6,524,367	83,708	8,516,098	77%
Interest & Penalties	36,619	42,196	5,576	35,075	120%
Federal Grants	-	-	-	-	NM
State Grants	60,000	165,829	105,829	60,000	276%
Charges for Services	31,405	25,166	(6,239)	25,000	101%
Contributions & Other	-	339,272	339,272	351,691	96%
Total Revenues	6,568,683	7,096,830	528,146	8,987,864	79%
Expenditures					
Salary & Fringe	1,135,640	1,187,544	(51,904)	1,727,354	69%
Professional & Related Services	1,057,074	1,186,778	(129,703)	2,322,334	51%
Supplies & Materials	352,224	471,013	(118,789)	671,110	70%
Utilities	391,176	505,885	(114,709)	673,500	75%
Training & Related	6,313	8,293	(1,980)	33,000	25%
Depreciation	4,228,048	3,757,425	470,623	5,009,900	75%
Bad Debt Expense	-	-	-	-	NM
Transfers & Intergovernment	-	-	-	-	NM
Total Expenditures	7,170,475	7,116,937	53,538	10,437,198	68%
Operating Gain/(Loss)	(601,792)	(20,108)	581,684	(1,449,334)	1%
Non-Operating Revenues (Expenses)					
Interest Expense	(407,376)	(904,790)	(497,413)	(1,119,360)	81%
Bond Issue Expense	(346,218)	(118,352)	227,866	(350,351)	34%
Transfer in Casino Fund	-	-	-	500,000	0%
Investment Earnings	12	8	(4)	5,000	0%
Capital Contributions					
Developers Contributions	-	-	-	-	
Connection Fees	2,485,644	1,409,543	(1,076,101)	2,652,000	53%
Change in Net Position	1,130,270	366,301	(763,969)	237,955 (a)	154%

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