

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Five Months Through 11/30/2022
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2022 Actual thru Nov	FY 2023 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2022 vs 2023	FY 2023 Rev Budget Fiscal Year	(c) (b)	% of FY23 Act YTD to Full Year Budget
Revenues						
Real Property Tax	110,638,921	113,446,213	2,807,292	112,491,424		101%
Personal Property Tax	11,413,027	11,157,511	(255,516)	12,967,747		86%
Payment in Lieu of Tax	3,707,199	3,709,165	1,966	3,709,462		100%
Discount	(53,444)	(179,218)	(125,774)	(300,000)		60%
Interest & Penalties	56,277	78,144	21,867	600,001		13%
Income Tax	23,189,048	24,358,376	1,169,328	70,075,564		35%
License & Permits	871,975	732,652	(139,323)	2,233,029		33%
State Grants	259,955	-	(259,955)	1,379,457		0%
Other Intergovernmental	583,497	521,045	(62,453)	2,117,959		25%
Charges for Services	2,429,259	1,947,950	(481,309)	5,429,428		36%
Recordation	7,033,328	4,330,505	(2,702,823)	9,549,800		45%
Investment Earnings	15,925	395	(15,530)	102,972		0%
Contributions & Other	213,774	14,234	(199,539)	198,500		7%
Transfers	3,632	-	(3,632)	442,000		0%
Total Revenues	160,362,374	160,116,972	(245,402)	220,997,343		72%
Expenditures						
COUNTY EXECUTIVE	70,795	54,522	16,274	168,994		32%
COUNTY COUNCIL	159,417	163,502	(4,085)	492,621		33%
ADMINISTRATOR	188,536	119,401	69,136	428,279		28%
HUMAN RESOURCES	826,533	880,177	(53,643)	1,686,519		52%
CIRCUIT COURT	921,982	951,164	(29,182)	2,583,620		37%
STATE'S ATTORNEY'S OFFICE	1,123,988	1,210,017	(86,029)	3,645,298		33%
ORPHAN'S COURT	14,983	14,990	(7)	53,426		28%
BOARD OF ELECTIONS	220,181	262,446	(42,265)	1,353,105		19%
FINANCE	1,131,314	1,223,678	(92,364)	3,174,301		39%
LIQUOR BOARD	77,298	86,916	(9,618)	237,593		37%
LAND USE & DEVELOPMENT SERVICES	902,704	866,424	36,280	2,806,522		31%
MAINTENANCE	1,370,621	1,463,675	(93,054)	4,841,203		30%
INFORMATION SYSTEMS	-	-	-	1,604,376		0%
LEGAL SERVICES	123,419	117,655	5,765	681,110		17%
LAW ENFORCEMENT	9,404,796	9,291,850	112,946	27,896,037		33%
EMERGENCY SERVICES	8,745,455	9,102,008	(356,553)	17,033,025		53%
ANIMAL CONTROL	201	-	201	-		n/a
PUBLIC WORKS	3,910,139	3,876,465	33,674	13,118,160		30%
PUBLIC HEALTH	67,182	3,336	63,845	4,002,534		0%
MD SCHOOL BLIND/ADULT DAYCARE	-	-	-	55,741		0%
SOCIAL SERVICES	107,374	96,026	11,348	531,840		18%
BOARD OF EDUCATION	37,464,823	37,168,438	296,384	89,496,266		42%
CECIL COLLEGE	6,728,596	6,700,093	28,503	12,021,157		56%
PARKS & RECREATION	628,382	700,648	(72,266)	2,168,751		32%
LIBRARIES	2,596,005	2,760,140	(164,135)	6,624,333		42%
AGRICULTURE	434,243	473,126	(38,883)	848,660		56%
ECONOMIC DEVELOPMENT	398,483	517,573	(119,090)	1,742,640		30%
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	8,207,983	7,544,160	663,822	11,101,884		68%
DEBT SERVICE - INTEREST	2,524,976	2,747,384	(222,408)	5,657,066		49%
OPERATING TRANSFER	9,930	-	9,930	5,729,142		0%
Total Expenditures	89,132,370	89,190,072	(57,702)	222,585,781		40%
Revenues over Expenditures	71,230,004	70,926,900	(303,104)	(1,588,438)		NM

Notes:

- (a) November 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 Five Months Through 11/30/2022

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 Nov</u>	<u>FY 2023 Actual thru Nov</u>	<u>Favorable / (Unfavorable) thru Nov 2022 vs 2023</u>	<u>FY 2023 Rev Budget Fiscal Year</u>	<u>(c) (b)</u>	<u>% of FY23 Act YTD to Full Year Budget</u>
Revenues						
Real Property Tax	110,638,921	113,446,213	2,807,292	112,491,424		101%
Personal Property Tax	11,413,027	11,157,511	(255,516)	12,967,747		86%
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Discount	(53,444)	(179,218)	(125,774)	(300,000)		60%
Interest & Penalties	56,277	78,144	21,867	600,001		13%
Income Tax	23,189,048	24,358,376	1,169,328	70,075,564		35%
License & Permits	871,975	732,652	(139,323)	2,233,029		33%
State Grants	259,955	-	(259,955)	1,379,457		0%
Other Intergovernmental	583,497	521,045	(62,453)	2,117,959		25%
Charges for Services	2,429,259	1,947,950	(481,309)	5,429,428		36%
Recordation	7,033,328	4,330,505	(2,702,823)	9,549,800		45%
Investment Earnings	15,925	395	(15,530)	102,972		0%
Contributions & Other	213,774	14,234	(199,539)	198,500		7%
Transfers	3,632	-	(3,632)	442,000		0%
Total Revenues	<u>160,362,374</u>	<u>160,116,972</u>	<u>(245,402)</u>	<u>220,997,343</u>		<u>72%</u>
Expenditures						
Salary & Fringe	18,053,474	18,605,853	(552,378)	52,074,035		36%
Professional & Related Services	3,533,425	4,805,706	(1,272,281)	12,621,694		38%
Supplies & Materials	4,741,761	3,287,300	1,454,461	13,963,981		24%
Utilities	391,792	404,878	(13,086)	1,437,500		28%
Training & Related	197,499	180,698	16,801	819,215		22%
Capital Outlay	608,685	36,467	572,219	615,448		6%
Expendable Equip Other	6,727	-	6,727	6,727		0%
Special Purpose	151,701	349,366	(197,665)	1,780,125		20%
Debt Service - Principal	8,207,983	7,544,160	663,822	11,101,884		68%
Debt Service - Interest	2,524,976	2,747,384	(222,408)	5,657,066		49%
Transfers & Intergovernment	50,714,348	51,228,263	(513,915)	122,508,106		42%
Total Expenditures	<u>89,132,370</u>	<u>89,190,072</u>	<u>(57,702)</u>	<u>222,585,781</u>		<u>40%</u>
Revenues over Expenditures	<u>71,230,004</u>	<u>70,926,900</u>	<u>(303,104)</u>	<u>(1,588,438)</u>		<u>NM</u>

Notes:

- (a) November 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 Five Months Through 11/30/2022

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2022 Actual thru Nov	FY 2023 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2022 vs 2023	FY 2023 Rev Budget (b) Fiscal Year	% 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	36,886,260	37,165,110	(278,850)	89,196,266	42%
Cecil College	6,630,229	6,630,229	-	11,841,157	56%
Domestic Violence	-	-	-	-	NM
Economic Development	-	-	-	-	NM
Gypsy Moth	-	-	-	5,625	0%
Health Department	-	-	-	3,894,945	0%
Libraries	2,596,005	2,760,140	(164,135)	6,624,333	42%
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>49,712,257</u>	<u>50,215,386</u>	<u>(503,129)</u>	<u>115,207,877</u>	44%
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	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	7,179	-	7,179	100%
Total Transfers & Intergov	<u>50,714,348</u>	<u>51,228,263</u>	<u>(513,915)</u>	<u>122,508,106</u>	42%

Notes:

- (a) November 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
November 30, 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%		0.0%
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%	\$ 24,358,375	38.1%
Budget	\$ 63,322,542		\$ 63,962,320		\$ 65,561,000		\$ 63,962,320	
Year to Year - Dec 31 Growth/(Decline)	\$ 28,042,198 \$ 3,544,369	41.3% 14.5%	\$ 33,857,430 \$ 5,815,232	41.6% 20.7%	\$ 29,582,024 \$ (4,275,406)	35.6% -12.6%	\$ 30,658,375 \$ 1,076,351	47.9% 3.6%

**PERRYVILLE CASINO REVENUES as of
November 30, 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%	408,282	142,899	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%	-	-	-	0.0%
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%	\$ 1,977,692	\$ 692,192	\$ 1,285,500	35.8%
Budget			\$ 2,884,700				\$ 3,586,156	
Year to Year - Dec 31 Growth/(Decline)	\$ 2,107,311	\$ 874,619	\$ 1,369,752	34.1%	\$ 1,977,692	\$ 692,192	\$ 1,285,500	35.8%
	\$ 293,185	\$ 114,560	\$ (41,786)	-3.0%	\$ (129,619)	\$ (182,427)	\$ (84,252)	-6.2%

- 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 Five Months Through 11/30/22
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2022 Actual thru Nov	FY 2023 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2023 vs 2022	FY 2023 Rev Budget Fiscal Year	FY 2023 Actual thru Nov	% of FY23 Act YTD to Full Year Budget
Revenues						
Sales & User Fees	4,390,963	4,536,170	145,207	8,029,200	3,736,170	56%
Charges for Services	188,291	194,575	6,284	273,000	94,575	71%
Interest & Penalties	-	-	-	2,325	-	0%
Federal Grants	-	-	-	-	-	NM
State Grants	-	16,826	16,826	-	16,826	NM
Contributions & Other	130,054	-	(130,054)	-	-	NM
Total Revenues	4,709,308	4,747,572	38,263	8,304,525	3,847,572	57%
Expenditures						
Salary & Fringe	630,178	713,320	(83,143)	1,870,049	713,320	38%
Professional & Related Services	878,946	663,310	215,635	3,486,817	663,310	19%
Supplies & Materials	143,353	169,526	(26,173)	487,493	169,526	35%
Utilities	90,879	43,881	46,998	180,700	43,881	24%
Training & Related	4,462	2,599	1,863	26,350	2,599	10%
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	2,536,451	2,390,956	145,495	8,425,464	2,390,956	28%
Operating Gain/(Loss)	2,172,857	2,356,616	183,759	(120,939)	1,456,616	-1949%
Non-Operating Revenues (Expenses)						
Interest Expense	(206,592)	(184,761)	21,831	(167,797)	(184,761)	110%
Bond Issue Expense	(1,508)	-	1,508	(56,479)	-	0%
Investment Earnings	58,684	-	(58,684)	250,000	-	0%
Change in Net Position	2,023,441	2,171,855	146,906	(95,215) (a)	1,271,855	-2281%

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 Five Months Through 11/30/22
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2022 Actual thru Nov	FY 2023 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2023 vs 2022	FY 2023 Rev Budget Fiscal Year	FY 2023 Actual thru Nov	% of FY23 Act YTD to Full Year Budget
Revenues						
Sales & User Fees	2,366,790	2,464,717	97,928	8,516,098	964,717	29%
Interest & Penalties	15,603	15,674	70	35,075	15,674	45%
Federal Grants	-	-	-	-	-	NM
State Grants	60,000	-	(60,000)	60,000	-	0%
Charges for Services	13,879	13,784	(95)	25,000	13,784	55%
Contributions & Other	-	339,272	339,272	351,691	339,272	96%
Total Revenues	2,456,272	2,833,447	377,175	8,987,864	1,333,447	32%
Expenditures						
Salary & Fringe	565,090	598,060	(32,970)	1,727,354	598,060	35%
Professional & Related Services	533,216	534,537	(1,321)	2,352,334	534,537	23%
Supplies & Materials	159,648	230,257	(70,609)	611,110	230,257	38%
Utilities	194,498	232,641	(38,143)	673,500	232,641	35%
Training & Related	4,814	5,715	(902)	33,000	5,715	17%
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	3,336,399	3,271,177	65,222	10,407,198	3,271,177	31%
Operating Gain/(Loss)	(880,126)	(437,730)	442,397	(1,419,334)	(1,937,730)	31%
Non-Operating Revenues (Expenses)						
Interest Expense	(480,978)	(602,168)	(121,190)	(1,119,360)	(602,168)	54%
Bond Issue Expense	(346,218)	(118,352)	227,866	(350,351)	(118,352)	34%
Transfer in Casino Fund	-	-	-	500,000	-	0%
Investment Earnings	9	2	(7)	5,000	2	0%
Capital Contributions						
Developers Contributions	-	-	-	-	-	
Connection Fees	1,340,834	739,158	(601,676)	2,652,000	739,158	28%
Change in Net Position	(366,479)	(419,089)	(52,611)	267,955 (a)	(1,919,089)	-156%

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.