

Cecil County MD
GENERAL FUND
Revenues & Expenditures by Major Department
as of Nine Months Through March 31, 2025 (Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2024 Actual thru Mar 31	FY 2025 Actual thru Mar 31	Favorable / (Unfavorable) Thru Mar 31 2024 vs 2025	FY 2025 Rev Budget Fiscal Year	% of FY25 Act YTD to Full Year Budget
Revenues					
Real Property Tax	117,065,680	123,734,602	6,668,921	121,060,766	102%
Personal Property Tax	14,792,744	15,295,658	502,914	15,355,000	100%
Payment in lieu of Tax	3,708,747	3,713,361	4,615	3,709,462	100%
Discounts	(18,981,487)	(10,208,709)	8,772,779	(10,300,000)	99%
Interest & Penalties	297,661	319,506	21,845	539,000	59%
Income Tax	46,876,941	49,484,730	2,607,789	80,766,624	61%
License & Permits	1,221,250	1,239,133	17,883	1,984,188	62%
Federal Grants	-	878,589	878,589	-	0%
State Grants	794,825	1,135,237	340,413	1,163,834	98%
Other Intergovernmental	1,579,667	1,687,306	107,639	3,137,404	54%
Charges for Services	3,572,197	3,885,595	313,399	5,089,486	76%
Recordation	5,319,915	6,203,471	883,556	8,000,000	78%
Investment Earnings	7,890,056	6,972,320	(917,736)	3,140,657	222%
Contributions & Other	360,581	476,562	115,982	219,280	217%
Transfers	33,344	-	(33,344)	504,201	0%
Fund Balance	-	(796,689)	(796,689)	22,436,365	-4%
Total Revenues	184,532,119	204,020,672	19,488,553	256,806,267	79.45%
Expenditures					
COUNTY EXECUTIVE	142,661	135,081	7,580	188,879	72%
COUNTY COUNCIL	343,298	371,093	(27,795)	590,378	63%
ADMINISTRATOR	374,292	445,993	(71,701)	596,546	75%
HUMAN RESOURCES	1,221,014	1,282,475	(61,461)	1,838,239	70%
CIRCUIT COURT	1,906,260	2,001,802	(95,542)	2,878,717	70%
STATE'S ATTORNEY'S OFFICE	2,720,717	3,002,751	(282,034)	4,752,256	63%
ORPHAN'S COURT	37,441	37,604	(163)	56,812	66%
BOARD OF ELECTIONS	484,597	1,093,630	(609,033)	1,842,720	59%
FINANCE	2,459,052	2,644,410	(185,358)	3,886,630	68%
LIQUOR BOARD	173,846	175,599	(1,753)	262,342	67%
LAND USE & DEVELOPMENT S	2,049,035	2,177,335	(128,300)	3,799,516	57%
MAINTENANCE	3,441,960	3,209,996	231,964	5,370,275	60%
INFORMATION SYSTEMS	535,892	34	535,858	924,957	0%
LEGAL SERVICES	357,598	524,698	(167,100)	775,603	68%
GENERAL GOVERNMENT	154,310	-	154,310	-	0%
LAW ENFORCEMENT	20,410,276	21,133,990	(723,714)	32,825,801	64%
EMERGENCY SERVICES	15,092,581	15,890,017	(797,436)	19,819,548	80%
PUBLIC WORKS	9,438,279	10,021,821	(583,542)	17,565,126	57%
PUBLIC HEALTH	2,230,230	2,295,533	(65,302)	4,543,532	51%
MD SCHOOL BLIND/ADULT DA	-	-	-	34,237	0%
SOCIAL SERVICES	180,918	243,515	(62,597)	391,148	62%
BOARD OF EDUCATION	68,061,182	73,284,061	(5,222,879)	99,883,236	73%
CECIL COLLEGE	10,955,661	11,322,908	(367,247)	12,790,349	89%
PARKS & RECREATION	1,509,591	1,651,384	(148,685)	2,701,320	61%
LIBRARIES	5,112,252	5,509,062	(396,810)	7,345,418	75%
AGRICULTURE	775,446	676,603	98,843	1,013,381	67%
ECONOMIC DEVELOPMENT	1,129,950	1,177,732	(47,782)	2,006,635	59%
JUDGEMENT & LOSSES	11,040	13,192	(2,152)	30,000	44%
GRANTS TO MUNICIPALITIES	833,568	940,259	(106,691)	940,259	100%
OPERATING TRANSFERS	-	3,493	(3,493)	7,713,576	0%
DEBT SERVICE - INTEREST	5,615,002	6,260,338	(645,336)	6,758,663	93%
DEBT SERVICE - PRINCIPAL	11,468,465	12,997,943	(1,529,478)	12,680,168	103%
Total Expenditures	169,226,416	180,524,351	(11,297,842)	256,806,267	72.47%
Revenues over Expenditures	15,305,703	23,496,321	8,190,712	-	-

Cecil County MD
GENERAL FUND
Revenues & Expenditures by Category
as of Nine Months Through March 31, 2025 (Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2024 Actual	FY 2025 Actual	Favorable / (Unfavorable) Thru Mar 31	FY 2025 Rev Budget	% of FY25 Act YTD to
Revenues					
Real Property Tax	117,065,680	123,734,602	6,668,921	121,060,766	102%
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Discounts	(18,981,487)	(10,208,709)	8,772,779	(10,300,000)	99%
Interest & Penalties	297,661	319,506	21,845	539,000	59%
Income Tax	46,876,941	49,484,730	2,607,789	80,766,624	61%
License & Permits	1,221,250	1,239,133	17,883	1,984,188	62%
Federal Grants	-	878,589	878,589	-	0%
State Grants	794,825	1,135,237	340,413	1,163,834	98%
Other Intergovernmental	1,579,667	1,687,306	107,639	3,137,404	54%
Charges for Services	3,572,197	3,885,595	313,399	5,089,486	76%
Recordation	5,319,915	6,203,471	883,556	8,000,000	78%
Investment Earnings	7,890,056	6,972,320	(917,736)	3,140,657	222%
Contributions & Other	360,581	476,562	115,982	219,280	217%
Transfers	33,344	-	(33,344)	504,201	0%
Fund Balance	-	(796,689)	(796,689)	22,436,365	-4%
Total Revenues	184,532,119	204,020,672	19,488,553	256,806,267	79.45%
Expenditures					
Salary & Fringe	41,602,950	43,516,943	(1,913,993)	61,181,818	71%
Professional & Related Services	7,770,012	7,931,789	(161,684)	16,446,515	48%
Supplies & Materials	9,177,911	9,536,818	(358,906)	15,572,822	61%
Utilities	913,271	998,948	(85,677)	1,618,800	62%
Training & Related	344,009	401,383	(57,374)	978,316	41%
Capital Outlay	1,986,037	442,378	1,543,660	4,477,539	15%
Expendable Equip Other	7,155	4,201	2,954	4,201	100%
Debt Service - Principal	11,468,465	12,997,943	(1,529,478)	12,680,168	103%
Debt Service - Interest	5,615,002	6,260,338	(645,336)	6,758,663	93%
Special Purpose	679,229	858,755	(179,526)	1,402,250	61%
Transfers & Intergovernment	89,662,374	97,574,856	(7,912,482)	135,685,175	76%
Total Expenditures	169,226,416	180,524,351	(11,297,842)	256,806,267	72.47%
Revenues over Expenditures	15,305,703	23,496,321	8,190,712	-	-

**INCOME TAX RECEIPTS as of
March 31, 2025
(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%	4,136,325	5.1%
NOVEMBER	21,086,010	30.1%	21,880,598	27.1%
DECEMBER	270,180	0.4%	-	0.0%
JANUARY	1,118,061	1.6%	1,553,123	1.9%
FEBRUARY	19,764,738	28.2%	20,053,118	24.8%
MARCH	1,496,485	2.1%	1,619,076	2.0%
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%
TOTAL	\$ 86,288,431	123.1%	\$ 49,484,730	61.3%
Budget	\$ 71,015,249		\$ 80,766,624	
Year to Year - March 31 Growth/(Decline)	\$ 46,876,941 \$ (4,952,991)	66.0% -9.6%	\$ 49,484,730 \$ 2,607,789	61.3% 5.6%

**PERRYVILLE CASINO REVENUES as of
March 31, 2025
(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	5.4%
AUGUST	385,772	135,020	250,752	6.8%	418,920	146,622	272,298	5.8%
SEPTEMBER	365,453	127,909	237,545	6.4%	361,973	126,690	235,282	5.0%
OCTOBER	364,175	127,461	236,714	6.4%	390,718	136,751	253,967	5.4%
NOVEMBER	369,945	129,481	240,464	6.5%	390,886	136,810	254,076	5.4%
DECEMBER	612,240	214,284	397,956	10.8%	517,836	181,243	336,593	7.1%
JANUARY	355,353	124,373	230,979	6.3%	359,957	125,985	233,972	5.0%
FEBRUARY	401,785	140,625	261,161	7.1%	387,923	135,773	252,150	5.3%
MARCH	457,863	160,252	297,611	8.1%	447,957	156,785	291,172	6.2%
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%	\$ 3,671,714	\$ 1,285,100	\$ 2,386,614	50.5%
Budget			\$ 3,693,741				\$ 4,725,000	
Year to Year - March 31	\$ 3,719,422	\$ 1,301,798	\$ 2,417,624	44.1%	\$ 3,671,714	\$ 1,285,100	\$ 2,386,614	50.5%
Growth/(Decline)	\$ 1,303,919	\$ 456,372	\$ 847,548	54.0%	\$ (47,709)	\$ (16,698)	\$ (31,011)	-0.7%

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 SERVICES
Revenues & Expenditures by Category
as of Nine Months Through March 31, 2025 (Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2024 Actual	FY 2025 Actual	Favorable / (Unfavorable) Thru Mar 31	FY 2025 Rev Budget	% of FY25 Act YTD to
Revenues					
Sales & User Fees	6,079,533	5,898,107	(181,425)	9,412,000	63%
Charges for Services	212,740	214,123	1,382	400,000	54%
Interest & Penalties	25	-	(25)	2,325	0%
Contributions & Other	259,925	48,880	(211,045)	-	0%
Total Revenues	6,552,223	6,161,109	(391,114)	9,814,325	56.75%
Expenditures					
Salary & Fringe	1,615,247	1,600,883	14,364	2,309,600	69%
Professional & Related Services	1,896,586	2,378,422	(481,836)	4,319,810	55%
Supplies & Materials	391,467	353,638	37,829	597,078	59%
Utilities	90,913	129,369	(38,456)	260,200	50%
Training & Related	18,744	13,343	5,402	21,000	64%
Expendable Equip Other	-	12,061	(12,061)	12,061	100%
Depreciation	705,393	453,336	252,057	1,156,672	39%
Depletion	390,241	791,943	(401,702)	1,583,885	50%
Transfers & Intergovernment	38,739	38,739	-	51,651	75%
Total Expenditures	5,147,330	5,771,732	(624,403)	10,311,957	77.40%
Non-Operating					
Interest Expense	(293,784)	(482,895)	(189,110)	(740,952)	65%
Bond Issue Expense	(21,912)	-	21,912	(42,207)	0%
Investment Earnings	1,395,786	635,642	(760,144)	300,000	212%
Total Non-Operating	1,080,089	152,747	(927,342)	1,083,159	-34.64%
Change in Net Position	2,484,983	542,124	(88,174)	(585,527)	-

Cecil County MD
WASTE WATER SERVICES
Revenues & Expenditures by Category
as of Nine Months Through March 31, 2025 (Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual	
	FY 2024 Actual	FY 2025 Actual	Favorable / (Unfavorable) Thru Mar 31	FY 2025 Rev Budget	% of FY25 Act YTD to
Revenues					
Interest & Penalties	50,624	46,704	(3,920)	35,075	133%
State Grants	143,428	114,208	(29,220)	120,000	95%
Charges for Services	78,167	90,771	12,604	45,000	202%
Contributions & Other	-	25,000	25,000	15,000	167%
Sales & User Fees	6,787,211	6,864,586	77,375	9,126,758	75%
Total Revenues	7,059,430	7,141,268	81,838	9,341,833	62.39%
Expenditures					
Salary & Fringe	1,427,670	1,474,017	(46,347)	2,072,378	71%
Professional & Related Services	1,226,874	1,221,587	5,287	2,250,155	54%
Supplies & Materials	489,781	621,000	(131,219)	803,256	77%
Utilities	526,818	528,792	(1,974)	790,000	67%
Training & Related	17,408	10,978	6,430	33,000	33%
Depreciation	4,416,950	2,901,799	1,515,151	5,803,598	50%
Total Expenditures	8,105,502	6,758,173	1,347,329	11,752,386	58.60%
Non-Operating					
Interest Expense	(725,489)	(769,426)	43,936	(1,063,085)	72%
Bond Issue Expense	(118,107)	(87,705)	(30,401)	(351,635)	25%
Investment Earnings	20	5	14	10,000	0%
Total Non-Operating	(843,576)	(857,125)	13,549	(1,404,720)	75.13%
Capital Contributions					
Connection Fees	2,606,803	1,513,113	1,093,690	1,800,000	84%
Total Capital Contributions	2,606,803	1,513,113	(1,093,690)	1,800,000	84.06%
Change in Net Position	717,155	1,039,083	(321,928)	(2,015,274)	-