

**Cecil County MD**  
**General Fund**  
**Revenues & Expenditures by Major Department**  
**as of Twelve Months Through 6/30/2023**  
See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2022 Actual thru June	FY 2023 Actual thru June	Favorable / (Unfavorable) thru June 2022 vs 2023	FY 2023 Rev Budget Fiscal Year	(c) (b) % of FY23 Act YTD to Full Year Budget
<b>Revenues</b>					
Real Property Tax	111,351,993	114,496,200	3,144,207	112,491,424	102%
Personal Property Tax	14,110,287	15,028,759	918,472	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	569,208	690,533	121,325	600,001	115%
Income Tax	82,987,898	86,670,893	3,682,996	70,075,564	124%
License & Permits	2,705,007	1,876,945	(828,062)	2,233,029	84%
State Grants	935,416	1,322,090	386,674	1,379,457	96%
Other Intergovernmental	2,491,025	2,054,903	(436,122)	2,117,959	97%
Charges for Services	7,651,296	4,663,544	(2,987,752)	5,454,428	86%
Recordation	15,492,789	8,021,444	(7,471,345)	9,549,800	84%
Investment Earnings	287,358	4,812,388	4,525,030	102,972	4673%
Contributions & Other	328,069	830,423	502,354	412,983	201%
Transfers	1,038,632	594,000	(444,632)	594,000	100%
<b>Total Revenues</b>	<b>243,601,482</b>	<b>244,590,615</b>	<b>989,133</b>	<b>221,388,827</b>	<b>110%</b>
<b>Expenditures</b>					
COUNTY EXECUTIVE	198,398	168,677	29,722	168,994	100%
COUNTY COUNCIL	439,658	494,116	(54,458)	492,621	100%
ADMINISTRATOR	342,429	382,837	(40,408)	428,279	89%
HUMAN RESOURCES	1,504,529	1,579,715	(75,186)	1,686,519	94%
CIRCUIT COURT	2,483,653	2,570,221	(86,568)	2,583,620	99%
STATE'S ATTORNEY'S OFFICE	3,152,200	3,492,755	(340,554)	3,895,298	90%
ORPHAN'S COURT	49,769	49,428	341	53,426	93%
BOARD OF ELECTIONS	848,082	949,942	(101,861)	1,353,105	70%
FINANCE	2,921,454	3,174,241	(252,788)	3,174,301	100%
LIQUOR BOARD	223,908	229,467	(5,558)	252,593	91%
LAND USE & DEVELOPMENT SERVICES	2,480,114	2,626,924	(146,810)	2,958,522	89%
MAINTENANCE	4,001,469	4,648,810	(647,340)	4,920,203	94%
INFORMATION SYSTEMS	-	1,553,607	(1,553,607)	1,604,376	97%
LEGAL SERVICES	346,058	398,639	(52,581)	681,110	59%
LAW ENFORCEMENT	25,789,636	25,624,858	164,778	27,890,037	92%
EMERGENCY SERVICES	15,132,999	16,609,541	(1,476,542)	17,139,085	97%
PUBLIC WORKS	14,505,478	15,442,331	(936,853)	15,838,943	97%
PUBLIC HEALTH	3,727,668	3,990,782	(263,114)	4,002,534	100%
MD SCHOOL BLIND/ADULT DAYCARE	34,237	34,237	-	55,741	61%
SOCIAL SERVICES	284,992	264,746	20,246	531,840	50%
BOARD OF EDUCATION	89,218,678	89,328,999	(110,321)	89,736,266	100%
CECIL COLLEGE	12,054,835	12,095,565	(40,730)	12,021,157	101%
PARKS & RECREATION	1,891,007	2,437,488	(546,481)	2,402,634	101%
LIBRARIES	6,230,417	6,624,333	(393,916)	6,624,333	100%
AGRICULTURE	742,840	824,555	(81,716)	848,660	97%
ECONOMIC DEVELOPMENT	1,531,366	1,542,217	(10,850)	1,748,240	88%
JUDGEMENT & LOSSES	19,623	16,625	2,998	30,000	55%
GRANTS TO MUNICIPALITIES	771,579	782,225	(10,646)	771,579	101%
DEBT SERVICE - PRINCIPAL	9,837,419	11,100,972	(1,263,553)	11,101,884	100%
DEBT SERVICE - INTEREST	5,273,897	5,961,849	(687,952)	5,657,066	105%
OPERATING TRANSFER	5,519,289	10,228,860	(4,709,571)	7,088,360	144%
<b>Total Expenditures</b>	<b>211,557,684</b>	<b>225,229,564</b>	<b>(13,671,881)</b>	<b>227,741,326</b>	<b>99%</b>
<b>Revenues over Expenditures</b>	<b>32,043,798</b>	<b>19,361,050</b>	<b>(12,682,748)</b>	<b>(6,352,499)</b>	<b>NM</b>

**Notes:**

- (a) June 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 Twelve Months Through 6/30/2023**

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 June</u>	<u>FY 2023 Actual thru June</u>	<u>Favorable / (Unfavorable) thru June 2022 vs 2023</u>	<u>FY 2023 Rev Budget Fiscal Year</u>	(c) (b)	<u>% of FY23 Act YTD to Full Year Budget</u>
<b>Revenues</b>						
Real Property Tax	111,351,993	114,496,200	3,144,207	112,491,424		102%
Personal Property Tax	14,110,287	15,028,759	918,472	12,967,747		116%
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Discounts	(54,695)	(180,671)	(125,977)	(300,000)		60%
Interest & Penalties	569,208	690,533	121,325	600,001		115%
Income Tax	82,987,898	86,670,893	3,682,996	70,075,564		124%
License & Permits	2,705,007	1,876,945	(828,062)	2,233,029		84%
State Grants	935,416	1,322,090	386,674	1,379,457		96%
Other Intergovernmental	2,491,025	2,054,903	(436,122)	2,117,959		97%
Charges for Services	7,651,296	4,663,544	(2,987,752)	5,454,428		86%
Recordation	15,492,789	8,021,444	(7,471,345)	9,549,800		84%
Investment Earnings	287,358	4,812,388	4,525,030	102,972		4673%
Contributions & Other	328,069	830,423	502,354	412,983		201%
Transfers	1,038,632	594,000	(444,632)	594,000		100%
<b>Total Revenues</b>	<b>243,601,482</b>	<b>244,590,615</b>	<b>989,133</b>	<b>221,388,827</b>		<b>110%</b>
<b>Expenditures</b>						
Salary & Fringe	48,121,134	50,542,747	(2,421,613)	51,935,418		97.3%
Professional & Related Services	12,879,338	12,633,261	246,077	15,553,182		81.2%
Supplies & Materials	11,633,622	14,311,017	(2,677,395)	14,942,447		95.8%
Utilities	1,294,172	1,334,595	(40,422)	1,551,539		86.0%
Training & Related	404,458	518,094	(113,636)	814,912		63.6%
Capital Outlay	837,086	534,122	302,964	966,869		55.2%
Expendable Equip Other	6,727	3,250	3,477	3,250		100.0%
Special Purpose	684,524	1,557,367	(872,844)	1,745,467		89.2%
Debt Service - Principal	9,837,419	11,100,972	(1,263,553)	11,101,884		100.0%
Debt Service - Interest	5,273,897	5,961,849	(687,952)	5,657,066		105.4%
Transfers & Intergovernment	120,585,306	126,732,289	(6,146,983)	123,469,292		102.6%
<b>Total Expenditures</b>	<b>211,557,684</b>	<b>225,229,564</b>	<b>(13,671,881)</b>	<b>227,741,326</b>		<b>98.9%</b>
<b>Revenues over Expenditures</b>	<b>32,043,798</b>	<b>19,361,050</b>	<b>(12,682,748)</b>	<b>(6,352,499)</b>		<b>NM</b>

**Notes:**

- (a) June 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 Twelve Months Through 6/30/2023**

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 June</u>	<u>FY 2023 Actual thru June</u>	<u>Favorable / (Unfavorable) thru June 2022 vs 2023</u>	<u>FY 2023 Rev Budget Fiscal Year</u>	<u>(b) % of FY23 Act YTD to Full Year Budget</u>
<b>Allocation Regular</b>					
Adult Daycare	34,237	34,237	-	34,237	100%
Agricultural Extension Service	222,002	245,273	(23,271)	243,803	101%
Board of Education	88,527,026	89,196,266	(669,240)	89,196,266	100%
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	3,623,475	3,915,893	(292,418)	3,894,945	101%
Libraries	6,230,417	6,624,333	(393,916)	6,624,333	100%
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%
<b>Total Allocation Regular</b>	<u>113,861,700</u>	<u>115,281,138</u>	<u>(1,419,438)</u>	<u>115,207,877</u>	100%
<b>Operating Transfers</b>					
Housing Voucher	77,785	-	77,785	107,729	0%
Community Services	4,643,923	-	4,643,923	5,150,213	0%
Capital Projects	780,000	-	780,000	120,000	0%
Agriculture and Land Preservation	-	-	-	350,000	0%
Confiscated Funds	17,581	-	17,581	1,200	0%
Circuit Court Grant	-	-	-	-	NM
DES Grant	-	-	-	-	NM
COPS Grant	-	-	-	-	NM
Board of Education	-	-	-	-	NM
Domestic Violence	-	-	-	-	NM
EMS Grant	-	-	-	-	NM
Fleet Fund	-	-	-	1,359,218	0%
Other	-	10,228,860	-	-	-
Human Resources	-	-	-	-	NM
Planning and Zoning	-	-	-	-	NM
Public Works Grant	-	-	-	-	NM
State Attorney's Funding from GF	-	-	-	-	NM
State Attorney Grant	-	-	-	-	NM
<b>Total Operating Transfers</b>	<u>5,519,289</u>	<u>10,228,860</u>	<u>5,519,289</u>	<u>7,088,360</u>	144%
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%
<b>Total Transfers &amp; Intergov</b>	<u>120,585,306</u>	<u>126,732,289</u>	<u>4,081,877</u>	<u>123,469,292</u>	103%

**Notes:**

- (a) June 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  
June 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	2.5%	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%	1,307,000	2.0%
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%	14,953,598	23.4%
JUNE	10,094,766	14.9%	12,650,053	15.6%	14,746,887	17.8%	13,867,665	21.7%
JULY	4,115,987	6.1%	4,427,606	5.4%	5,180,309	6.2%	5,019,699	7.8%
AUGUST	3,256,268	4.8%	5,174,964	6.4%	1,212,668	1.5%	1,000,000	1.6%
<b>TOTAL</b>	<b>\$ 67,934,905</b>	<b>100.0%</b>	<b>\$ 81,290,908</b>	<b>100.0%</b>	<b>\$ 82,987,898</b>	<b>100.0%</b>	<b>\$ 86,670,893</b>	<b>135.5%</b>
Budget	\$ 63,322,542		\$ 63,962,320		\$ 65,561,000		\$ 63,962,320	
Year to Year - June 30 Growth/(Decline)	\$ 67,934,905	100.0%	\$ 81,290,908	100.0%	\$ 82,987,898	100.0%	\$ 86,670,893	135.5%
	\$ 1,152,800	1.7%	\$ 13,356,003	19.7%	\$ 1,696,989	2.1%	\$ 3,682,996	4.4%

**PERRYVILLE CASINO REVENUES as of  
June 30, 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%	405,936	142,078	263,694	7.4%
TOTAL	\$ 5,051,738	\$ 1,768,108	\$ 3,283,630	100.0%	\$ 4,896,038	\$ 1,713,613	\$ 3,182,261	88.7%
Budget			\$ 2,884,700				\$ 3,586,156	
Year to Year - June 30 Growth/(Decline)	\$ 5,051,738	\$ 1,768,108	\$ 3,283,630	100.0%	\$ 4,896,038	\$ 1,713,613	\$ 3,182,261	88.7%
	\$ 350,048	\$ 122,517	\$ 227,531	7.4%	\$ (155,700)	\$ (54,495)	\$ (101,369)	-3.1%

**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 Twelve Months Through 6/30/23**  
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual	
	FY 2022 Actual thru June	FY 2023 Actual thru June	Favorable / (Unfavorable) thru June 2023 vs 2022	FY 2023 Rev Budget Fiscal Year	% of FY23 Act YTD to Full Year Budget
<b>Revenues</b>					
Sales & User Fees	9,732,342	9,375,760	(356,582)	8,029,200	117%
Charges for Services	806,198	319,103	(487,095)	273,000	117%
Interest & Penalties	140	295	155	2,325	13%
Federal Grants	-	-	-	-	NM
State Grants	82,150	16,826	(65,324)	-	NM
Contributions & Other	8,636	-	(8,636)	-	NM
<b>Total Revenues</b>	<b>10,629,466</b>	<b>9,711,974</b>	<b>(917,492)</b>	<b>8,304,525</b>	<b>117%</b>
<b>Expenditures</b>					
Salary & Fringe	1,858,044	2,032,232	(174,188)	816,823	109%
Professional & Related Services	2,690,271	2,743,753	(53,482)	1,870,049	78%
Supplies & Materials	443,923	503,311	(59,388)	3,502,098	89%
Utilities	202,616	164,760	37,856	562,493	64%
Training & Related	11,527	12,747	(1,220)	255,700	64%
Expendable Equipment	3,354	-	3,354	20,024	0%
Depreciation	1,167,330	1,217,481	(50,151)	4,923	100%
Depletion	1,118,523	1,100,000	18,523	1,217,481	100%
Transfers & Intergovernment	51,651	51,651	-	1,100,000	100%
<b>Total Expenditures</b>	<b>7,547,239</b>	<b>7,825,935</b>	<b>(278,696)</b>	<b>8,584,419</b>	<b>91%</b>
<b>Operating Gain/(Loss)</b>	<b>3,082,227</b>	<b>1,886,040</b>	<b>(1,196,188)</b>	<b>(279,894)</b>	<b>-674%</b>
<b>Non-Operating Revenues (Expenses)</b>					
Interest Expense	(82,395)	(658,513)	(576,118)	(167,797)	392%
Bond Issue Expense	(64,979)	-	64,979	(56,479)	0%
Investment Earnings	(2,161,597)	710,108	2,871,706	250,000	284%
<b>Change in Net Position</b>	<b>773,255</b>	<b>1,937,635</b>	<b>1,099,400</b>	<b>(254,170)</b> (a)	<b>-762%</b>

**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 Twelve Months Through 6/30/23**  
**Unaudited**

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Rev Budget vs Actual</u>	
	<u>FY 2022 Actual thru June</u>	<u>FY 2023 Actual thru June</u>	<u>Favorable / (Unfavorable) thru June 2023 vs 2022</u>	<u>FY 2023 Rev Budget Fiscal Year</u>	<u>% of FY23 Act YTD to Full Year Budget</u>
<b>Revenues</b>					
Sales & User Fees	8,565,380	9,089,060	523,680	8,516,098	107%
Interest & Penalties	86,242	71,340	(14,903)	35,075	203%
Federal Grants	-	-	-	-	NM
State Grants	329,224	165,829	(163,395)	60,000	276%
Charges for Services	36,215	41,948	5,733	25,000	168%
Contributions & Other	556	339,272	338,716	351,691	96%
<b>Total Revenues</b>	<u>9,017,618</u>	<u>9,707,449</u>	<u>689,831</u>	<u>8,987,864</u>	<u>108%</u>
<b>Expenditures</b>					
Salary & Fringe	1,607,644	1,709,193	(101,550)	1,727,354	99%
Professional & Related Services	2,249,103	1,817,020	432,082	2,144,134	85%
Supplies & Materials	500,742	707,190	(206,448)	766,571	92%
Utilities	574,979	713,483	(138,504)	789,700	90%
Training & Related	10,489	16,287	(5,798)	28,000	58%
Depreciation	5,637,397	5,009,900	627,497	5,009,900	100%
Bad Debt Expense	(11,810)	-	(11,810)	-	NM
Transfers & Intergovernment	-	-	-	-	NM
<b>Total Expenditures</b>	<u>10,568,544</u>	<u>9,973,074</u>	<u>595,470</u>	<u>10,465,659</u>	<u>95%</u>
<b>Operating Gain/(Loss)</b>	(1,550,926)	(265,625)	1,285,301	(1,477,795)	18%
<b>Non-Operating Revenues (Expenses)</b>					
Interest Expense	(619,789)	(1,286,800)	(667,011)	(1,119,360)	115%
Bond Issue Expense	(414,722)	(118,352)	296,370	(350,351)	34%
Transfer in Casino Fund	1,000,000	500,000	(500,000)	500,000	100%
Investment Earnings	4,230	8	(4,222)	5,000	0%
<b>Capital Contributions</b>					
Developers Contributions	1,256,993	-	(1,256,993)	-	
Connection Fees	3,020,849	2,036,173	(984,676)	2,652,000	77%
<b>Change in Net Position</b>	2,696,636	865,404	(1,831,232)	209,494 (a)	413%

**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.