

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Eleven Months Through 5/31/2023
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2022 Actual thru May	FY 2023 Actual thru May	Favorable / (Unfavorable) thru May 2022 vs 2023	FY 2023 Rev Budget Fiscal Year	(c) (b)	% of FY23 Act YTD to Full Year Budget
Revenues						
Real Property Tax	111,164,273	114,443,129	3,278,855	112,491,424		102%
Personal Property Tax	14,110,287	15,086,433	976,146	12,967,747		116%
Payment in Lieu of Tax	3,707,199	3,709,165	1,966	3,709,462		100%
Discounts	(54,695)	(180,671)	(125,977)	(300,000)		60%
Interest & Penalties	406,918	593,520	186,602	600,001		99%
Income Tax	61,848,034	66,783,529	4,935,496	70,075,564		95%
License & Permits	2,506,011	1,774,603	(731,408)	2,233,029		79%
State Grants	861,579	811,865	(49,714)	1,379,457		59%
Other Intergovernmental	1,376,929	2,285,102	908,173	2,117,959		108%
Charges for Services	6,187,124	3,743,304	(2,443,820)	5,454,428		69%
Recordation	13,870,248	7,288,658	(6,581,590)	9,549,800		76%
Investment Earnings	157,887	4,811,981	4,654,094	102,972		4673%
Contributions & Other	251,429	756,696	505,267	204,100		371%
Transfers	3,632	-	(3,632)	594,000		0%
Total Revenues	216,396,856	221,907,315	5,510,459	221,179,943		100%
Expenditures						
COUNTY EXECUTIVE	170,211	147,367	22,844	168,994		87%
COUNTY COUNCIL	374,344	418,302	(43,957)	492,621		85%
ADMINISTRATOR	271,991	313,056	(41,065)	428,279		73%
HUMAN RESOURCES	1,350,551	1,397,613	(47,062)	1,686,519		83%
CIRCUIT COURT	2,133,195	2,203,556	(70,361)	2,583,620		85%
STATE'S ATTORNEY'S OFFICE	2,714,221	2,983,453	(269,233)	3,895,298		77%
ORPHAN'S COURT	40,331	39,705	626	53,426		74%
BOARD OF ELECTIONS	560,171	888,430	(328,259)	1,353,105		66%
FINANCE	2,557,067	2,855,247	(298,181)	3,174,301		90%
LIQUOR BOARD	197,219	197,462	(242)	252,593		78%
LAND USE & DEVELOPMENT SERVICES	2,128,712	1,591,252	537,460	2,958,522		54%
MAINTENANCE	3,396,881	3,864,846	(467,965)	4,920,203		79%
INFORMATION SYSTEMS	-	1,911,235	(1,911,235)	1,604,376		119%
LEGAL SERVICES	301,523	321,535	(20,012)	681,110		47%
LAW ENFORCEMENT	22,031,392	21,629,992	401,400	27,896,037		78%
EMERGENCY SERVICES	13,519,756	14,250,690	(730,935)	17,139,085		83%
PUBLIC WORKS	10,555,606	10,404,426	151,180	15,868,160		66%
PUBLIC HEALTH	3,416,063	2,978,594	437,469	4,002,534		74%
MD SCHOOL BLIND/ADULT DAYCARE	34,237	34,237	-	55,741		61%
SOCIAL SERVICES	248,734	225,086	23,648	531,840		42%
BOARD OF EDUCATION	81,779,259	81,766,570	12,689	89,736,266		91%
CECIL COLLEGE	11,964,835	11,911,021	53,814	12,021,157		99%
NON-PROFIT AGENCIES	-	-	-	-		n/a
PARKS & RECREATION	1,491,248	1,748,016	(256,768)	2,193,751		80%
LIBRARIES	5,711,211	6,072,308	(361,097)	6,624,333		92%
AGRICULTURE	680,028	730,165	(50,137)	848,660		86%
ECONOMIC DEVELOPMENT	1,237,997	1,021,891	216,106	1,748,240		58%
JUDGEMENT & LOSSES	16,422	16,302	121	30,000		54%
GRANTS TO MUNICIPALITIES	771,579	782,225	(10,646)	771,579		101%
DEBT SERVICE - PRINCIPAL	10,052,964	9,963,115	89,849	11,101,884		90%
DEBT SERVICE - INTEREST	5,389,452	5,350,756	38,696	5,657,066		95%
OPERATING TRANSFER	17,581	-	17,581	6,665,360		0%
Total Expenditures	185,114,780	188,018,453	(2,903,673)	227,144,659		83%
Revenues over Expenditures	31,282,075	33,888,861	2,606,786	(5,964,716)		NM

Notes:

- (a) May 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 Eleven Months Through 5/31/2023

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 May</u>	<u>FY 2023 Actual thru May</u>	<u>Favorable / (Unfavorable) thru May 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	111,164,273	114,443,129	3,278,855	112,491,424	102%
Personal Property Tax	14,110,287	15,086,433	976,146	12,967,747	116%
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Discounts	(54,695)	(180,671)	(125,977)	(300,000)	60%
Interest & Penalties	406,918	593,520	186,602	600,001	99%
Income Tax	61,848,034	66,783,529	4,935,496	70,075,564	95%
License & Permits	2,506,011	1,774,603	(731,408)	2,233,029	79%
State Grants	861,579	811,865	(49,714)	1,379,457	59%
Other Intergovernmental	1,376,929	2,285,102	908,173	2,117,959	108%
Charges for Services	6,187,124	3,743,304	(2,443,820)	5,454,428	69%
Recordation	13,870,248	7,288,658	(6,581,590)	9,549,800	76%
Investment Earnings	157,887	4,811,981	4,654,094	102,972	4673%
Contributions & Other	251,429	756,696	505,267	204,100	371%
Transfers	3,632	-	(3,632)	594,000	0%
Total Revenues	<u>216,396,856</u>	<u>221,907,315</u>	<u>5,510,459</u>	<u>221,179,943</u>	100%
Expenditures					
Salary & Fringe	44,776,529	43,212,356	1,564,173	52,029,435	83%
Professional & Related Services	8,300,525	7,412,451	888,075	15,434,539	48%
Supplies & Materials	10,236,846	11,467,876	(1,231,030)	14,157,756	81%
Utilities	1,112,684	1,134,057	(21,373)	1,534,467	74%
Training & Related	371,463	407,124	(35,661)	810,624	50%
Capital Outlay	684,921	167,285	517,636	941,189	18%
Expendable Equip Other	6,727	-	6,727	3,250	0%
Special Purpose	619,007	1,381,959	(762,952)	1,780,125	78%
Debt Service - Principal	10,052,964	9,963,115	89,849	11,101,884	90%
Debt Service - Interest	5,389,452	5,350,756	38,696	5,657,066	95%
Transfers & Intergovernment	103,563,663	107,521,476	(3,957,813)	123,694,324	87%
Total Expenditures	<u>185,114,780</u>	<u>188,018,454</u>	<u>(2,903,674)</u>	<u>227,144,659</u>	83%
Revenues over Expenditures	<u>31,282,075</u>	<u>33,888,861</u>	<u>2,606,786</u>	<u>(5,964,716)</u>	NM

Notes:

- (a) May 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 Eleven Months Through 5/31/2023

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 May</u>	<u>FY 2023 Actual thru May</u>	<u>Favorable / (Unfavorable) thru May 2022 vs 2023</u>	<u>FY 2023 Rev Budget Fiscal Year</u>	<u>(b) % of FY23 Act YTD to Full Year Budget</u>
Allocation Regular					
Adult Daycare	34,237	34,237	-	34,237	100%
Agricultural Extension Service	222,002	243,053	(21,051)	243,803	100%
Board of Education	81,149,772	81,763,242	(613,470)	89,196,266	92%
Cecil College	11,841,157	11,841,157	-	11,841,157	100%
Domestic Violence	-	-	-	-	NM
Economic Development	-	-	-	-	NM
Gypsy Moth	5,625	7,125	(1,500)	5,625	127%
Health Department	-	2,921,209	(2,921,209)	3,894,945	75%
Libraries	5,711,211	6,072,308	(361,097)	6,624,333	92%
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>102,341,765</u>	<u>106,299,185</u>	<u>(3,957,420)</u>	<u>115,207,877</u>	<u>92%</u>
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	17,581	-	17,581	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%
Fleet Fund	-	-	-	936,218	0%
Human Resources	-	-	-	8,113	0%
Planning and Zoning	-	-	-	-	NM
Public Works Grant	-	-	-	-	NM
State Attorney's Funding from GF	-	-	-	250,000	0%
State Attorney Grant	-	-	-	81,736	0%
Total Operating Transfers	<u>17,581</u>	<u>-</u>	<u>17,581</u>	<u>7,313,392</u>	<u>0%</u>
State Fee-Property Tax Admin	432,738	440,066	(7,328)	401,476	110%
Tax Rebate	764,400	775,046	(10,646)	764,400	101%
Bank Tax Distribution	7,179	7,179	-	7,179	100%
Total Transfers & Intergov	<u>103,563,663</u>	<u>107,521,476</u>	<u>(3,957,813)</u>	<u>123,694,324</u>	<u>87%</u>

Notes:

- (a) May 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
May 31, 2023
(Unaudited)

	FISCAL YEAR - 2019		FISCAL YEAR - 2020		FISCAL YEAR - 2021		FISCAL YEAR - 2022		FISCAL YEAR - 2023	
	Actual	% of Act Total	Actual	% of Bud Total						
SEPTEMBER	1,354,484	2.2%	1,678,858	2.8%	5,313,215	7.4%	2,968,925	3.9%	\$ 1,272,807	2.0%
OCTOBER	1,726,559	2.9%	2,563,998	4.2%	1,959,551	2.7%	1,831,256	2.4%	2,540,435	4.0%
NOVEMBER	14,834,759	24.6%	16,427,087	27.1%	16,982,094	23.7%	18,388,866	24.0%	20,545,133	32.1%
DECEMBER	264,621	0.4%	376,094	0.6%	461,385	0.6%	400,311	0.5%	400,311	0.6%
JANUARY	554,660	0.9%	515,666	0.9%	760,485	1.1%	874,040	1.1%	4,472,827	7.0%
FEBRUARY	14,586,464	24.2%	15,690,227	25.9%	18,927,008	26.4%	20,437,725	26.7%	21,291,418	33.3%
MARCH	1,062,971	1.8%	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%	-	0.0%
MAY	12,457,887	20.7%	12,051,323	19.9%	13,475,388	18.8%	14,974,983	19.6%	14,953,598	23.4%
JUNE	13,357,673	22.2%	10,094,766	16.7%	12,650,053	17.6%	14,746,887	19.3%	13,867,665	21.7%
JULY	4,666,810	7.8%	4,115,987	6.8%	4,427,606	6.2%	5,180,309	6.8%	5,100,000	8.0%
AUGUST	1,915,217	3.2%	3,256,268	5.4%	5,174,964	7.2%	1,212,668	1.6%	-	0.0%
TOTAL	\$ 60,200,078	100.0%	\$ 60,562,650	100.0%	\$ 71,688,338	100.0%	\$ 76,594,921	100.0%	\$ 85,751,194	134.1%
Budget			\$ 63,322,542		\$ 63,962,320		\$ 65,561,000		\$ 63,962,320	
Year to Year - May 31 Growth/(Decline)	\$ 64,866,888		\$ 64,678,638	106.8%	\$ 76,115,944	106.2%	\$ 81,775,230	106.8%	\$ 85,751,194	134.1%
			\$ (188,250)	-0.3%	\$ 11,437,307	17.7%	\$ 5,659,285	7.4%	\$ 3,975,965	4.9%

**PERRYVILLE CASINO REVENUES as of
May 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%	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 - May 31	\$ 4,650,435	\$ 1,627,652	\$ 3,022,783	92.1%	\$ 4,490,102	\$ 1,571,536	\$ 2,918,567	81.3%
Growth/(Decline)	\$ 367,719	\$ 128,702	\$ 239,017	8.6%	\$ (160,332)	\$ (56,116)	\$ (104,216)	-3.4%

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 Eleven Months Through 5/31/23
Unaudited

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Rev Budget vs Actual</u>	
	<u>FY 2022 Actual thru May</u>	<u>FY 2023 Actual thru May</u>	<u>Favorable / (Unfavorable) thru May 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	8,233,983	8,296,427	62,444	8,029,200	103%
Charges for Services	672,340	683,765	11,425	273,000	250%
Interest & Penalties	(60)	295	355	2,325	13%
Federal Grants	-	-	-	-	NM
State Grants	64,650	16,826	(47,824)	-	NM
Contributions & Other	3,636	-	(3,636)	-	NM
Total Revenues	8,974,549	8,997,303	22,754	8,304,525	108%
Expenditures					
Salary & Fringe	1,578,201	1,725,405	(147,204)	1,870,049	92%
Professional & Related Services	1,889,073	1,875,961	13,113	3,551,323	53%
Supplies & Materials	382,112	456,170	(74,058)	522,493	87%
Utilities	159,889	159,327	562	255,700	62%
Training & Related	11,114	10,195	919	20,024	51%
Expendable Equipment	858	-	858	4,923	0%
Depreciation	1,070,053	1,116,024	(45,972)	1,217,481	92%
Depletion	1,025,313	1,008,333	16,979	1,100,000	92%
Transfers & Intergovernment	51,651	51,651	-	51,651	100%
Total Expenditures	6,168,264	6,403,067	(234,803)	8,593,644	75%
Operating Gain/(Loss)	2,806,285	2,594,235	(212,050)	(289,119)	-897%
Non-Operating Revenues (Expenses)					
Interest Expense	(245,165)	(658,513)	(413,349)	(167,797)	392%
Bond Issue Expense	(1,508)	-	1,508	(56,479)	0%
Investment Earnings	(1,404,983)	710,108	2,115,092	250,000	284%
Change in Net Position	1,154,629	2,645,831	1,489,694	(263,395) (a)	-1005%

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 Eleven Months Through 5/31/23
Unaudited

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Rev Budget vs Actual</u>	
	<u>FY 2022</u> <u>Actual</u> <u>thru May</u>	<u>FY 2023</u> <u>Actual</u> <u>thru May</u>	<u>Favorable /</u> <u>(Unfavorable)</u> <u>thru May</u> <u>2023 vs 2022</u>	<u>FY 2023</u> <u>Rev Budget</u> <u>Fiscal Year</u>	<u>% of</u> <u>FY23 Act YTD to</u> <u>Full Year Budget</u>
<u>Revenues</u>					
Sales & User Fees	6,457,864	6,467,144	9,280	8,516,098	76%
Interest & Penalties	49,954	61,559	11,604	35,075	176%
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	556	339,272	338,716	351,691	96%
Total Revenues	<u>6,599,780</u>	<u>7,063,266</u>	<u>463,486</u>	<u>8,987,864</u>	<u>79%</u>
<u>Expenditures</u>					
Salary & Fringe	1,393,529	1,449,215	(55,686)	1,727,354	84%
Professional & Related Services	2,065,564	1,530,817	534,747	2,169,134	71%
Supplies & Materials	413,515	608,874	(195,359)	713,110	85%
Utilities	492,233	633,327	(141,095)	789,700	80%
Training & Related	7,841	15,935	(8,094)	28,000	57%
Depreciation	5,167,614	4,592,408	575,206	5,009,900	92%
Bad Debt Expense	-	-	-	-	NM
Transfers & Intergovernment	-	-	-	-	NM
Total Expenditures	<u>9,540,296</u>	<u>8,830,577</u>	<u>709,719</u>	<u>10,437,198</u>	<u>85%</u>
Operating Gain/(Loss)	(2,940,517)	(1,767,311)	1,173,205	(1,449,334)	122%
<u>Non-Operating Revenues (Expenses)</u>					
Interest Expense	(703,092)	(1,243,478)	(540,386)	(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%
<u>Capital Contributions</u>					
Developers Contributions	-	-	-	-	
Connection Fees	2,875,744	1,781,393	(1,094,351)	2,652,000	67%
Change in Net Position	(1,114,070)	(1,347,741)	(233,671)	237,955 (a)	-566%

Notes:

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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.