

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Six Months Through 12/31/2022

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2022 Actual thru Dec	FY 2023 Actual thru Dec	Favorable / (Unfavorable) thru Dec 2022 vs 2023	FY 2023 Rev Budget Fiscal Year	(c) (b) % of FY23 Act YTD to Full Year Budget
Revenues					
Real Property Tax	110,646,056	113,546,606	2,900,550	112,491,424	101%
Personal Property Tax	12,600,165	13,029,982	429,816	12,967,747	100%
Payment in Lieu of Tax	3,707,199	3,709,165	1,966	3,709,462	100%
Discount	(55,005)	(178,441)	(123,435)	(300,000)	59%
Interest & Penalties	100,222	120,029	19,806	600,001	20%
Income Tax	23,589,358	24,758,686	1,169,328	70,075,564	35%
License & Permits	1,182,181	958,162	(224,019)	2,233,029	43%
State Grants	270,712	-	(270,712)	1,379,457	0%
Other Intergovernmental	700,435	700,571	136	2,117,959	33%
Charges for Services	3,892,143	2,214,779	(1,677,363)	5,429,428	41%
Recordation	9,594,648	4,831,886	(4,762,762)	9,549,800	51%
Investment Earnings	20,785	395	(20,389)	102,972	0%
Contributions & Other Transfers	216,507	14,567	(201,940)	198,500	7%
	3,632	-	(3,632)	442,000	0%
Total Revenues	166,469,038	163,706,388	(2,762,650)	220,997,343	74%
Expenditures					
COUNTY EXECUTIVE	93,364	69,450	23,914	168,994	41%
COUNTY COUNCIL	200,989	232,028	(31,039)	492,621	47%
ADMINISTRATOR	202,156	145,849	56,306	428,279	34%
HUMAN RESOURCES	936,364	980,174	(43,810)	1,686,519	58%
CIRCUIT COURT	1,169,268	1,222,282	(53,014)	2,583,620	47%
STATE'S ATTORNEY'S OFFICE	1,465,702	1,596,048	(130,345)	3,645,298	44%
ORPHAN'S COURT	24,950	24,958	7,048	53,426	47%
BOARD OF ELECTIONS	264,677	454,696	(190,019)	1,353,105	34%
FINANCE	1,508,005	1,645,671	(137,666)	3,174,301	52%
LIQUOR BOARD	100,021	113,998	(13,977)	237,593	48%
LAND USE & DEVELOPMENT SERVICES	1,209,361	1,133,917	75,443	2,806,522	40%
MAINTENANCE	1,782,461	1,894,304	(111,843)	4,841,203	39%
INFORMATION SYSTEMS	-	-	-	1,604,376	0%
LEGAL SERVICES	161,255	152,272	8,982	681,110	22%
LAW ENFORCEMENT	12,115,953	11,961,480	154,473	27,896,037	43%
EMERGENCY SERVICES	9,722,881	10,276,191	(553,310)	17,033,025	60%
ANIMAL CONTROL	(705)	-	(705)	-	n/a
PUBLIC WORKS	5,487,757	4,954,090	533,667	13,118,160	38%
PUBLIC HEALTH	76,052	3,450	72,602	4,002,534	0%
MD SCHOOL BLIND/ADULT DAYCARE	-	-	-	55,741	0%
SOCIAL SERVICES	135,164	125,634	9,530	531,840	24%
BOARD OF EDUCATION	44,867,807	44,601,460	266,346	89,496,266	50%
CECIL COLLEGE	8,286,665	8,250,162	36,503	12,021,157	69%
PARKS & RECREATION	780,591	916,938	(136,347)	2,168,751	42%
LIBRARIES	3,115,206	3,312,168	(196,962)	6,624,333	50%
AGRICULTURE	485,273	529,019	(43,745)	848,660	62%
ECONOMIC DEVELOPMENT	548,655	656,475	(107,819)	1,742,640	38%
JUDGEMENT & LOSSES	452	12,034	(11,582)	30,000	40%
GRANTS TO MUNICIPALITIES	771,579	782,225	(10,646)	771,579	101%
DEBT SERVICE - PRINCIPAL	7,959,440	7,077,268	882,172	11,102,348	64%
DEBT SERVICE - INTEREST	2,448,518	3,214,276	(765,758)	5,656,602	57%
OPERATING TRANSFER	9,930	-	9,930	5,729,142	0%
Total Expenditures	105,929,790	106,338,516	(408,726)	222,585,781	48%
Revenues over Expenditures	60,539,248	57,367,872	(3,171,376)	(1,588,438)	NM

Notes:

- (a) December 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 Six Months Through 12/31/2022

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2022 Actual thru Dec	FY 2023 Actual thru Dec	Favorable / (Unfavorable) thru Dec 2022 vs 2023	FY 2023 Rev Budget Fiscal Year	(c) (b) % of FY23 Act YTD to Full Year Budget
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Discount	(55,005)	(178,441)	(123,435)	(300,000)	59%
Interest & Penalties	100,222	120,029	19,806	600,001	20%
Income Tax	23,589,358	24,758,686	1,169,328	70,075,564	35%
License & Permits	1,182,181	958,162	(224,019)	2,233,029	43%
State Grants	270,712	-	(270,712)	1,379,457	0%
Other Intergovernmental	700,435	700,571	136	2,117,959	33%
Charges for Services	3,892,143	2,214,779	(1,677,363)	5,429,428	41%
Recordation	9,594,648	4,831,886	(4,762,762)	9,549,800	51%
Investment Earnings	20,785	395	(20,389)	102,972	0%
Contributions & Other	216,507	14,567	(201,940)	198,500	7%
Transfers	3,632	-	(3,632)	442,000	0%
Total Revenues	166,469,038	163,706,388	(2,762,650)	220,997,343	74%
Expenditures					
Salary & Fringe	23,392,920	24,258,143	(865,223)	52,074,035	47%
Professional & Related Services	4,747,800	3,411,310	1,336,490	12,573,694	27%
Supplies & Materials	5,455,177	6,111,172	(655,995)	14,015,028	44%
Utilities	568,107	549,905	18,203	1,438,000	38%
Training & Related	216,101	200,572	15,529	821,668	24%
Capital Outlay	642,417	36,467	605,951	615,448	6%
Expendable Equip Other	6,727	-	6,727	727	0%
Debt Service	-	-	-	-	n/a
Special Purpose	225,634	611,316	(385,682)	1,780,125	34%
Debt Service - Principal	7,959,440	7,077,268	882,172	11,102,348	64%
Debt Service - Interest	2,448,518	3,214,276	(765,758)	5,656,602	57%
Transfers & Intergovernment	60,266,948	60,868,089	(601,141)	122,508,106	50%
Total Expenditures	105,929,790	106,338,516	(408,726)	222,585,781	48%
Revenues over Expenditures	60,539,248	57,367,872	(3,171,376)	(1,588,438)	NM

Notes:

- (a) December 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 Six Months Through 12/31/2022

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2022 Actual thru Dec	FY 2023 Actual thru Dec	Favorable / (Unfavorable) thru Dec 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	44,263,512	44,598,132	(334,620)	89,196,266	50%
Cecil College	8,180,298	8,180,298	-	11,841,157	69%
Domestic Violence	-	-	-	-	NM
Economic Development	-	-	-	-	NM
Gypsy Moth	-	-	-	5,625	0%
Health Department	-	-	-	3,894,945	0%
Libraries	3,115,206	3,312,168	(196,962)	6,624,333	50%
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>59,158,779</u>	<u>59,750,505</u>	<u>(591,726)</u>	<u>115,207,877</u>	52%
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	9,930	-	9,930	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	<u>9,930</u>	<u>-</u>	<u>9,930</u>	<u>6,127,174</u>	0%
State Fee-Property Tax Admin	326,660	335,359	(8,699)	401,476	84%
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>60,266,948</u>	<u>60,868,089</u>	<u>(601,141)</u>	<u>122,508,106</u>	50%

Notes:

- (a) December includes pro-rata estimates and accrual calculations which may be revised after 2023 Yearend Adjustments.
- (h) Budget numbers are presented as full year budget.

Cecil County MD
INCOME TAX RECEIPTS as of
December 31, 2022
(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%	--	0.0%
FEBRUARY	15,690,227	23.1%	18,927,008	23.3%	20,437,725	24.6%	--	0.0%
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%	\$ 24,758,686	38.7%
Budget	\$ 63,322,542		\$ 63,962,320		\$ 65,561,000		\$ 63,962,320	
Year to Year - Dec 31 Growth/(Decline)	\$ 28,418,292	41.8%	\$ 34,318,815	42.2%	\$ 29,982,335	36.1%	\$ 31,058,686	48.6%
	\$ 3,655,842	14.8%	\$ 5,900,523	20.8%	\$ (4,336,481)	-12.6%	\$ 1,076,351	3.6%

Cecil County MD
PERRYVILLE CASINO REVENUES as of
December 31, 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%	408,281	142,898	265,383	7.4%
NOVEMBER	382,945	134,031	248,914	7.6%	387,000	135,450	251,550	7.0%
DECEMBER	391,601	137,060	254,541	7.8%	387,000	135,450	251,550	7.0%
JANUARY	360,801	126,280	234,521	7.1%		-	-	0.0%
FEBRUARY	427,396	149,589	277,808	8.5%		-	-	0.0%
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%	\$ 2,364,691	\$ 827,642	\$ 1,537,049	42.9%
Budget			\$ 2,884,700				\$ 3,586,156	
Year to Year - Dec 31 Growth/(Decline)	\$ 2,498,912	\$ 874,619	\$ 1,624,293	34.1%	\$ 2,364,691	\$ 827,642	\$ 1,537,049	42.9%
	\$ 327,315	\$ 114,560	\$ 212,755	15.1%	\$ (134,220)	\$ (46,977)	\$ (87,243)	-5.4%

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 Six Months Through 12/31/22
Unaudited

FY23 YTD represents 24% of Full Year Budget

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2022 Actual thru Dec	FY 2023 Actual thru Dec	Favorable / (Unfavorable) thru Dec 2023 vs 2022	FY 2023 Rev Budget Fiscal Year	FY 2023 Actual thru Dec	% of FY23 Act YTD to Full Year Budget
Revenues						
Sales & User Fees	5,197,984	5,234,548	36,564	8,029,200	3,734,548	65%
Charges for Services	266,239	276,163	9,924	273,000	116,163	101%
Interest & Penalties	-	70	70	2,325	70	3%
Federal Grants	-	-	-	-	-	NM
State Grants	-	16,826	16,826	-	16,826	NM
Contributions & Other	170,751	-	(170,751)	-	-	NM
Total Revenues	5,634,975	5,527,607	(107,367)	8,304,525	3,867,607	67%
Expenditures						
Salary & Fringe	836,019	939,193	(103,173)	1,870,049	939,193	50%
Professional & Related Services	1,081,863	794,930	286,933	3,462,997	794,930	23%
Supplies & Materials	181,783	193,277	(11,494)	487,493	193,277	40%
Utilities	114,889	47,515	67,375	180,700	47,515	26%
Training & Related	5,075	3,134	1,940	26,350	3,134	12%
Expendable Equipment	858	-	858	4,923	-	0%
Depreciation	389,110	405,827	(16,717)	1,217,481	405,827	33%
Depletion	372,841	366,667	6,174	1,100,000	366,667	33%
Bad Debt Expense	-	-	-	-	-	NM
Transfers & Intergovernment	25,826	25,826	-	51,651	25,826	50%
Total Expenditures	3,008,264	2,776,368	231,896	8,401,644	2,776,368	33%
Operating Gain/(Loss)	2,626,711	2,751,239	124,529	(97,119)	1,091,239	-2833%
Non-Operating Revenues (Expenses)						
Interest Expense	(60,480)	(184,761)	(124,281)	(167,797)	(184,761)	110%
Bond Issue Expense	(1,508)	-	1,508	(56,479)	-	0%
Investment Earnings	372,108	-	(372,108)	250,000	-	0%
Change in Net Position	2,936,831	2,566,479	(371,860)	(71,395)	906,479	-3595%

(a)

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 Six Months Through 12/31/22
Unaudited

FY23 YTD represents 28% of Full Year Budget

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2022 Actual thru Dec	FY 2023 Actual thru Dec	Favorable / (Unfavorable) thru Dec 2023 vs 2022	FY 2023 Rev Budget Fiscal Year	FY 2023 Actual thru Dec	% of FY23 Act YTD to Full Year Budget
Revenues						
Sales & User Fees	4,424,169	4,516,232	92,063	8,516,098	1,016,232	53%
Interest & Penalties	20,064	21,069	1,005	35,075	21,069	60%
Federal Grants	-	-	-	-	-	NM
State Grants	60,000	-	(60,000)	60,000	-	0%
Charges for Services	21,240	13,784	(7,456)	25,000	13,784	55%
Contributions & Other	-	339,272	339,272	351,691	339,272	96%
Total Revenues	4,525,472	4,890,356	364,884	8,987,864	1,390,356	54%
Expenditures						
Salary & Fringe	746,651	795,191	(48,539)	1,727,354	795,191	46%
Professional & Related Services	601,068	683,524	(82,456)	2,352,334	683,524	29%
Supplies & Materials	201,933	272,368	(70,435)	611,110	272,368	45%
Utilities	227,193	294,893	(67,700)	673,500	294,893	44%
Training & Related	5,339	5,815	(477)	33,000	5,815	18%
Depreciation	1,879,132	1,669,967	209,166	5,009,900	1,669,967	33%
Bad Debt Expense	-	-	-	-	-	NM
Transfers & Intergovernment	-	-	-	-	-	NM
Total Expenditures	3,661,317	3,721,758	(60,441)	10,407,198	3,721,758	36%
Operating Gain/(Loss)	864,156	1,168,598	304,443	(1,419,334)	(2,331,402)	-82%
Non-Operating Revenues (Expenses)						
Interest Expense	(110,437)	(645,752)	(535,315)	(1,119,360)	(645,752)	58%
Bond Issue Expense	(346,218)	(118,352)	227,866	(350,351)	(118,352)	34%
Transfer in Casino Fund	-	-	-	500,000	-	0%
Investment Earnings	10	2	(7)	5,000	2	0%
Capital Contributions						
Developers Contributions	-	-	-	-	-	-
Connection Fees	1,600,939	1,003,383	(597,556)	2,652,000	1,003,383	38%
Change in Net Position	2,008,449	1,407,880	(600,569)	267,955 (a)	(2,092,120)	525%

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.