

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Ten Months Through 04/30/17

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Actual		
	FY 2016	FY 2017	Favorable / (Unfavorable)	FY 2017	FY 2017	Favorable / (Unfavorable)
	Actual thru Apr	Actual thru Apr	thru Apr 2017 vs 2016	Budget Fiscal Year	Actual thru Apr	thru Apr Annual Budget
Revenues						
Real Property Tax	92,592,955.82	92,734,647.54	141,691.72	93,402,462.00	92,734,647.54	(667,814.46)
Personal Property Tax	9,701,608.12	9,502,597.48	(199,010.64)	9,754,134.00	9,502,597.48	(251,536.52)
Payment in Lieu of Tax	3,699,053.98	3,698,612.32	(441.66)	3,704,109.00	3,698,612.32	(5,496.68)
Discount	301.37	234.08	(67.29)	-	234.08	234.08
Interest & Penalties	450,672.12	432,251.97	(18,420.15)	671,647.00	432,251.97	(239,395.03)
Income Tax	30,619,472.26	31,364,960.84	745,488.58	56,439,257.00	31,364,960.84	(25,074,296.16)
License & Permits	1,273,833.58	1,360,711.54	86,877.96	2,121,645.00	1,360,711.54	(760,933.46)
Federal Grants	-	-	-	20,000.00	-	(20,000.00)
State Grants	812,165.29	924,043.69	111,878.40	1,413,257.00	924,043.69	(489,213.31)
Other Intergovernmental	876,203.16	930,629.70	54,426.54	1,851,136.00	930,629.70	(920,506.30)
Charges for Services	2,657,447.28	2,579,145.54	(78,301.74)	3,851,488.00	2,579,145.54	(1,272,342.46)
Recordation	3,531,528.02	3,713,867.72	182,339.70	5,000,000.00	3,713,867.72	(1,286,132.28)
Investment Earnings	60,745.40	221,909.07	161,163.67	125,000.00	221,909.07	96,909.07
Contributions & Other Transfers	472,110.17	431,920.95	(40,189.22)	215,800.00	431,920.95	216,120.95
	-	-	-	1,938,000.00	-	(1,938,000.00)
Total Revenues	146,748,096.57	147,895,532.44	1,147,435.87	180,507,935.00	147,895,532.44	(32,612,402.56)
Expenditures						
COUNTY EXECUTIVE	153,579.29	191,012.88	(37,433.59)	252,810.00	191,012.88	61,797.12
COUNTY COUNCIL	261,224.65	269,435.80	(8,211.15)	399,544.00	269,435.80	130,108.20
ADMINISTRATOR	256,141.80	233,942.93	22,198.87	346,821.00	233,942.93	112,878.07
HUMAN RESOURCES	924,281.28	1,007,955.34	(83,674.06)	1,262,930.00	1,007,955.34	254,974.66
CIRCUIT COURT	1,754,089.77	1,648,719.04	105,370.73	2,175,833.00	1,648,719.04	527,113.96
STATE'S ATTORNEY'S OFFICE	1,793,429.59	1,758,429.88	34,999.71	2,292,234.00	1,758,429.88	533,804.12
YOUTH PANEL	142.25	-	142.25	-	-	-
ORPHAN'S COURT	27,149.35	29,305.76	(2,156.41)	41,352.00	29,305.76	12,046.24
BOARD OF ELECTIONS	442,660.41	575,324.54	(132,664.13)	830,238.00	575,324.54	254,913.46
FINANCE	2,220,620.63	2,124,703.25	95,917.38	2,793,586.00	2,124,703.25	668,882.75
LIQUOR BOARD	163,621.42	163,435.59	185.83	190,654.00	163,435.59	27,218.41
PLANNING & ZONING	819,236.33	777,983.40	41,252.93	1,064,393.00	777,983.40	286,409.60
MAINTENANCE	2,951,037.46	2,914,963.12	36,074.34	4,010,761.00	2,914,963.12	1,095,797.88
INFORMATION SYSTEMS	83.76	-	83.76	-	-	-
LEGAL SERVICES	130,771.64	147,978.21	(17,206.57)	183,871.00	147,978.21	35,892.79
GENERAL GOVERNMENT	-	-	-	-	-	-
LAW ENFORCEMENT	16,268,800.24	17,833,340.58	(1,564,540.34)	22,004,115.00	17,833,340.58	4,170,774.42
EMERGENCY SERVICES	9,526,437.40	9,904,120.63	(377,683.23)	12,624,882.00	9,904,120.63	2,720,761.37
PERMITS & INSPECTIONS	751,748.58	778,548.12	(26,799.54)	1,052,783.00	778,548.12	274,234.88
ANIMAL CONTROL	554,954.06	488,004.17	66,949.89	738,043.00	488,004.17	250,038.83
PUBLIC WORKS	8,112,683.16	7,254,535.62	858,147.54	9,729,643.00	7,254,535.62	2,475,107.38
PUBLIC HEALTH	3,111,194.47	3,415,959.16	(304,764.69)	3,420,383.00	3,415,959.16	4,423.84
MD SCHOOL BLIND/ADULT DAYCARE	47,913.00	19,660.00	28,253.00	47,917.00	19,660.00	28,257.00
SOCIAL SERVICES	1,095,834.28	820,026.83	275,807.45	1,526,937.00	820,026.83	706,910.17
BOARD OF EDUCATION	66,933,270.67	67,962,425.22	(1,029,154.55)	81,634,351.00	67,962,425.22	13,671,925.78
CECIL COLLEGE	8,667,543.00	10,021,961.70	(1,354,418.70)	10,406,267.00	10,021,961.70	384,305.30
NON-PROFIT AGENCIES	88,447.00	88,447.00	-	88,447.00	88,447.00	-
PARKS & RECREATION	670,054.84	762,314.43	(92,259.59)	969,833.00	762,314.43	207,518.57
LIBRARIES	3,945,549.40	4,380,174.13	(434,624.73)	5,255,817.00	4,380,174.13	875,642.87
AGRICULTURE	540,013.00	547,841.80	(7,828.80)	632,281.00	547,841.80	84,439.20
ECONOMIC DEVELOPMENT	793,825.14	777,210.73	16,614.41	1,129,227.00	777,210.73	352,016.27
JUDGEMENT & LOSSES	470.00	1,844.01	(1,374.01)	10,000.00	1,844.01	8,155.99
GRANTS TO MUNICIPALITIES	671,362.84	674,408.98	(3,046.14)	674,409.00	674,408.98	0.02
DEBT SERVICE - PRINCIPAL	8,633,025.93	10,213,359.80	(1,580,333.87)	9,470,803.00	10,213,359.80	(742,556.80)
DEBT SERVICE - INTEREST	4,479,261.30	4,995,313.03	(516,051.73)	5,659,139.00	4,995,313.03	663,825.97
OPERATING TRANSFER	-	2,477.00	(2,477.00)	1,500,135.00	2,477.00	1,497,658.00
Total Expenditures	146,790,457.94	152,785,162.68	(5,994,704.74)	184,420,439.00	152,785,162.68	31,635,276.32
Revenues over Expenditures	(42,361.37)	(4,889,630.24)	(4,847,268.87)	(3,912,504.00)	(4,889,630.24)	(977,126.24)

Notes:

- (a) April includes pro-rata estimates and accrual calculations which may be revised after 2017 Yearend Adjustments.
- (b) For FY 2016 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 Ten Months Through 04/30/17

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2016 Actual thru Apr	FY 2017 Actual thru Apr	Favorable / (Unfavorable) thru Apr 2017 vs 2016	FY 2017 Budget Fiscal Year	FY 2017 Actual thru Apr	Favorable / (Unfavorable) thru Apr Annual Budget
Revenues						
Real Property Tax	92,592,955.82	92,734,647.54	141,691.72	93,402,462.00	92,734,647.54	(667,814.46)
Personal Property Tax	9,701,608.12	9,502,597.48	(199,010.64)	9,754,134.00	9,502,597.48	(251,536.52)
Payment in lieu of Tax	3,699,053.98	3,698,612.32	(441.66)	3,704,109.00	3,698,612.32	(5,496.68)
Discount	301.37	234.08	(67.29)	-	234.08	234.08
Interest & Penalties	450,672.12	432,251.97	(18,420.15)	671,647.00	432,251.97	(239,395.03)
Special Assessments	-	-	-	-	-	-
Income Tax	30,619,472.26	31,364,960.84	745,488.58	56,439,257.00	31,364,960.84	(25,074,296.16)
License & Permits	1,273,833.58	1,360,711.54	86,877.96	2,121,645.00	1,360,711.54	(760,933.46)
Federal Grants	-	-	-	20,000.00	-	(20,000.00)
State Grants	812,165.29	924,043.69	111,878.40	1,413,257.00	924,043.69	(489,213.31)
Other Intergovernmental	876,203.16	930,629.70	54,426.54	1,851,136.00	930,629.70	(920,506.30)
Charges for Services	2,657,447.28	2,579,145.54	(78,301.74)	3,851,488.00	2,579,145.54	(1,272,342.46)
Recordation	3,531,528.02	3,713,867.72	182,339.70	5,000,000.00	3,713,867.72	(1,286,132.28)
Investment Earnings	60,745.40	221,909.07	161,163.67	125,000.00	221,909.07	96,909.07
Contributions & Other	472,110.17	431,920.95	(40,189.22)	215,800.00	431,920.95	216,120.95
Transfers	-	-	-	1,938,000.00	-	(1,938,000.00)
Total Revenues	146,748,096.57	147,895,532.44	1,147,435.87	180,507,935.00	147,895,532.44	(32,612,402.56)
Expenditures						
Salary & Fringe	32,680,821.17	34,977,362.00	(2,296,540.83)	42,302,083.00	34,977,362.00	7,324,721.00
Professional & Related Services	7,863,161.10	6,734,195.69	1,128,965.41	10,308,801.00	6,734,195.69	3,574,605.31
Supplies & Materials	7,199,110.94	8,091,064.41	(891,953.47)	11,163,552.00	8,091,064.41	3,072,487.59
Utilities	885,752.92	950,079.44	(64,326.52)	1,469,178.00	950,079.44	519,098.56
Training & Related	336,209.32	331,296.69	4,912.63	554,847.00	331,296.69	223,550.31
Capital Outlay	1,205,734.50	1,013,407.90	192,326.60	1,389,299.00	1,013,407.90	375,891.10
Debt Service	8,060.00	-	8,060.00	-	-	-
Special Purpose	347,502.73	394,197.92	(46,695.19)	728,349.00	394,197.92	334,151.08
Debt Service - Principal	8,633,025.93	10,213,359.80	(1,580,333.87)	9,470,803.00	10,213,359.80	(742,556.80)
Debt Service - Interest	4,479,261.30	4,995,313.03	(516,051.73)	5,659,139.00	4,995,313.03	663,825.97
Transfers & Intergovernment	83,151,818.03	85,084,885.80	(1,933,067.77)	101,374,388.00	85,084,885.80	16,289,502.20
Total Expenditures	146,790,457.94	152,785,162.68	(5,994,704.74)	184,420,439.00	152,785,162.68	31,635,276.32
Revenues over Expenditures	(42,361.37)	(4,889,630.24)	(4,847,268.87)	(3,912,504.00)	(4,889,630.24)	(977,126.24)

(b)

Notes:

- (a) April includes pro-rata estimates and accrual calculations which may be revised after 2017 Yearend Adjustments.
- (b) For FY 2017 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 Ten Months Through 04/30/17
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2016 Actual thru Apr	FY 2017 Actual thru Apr	Favorable / (Unfavorable) thru Apr 2017 vs 2016	FY 2017 Budget Fiscal Year	FY 2017 Actual thru Apr	Favorable / (Unfavorable) thru Apr Annual Budget
Allocation Regular						
Planning & Zoning	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-
Volunteer Fire Departments	2,476,242.14	2,525,298.40	(49,056.26)	2,525,299.00	2,525,298.40	0.60
Department of Public Works	-	-	-	-	-	-
Animal Control	521,480.00	-	521,480.00	-	-	-
Health Department	3,105,889.85	3,356,211.00	(250,321.15)	3,356,211.00	3,356,211.00	-
MD School for Blind	13,676.00	19,660.00	(5,984.00)	13,680.00	19,660.00	(5,980.00)
Adult Daycare	34,237.00	-	34,237.00	34,237.00	-	34,237.00
Social Services	45,000.00	37,500.00	7,500.00	45,000.00	37,500.00	7,500.00
Domestic Violence	20,675.00	20,450.00	225.00	34,000.00	20,450.00	13,550.00
Board of Education	63,172,527.50	63,888,911.00	(716,383.50)	76,666,693.00	63,888,911.00	12,777,782.00
Cecil Community College	8,372,243.00	9,552,533.00	(1,180,290.00)	9,934,415.00	9,552,533.00	381,882.00
Non-Profit Agencies	88,447.00	88,447.00	-	88,447.00	88,447.00	-
Libraries	3,898,889.18	4,235,557.00	(336,667.82)	5,082,667.00	4,235,557.00	847,110.00
Agricultural Extension Service	194,508.00	193,400.42	1,107.58	194,508.00	193,400.42	1,107.58
Soil Conservation	48,562.00	40,470.00	8,092.00	48,562.00	40,470.00	8,092.00
Gypsy Moth	5,626.00	5,625.00	1.00	5,625.00	5,625.00	-
Total Allocation Regular	81,998,002.67	83,964,062.82	(1,966,060.15)	98,029,344.00	83,964,062.82	14,065,281.18
Operating Transfers						
Housing Voucher	-	-	-	30,455.00	-	30,455.00
Housing Other	6,389.52	-	6,389.52	-	-	-
Senior Services	-	-	-	1,469,680.00	-	1,469,680.00
Confiscated Funds	-	2,477.00	(2,477.00)	-	2,477.00	(2,477.00)
Circuit Court Grant	-	-	-	30,165.00	-	30,165.00
State Attorney Grant	-	-	-	99,481.00	-	99,481.00
DES Grant	-	-	-	162,861.00	-	162,861.00
EMS Grant	-	-	-	91,447.00	-	91,447.00
Domestic Violence	-	-	-	299,157.00	-	299,157.00
Total Operating Transfers	6,389.52	2,477.00	3,912.52	2,183,246.00	2,477.00	2,180,769.00
State Fee-Property Tax Admin	476,063.00	443,937.00	32,126.00	487,389.00	443,937.00	43,452.00
Tax Rebate	664,183.84	667,229.98	(3,046.14)	667,230.00	667,229.98	0.02
Bank Tax Distribution	7,179.00	7,179.00	-	7,179.00	7,179.00	-
Total Transfers & Intergov	83,151,818.03	85,084,885.80	(1,933,067.77)	101,374,388.00	85,084,885.80	16,289,502.20

Notes:

- (a) April includes pro-rata estimates and accrual calculations which may be revised after 2017 Yearend Adjustments.
- (b) Budget numbers are presented as full year budget.

Cecil County MD
General Fund
Balance Sheet
as of Ten Months Through 4/30/17

See Note (a) as to limitations
(Unaudited)

	<u>Prior Year</u>	<u>Current Year</u>	<u>Prior</u> <u>Yearend</u>
	<u>04/30/16</u>	<u>04/30/17</u>	<u>06/30/16</u>
<u>ASSETS</u>			
Cash	13,894,901.97	10,842,337.14	11,627,523.00
Cash - Time Deposits	41,349,557.31	26,526,026.06	14,693,973.00
Less: Amounts due other Funds	<u>(18,334,009.25)</u>	<u>(4,504,801.35)</u>	<u>-</u>
Net Cash	36,910,450.03	32,863,561.85	26,321,496.00
Receivables	2,872,147.89	2,819,164.85	12,797,569.00
Due from Other Governments	19,706.16	11,679.45	12,639,157.00
Other Assets	<u>464,852.47</u>	<u>591,519.09</u>	<u>597,835.00</u>
Total Assets	<u>40,267,156.55</u>	<u>36,285,925.24</u>	<u>52,356,057.00</u>
<u>LIABILITIES</u>			
Accounts Payable	322,142.19	296,385.72	1,616,463.00
Unavailable/Unearned Revenue	520,955.34	371,439.24	7,251,322.00
Other Liabilities	<u>1,741,045.48</u>	<u>2,653,187.54</u>	<u>5,633,729.00</u>
Total Liabilities	<u>2,584,143.01</u>	<u>3,321,012.50</u>	<u>14,501,514.00</u>
<u>FUND BALANCES</u>			
Non-spendable (per Yearend)	13,335,406.00	10,603,047.00	10,603,047.00
Unrestricted	<u>24,347,607.54</u>	<u>22,361,865.74</u>	<u>27,251,496.00</u>
Total Fund Balance	<u>37,683,013.54</u>	<u>32,964,912.74</u>	<u>37,854,543.00</u>

Notes:

- (a) April pro-rata estimates and accrual calculations which may be revised after 2017 Yearend Adjustments.

**Cecil County MD
INCOME TAX RECEIPTS as of
April, 2017
(Unaudited)**

	FISCAL YEAR - 2014		FISCAL YEAR - 2015		FISCAL YEAR - 2016		FISCAL YEAR - 2017	
	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Bud Total
SEPTEMBER	\$ 1,195,629	2.4%	\$ 770,924	1.4%	\$ 1,146,884	2.1%	\$ 629,143	1.1%
OCTOBER	1,253,262	2.5%	1,533,138	2.8%	1,619,757	2.9%	2,247,163	4.0%
NOVEMBER	12,126,445	23.9%	13,101,575	24.3%	12,840,866	23.0%	13,850,957	24.5%
DECEMBER	74,875	0.1%	132,580	0.2%	76,741	0.1%	80,580	0.1%
JANUARY	386,140	0.8%	543,243	1.0%	900,864	1.6%	683,669	1.2%
FEBRUARY	11,562,305	22.8%	12,275,431	22.8%	13,269,055	23.8%	13,025,713	23.1%
MARCH	540,449	1.1%	481,943	0.9%	765,307	1.4%	847,736	1.5%
APRIL	-	0.0%	-	0.0%	-	0.0%	-	0.0%
MAY	9,735,487	19.2%	10,019,867	18.6%	10,359,336	18.6%	-	0.0%
JUNE	9,114,121	17.9%	9,513,447	17.6%	9,751,406	17.5%	-	0.0%
JULY	3,243,221	6.4%	3,501,292	6.5%	3,669,815	6.6%	-	0.0%
AUGUST	1,568,445	3.1%	2,080,856	3.9%	1,406,589	2.5%	-	0.0%
Year to Date	\$ 50,800,381	100.0%	\$ 53,954,296	100.0%	\$ 55,806,618	100.0%	\$ 31,364,961	55.6%
Budget	\$ 52,139,853		\$ 53,643,746		\$ 55,400,000		\$ 56,439,257	
Comparative Year to Year April 30	\$ 27,139,106	1.0%	\$ 28,838,834	6.3%	\$ 30,619,472	6.2%	\$ 31,364,961	2.4%

Notes:

FY 2017 YTD Actual Receipts % change current year vs. prior year	2.43%
FY 2017 YTD Actual Receipts \$ change current year vs. prior year	\$ 745,489

Cecil County MD
PERRYVILLE CASINO REVENUES as of
April 30, 2017
(Unaudited)

	FISCAL YEAR - 2016				FISCAL YEAR - 2017			
	Total From Gaming Commission	Town of Perryville's Portion	Cecil County's Portion	% of Actual Total	Total From Gaming Commission	Town of Perryville's Portion	Cecil County's Portion	% of Budget Total
JULY	\$ 326,878	\$ 114,407	\$ 212,470	9.1%	\$ 312,663	\$ 109,432	\$ 203,231	7.6%
AUGUST	305,993	107,098	198,896	8.5%	281,673	98,586	183,087	6.9%
SEPTEMBER	286,227	100,179	186,047	7.9%	274,172	95,960	178,212	6.7%
OCTOBER	289,279	101,248	188,031	8.0%	280,818	98,286	182,532	6.9%
NOVEMBER	275,568	96,449	179,119	7.6%	257,955	90,284	167,671	6.3%
DECEMBER	295,516	103,431	192,085	8.2%	319,555	111,844	207,711	7.8%
JANUARY	262,022	91,708	170,315	7.3%	312,874	109,506	203,368	7.7%
FEBRUARY	304,338	106,518	197,820	8.4%	336,902	117,916	218,986	8.2%
MARCH	327,627	114,669	212,957	9.1%	377,282	132,049	245,233	9.2%
APRIL	330,428	115,650	214,778	9.1%	350,425	122,649	227,776	8.6%
MAY	325,801	114,030	211,771	9.0%	-	-	-	0.0%
JUNE	281,586	98,555	183,031	7.8%	-	-	-	0.0%
Year to Date	\$ 3,611,262	\$ 1,263,942	\$ 2,347,320	100.0%	\$ 3,104,319	\$ 1,086,512	\$ 2,017,807	75.9%
Budget			\$ 2,184,500				\$ 2,658,139	
Comparative Year to Year April 30	\$ 3,003,875	\$ 1,051,356	\$ 1,952,519	3.9%	\$ 3,104,319	\$ 1,086,512	\$ 2,017,807	3.3%

Notes:

- (1) April 2017 is an estimate based on the Maryland lottery website.
- (2) 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 Ten Months Through 04/30/17
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2016 Actual thru Apr	FY 2017 Actual thru Apr	Favorable / (Unfavorable) thru Apr 2017 vs 2016	FY 2017 Rev Budget Fiscal Year	FY 2017 Actual thru Apr	Favorable / (Unfavorable) thru Apr Annual Budget
Revenues						
Sales & User Fees	5,683,687.15	6,137,936.08	454,248.93	7,362,331.00	6,137,936.08	(1,224,394.92)
Charges for Services	219,894.20	204,916.30	(14,977.90)	27,800.00	204,916.30	177,116.30
Discount	-	-	-	-	-	-
Interest & Penalties	4,053.03	5,407.67	1,354.64	5,175.00	5,407.67	232.67
Federal Grants	-	-	-	-	-	-
State Grants	48,797.90	12,600.00	(36,197.90)	12,600.00	12,600.00	-
Contributions & Other	11,145.80	7,545.16	(3,600.64)	-	7,545.16	7,545.16
Total Revenues	5,967,578.08	6,368,405.21	400,827.13	7,407,906.00	6,368,405.21	(1,039,500.79)
Expenditures						
Salary & Fringe	1,159,665.67	1,185,742.62	(26,076.95)	1,470,430.00	1,185,742.62	284,687.38
Professional & Related Services	1,110,036.09	764,940.72	345,095.37	2,459,435.00	764,940.72	1,694,494.28
Supplies & Materials	275,386.51	186,363.81	89,022.70	325,102.00	186,363.81	138,738.19
Utilities	201,756.36	202,292.06	(535.70)	221,600.00	202,292.06	19,307.94
Training & Related	5,266.17	3,840.18	1,425.99	16,950.00	3,840.18	13,109.82
Depreciation (b)	1,739,496.21	2,136,148.33	(396,652.12)	2,563,378.00	2,136,148.33	427,229.67
Transfers & Intergovernment	58,107.41	48,422.84	9,684.57	64,564.00	48,422.84	16,141.16
Total Expenditures	4,549,714.42	4,527,750.56	21,963.86	7,121,459.00	4,527,750.56	2,593,708.44
Operating Gain/(Loss)	1,417,863.66	1,840,654.65	422,790.99	286,447.00	1,840,654.65	1,554,207.65
Non-Operating Revenues (Expenses)						
Interest Expense	(171,034.04)	(195,385.82)	(24,351.78)	(443,847.00)	(195,385.82)	248,461.18
Bond Issue Expense	(1,137.92)	-	1,137.92	-	-	-
Investment Earnings	12,052.45	19,260.78	7,208.33	20,000.00	19,260.78	(739.22)
Change in Net Position	1,257,744.15	1,664,529.61	405,647.54	(137,400.00) (c)	1,664,529.61	1,801,929.61

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation, Depletion & Closure for FY2016 is shown as a percentage of yearend actual and FY2017 as a percentage of budget.
- (c) The FY 2017 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 Ten Months Through 04/30/17
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2016 Actual thru Apr	FY 2017 Actual thru Apr	Favorable / (Unfavorable) thru Apr 2017 vs 2016	FY 2017 Rev Budget Fiscal Year	FY 2017 Actual thru Apr	Favorable / (Unfavorable) thru Apr Annual Budget
Revenues						
Sales & User Fees	4,227,850.13	4,372,515.95	144,665.82	5,937,039.00	4,372,515.95	(1,564,523.05)
Interest & Penalties	39,994.04	41,847.16	1,853.12	55,200.00	41,847.16	(13,352.84)
Federal Grants	-	-	-	-	-	-
State Grants	-	-	-	1,300,000.00	-	(1,300,000.00)
Charges for Services	-	-	-	-	-	-
Contributions & Other	22,894.48	70,018.82	47,124.34	34,000.00	70,018.82	36,018.82
Total Revenues	4,290,738.65	4,484,381.93	193,643.28	7,326,239.00	4,484,381.93	(2,841,857.07)
Expenditures						
Salary & Fringe	997,675.73	1,014,049.69	(16,373.96)	1,308,550.00	1,014,049.69	294,500.31
Professional & Related Services	679,159.56	741,874.14	(62,714.58)	990,189.00	741,874.14	248,314.86
Supplies & Materials	323,609.81	241,972.14	81,637.67	401,321.00	241,972.14	159,348.86
Utilities	407,941.69	419,029.34	(11,087.65)	660,131.00	419,029.34	241,101.66
Training & Related	19,480.90	15,633.82	3,847.08	25,038.00	15,633.82	9,404.18
Depreciation (b)	1,953,405.92	2,272,789.17	(319,383.25)	2,727,347.00	2,272,789.17	454,557.83
Transfers & Intergovernment	-	-	-	-	-	-
Total Expenditures	4,381,273.61	4,705,348.30	(324,074.69)	6,112,576.00	4,705,348.30	1,407,227.70
Operating Gain/(Loss)	(90,534.96)	(220,966.37)	(130,431.41)	1,213,663.00	(220,966.37)	(1,434,629.37)
Non-Operating Revenues (Expenses)						
Interest Expense	(1,002,205.42)	(1,078,293.60)	(76,088.18)	(1,647,489.00)	(1,078,293.60)	569,195.40
Bond Issue Expense	(126,909.64)	(122,591.36)	4,318.28	(122,591.00)	(122,591.36)	(0.36)
Investment Earnings	163.47	5,509.94	5,346.47	4,800.00	5,509.94	709.94
Capital Contributions						
Connection Fees	535,037.55	364,550.00	(170,487.55)	684,000.00	364,550.00	(319,450.00)
Change in Net Position	(684,449.00)	(1,051,791.39)	(367,342.39)	132,383.00 (c)	(1,051,791.39)	(1,184,174.39)

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2016 is shown as a percentage of yearend actual and FY2017 as a percentage of budget.
- (c) The FY 2017 budget includes Fund Balance and capital outlay in the change in net position.