

**Cecil County MD**  
**General Fund**  
**Revenues & Expenditures by Major Department**  
**as of Three Months Through 09/30/2024**  
See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2024	FY 2025	Favorable / (Unfavorable)	FY 2025	% of
	Actual thru September 30	Actual thru September 30	thru September 30 2024 vs 2025	Rev Budget Fiscal Year	FY25 Act YTD to Full Year Budget
<b>Revenues</b>					
Real Property Tax	114,226,879	120,322,931	6,096,052	121,060,766	99%
Personal Property Tax	11,729,241	5,349,543	(6,379,698)	15,355,000	35%
Payment in Lieu of Tax	3,708,747	3,713,361	4,615	3,709,462	100%
Discounts	(19,092,021)	(9,651,022)	9,440,999	(10,300,000)	94%
Interest & Penalties	17,233	38,982	21,749	539,000	7%
Income Tax	270,180	242,491	(27,689)	80,766,624	0%
License & Permits	235,764	175,649	(60,116)	1,984,188	9%
State Grants	41,583	226,939	185,356	1,163,834	19%
Other Intergovernmental	103,474	316,700	213,226	3,137,404	10%
Charges for Services	1,166,458	1,236,918	70,461	5,088,434	24%
Recordation	2,401,439	2,749,590	348,151	8,000,000	34%
Investment Earnings	2,109,445	2,645,808	536,363	3,140,657	84%
Contributions & Other	251,262	127,188	(124,074)	112,000	114%
Transfers	-	504,201	504,201	504,201	100%
Fund Balance	-	-	-	15,000,000	0%
<b>Total Revenues</b>	<b>117,169,683</b>	<b>127,999,278</b>	<b>10,829,595</b>	<b>249,261,570</b>	<b>51%</b>
<b>Expenditures</b>					
COUNTY EXECUTIVE	41,000	45,137	(4,138)	188,879	24%
COUNTY COUNCIL	101,294	122,211	(20,917)	590,378	21%
ADMINISTRATOR	126,131	134,625	(8,493)	596,546	23%
HUMAN RESOURCES	721,252	732,776	(11,524)	1,838,239	40%
CIRCUIT COURT	586,910	581,880	5,029	2,878,717	20%
STATE'S ATTORNEY'S OFFICE	740,402	853,185	(112,784)	4,752,256	18%
ORPHAN'S COURT	12,358	12,401	(43)	56,812	22%
BOARD OF ELECTIONS	88,546	212,424	(123,878)	1,842,720	12%
FINANCE	769,394	892,883	(123,489)	3,871,630	23%
LIQUOR BOARD	51,626	50,103	1,523	262,342	19%
LAND USE & DEVELOPMENT SERVICES	594,056	630,338	(36,282)	3,799,516	17%
MAINTENANCE	918,005	941,031	(23,026)	5,370,275	18%
INFORMATION SYSTEMS	166,292	3,813	162,479	924,957	0%
LEGAL SERVICES	117,674	129,322	(11,648)	775,603	17%
LAW ENFORCEMENT	6,010,644	6,177,781	(167,138)	33,029,306	19%
EMERGENCY SERVICES	6,210,134	7,504,307	(1,294,173)	19,369,548	39%
PUBLIC WORKS	2,156,933	3,060,515	(903,582)	14,364,073	21%
PUBLIC HEALTH	2,743	2,367	376	4,543,532	0%
MD SCHOOL BLIND/ADULT DAYCARE	-	34,237	(34,237)	34,237	100%
SOCIAL SERVICES	60,380	391,148	(330,767)	391,148	100%
BOARD OF EDUCATION	22,125,405	24,387,708	(2,262,303)	97,994,909	25%
CECIL COLLEGE	4,080,086	4,204,474	(124,388)	12,790,349	33%
PARKS & RECREATION	447,660	469,826	(22,166)	2,594,041	18%
LIBRARIES	1,704,084	1,836,354	(132,270)	7,345,418	25%
AGRICULTURE	439,868	200,329	239,539	1,013,381	20%
ECONOMIC DEVELOPMENT	327,912	455,208	(127,296)	1,806,635	25%
JUDGEMENT & LOSSES	-	10,000	(10,000)	30,000	33%
GRANTS TO MUNICIPALITIES	826,389	933,080	(106,691)	940,259	99%
DEBT SERVICE - PRINCIPAL	2,885,925	5,025,834	(2,139,909)	12,689,953	40%
DEBT SERVICE - INTEREST	1,612,930	2,871,326	(1,258,396)	6,763,878	42%
OPERATING TRANSFER	-	2,802	(2,802)	6,812,033	0%
<b>Total Expenditures</b>	<b>53,926,034</b>	<b>62,909,426</b>	<b>(8,983,392)</b>	<b>249,261,570</b>	<b>25%</b>
<b>Revenues over Expenditures</b>	<b>63,243,649</b>	<b>65,089,853</b>	<b>1,846,203</b>	<b>(0)</b>	<b>NM</b>

**Notes:**

- (a) September includes pro-rata estimates and accrual calculations which may be revised after 2025 Yearend Adjustments.
- (b) For FY 2025 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 Three Months Through 09/30/2024**

See Note (a) as to limitations  
(Unaudited)

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Budget vs Actual</u>	
	FY 2024 Actual thru September 30	FY 2025 Actual thru September 30	Favorable / (Unfavorable) thru September 30 2024 vs 2025	FY 2025 Rev Budget Fiscal Year	(c) (b)  % of FY25 Act YTD to Full Year Budget
<b>Revenues</b>					
Real Property Tax	114,226,879	120,322,931	6,096,052	121,060,766	99%
Personal Property Tax	11,729,241	5,349,543	(6,379,698)	15,355,000	35%
Payment in lieu of Tax	3,708,747	3,713,361	4,615	3,709,462	100%
Discounts	(19,092,021)	(9,651,022)	9,440,999	(10,300,000)	94%
Interest & Penalties	17,233	38,982	21,749	539,000	7%
Income Tax	270,180	242,491	(27,689)	80,766,624	0%
License & Permits	235,764	175,649	(60,116)	1,984,188	9%
State Grants	41,583	226,939	185,356	1,163,834	19%
Other Intergovernmental	103,474	316,700	213,226	3,137,404	10%
Charges for Services	1,166,458	1,236,918	70,461	5,088,434	24%
Recordation	2,401,439	2,749,590	348,151	8,000,000	34%
Investment Earnings	2,109,445	2,645,808	536,363	3,140,657	84%
Contributions & Other	251,262	127,188	(124,074)	112,000	114%
Transfers	-	504,201	504,201	504,201	100%
Fund Balance	-	-	-	15,000,000	0%
<b>Total Revenues</b>	<b>117,169,683</b>	<b>127,999,278</b>	<b>10,829,595</b>	<b>249,261,570</b>	<b>51%</b>
<b>Expenditures</b>					
Salary & Fringe	11,312,952	11,759,674	(446,722)	62,854,102	19%
Professional & Related Services	2,036,246	2,912,010	(875,764)	12,710,075	23%
Supplies & Materials	2,933,439	4,068,172	(1,134,732)	15,085,670	27%
Utilities	267,120	260,992	6,128	1,605,350	16%
Training & Related	106,994	174,645	(67,651)	971,216	18%
Capital Outlay	42,353	32,306	10,048	974,538	3%
Expendable Equip Other	-	4,201	(4,201)	4,201	100%
Special Purpose	216,506	308,205	(91,700)	1,309,350	24%
Debt Service - Principal	2,885,925	5,025,834	(2,139,909)	12,689,953	40%
Debt Service - Interest	1,612,930	2,871,326	(1,258,396)	6,763,878	42%
Transfers & Intergovernment	32,511,568	35,492,060	(2,980,492)	134,293,236	26%
<b>Total Expenditures</b>	<b>53,926,033</b>	<b>62,909,425</b>	<b>(8,983,392)</b>	<b>249,261,570</b>	<b>25%</b>
<b>Revenues over Expenditures</b>	<b>63,243,649</b>	<b>65,089,853</b>	<b>1,846,202</b>	<b>0</b>	<b>NM</b>

**Notes:**

- (a) September includes pro-rata estimates and accrual calculations which may be revised after 2025 Yearend Adjustments.
- (b) For FY 2025 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 Three Months Through 09/30/2024**  
See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2024	FY 2025	Favorable / (Unfavorable)	FY 2025	% of
	Actual thru September 30	Actual thru September 30	hru September 30 2024 vs 2025	Rev Budget Fiscal Year	(b) FY25 Act YTD to Full Year Budget
<b>Allocation Regular</b>					
Adult Daycare	-	-	-	34,237	0%
Agricultural Extension Service	256,229	17,640	238,589	269,695	7%
Board of Education	22,125,405	24,387,708	(2,262,303)	97,550,830	25%
Cecil College	4,005,542	4,137,082	(131,540)	12,580,457	33%
Domestic Violence	-	-	-	-	NM
Economic Development	-	-	-	-	NM
Gypsy Moth	-	-	-	6,750	0%
Health Department	2,743	2,367	376	4,420,850	0%
Libraries	1,704,084	1,836,354	(132,270)	7,345,418	25%
MD School for Blind	-	34,237	(34,237)	-	NM
Non-Profit Agencies	-	-	-	-	NM
Social Services	-	-	-	-	NM
Soil Conservation	48,562	48,562	-	48,562	100%
Volunteer Fire Departments	3,295,333	3,813,145	(517,812)	3,813,145	100%
<b>Total Allocation Regular</b>	<b>31,437,898</b>	<b>34,277,094</b>	<b>(2,839,196)</b>	<b>126,069,944</b>	<b>27%</b>
<b>Operating Transfers</b>					
Housing Voucher	-	-	-	-	NM
Community Services	-	-	-	5,986,637	0%
Capital Projects	-	-	-	-	NM
Agriculture and Land Preservation	-	-	-	350,000	0%
Confiscated Funds	-	2,802	(2,802)	-	NM
Circuit Court Grant	-	-	-	-	NM
DES Grant	-	-	-	134,106	0%
COPS Grant	-	-	-	109,170	0%
Board of Education	-	-	-	-	NM
Domestic Violence	-	-	-	-	NM
EMS Grant	-	-	-	134,925	0%
Fleet Fund	-	-	-	-	NM
Land Purchase	-	-	-	-	NM
Human Resources	-	-	-	-	NM
Planning and Zoning	-	-	-	-	NM
Public Works Grant	-	-	-	-	NM
State Attorney's Funding from GF	-	-	-	-	NM
State Attorney Grant	-	-	-	97,195	0%
<b>Total Operating Transfers</b>	<b>-</b>	<b>2,802</b>	<b>(2,802)</b>	<b>6,812,033</b>	<b>0%</b>
State Fee-Property Tax Admin	247,281	279,084	(31,803)	471,000	59%
Tax Rebate	826,389	933,080	(106,691)	933,080	100%
Bank Tax Distribution	-	-	-	7,179	0%
<b>Total Transfers &amp; Intergov</b>	<b>32,511,568</b>	<b>35,492,060</b>	<b>(2,980,492)</b>	<b>134,293,236</b>	<b>26%</b>

**Notes:**

- (a) September includes pro-rata estimates and accrual calculations which may be revised after 2025 Yearend Adjustments.
- (b) Budget numbers are presented as full year budget.

**INCOME TAX RECEIPTS as of  
September 30, 2024  
(Unaudited)**

	FISCAL YEAR - 2024		FISCAL YEAR - 2025	
	Actual	% of Bud Total	Actual	% of Bud Total
SEPTEMBER	270,180	0.4%	242,491	0.3%
OCTOBER	2,871,287	4.1%	-	0.0%
NOVEMBER	21,086,010	30.1%	-	0.0%
DECEMBER	270,180	0.4%	-	0.0%
JANUARY	1,118,061	1.6%	-	0.0%
FEBRUARY	19,764,738	28.2%	-	0.0%
MARCH	1,496,485	2.1%	-	0.0%
APRIL	-	0.0%	-	0.0%
MAY	16,551,252	23.6%	-	0.0%
JUNE	13,844,089	19.8%	-	0.0%
JULY	5,286,005	7.5%	-	0.0%
AUGUST	3,730,143	5.3%	-	0.0%
<b>TOTAL</b>	<b>\$ 86,288,431</b>	<b>123.1%</b>	<b>\$ 242,491</b>	<b>0.3%</b>
Budget	\$ 71,015,249		\$ 80,766,624	
Year to Year - September 30	\$ 270,180	0.4%	\$ 242,491	0.3%
Growth/(Decline)	\$ (1,002,627)	-78.8%	\$ (27,689)	-10.2%

**PERRYVILLE CASINO REVENUES as of  
September 30, 2024  
(Unaudited)**

	FISCAL YEAR - 2024				FISCAL YEAR - 2025			
	Total From Gaming Commission	Town of Perryville's Portion	Cecil County's Portion	% of Budget Total	Total From Gaming Commission	Town of Perryville's Portion	Cecil County's Portion	% of Budget Total
JULY	\$ 406,837	\$ 142,393	\$ 264,444	7.2%	\$ 395,543	\$ 138,440	\$ 257,103	7.0%
AUGUST	385,772	135,020	250,752	6.8%	418,920	146,622	272,298	7.4%
SEPTEMBER	365,453	127,909	237,545	6.4%	361,973	126,690	235,282	6.4%
OCTOBER	364,175	127,461	236,714	6.4%	-	-	-	0.0%
NOVEMBER	369,945	129,481	240,464	6.5%	-	-	-	0.0%
DECEMBER	612,240	214,284	397,956	10.8%	-	-	-	0.0%
JANUARY	355,353	124,373	230,979	6.3%	-	-	-	0.0%
FEBRUARY	401,785	140,625	261,161	7.1%	-	-	-	0.0%
MARCH	457,863	160,252	297,611	8.1%	-	-	-	0.0%
APRIL	430,479	150,668	279,811	7.6%	-	-	-	0.0%
MAY	424,905	148,717	276,188	7.5%	-	-	-	0.0%
JUNE	407,857	142,750	265,107	7.2%	-	-	-	0.0%
TOTAL	\$ 4,982,663	\$ 1,743,932	\$ 3,238,731	87.7%	\$ 1,176,436	\$ 411,753	\$ 764,683	20.7%
Budget			\$ 3,693,741				\$ 4,725,000	
Year to Year - September 30 Growth/(Decline)	\$ 1,158,062 \$ (41,193)	\$ 405,322 \$ (14,418)	\$ 752,740 \$ (26,775)	20.4% -3.4%	\$ 1,176,436 \$ 1,176,436	\$ 411,753 \$ (746,309)	\$ 764,683 \$ 359,362	20.8% 88.7%

**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 Three Months Through 09/30/2024**  
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual	
	FY 2024 Actual thru September	FY 2025 Actual thru September	Favorable / (Unfavorable) thru September 2025 vs 2024	FY 2025 Rev Budget Fiscal Year	% of FY25 Act YTD to Full Year Budget
<b>Revenues</b>					
Sales & User Fees	2,353,849	1,811,693	(542,156)	9,412,000	19%
Charges for Services	69,669	67,357	(2,312)	400,000	17%
Interest & Penalties	25	-	(25)	2,325	0%
Federal Grants	-	-	-	-	NM
State Grants	-	-	-	-	NM
Contributions & Other	-	43,880	43,880	-	NM
<b>Total Revenues</b>	<b>2,423,544</b>	<b>1,922,930</b>	<b>(500,614)</b>	<b>9,814,325</b>	<b>20%</b>
<b>Expenditures</b>					
Salary & Fringe	448,158	436,002	12,156	2,309,600	19%
Professional & Related Services	461,901	457,067	4,833	4,303,810	11%
Supplies & Materials	130,542	116,075	14,467	544,078	21%
Utilities	65,347	6,227	59,119	260,200	2%
Training & Related	7,065	5,664	1,401	20,000	28%
Expendable Equipment	-	-	-	-	NM
Depreciation	304,370	289,168	15,202	1,156,672	25%
Depletion	275,000	395,971	(120,971)	1,583,885	25%
Bad Debt Expense	-	-	-	-	NM
Transfers & Intergovernment	12,913	12,913	-	51,651	25%
<b>Total Expenditures</b>	<b>1,705,296</b>	<b>1,719,088</b>	<b>(13,793)</b>	<b>10,229,896</b>	<b>17%</b>
<b>Operating Gain/(Loss)</b>	<b>718,248</b>	<b>203,842</b>	<b>(514,407)</b>	<b>(415,571)</b>	<b>-49%</b>
<b>Non-Operating Revenues (Expenses)</b>					
Interest Expense	(28,113)	(71,913)	(43,800)	(740,952)	10%
Bond Issue Expense	-	-	-	(42,207)	0%
Investment Earnings	(408,036)	901,223	1,309,259	300,000	300%
<b>Change in Net Position</b>	<b>282,099</b>	<b>1,033,151</b>	<b>751,053</b>	(a)	NM

**Notes:**

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison.
- (b) Depreciation for FY2023 is shown as a percentage of yearend actual and FY2024 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 Three Months Through 09/30/2024**  
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2024 Actual thru September	FY 2025 Actual thru September	Favorable / (Unfavorable) thru September 2025 vs 2024	FY 2025 Rev Budget Fiscal Year	FY 2025 Actual thru September	% of FY25 Act YTD to Full Year Budget
<b>Revenues</b>						
Sales & User Fees	2,366,823	2,379,899	13,076	9,126,758	2,379,899	26%
Interest & Penalties	13,074	12,261	(814)	35,075	12,261	35%
Federal Grants	-	-	-	-	-	NM
State Grants	143,428	114,208	(29,220)	120,000	114,208	95%
Charges for Services	12,714	40,842	28,128	45,000	40,842	91%
Contributions & Other	-	15,000	15,000	15,000	25,000	100%
<b>Total Revenues</b>	<b>2,536,040</b>	<b>2,562,210</b>	<b>26,170</b>	<b>9,341,833</b>	<b>2,572,210</b>	<b>27%</b>
<b>Expenditures</b>						
Salary & Fringe	393,410	427,239	(33,829)	2,072,378	427,239	21%
Professional & Related Services	330,848	410,928	(80,081)	2,240,155	410,928	18%
Supplies & Materials	178,191	188,524	(10,333)	803,256	188,524	23%
Utilities	131,892	112,980	18,912	790,000	112,980	14%
Training & Related	9,113	4,733	4,380	33,000	4,733	14%
Depreciation	1,409,349	1,450,899	(41,550)	5,803,598	1,450,899	25%
Bad Debt Expense	-	-	-	-	-	NM
Transfers & Intergovernment	-	-	-	-	-	NM
<b>Total Expenditures</b>	<b>2,452,803</b>	<b>2,595,304</b>	<b>(142,501)</b>	<b>11,742,386</b>	<b>2,595,304</b>	<b>22%</b>
<b>Operating Gain/(Loss)</b>	<b>83,237</b>	<b>(33,094)</b>	<b>(116,331)</b>	<b>(2,400,554)</b>	<b>(600,138)</b>	<b>1%</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Expense	110,164	6,913	(103,251)	(1,063,085)	6,913	-1%
Bond Issue Expense	(104,700)	(87,705)	16,995	(351,635)	(87,705)	25%
Transfer in General Fund	-	-	-	-	-	NM
Investment Earnings	2	1	(1)	10,000	1	0%
<b>Capital Contributions</b>						
Developers Contributions	-	-	-	-	-	
Connection Fees	511,167	478,867	(32,300)	1,800,000	478,867	27%
<b>Change in Net Position</b>	<b>599,871</b>	<b>364,982</b>	<b>(234,889)</b>	<b>(2,005,274)</b> (a)	<b>(202,063)</b>	<b>-18%</b>

**Notes:**

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- (b) Depreciation for FY2023 is shown as a percentage of yearend actual and FY2024 as a percentage of budget.
- (c) The FY 2023 budget includes Fund Balance and capital outlay in the change in net position.