

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Ten Months Through 4/30/2023
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2022 Actual thru Apr	FY 2023 Actual thru Apr	Favorable / (Unfavorable) thru Apr 2022 vs 2023	FY 2023 Rev Budget Fiscal Year	(c) (b)	% of FY23 Act YTD to Full Year Budget
Revenues						
Real Property Tax	109,566,297	112,457,190	2,890,892	110,921,459		101%
Personal Property Tax	13,968,406	15,361,290	1,392,884	12,967,747		118%
Payment in Lieu of Tax	3,707,199	3,709,165	1,966	3,709,462		100%
Discounts	1,492,068	1,691,456	199,388	1,269,965		133%
Interest & Penalties	321,522	417,606	96,085	600,001		70%
Income Tax	46,873,050	51,829,931	4,956,881	70,075,564		74%
License & Permits	2,203,340	1,470,146	(733,194)	2,233,029		66%
State Grants	808,892	623,976	(184,916)	1,379,457		45%
Other Intergovernmental	1,235,007	1,643,411	408,404	2,117,959		78%
Charges for Services	5,624,737	3,251,080	(2,373,657)	5,454,428		60%
Recordation	12,454,686	6,724,984	(5,729,702)	9,549,800		70%
Investment Earnings	87,868	1,711,807	1,623,939	102,972		1662%
Contributions & Other	246,944	527,947	281,003	204,100		259%
Transfers	3,632	-	(3,632)	442,000		0%
Total Revenues	198,593,649	201,419,988	2,826,339	221,027,943		91%
Expenditures						
COUNTY EXECUTIVE	155,303	133,018	22,285	168,994		79%
COUNTY COUNCIL	338,810	384,906	(46,097)	492,621		78%
ADMINISTRATOR	258,203	277,360	(19,157)	428,279		65%
HUMAN RESOURCES	1,256,443	1,314,387	(57,944)	1,686,519		78%
CIRCUIT COURT	1,902,537	1,998,617	(96,080)	2,583,620		77%
STATE'S ATTORNEY'S OFFICE	2,463,130	2,715,863	(252,733)	3,895,298		70%
ORPHAN'S COURT	38,459	38,489	(30)	53,426		72%
BOARD OF ELECTIONS	451,194	821,883	(370,690)	1,353,105		61%
FINANCE	2,346,530	2,670,555	(324,025)	3,174,301		84%
LIQUOR BOARD	175,112	179,552	(4,440)	252,593		71%
LAND USE & DEVELOPMENT SERVICES	1,942,813	1,312,115	630,698	2,806,522		47%
MAINTENANCE	3,127,720	3,508,330	(380,610)	4,920,203		71%
INFORMATION SYSTEMS	-	1,228,810	(1,228,810)	1,604,376		77%
LEGAL SERVICES	278,111	276,027	2,084	681,110		41%
LAW ENFORCEMENT	20,156,233	19,592,795	563,438	27,896,037		70%
EMERGENCY SERVICES	12,647,359	13,425,359	(778,000)	17,139,085		78%
PUBLIC WORKS	8,811,297	9,403,424	(592,127)	15,868,160		59%
PUBLIC HEALTH	3,098,949	2,984,298	114,650	4,002,534		75%
MD SCHOOL BLIND/ADULT DAYCARE	-	-	-	55,741		0%
SOCIAL SERVICES	222,833	209,369	13,464	531,840		39%
BOARD OF EDUCATION	74,402,007	74,333,548	68,459	89,736,266		83%
CECIL COLLEGE	11,736,500	11,682,686	53,814	12,021,157		97%
NON-PROFIT AGENCIES	-	-	-	-		n/a
PARKS & RECREATION	1,351,043	1,537,475	(186,432)	2,193,751		70%
LIBRARIES	5,192,010	5,520,280	(328,270)	6,624,333		83%
AGRICULTURE	631,521	691,143	(59,622)	848,660		81%
ECONOMIC DEVELOPMENT	1,162,250	923,165	239,084	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	10,039,064	9,963,115	75,950	11,101,884		90%
DEBT SERVICE - INTEREST	5,051,543	5,350,756	(299,213)	5,657,066		95%
OPERATING TRANSFER	17,009	-	17,009	5,373,082		0%
Total Expenditures	170,036,982	173,271,586	(3,234,603)	225,700,381		77%
Revenues over Expenditures	28,556,667	28,148,402	(408,265)	(4,672,438)		NM

Notes:

- (a) April 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 Ten Months Through 4/30/2023

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
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Discounts	1,492,068	1,691,456	199,388	1,269,965	133%
Interest & Penalties	321,522	417,606	96,085	600,001	70%
Income Tax	46,873,050	51,829,931	4,956,881	70,075,564	74%
License & Permits	2,203,340	1,470,146	(733,194)	2,233,029	66%
State Grants	808,892	623,976	(184,916)	1,379,457	45%
Other Intergovernmental	1,235,007	1,643,411	408,404	2,117,959	78%
Charges for Services	5,624,737	3,251,080	(2,373,657)	5,454,428	60%
Recordation	12,454,686	6,724,984	(5,729,702)	9,549,800	70%
Investment Earnings	87,868	1,711,807	1,623,939	102,972	1662%
Contributions & Other	246,944	527,947	281,003	204,100	259%
Transfers	3,632	-	(3,632)	442,000	0%
Total Revenues	198,593,649	201,419,988	2,826,339	221,027,943	91%
Expenditures					
Salary & Fringe	40,792,271	39,430,975	1,361,296	52,040,035	76%
Professional & Related Services	6,792,214	6,806,208	(13,994)	15,326,739	44%
Supplies & Materials	9,295,409	9,788,750	(493,341)	14,116,700	69%
Utilities	1,035,851	1,020,182	15,669	1,526,367	67%
Training & Related	345,219	370,998	(25,778)	802,030	46%
Capital Outlay	684,921	101,995	582,927	947,389	11%
Expendable Equip Other	6,727	-	6,727	-	n/a
Special Purpose	595,322	1,164,754	(569,432)	1,780,125	65%
Debt Service - Principal	10,039,064	9,963,115	75,950	11,101,884	90%
Debt Service - Interest	5,051,543	5,350,756	(299,213)	5,657,066	95%
Transfers & Intergovernment	95,398,441	99,273,854	(3,875,413)	122,402,046	81%
Total Expenditures	170,036,982	173,271,586	(3,234,603)	225,700,381	77%
Revenues over Expenditures	28,556,667	28,148,402	(408,265)	(4,672,438)	NM

Notes:

- (a) April 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 Ten Months Through 4/30/2023
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2022 Actual thru Apr	FY 2023 Actual thru Apr	Favorable / (Unfavorable) thru Apr 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	73,772,520	74,330,220	(557,700)	89,196,266	83%
Cecil College	11,612,822	11,612,822	-	11,841,157	98%
Domestic Violence	-	-	-	-	NM
Economic Development	-	-	-	-	NM
Gypsy Moth	-	7,125	(7,125)	5,625	127%
Health Department	-	2,921,209	(2,921,209)	3,894,945	75%
Libraries	5,192,010	5,520,280	(328,270)	6,624,333	83%
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	94,177,115	98,051,563	(3,874,448)	115,207,877	85%
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	17,009	-	17,009	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	17,009	-	17,009	6,127,174	0%
State Fee-Property Tax Admin	432,738	440,066	(7,328)	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	95,398,441	99,273,854	(3,875,413)	122,402,046	81%

Notes:

- (a) April 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
April 30, 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
SEPTEMBER	1,678,858	2.8%	5,313,215	7.4%	2,968,925	3.9%	\$ 1,272,807	2.0%
OCTOBER	2,563,998	4.2%	1,959,551	2.7%	1,831,256	2.4%	2,540,435	4.0%
NOVEMBER	16,427,087	27.1%	16,982,094	23.7%	18,388,866	24.0%	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	0.9%	760,485	1.1%	874,040	1.1%	4,472,827	7.0%
FEBRUARY	15,690,227	25.9%	18,927,008	26.4%	20,437,725	26.7%	21,291,418	33.3%
MARCH	1,164,631	1.9%	1,159,158	1.6%	1,971,928	2.6%	1,307,000	2.0%
APRIL		0.0%		0.0%		0.0%		0.0%
MAY	12,051,323	19.9%	13,475,388	18.8%	14,974,983	19.6%		0.0%
JUNE	10,094,766	16.7%	12,650,053	17.6%	14,746,887	19.3%		0.0%
JULY	4,115,987	6.8%	4,427,606	6.2%	5,180,309	6.8%		0.0%
AUGUST	3,256,268	5.4%	5,174,964	7.2%	1,212,668	1.6%		0.0%
TOTAL	\$ 60,562,650	100.0%	\$ 71,688,338	100.0%	\$ 76,594,921	100.0%	\$ 51,829,931	81.0%
Budget	\$ 63,322,542		\$ 63,962,320		\$ 65,561,000		\$ 63,962,320	
Year to Year - April 30	\$ 38,416,561	63.4%	\$ 45,562,897	63.6%	\$ 46,873,050	61.2%	\$ 51,829,931	81.0%
Growth/(Decline)	\$ 4,032,043	11.7%	\$ 7,146,335	18.6%	\$ 1,310,154	2.9%	\$ 4,956,881	10.6%

**PERRYVILLE CASINO REVENUES as of
April 30, 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%	382,602	133,911	248,691	6.9%
DECEMBER	391,601	137,060	254,541	7.8%	408,281	142,898	265,383	7.4%
JANUARY	360,801	126,280	234,521	7.1%	369,704	129,397	240,308	6.7%
FEBRUARY	427,396	149,589	277,808	8.5%	526,477	184,267	342,210	9.5%
MARCH	457,705	160,197	297,508	9.1%	383,644	134,276	249,369	7.0%
APRIL	459,527	160,835	298,693	9.1%	396,612	138,814	257,798	7.2%
MAY	446,093	156,132	289,960	8.8%	432,090	151,232	280,859	7.8%
JUNE	401,303	140,456	260,847	7.9%	-	-	-	0.0%
TOTAL	\$ 5,051,738	\$ 1,768,108	\$ 3,283,630	100.0%	\$ 4,490,102	\$ 1,571,536	\$ 2,918,567	81.4%
Budget			\$ 2,884,700				\$ 3,586,156	
Year to Year - April 30 Growth/(Decline)	\$ 4,204,342	\$ 1,471,520	\$ 2,732,822	83.3%	\$ 4,058,012	\$ 1,420,304	\$ 2,637,708	73.5%
	\$ 383,932	\$ 134,376	\$ 249,556	10.0%	\$ (146,330)	\$ (51,215)	\$ (95,114)	-3.5%

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 Ten Months Through 4/30/23
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual	
	FY 2022 Actual thru Apr	FY 2023 Actual thru Apr	Favorable / (Unfavorable) thru Apr 2023 vs 2022	FY 2023 Rev Budget Fiscal Year	% of FY23 Act YTD to Full Year Budget
Revenues					
Sales & User Fees	8,121,164	8,192,566	71,402	8,029,200	102%
Charges for Services	607,970	658,383	50,412	273,000	241%
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	8,732,770	8,868,035	135,265	8,304,525	107%
Expenditures				228,537	
Salary & Fringe	1,431,484	1,560,513	(129,030)	1,870,049	83%
Professional & Related Services	1,694,646	1,626,826	67,819	3,549,997	46%
Supplies & Materials	335,245	381,890	(46,646)	517,493	74%
Utilities	157,477	154,807	2,670	255,700	61%
Training & Related	10,664	9,425	1,239	26,350	36%
Expendable Equipment	858	-	858	4,923	0%
Depreciation	972,775	1,014,568	(41,793)	1,217,481	83%
Depletion	932,103	916,667	15,436	1,100,000	83%
Transfers & Intergovernment	38,739	38,739	-	51,651	75%
Total Expenditures	5,573,990	5,703,435	(129,446)	8,593,644	66%
Operating Gain/(Loss)	3,158,780	3,164,599	5,819	(289,119)	-1095%
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	(1,421,234)	3,421	1,424,655	250,000	1%
Change in Net Position	1,490,874	2,798,308	1,305,926	(263,395) (a)	-1062%

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 Ten Months Through 4/30/23
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual	
	FY 2022 Actual thru Apr	FY 2023 Actual thru Apr	Favorable / (Unfavorable) thru Apr 2023 vs 2022	FY 2023 Rev Budget Fiscal Year	% of FY23 Act YTD to Full Year Budget
Revenues					
Sales & User Fees	6,465,661	6,609,015	143,353	8,516,098	78%
Interest & Penalties	42,832	47,685	4,853	35,075	136%
Federal Grants	-	-	-	-	NM
State Grants	60,000	165,829	105,829	60,000	276%
Charges for Services	31,405	29,462	(1,943)	25,000	118%
Contributions & Other	-	339,272	339,272	351,691	96%
Total Revenues	6,599,898	7,191,263	591,364	8,987,864	80%
Expenditures					
Salary & Fringe	1,261,159	1,318,207	(57,048)	1,727,354	76%
Professional & Related Services	1,335,763	1,351,689	(15,926)	2,206,134	61%
Supplies & Materials	381,205	535,316	(154,111)	671,110	80%
Utilities	444,201	525,094	(80,893)	789,700	66%
Training & Related	7,841	15,810	(7,969)	33,000	48%
Depreciation	4,697,831	4,174,917	522,914	5,009,900	83%
Bad Debt Expense	-	-	-	-	NM
Transfers & Intergovernment	-	-	-	-	NM
Total Expenditures	8,128,000	7,921,032	206,968	10,437,198	76%
Operating Gain/(Loss)	(1,528,102)	(729,770)	798,333	(1,449,334)	50%
Non-Operating Revenues (Expenses)					
Interest Expense	(702,825)	(1,243,304)	(540,480)	(1,119,360)	111%
Bond Issue Expense	(346,218)	(118,352)	227,866	(350,351)	34%
Transfer in Casino Fund	-	-	-	500,000	0%
Investment Earnings	13	8	(5)	5,000	0%
Capital Contributions					
Developers Contributions	-	-	-	-	
Connection Fees	2,654,644	1,659,668	(994,976)	2,652,000	63%
Change in Net Position	77,512	(431,750)	(509,262)	237,955 (a)	-181%

Notes:

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