

**Cecil County MD**  
**General Fund**  
**Revenues & Expenditures by Major Department**  
**as of Six Months Through 12/31/2020**  
See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Projection		
	FY 2020 Actual thru Dec	FY 2021 Actual thru Dec	Favorable / (Unfavorable) thru Dec 2020 vs 2021	FY 2021 Rev Budget Fiscal Year	FY 2021 Projected thru June 30	Favorable / (Unfavorable) thru June 30 Annual Budget
<b>Revenues</b>						
REAL PROPERTY TAX	104,238,137.88	108,435,175.63	4,197,037.75	109,076,425.00	108,962,657.33	(113,767.67)
PERSONAL PROPERTY TAX	10,809,915.71	4,508,680.66	(6,301,235.05)	13,939,570.00	11,650,112.80	(2,289,457.20)
PAYMENT IN LIEU OF TAX	3,701,072.70	3,705,072.70	4,000.00	3,705,162.00	3,709,162.00	4,000.00
SENIOR TAX CREDIT	-	(23,765.74)	(23,765.74)	(400,000.00)	(100,000.00)	300,000.00
INTEREST & PENALTIES	120,271.19	106,525.62	(13,745.57)	653,500.00	653,500.00	-
INCOME TAX	21,046,036.90	24,716,244.96	3,670,208.06	63,962,320.00	63,962,320.00	-
LICENSE & PERMITS	717,568.67	578,172.30	(139,396.37)	2,287,921.00	2,116,949.75	(170,971.25)
STATE GRANTS	282,109.57	188,589.00	(93,520.57)	1,331,083.00	1,203,441.04	(127,641.96)
OTHER INTERGOVERNMENTAL	549,426.62	259,097.78	(290,328.84)	2,090,040.00	1,854,143.00	(235,897.00)
CHARGES FOR SERVICES	2,729,795.35	2,385,582.82	(344,212.53)	3,901,552.00	4,052,975.37	151,423.37
RECORDATION	4,858,269.30	3,925,486.81	(932,782.49)	5,424,200.00	6,424,200.00	1,000,000.00
INVESTMENT EARNINGS	645,164.45	53,929.18	(591,235.27)	719,821.00	107,858.36	(611,962.64)
CONTRIBUTIONS & OTHER	94,618.58	70,472.31	(24,146.27)	230,300.00	176,972.31	(53,327.69)
TRANSFERS	-	-	-	740,000.00	740,000.00	-
<b>Total Revenues</b>	<b>149,792,386.92</b>	<b>148,909,264.03</b>	<b>(883,122.89)</b>	<b>207,661,894.00</b>	<b>205,514,291.96</b>	<b>(2,147,602.04)</b>
<b>Expenditures</b>						
COUNTY EXECUTIVE	86,957.96	92,905.93	(5,947.97)	192,368.00	187,212.48	5,155.52
COUNTY COUNCIL	181,978.64	190,745.81	(8,767.17)	444,358.00	409,222.52	35,135.48
ADMINISTRATOR	249,031.12	244,835.47	4,195.65	447,606.00	482,133.64	(34,527.64)
HUMAN RESOURCES	814,087.76	866,397.90	(52,310.14)	1,387,679.00	1,367,042.25	20,636.75
CIRCUIT COURT	1,054,626.50	1,110,517.04	(55,890.54)	2,436,478.00	2,332,425.17	104,052.83
STATE'S ATTORNEY'S OFFICE	1,120,767.11	1,258,565.84	(137,798.73)	2,852,467.00	2,826,830.77	25,636.23
ORPHAN'S COURT	22,791.44	26,354.30	(3,562.86)	52,674.00	47,168.35	5,505.65
BOARD OF ELECTIONS	190,816.00	342,154.67	(151,338.67)	1,118,042.00	807,357.73	310,684.27
FINANCE	1,266,329.13	1,381,244.03	(114,914.90)	2,892,365.00	2,701,480.43	190,884.57
LIQUOR BOARD	87,412.43	96,134.10	(8,721.67)	217,915.00	201,762.02	16,152.98
LAND USE & DEVELOPMENT SERVICES	1,022,390.04	1,263,795.95	(241,405.91)	2,775,781.00	2,715,852.64	59,928.36
MAINTENANCE	1,701,557.67	1,598,186.59	103,371.08	4,432,656.00	3,852,955.11	579,700.89
LEGAL SERVICES	133,705.02	174,389.80	(40,684.78)	340,221.00	349,182.64	(8,961.64)
LAW ENFORCEMENT	11,138,812.64	11,404,570.31	(265,757.67)	25,324,823.00	25,003,095.23	321,727.77
EMERGENCY SERVICES	9,109,988.78	8,059,009.69	1,050,979.09	15,135,300.00	15,114,912.69	20,387.31
ANIMAL CONTROL	513,990.69	517,455.05	(3,464.36)	1,186,132.00	1,115,428.31	70,703.69
PUBLIC WORKS	5,749,087.37	5,784,014.78	(34,927.41)	11,809,785.00	11,580,130.70	229,654.30
PUBLIC HEALTH	997,055.48	60,721.22	936,334.26	3,911,860.00	3,908,456.64	3,403.36
MD SCHOOL BLIND/ADULT DAYCARE	8,544.00	6,900.00	1,644.00	55,741.00	55,741.00	-
SOCIAL SERVICES	348,605.25	153,529.05	195,076.20	439,869.00	326,201.30	113,667.70
BOARD OF EDUCATION	43,782,441.74	43,688,496.89	93,944.85	87,171,778.00	87,171,778.00	-
CECIL COLLEGE	7,451,299.00	9,167,634.17	(1,716,335.17)	12,144,401.00	12,144,401.00	-
PARKS & RECREATION	687,955.50	651,532.62	36,422.88	1,913,017.00	1,644,476.15	268,540.85
LIBRARIES	3,005,208.00	3,203,310.00	(198,102.00)	6,406,619.00	6,406,619.00	-
AGRICULTURE	437,677.79	466,120.43	(28,442.64)	683,944.00	690,833.37	(6,889.37)
ECONOMIC DEVELOPMENT	510,710.35	739,305.94	(228,595.59)	1,596,999.00	1,385,664.82	211,334.18
JUDGEMENT & LOSSES	4,941.15	10,918.60	(5,977.45)	15,000.00	15,000.00	-
GRANTS TO MUNICIPALITIES	710,313.81	733,259.87	(22,946.06)	733,263.00	733,263.00	-
DEBT SERVICE - PRINCIPAL	7,915,260.78	8,021,039.51	(105,778.73)	10,622,611.00	10,622,611.00	-
DEBT SERVICE - INTEREST	2,896,400.44	3,753,381.93	(856,981.49)	7,213,086.00	7,213,086.00	-
OPERATING TRANSFER	796.00	-	796.00	3,502,032.00	3,502,032.00	-
<b>Total Expenditures</b>	<b>103,201,539.59</b>	<b>105,067,427.49</b>	<b>(1,865,887.90)</b>	<b>209,456,870.00</b>	<b>206,914,355.96</b>	<b>2,542,514.04</b>
<b>Revenues over Expenditures</b>	<b>46,590,847.33</b>	<b>43,841,836.54</b>	<b>(2,749,010.79)</b>	<b>(1,794,976.00)</b>	<b>(1,400,064.00)</b>	<b>394,912.00</b>

**Notes:**

- (a) December includes pro-rata estimates and accrual calculations which may be revised after 2021 Yearend Adjustments.
- (b) For FY 2021 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 Six Months Through 12/31/2020**  
See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Projection		
	FY 2020 Actual thru Dec	FY 2021 Actual thru Dec	Favorable / (Unfavorable) thru Dec 2020 vs 2021	FY 2021 Rev Budget Fiscal Year	FY 2021 Projected thru June 30	Favorable / (Unfavorable) thru June 30 Annual Budget
<b>Revenues</b>						
Real Property Tax	104,238,137.88	108,435,175.63	4,197,037.75	109,076,425.00	108,962,657.33	(113,767.67)
Personal Property Tax	10,809,915.71	4,508,680.66	(6,301,235.05)	13,939,570.00	11,650,112.80	(2,289,457.20)
Payment in lieu of Tax	3,701,072.70	3,705,072.70	4,000.00	3,705,162.00	3,709,162.00	4,000.00
Discount	-	(23,765.74)	(23,765.74)	(400,000.00)	(100,000.00)	300,000.00
Interest & Penalties	120,271.19	106,525.62	(13,745.57)	653,500.00	653,500.00	-
Income Tax	21,046,036.90	24,716,244.96	3,670,208.06	63,962,320.00	63,962,320.00	-
License & Permits	717,568.67	578,172.30	(139,396.37)	2,287,921.00	2,116,949.75	(170,971.25)
State Grants	282,109.57	188,589.00	(93,520.57)	1,331,083.00	1,203,441.04	(127,641.96)
Other Intergovernmental	549,426.62	259,097.78	(290,328.84)	2,090,040.00	1,854,143.00	(235,897.00)
Charges for Services	2,729,795.35	2,385,582.82	(344,212.53)	3,901,552.00	4,052,975.37	151,423.37
Recordation	4,858,269.30	3,925,486.81	(932,782.49)	5,424,200.00	6,424,200.00	1,000,000.00
Investment Earnings	645,164.45	53,929.18	(591,235.27)	719,821.00	107,858.36	(611,962.64)
Contributions & Other	94,618.58	70,472.31	(24,146.27)	230,300.00	176,972.31	(53,327.69)
Transfers	-	-	-	740,000.00	740,000.00	-
<b>Total Revenues</b>	<b>149,792,386.92</b>	<b>148,909,264.03</b>	<b>(883,122.89)</b>	<b>207,661,894.00</b>	<b>205,514,291.96</b>	<b>(2,147,602.04)</b>
<b>Expenditures</b>						
Salary & Fringe	21,619,432.29	21,892,825.33	(273,393.04)	46,429,568.00	47,101,318.11	(671,750.11)
Professional & Related Services	5,537,248.49	4,669,954.23	867,294.26	11,441,799.00	10,509,837.06	931,961.94
Supplies & Materials	4,569,372.17	5,080,218.06	(510,845.89)	12,130,756.48	10,946,895.26	1,183,861.22
Utilities	605,588.92	466,823.27	138,765.65	1,428,750.00	1,197,277.04	231,472.96
Training & Related	206,786.28	93,266.32	113,519.96	730,055.00	306,029.05	424,025.95
Capital Outlay	1,343,848.13	559,157.41	784,690.72	1,203,490.52	1,196,490.52	7,000.00
Special Purpose	258,351.51	554,864.14	(296,512.63)	983,779.00	836,741.50	147,037.50
Debt Service - Principal	7,915,260.78	8,021,039.51	(105,778.73)	10,622,611.00	10,622,611.00	-
Debt Service - Interest	2,896,400.44	3,753,381.93	(856,981.49)	7,213,086.00	7,213,086.00	-
Transfers & Intergovernment	58,249,250.58	59,975,897.29	(1,726,646.71)	117,272,975.00	116,984,070.42	288,904.58
<b>Total Expenditures</b>	<b>103,201,539.59</b>	<b>105,067,427.49</b>	<b>(1,865,887.90)</b>	<b>209,456,870.00</b>	<b>206,914,355.96</b>	<b>2,542,514.04</b>
<b>Revenues over Expenditures</b>	<b>46,590,847.33</b>	<b>43,841,836.54</b>	<b>(2,749,010.79)</b>	<b>(1,794,976.00)</b>	<b>(1,400,064.00)</b>	<b>394,912.00</b>
				(a)		

**Notes:**

- (a) December includes pro-rata estimates and accrual calculations which may be revised after 2021 Yearend Adjustments.
- (b) For FY 2021 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**  
**Landfill Fund**  
**Revenues & Expenditures by Category**  
**as of Six Months Through 12/31/20**  
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Projection		
	FY 2020 Actual thru Dec	FY 2021 Actual thru Dec	Favorable / (Unfavorable) thru Dec 2020 vs 2019	FY 2021 Rev Budget Fiscal Year	FY 2021 Projected thru June 30	Favorable / (Unfavorable) thru June 30 Annual Budget
<b>Revenues</b>						
Sales & User Fees	4,352,687.03	4,692,275.00	339,587.97	7,992,000.00	8,547,749.00	555,749.00
Charges for Services	109,092.70	133,223.83	24,131.13	266,300.00	266,447.66	147.66
Discount	-	-	-	-	-	-
Interest & Penalties	2,882.27	-	(2,882.27)	2,325.00	2,325.00	-
Federal Grants	-	-	-	-	-	-
State Grants	-	-	-	-	-	-
Contributions & Other	481.58	900.00	418.42	-	900.00	900.00
<b>Total Revenues</b>	<b>4,465,143.58</b>	<b>4,826,398.83</b>	<b>361,255.25</b>	<b>8,260,625.00</b>	<b>8,817,421.66</b>	<b>556,796.66</b>
<b>Expenditures</b>						
Salary & Fringe	764,194.37	806,815.27	(42,620.90)	1,705,474.00	1,695,003.99	10,470.01
Professional & Related Services	863,587.06	1,172,126.17	(308,539.11)	3,055,280.09	3,036,701.03	18,579.06
Supplies & Materials	154,517.34	162,988.50	(8,471.16)	357,602.00	330,963.69	26,638.31
Utilities	62,996.84	59,670.32	3,326.52	255,700.00	131,144.56	124,555.44
Training & Related	4,607.00	2,893.99	1,713.01	26,350.00	5,787.98	20,562.02
Depreciation	685,025.00	514,946.00	170,079.00	1,029,892.00	1,029,892.00	-
Depletion	312,648.50	550,000.00	(237,351.50)	1,100,000.00	1,100,000.00	-
Transfers & Intergovernment	25,825.52	25,826.00	(0.48)	51,651.00	51,651.00	-
<b>Total Expenditures</b>	<b>2,873,401.63</b>	<b>3,295,266.25</b>	<b>(421,864.62)</b>	<b>7,581,949.09</b>	<b>7,381,144.24</b>	<b>200,804.85</b>
<b>Operating Gain/(Loss)</b>	<b>1,591,741.95</b>	<b>1,531,132.58</b>	<b>(60,609.37)</b>	<b>678,675.91</b>	<b>1,436,277.42</b>	<b>757,601.51</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Expense	26,432.18	29,713.87	3,281.69	(177,996.00)	34,450.58	212,446.58
Bond Issue Expense	-	-	-	(75,884.00)	(75,884.00)	-
Investment Earnings	614,228.66	2,009,421.21	1,395,192.55	150,000.00	2,009,421.21	1,859,421.21
<b>Change in Net Position</b>	<b>2,232,402.79</b>	<b>3,570,267.66</b>	<b>1,337,864.87</b>	<b>574,795.91</b> (a)	<b>3,404,265.21</b>	<b>2,829,469.30</b>

**Notes:**

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2020 is shown as a percentage of yearend actual and FY2021 as a percentage of budget.
- (c) The FY 2021 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 Six Months Through 12/31/20**  
Unaudited

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Rev Budget vs Projection</u>		
	<u>FY 2020 Actual thru Dec</u>	<u>FY 2021 Actual thru Dec</u>	<u>Favorable / (Unfavorable) thru Dec 2020 vs 2019</u>	<u>FY 2021 Rev Budget Fiscal Year</u>	<u>FY 2021 Projected thru June 30</u>	<u>Favorable / (Unfavorable) thru June 30 Annual Budget</u>
<b>Revenues</b>						
Sales & User Fees	4,111,693.16	3,312,925.11	(798,768.05)	8,092,407.00	8,102,774.44	10,367.44
Interest & Penalties	20,987.48	5,962.78	(15,024.70)	30,075.00	30,075.00	-
State Grants	60,000.00	60,000.00	-	60,000.00	60,000.00	-
Charges for Services	9,815.67	4,046.60	(5,769.07)	13,950.00	15,624.60	1,674.60
Contributions & Other	333.20	31,950.00	31,616.80	5,000.00	36,750.00	31,750.00
<b>Total Revenues</b>	<u>4,202,829.51</u>	<u>3,414,884.49</u>	<u>(787,945.02)</u>	<u>8,201,432.00</u>	<u>8,245,224.04</u>	<u>43,792.04</u>
<b>Expenditures</b>						
Salary & Fringe	594,138.49	711,163.11	(117,024.62)	1,415,356.00	1,431,931.20	(16,575.20)
Professional & Related Services	506,490.26	588,652.04	(82,161.78)	1,669,225.00	1,318,236.61	350,988.39
Supplies & Materials	220,771.88	208,824.92	11,946.96	518,212.00	438,883.58	79,328.42
Utilities	167,633.96	193,839.78	(26,205.82)	566,200.00	387,679.56	178,520.44
Training & Related	6,611.45	4,614.95	1,996.50	33,000.00	9,229.90	23,770.10
Depreciation	2,252,531.50	2,210,543.50	41,988.00	4,421,087.00	4,421,087.00	-
Transfers & Intergovernment	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>3,748,177.54</u>	<u>3,917,638.30</u>	<u>(169,460.76)</u>	<u>8,623,080.00</u>	<u>8,007,047.85</u>	<u>616,032.15</u>
<b>Operating Gain/(Loss)</b>	454,651.97	(502,753.81)	(957,405.78)	(421,648.00)	238,176.19	659,824.19
<b>Non-Operating Revenues (Expenses)</b>						
Interest Expense	(453,438.73)	(333,374.58)	120,064.15	(1,577,674.00)	(1,577,674.00)	-
Bond Issue Expense	(127,085.06)	(118,352.12)	8,732.94	(176,569.00)	(176,569.00)	-
Transfer in Casino Fund	-	-	-	1,000,000.00	1,000,000.00	-
Investment Earnings	4.15	3.60	(0.55)	30,000.00	3.60	(29,996.40)
<b>Capital Contributions</b>						
Developers Contributions	-	-	-	-	-	-
Connection Fees	731,493.39	1,074,858.25	343,364.86	1,500,000.00	858,810.50	(641,189.50)
<b>Change in Net Position</b>	605,625.72	120,381.34	(485,244.38)	354,109.00 (a)	342,747.29	(11,361.71)

**Notes:**

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2020 is shown as a percentage of yearend actual and FY2021 as a percentage of budget.
- (c) The FY 2021 budget includes Fund Balance and capital outlay in the change in net position.

**Cecil County MD**  
**INCOME TAX RECEIPTS as of**  
**December, 2020**  
**(Unaudited)**

	FISCAL YEAR - 2018		FISCAL YEAR - 2019		FISCAL YEAR - 2020		FISCAL YEAR - 2021	
	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Bud Total
SEPTEMBER	\$ 441,633	0.7%	\$ 1,354,484	2.0%	\$ 1,678,858	2.5%	\$ 5,313,215	8.3%
OCTOBER	1,736,164	2.9%	1,726,559	2.6%	2,563,998	3.8%	1,959,551	3.1%
NOVEMBER	13,478,378	22.9%	14,834,759	22.2%	16,427,087	24.2%	16,982,094	26.6%
DECEMBER	255,441	0.4%	264,621	0.4%	376,094	0.6%	461,385	0.7%
JANUARY	407,529	0.7%	554,660	0.8%	515,666	0.8%		0.0%
FEBRUARY	14,274,442	24.2%	14,586,464	21.8%	15,690,227	23.1%		0.0%
MARCH	197,921	0.3%	1,062,971	1.6%	1,164,631	1.7%		0.0%
APRIL	-	0.0%	-	0.0%	-	0.0%		0.0%
MAY	12,483,277	21.2%	12,457,887	18.7%	12,051,323	17.7%		0.0%
JUNE	9,939,451	16.9%	13,357,673	20.0%	10,094,766	14.9%		0.0%
JULY	4,563,783	7.7%	4,666,810	7.0%	4,115,987	6.1%		0.0%
AUGUST	1,131,716	1.9%	1,915,217	2.9%	3,256,268	4.8%		0.0%
<b>Year to Date</b>	<b>\$ 58,909,734</b>	<b>100.0%</b>	<b>\$ 66,782,105</b>	<b>100.0%</b>	<b>\$ 67,934,905</b>	<b>100.0%</b>	<b>\$ 24,716,245</b>	<b>38.6%</b>
<b>Budget</b>	<b>\$ 60,363,860</b>		<b>\$ 62,572,542</b>		<b>\$ 63,322,542</b>		<b>\$ 63,962,320</b>	
<b>Comparative Year to Year Dec 31</b>	<b>\$ 15,911,616</b>	<b>-5.3%</b>	<b>\$ 18,180,423</b>	<b>14.3%</b>	<b>\$ 21,046,037</b>	<b>15.8%</b>	<b>\$ 24,716,245</b>	<b>17.4%</b>

**Notes:**

FY 2021 YTD Actual Receipts % change current year vs. prior year	<b>17.44%</b>
FY 2021 YTD Actual Receipts \$ change current year vs. prior year	<b>\$ 3,670,208</b>

**Cecil County MD**  
**PERRYVILLE CASINO REVENUES as of**  
**December 31, 2020**  
(Unaudited)

	FISCAL YEAR - 2020				FISCAL YEAR - 2021			
	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	\$ 354,786	\$ 124,175	\$ 230,611	11.7%	\$ 380,989	\$ 133,346	\$ 247,643	10.8%
AUGUST	347,362	121,577	225,785	11.5%	368,011	128,804	239,207	10.4%
SEPTEMBER	324,326	113,514	210,812	10.7%	365,604	127,961	237,643	10.3%
OCTOBER	317,578	111,152	206,426	10.5%	380,220	133,077	247,143	10.7%
NOVEMBER	314,183	109,964	204,219	10.4%	319,303	111,756	207,547	9.0%
DECEMBER	330,506	115,677	214,829	10.9%	357,470	125,114	232,355	10.1%
JANUARY	332,502	116,376	216,126	11.0%	-	-	-	0.0%
FEBRUARY	361,654	126,579	235,075	11.9%	-	-	-	0.0%
MARCH	162,570	56,900	105,671	5.4%	-	-	-	0.0%
APRIL	-	-	-	0.0%	-	-	-	0.0%
MAY	-	-	-	0.0%	-	-	-	0.0%
JUNE	187,577	65,652	121,925	6.2%	-	-	-	0.0%
<b>Year to Date</b>	<b>\$ 3,033,045</b>	<b>\$ 1,061,566</b>	<b>\$ 1,971,479</b>	<b>100.0%</b>	<b>\$ 2,171,596</b>	<b>\$ 760,059</b>	<b>\$ 1,411,537</b>	<b>61.4%</b>
<b>Budget</b>			<b>\$ 2,800,000</b>				<b>\$ 2,300,000</b>	
<b>Comparative Year to Year Dec 31</b>	<b>\$ 1,988,741</b>	<b>\$ 696,059</b>	<b>\$ 1,292,682</b>	<b>0.0%</b>	<b>\$ 2,171,596</b>	<b>\$ 760,059</b>	<b>\$ 1,411,537</b>	<b>9.2%</b>

**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.