

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Eight Months Through 2/28/2023
See Note (a) as to Limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2022 Actual thru Feb	FY 2023 Actual thru Feb	Favorable / (Unfavorable) thru Feb 2022 vs 2023	FY 2023 Rev Budget Fiscal Year	(c) (b)	% of FY23 Act YTD to Full Year Budget
Revenues						
Real Property Tax	111,118,909	114,227,509	3,108,600	112,491,424		102%
Personal Property Tax	13,535,568	14,270,657	735,088	12,967,747		110%
Payment in Lieu of Tax	3,707,199	3,709,165	1,966	3,709,462		100%
Discount	(54,002)	(178,398)	(124,397)	(300,000)		59%
Interest & Penalties	179,339	235,031	55,693	600,001		39%
Income Tax	44,901,123	50,522,931	5,621,808	70,075,564		72%
License & Permits	1,525,264	1,315,926	(209,337)	2,233,029		59%
State Grants	623,592	59,880	(563,712)	1,379,457		4%
Other Intergovernmental	963,825	1,382,555	418,730	2,117,959		65%
Charges for Services	4,929,616	2,862,155	(2,067,461)	5,429,428		53%
Recordation	11,052,261	5,746,026	(5,306,235)	9,549,800		60%
Investment Earnings	34,670	459,166	424,496	102,972		446%
Contributions & Other	238,547	95,364	(143,183)	198,500		48%
Sales & User Fees	-	-	-	-		n/a
Connection Fees	-	-	-	-		n/a
Developers Capital Contributions	-	-	-	-		n/a
Transfers	3,632	-	(3,632)	442,000		0%
Total Revenues	192,759,544	194,707,968	1,948,424	220,997,343		88%
Expenditures						
COUNTY EXECUTIVE	122,999	102,090	20,909	168,994		60%
COUNTY COUNCIL	269,534	311,246	(41,712)	492,621		63%
ADMINISTRATOR	233,883	201,761	32,122	428,279		47%
HUMAN RESOURCES	1,084,547	1,137,614	(53,067)	1,686,519		67%
CIRCUIT COURT	1,511,168	1,601,298	(90,129)	2,583,620		62%
STATE'S ATTORNEY'S OFFICE	1,938,490	2,157,958	(219,469)	3,645,298		59%
YOUTH PANEL	-	-	-	-		n/a
ORPHAN'S COURT	27,302	27,310	1,933	53,426		51%
BOARD OF ELECTIONS	385,587	652,869	(267,282)	1,353,105		48%
FINANCE	1,878,125	2,073,179	(195,053)	3,174,301		65%
LIQUOR BOARD	132,992	143,803	(10,812)	252,593		57%
LAND USE & DEVELOPMENT SERVICES	1,575,328	1,486,931	88,397	2,806,522		53%
MAINTENANCE	2,385,704	2,772,905	(387,201)	4,841,203		57%
INFORMATION SYSTEMS	-	477,292	(477,292)	1,604,376		30%
LEGAL SERVICES	216,325	205,518	10,807	681,110		30%
LAW ENFORCEMENT	15,957,482	15,813,913	143,570	27,896,037		57%
EMERGENCY SERVICES	11,202,496	11,850,552	(648,056)	17,139,085		69%
ANIMAL CONTROL	(1,297)	233	(1,530)	-		n/a
PUBLIC WORKS	7,459,280	8,118,408	(659,128)	15,868,160		51%
PUBLIC HEALTH	77,189	58,850	18,339	4,002,534		1%
MD SCHOOL BLIND/ADULT DAYCARE	-	-	-	55,741		0%
SOCIAL SERVICES	177,757	167,284	10,473	531,840		31%
BOARD OF EDUCATION	59,631,395	59,467,504	163,891	89,496,266		66%
CECIL COLLEGE	10,867,428	11,211,719	(344,291)	12,021,157		93%
NON-PROFIT AGENCIES	-	-	-	-		n/a
PARKS & RECREATION	1,034,521	1,209,435	(174,914)	2,168,751		56%
LIBRARIES	4,153,608	4,416,224	(262,616)	6,624,333		67%
AGRICULTURE	556,370	605,594	(49,224)	848,660		71%
ECONOMIC DEVELOPMENT	969,888	814,713	155,175	1,742,640		47%
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	12,886	-	12,886	5,623,082		0%
Total Expenditures	139,599,440	142,756,168	(3,156,728)	225,350,781		63%
Revenues over Expenditures	53,160,104	51,951,800	(1,208,304)	(4,353,438)		NM

Notes:

- (a) February 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 Eight Months Through 2/28/2023

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 Feb</u>	<u>FY 2023 Actual thru Feb</u>	<u>Favorable / (Unfavorable) thru Feb 2022 vs 2023</u>	<u>FY 2023 Rev Budget Fiscal Year</u>	<u>(c) (b) % of FY23 Act YTD to Full Year Budget</u>
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Interest & Penalties	179,339	235,031	55,693	600,001	39%
Income Tax	44,901,123	50,522,931	5,621,808	70,075,564	72%
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State Grants	623,592	59,880	(563,712)	1,379,457	4%
Other Intergovernmental	963,825	1,382,555	418,730	2,117,959	65%
Charges for Services	4,929,616	2,862,155	(2,067,461)	5,429,428	53%
Recordation	11,052,261	5,746,026	(5,306,235)	9,549,800	60%
Investment Earnings	34,670	459,166	424,496	102,972	446%
Contributions & Other	238,547	95,364	(143,183)	198,500	48%
Transfers	3,632	-	(3,632)	442,000	0%
Total Revenues	<u>192,759,544</u>	<u>194,707,968</u>	<u>1,948,424</u>	<u>220,997,343</u>	88%
Expenditures					
Salary & Fringe	30,550,349	31,780,940	(1,230,591)	52,040,035	61%
Professional & Related Services	5,891,606	5,951,130	(59,524)	15,346,091	39%
Supplies & Materials	7,340,154	8,410,199	(1,070,045)	14,057,834	60%
Utilities	764,010	811,976	(47,966)	1,439,417	56%
Training & Related	274,062	266,569	7,493	818,168	33%
Capital Outlay	667,094	56,407	610,687	707,389	8%
Expendable Equip Other	6,727	-	6,727	727	0%
Special Purpose	517,916	803,497	(285,581)	1,780,125	45%
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	78,627,981	79,799,746	(1,171,765)	122,402,046	65%
Total Expenditures	<u>139,599,440</u>	<u>142,756,168</u>	<u>(3,156,728)</u>	<u>225,350,781</u>	63%
Revenues over Expenditures	<u>53,160,104</u>	<u>51,951,800</u>	<u>(1,208,304)</u>	<u>(4,353,438)</u>	NM

Notes:

- (a) February includes pro-rata estimates and accrual calculations which may be revised after 2023 Yearend Adjustments.
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Cecil County MD
General Fund
Transfers & Intergovernment
as of Eight Months Through 2/28/2023

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2022 Actual thru Feb	FY 2023 Actual thru Feb	Favorable / (Unfavorable) thru Feb 2022 vs 2023	FY 2023 Rev Budget Fiscal Year	% 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	59,018,016	59,464,176	(446,160)	89,196,266	67%
Cecil College	10,745,469	11,141,855	(396,386)	11,841,157	94%
Domestic Violence	-	-	-	-	NM
Economic Development	-	-	-	-	NM
Gypsy Moth	-	-	-	5,625	0%
Health Department	-	-	-	3,894,945	0%
Libraries	4,153,608	4,416,224	(262,616)	6,624,333	67%
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	77,516,856	78,682,162	(1,165,306)	115,207,877	68%
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	12,886	-	12,886	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	12,886	-	12,886	6,127,174	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	78,627,981	79,799,746	(1,171,765)	122,402,046	65%

Notes:

- (a) February 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
February 28, 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%		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%	\$ 50,522,931	79.0%
Budget	\$ 63,322,542		\$ 63,962,320		\$ 65,561,000		\$ 63,962,320	
Year to Year - Feb 28	\$ 44,624,185	65.7%	\$ 54,006,309	66.4%	\$ 51,294,099	61.8%	\$ 56,822,931	88.8%
Growth/(Decline)	\$ 4,720,611	11.8%	\$ 9,382,123	21.0%	\$ (2,712,209)	-5.0%	\$ 5,528,832	10.8%

**PERRYVILLE CASINO REVENUES as of
February 28, 2022
(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%	396,612	138,814	257,798	7.2%
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%	\$ 3,267,129	\$ 1,143,495	\$ 2,123,634	59.2%
Budget			\$ 2,884,700				\$ 3,586,156	
Year to Year - Feb 28 Growth/(Decline)	\$ 3,287,109	\$ 1,150,488	\$ 2,136,621	34.1%	\$ 3,267,129	\$ 1,143,495	\$ 2,123,634	59.2%
	\$ 400,887	\$ 140,310	\$ 260,576	13.9%	\$ (19,981)	\$ (6,993)	\$ (12,987)	-0.6%

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 Eight Months Through 2/28/23
Unaudited

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Rev Budget vs Actual</u>	
	<u>FY 2022 Actual thru Feb</u>	<u>FY 2023 Actual thru Feb</u>	<u>Favorable / (Unfavorable) thru Feb 2023 vs 2022</u>	<u>FY 2023 Rev Budget Fiscal Year</u>	<u>% of FY23 Act YTD to Full Year Budget</u>
Revenues					
Sales & User Fees	6,583,636	6,711,971	128,335	8,029,200	84%
Charges for Services	332,251	370,922	38,671	273,000	136%
Interest & Penalties	-	270	270	2,325	12%
Federal Grants	-	-	-	-	NM
State Grants	-	16,826	16,826	-	NM
Contributions & Other	183,062	-	(183,062)	-	NM
Total Revenues	<u>7,098,948</u>	<u>7,099,979</u>	<u>1,030</u>	<u>8,304,525</u>	<u>85%</u>
Expenditures					
Salary & Fringe	1,126,806	1,233,758	(106,952)	1,870,049	66%
Professional & Related Services	1,295,232	1,344,922	(49,690)	3,537,997	38%
Supplies & Materials	241,372	297,901	(56,530)	517,493	58%
Utilities	124,078	97,924	26,154	255,700	38%
Training & Related	5,895	3,379	2,516	26,350	13%
Expendable Equipment	858	-	858	4,923	0%
Depreciation	778,220	811,654	(33,434)	1,217,481	67%
Depletion	745,682	733,333	12,349	1,100,000	67%
Transfers & Intergovernment	38,739	38,739	-	51,651	75%
Total Expenditures	<u>4,356,882</u>	<u>4,561,610</u>	<u>(204,728)</u>	<u>8,581,644</u>	<u>53%</u>
Operating Gain/(Loss)	2,742,067	2,538,368	(203,698)	(277,119)	-916%
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	(658,270)	270	658,540	250,000	0%
Change in Net Position	1,837,124	2,168,927	330,295	(251,395) (a)	-863%

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 Eight Months Through 2/28/23
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
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Revenues						
Sales & User Fees	4,443,513	4,472,502	28,988	8,516,098	3,322,502	53%
Interest & Penalties	20,552	31,485	10,933	35,075	31,485	90%
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	4,545,305	4,868,416	323,111	8,987,864	3,718,416	54%
Expenditures						
Salary & Fringe	1,011,768	1,053,303	(41,535)	1,727,354	1,053,303	61%
Professional & Related Services	941,915	954,436	(12,521)	2,322,334	954,436	41%
Supplies & Materials	277,559	413,949	(136,390)	671,110	413,949	62%
Utilities	339,385	431,481	(92,096)	673,500	431,481	64%
Training & Related	5,651	7,817	(2,166)	33,000	7,817	24%
Depreciation	3,758,265	3,339,933	418,331	5,009,900	3,339,933	67%
Bad Debt Expense	-	-	-	-	-	NM
Transfers & Intergovernment	-	-	-	-	-	NM
Total Expenditures	6,334,543	6,200,920	133,623	10,437,198	6,200,920	59%
Operating Gain/(Loss)	(1,789,238)	(1,332,504)	456,734	(1,449,334)	(966,223)	92%
Non-Operating Revenues (Expenses)						
Interest Expense	(363,293)	(904,790)	(541,497)	(1,119,360)	(904,790)	81%
Bond Issue Expense	(346,218)	(118,352)	227,866	(350,351)	(118,352)	34%
Transfer in Casino Fund	-	-	-	500,000	-	0%
Investment Earnings	11	6	(4)	5,000	6	0%
Capital Contributions						
Developers Contributions	-	-	-	-	-	-
Connection Fees	2,202,314	1,284,513	(917,801)	2,652,000	1,284,513	48%
Change in Net Position	(296,424)	(1,071,126)	(774,702)	237,955 (a)	(704,845)	-450%

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- (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.