

**Cecil County MD**  
**General Fund**  
**Revenues & Expenditures by Major Department**  
**as of Four Months Through 10/31/2022**

See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2022 Actual thru Oct	FY 2023 Actual thru Oct	Favorable / (Unfavorable) thru Oct 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	110,682,945	111,464,927	781,983	112,491,424		99%
Personal Property Tax	10,543,700	10,585,007	41,307	12,967,747		82%
Payment in Lieu of Tax	3,707,199	3,709,165	1,966	3,709,462		100%
Discount	(53,913)	(146,643)	(92,730)	(300,000)		49%
Interest & Penalties	34,232	49,893	15,661	600,001		8%
Income Tax	4,800,181	5,025,910	225,729	70,075,564		7%
License & Permits	557,669	264,620	(293,049)	2,233,029		12%
Federal Grants	-	-	-	-		n/a
State Grants	231,929	234,248	2,319	1,379,457		17%
Other Intergovernmental	582,149	601,528	19,379	2,117,959		28%
Charges for Services	1,589,416	1,700,669	111,253	5,429,428		31%
Recordation	4,748,711	3,730,069	(1,018,642)	9,549,800		39%
Investment Earnings	11,136	11,248	111	102,972		11%
Contributions & Other	73,368	74,101	734	198,500		37%
Transfers	3,632	-	(3,632)	442,000		0%
<b>Total Revenues</b>	<b>137,512,353</b>	<b>137,304,742</b>	<b>(207,611)</b>	<b>220,997,343</b>		<b>62%</b>
<b>Expenditures</b>						
COUNTY EXECUTIVE	55,651	43,996	11,655	168,994		26%
COUNTY COUNCIL	130,297	123,689	6,608	492,621		25%
ADMINISTRATOR	129,897	84,168	45,729	428,279		20%
HUMAN RESOURCES	755,313	798,774	(43,461)	1,686,519		47%
CIRCUIT COURT	749,057	758,087	(9,030)	2,583,620		29%
STATE'S ATTORNEY'S OFFICE	894,780	956,068	(61,288)	3,645,298		26%
YOUTH PANEL	-	n/a	-	-		n/a
ORPHAN'S COURT	13,807	13,496	311	53,426		25%
BOARD OF ELECTIONS	93,925	216,454	(122,529)	1,353,105		16%
FINANCE	954,807	1,027,156	(72,349)	3,174,301		32%
LIQUOR BOARD	60,246	67,932	(7,686)	237,593		29%
LAND USE & DEVELOPMENT SERVICES	629,587	669,841	(40,254)	2,806,522		24%
MAINTENANCE	1,109,108	1,153,806	(44,698)	4,841,203		24%
INFORMATION SYSTEMS	-	-	-	1,604,376		0%
LEGAL SERVICES	97,836	92,114	5,722	681,110		14%
LAW ENFORCEMENT	7,447,859	7,225,349	222,510	27,896,037		26%
EMERGENCY SERVICES	7,984,757	8,221,172	(236,415)	17,033,025		48%
ANIMAL CONTROL	159	112	47	-		n/a
PUBLIC WORKS	3,183,535	3,103,126	80,409	13,118,160		24%
PUBLIC HEALTH	62,837	63,466	(628)	4,002,534		2%
MD SCHOOL BLIND/ADULT DAYCARE	-	-	-	55,741		0%
SOCIAL SERVICES	87,427	78,574	8,853	531,840		15%
BOARD OF EDUCATION	29,994,180	29,735,416	258,763	89,496,266		33%
CECIL COLLEGE	5,499,768	5,475,984	23,784	12,021,157		46%
PARKS & RECREATION	499,214	561,794	(62,580)	2,168,751		26%
LIBRARIES	2,076,804	2,208,112	(131,308)	6,624,333		33%
AGRICULTURE	399,741	435,321	(35,579)	848,660		51%
ECONOMIC DEVELOPMENT	308,390	387,497	(79,107)	1,742,640		22%
JUDGEMENT & LOSSES	452	7,854	(7,401)	30,000		26%
GRANTS TO MUNICIPALITIES	764,400	775,046	(10,646)	771,579		100%
DEBT SERVICE - PRINCIPAL	3,606,285	3,926,937	(320,652)	11,102,348		35%
DEBT SERVICE - INTEREST	2,089,584	2,862,468	(772,884)	5,656,602		51%
OPERATING TRANSFER	9,930	-	9,930	5,729,142		0%
<b>Total Expenditures</b>	<b>69,689,634</b>	<b>71,073,809</b>	<b>(1,384,176)</b>	<b>222,585,781</b>		<b>32%</b>
<b>Revenues over Expenditures</b>	<b>67,822,719</b>	<b>66,230,932</b>	<b>(1,591,787)</b>	<b>(1,588,438)</b>		<b>NM</b>

**Notes:**

- (a) October 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 Four Months Through 10/31/2022**

See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2022 Actual thru Oct	FY 2023 Actual thru Oct	Favorable / (Unfavorable) thru Oct 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	110,682,945	111,464,927	781,983	112,491,424		99%
Personal Property Tax	10,543,700	10,585,007	41,307	12,967,747		82%
Payment in lieu of Tax	3,707,199	3,709,165	1,966	3,709,462		100%
Discount	(53,913)	(146,643)	(92,730)	(300,000)		49%
Interest & Penalties	34,232	49,893	15,661	600,001		8%
Income Tax	4,800,181	5,025,910	225,729	70,075,564		7%
License & Permits	557,669	264,620	(293,049)	2,233,029		12%
Federal Grants	-	-	-	-		n/a
State Grants	231,929	234,248	2,319	1,379,457		17%
Other Intergovernmental	582,149	601,528	19,379	2,117,959		28%
Charges for Services	1,589,416	1,700,669	111,253	5,429,428		31%
Recordation	4,748,711	3,730,069	(1,018,642)	9,549,800		39%
Investment Earnings	11,136	11,248	111	102,972		11%
Contributions & Other	73,368	74,101	734	198,500		37%
Transfers	3,632	-	(3,632)	442,000		0%
<b>Total Revenues</b>	<b>137,512,353</b>	<b>137,304,742</b>	<b>(207,611)</b>	<b>220,997,343</b>		<b>62%</b>
<b>Expenditures</b>						
Salary & Fringe	14,510,123	14,828,793	(318,670)	52,074,035		28%
Professional & Related Services	2,839,946	2,612,087	227,858	12,623,494		21%
Supplies & Materials	3,922,880	4,003,789	(80,909)	13,964,481		29%
Utilities	326,296	327,876	(1,580)	1,435,700		23%
Training & Related	167,805	161,462	6,343	818,715		20%
Capital Outlay	510,575	27,185	483,391	615,448		4%
Expendable Equip Other	-	-	-	6,727		0%
Special Purpose	129,532	311,288	(181,756)	1,780,125		17%
Debt Service - Principal	3,606,285	3,926,937	(320,652)	11,102,348		35%
Debt Service - Interest	2,089,584	2,862,468	(772,884)	5,656,602		51%
Transfers & Intergovernment	41,586,607	42,011,925	(425,318)	122,508,106		34%
<b>Total Expenditures</b>	<b>69,689,634</b>	<b>71,073,809</b>	<b>(1,384,175)</b>	<b>222,585,781</b>		<b>32%</b>
<b>Revenues over Expenditures</b>	<b>67,822,719</b>	<b>66,230,933</b>	<b>(1,591,787)</b>	<b>(1,588,438)</b>		<b>NM</b>

**Notes:**

- (a) October 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 Four Months Through 10/31/2022**

See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2022 Actual thru Oct	FY 2023 Actual thru Oct	Favorable / (Unfavorable) thru Oct 2022 vs 2023	FY 2023 Rev Budget Fiscal Year	(b) % of FY23 Act YTD to Full Year Budget
<b>Allocation Regular</b>					
Adult Daycare	-	-	-	34,237	0%
Agricultural Extension Service	222,002	243,053	(21,051)	243,803	100%
Board of Education	29,509,008	29,732,088	(223,080)	89,196,266	33%
Cecil College	5,406,120	5,406,120	-	11,841,157	46%
Domestic Violence	-	-	-	-	NM
Economic Development	-	-	-	-	NM
Gypsy Moth	-	-	-	5,625	0%
Health Department	-	-	-	3,894,945	0%
Libraries	2,076,804	2,208,112	(131,308)	6,624,333	33%
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>	<b>40,591,695</b>	<b>41,006,227</b>	<b>(414,532)</b>	<b>115,207,877</b>	<b>36%</b>
<b>Operating Transfers</b>					
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%
<b>Total Operating Transfers</b>	<b>9,930</b>	<b>-</b>	<b>9,930</b>	<b>6,127,174</b>	<b>0%</b>
State Fee-Property Tax Admin	220,582	230,652	(10,070)	401,476	57%
Tax Rebate	764,400	775,046	(10,646)	764,400	101%
Bank Tax Distribution	-	-	-	7,179	0%
<b>Total Transfers &amp; Intergov</b>	<b>41,586,607</b>	<b>42,011,925</b>	<b>(425,318)</b>	<b>122,508,106</b>	<b>34%</b>

**Notes:**

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

**Cecil County MD**  
**Landfill Fund**  
**Revenues & Expenditures by Category**  
**as of Four Months Through 10/31/22**  
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual	
	FY 2022 Actual thru Oct	FY 2023 Actual thru Oct	Favorable / (Unfavorable) thru Oct 2023 vs 2022	FY 2023 Rev Budget Fiscal Year	% of FY23 Act YTD to Full Year Budget
<b>Revenues</b>					
Sales & User Fees	3,546,807	3,875,675	328,869	8,029,200	48%
Charges for Services	169,764	166,800	(2,964)	273,000	61%
Interest & Penalties	-	-	-	2,325	0%
Federal Grants	-	-	-	-	NM
State Grants	-	16,826	16,826	-	NM
Contributions & Other	117,032	-	(117,032)	-	NM
<b>Total Revenues</b>	<b>3,833,602</b>	<b>4,059,301</b>	<b>225,699</b>	<b>8,304,525</b>	<b>49%</b>
<b>Expenditures</b>					
Salary & Fringe	493,661	560,292	(66,632)	1,870,049	30%
Professional & Related Services	638,710	481,772	156,938	3,561,817	14%
Supplies & Materials	113,663	127,103	(13,441)	337,493	38%
Utilities	88,887	41,000	47,887	255,700	16%
Training & Related	4,163	2,354	1,809	26,350	9%
Expendable Equipment	858	-	858	4,923	0%
Depreciation	389,110	405,827	(16,717)	1,217,481	33%
Depletion	372,841	366,667	6,174	1,100,000	33%
Bad Debt Expense	-	-	-	-	NM
Transfers & Intergovernment	12,913	12,913	-	51,651	25%
<b>Total Expenditures</b>	<b>2,114,805</b>	<b>1,997,928</b>	<b>116,877</b>	<b>8,425,464</b>	<b>24%</b>
<b>Operating Gain/(Loss)</b>	<b>1,718,797</b>	<b>2,061,373</b>	<b>342,576</b>	<b>(120,939)</b>	<b>-1704%</b>
<b>Non-Operating Revenues (Expenses)</b>					
Interest Expense	(206,592)	(184,761)	21,831	(167,797)	110%
Bond Issue Expense	(1,508)	-	1,508	(56,479)	0%
Investment Earnings	359,248	-	(359,248)	250,000	0%
<b>Change in Net Position</b>	<b>1,869,944</b>	<b>1,876,612</b>	<b>5,160</b>	<b>(95,215)</b> (a)	<b>-1971%</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 Four Months Through 10/31/22**  
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual	
	FY 2022 Actual thru Oct	FY 2023 Actual thru Oct	Favorable / (Unfavorable) thru Oct 2023 vs 2022	FY 2023 Rev Budget Fiscal Year	% of FY23 Act YTD to Full Year Budget
<b>Revenues</b>					
Sales & User Fees	2,352,390	2,377,367	24,977	8,516,098	28%
Interest & Penalties	12,513	12,160	(354)	35,075	35%
Federal Grants	-	-	-	-	NM
State Grants	60,000	-	(60,000)	60,000	0%
Charges for Services	13,879	27,568	13,688	25,000	110%
Contributions & Other	-	339,272	339,272	351,691	96%
<b>Total Revenues</b>	<b>2,438,783</b>	<b>2,756,367</b>	<b>317,584</b>	<b>8,987,864</b>	<b>31%</b>
<b>Expenditures</b>					
Salary & Fringe	451,523	469,702	(18,180)	1,727,354	27%
Professional & Related Services	436,748	400,826	35,922	2,352,334	17%
Supplies & Materials	132,905	194,183	(61,278)	611,110	32%
Utilities	140,364	163,022	(22,657)	673,500	24%
Training & Related	4,814	5,442	(629)	33,000	16%
Depreciation	1,879,132	1,669,967	209,166	5,009,900	33%
Bad Debt Expense	-	-	-	-	NM
Transfers & Intergovernment	-	-	-	-	NM
<b>Total Expenditures</b>	<b>3,045,487</b>	<b>2,903,142</b>	<b>142,345</b>	<b>10,407,198</b>	<b>28%</b>
<b>Operating Gain/(Loss)</b>	<b>(606,704)</b>	<b>(146,775)</b>	<b>459,929</b>	<b>(1,419,334)</b>	<b>10%</b>
<b>Non-Operating Revenues (Expenses)</b>					
Interest Expense	(418,243)	(601,901)	(183,658)	(1,119,360)	54%
Bond Issue Expense	(346,218)	(118,352)	227,866	(350,351)	34%
Transfer in Casino Fund	-	-	-	500,000	0%
Investment Earnings	9	1	(8)	5,000	0%
<b>Capital Contributions</b>					
Developers Contributions	-	-	-	-	
Connection Fees	1,019,534	657,708	(361,826)	2,652,000	25%
<b>Change in Net Position</b>	<b>(351,621)</b>	<b>(209,319)</b>	<b>142,303</b>	<b>267,955</b> (a)	<b>-78%</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.