

**Cecil County MD**  
**General Fund**  
**Revenues & Expenditures by Major Department**  
**as of Twelve Months Through 06/30/17**  
See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Actual		
	FY 2016 Actual thru June	FY 2017 Actual thru June	Favorable / (Unfavorable) thru June 2017 vs 2016	FY 2017 Rev Budget Fiscal Year	FY 2017 Actual thru June	Favorable / (Unfavorable) thru June Annual Budget
<b>Revenues</b>						
Real Property Tax	92,725,577.25	92,705,370.34	(20,206.91)	93,402,462.00	92,705,370.34	(697,091.66)
Personal Property Tax	9,708,364.07	9,302,363.69	(406,000.38)	9,754,134.00	9,302,363.69	(451,770.31)
Payment in Lieu of Tax	3,705,161.98	3,754,856.32	49,694.34	3,704,109.00	3,754,856.32	50,747.32
Discount	341.50	263.24	(78.26)	-	263.24	263.24
Interest & Penalties	693,629.54	648,981.37	(44,648.17)	671,647.00	648,981.37	(22,665.63)
Income Tax	55,806,618.24	57,614,306.43	1,807,688.19	56,439,257.00	57,614,306.43	1,175,049.43
License & Permits	2,452,009.72	2,017,539.91	(434,469.81)	2,121,645.00	2,017,539.91	(104,105.09)
Federal Grants	13,734.81	-	(13,734.81)	20,000.00	-	(20,000.00)
State Grants	1,257,175.23	1,215,817.95	(41,357.28)	1,413,257.00	1,215,817.95	(197,439.05)
Other Intergovernmental	1,255,410.74	1,341,816.76	86,406.02	1,851,136.00	1,341,816.76	(509,319.24)
Charges for Services	3,840,572.43	3,767,132.62	(73,439.81)	3,851,488.00	3,767,132.62	(84,355.38)
Recordation	5,302,872.92	4,818,084.48	(484,788.44)	5,000,000.00	4,818,084.48	(181,915.52)
Investment Earnings	103,143.77	230,401.98	127,258.21	125,000.00	230,401.98	105,401.98
Contributions & Other	382,744.98	443,927.90	61,182.92	215,800.00	443,927.90	228,127.90
Transfers	1,854,991.00	2,280,498.79	425,507.79	1,938,000.00	2,280,498.79	342,498.79
<b>Total Revenues</b>	<b>179,102,348.18</b>	<b>180,141,361.78</b>	<b>1,039,013.60</b>	<b>180,507,935.00</b>	<b>180,141,361.78</b>	<b>(366,573.22)</b>
<b>Expenditures</b>						
COUNTY EXECUTIVE	193,914.20	252,470.76	(58,556.56)	252,810.00	252,470.76	339.24
COUNTY COUNCIL	335,242.71	341,829.98	(6,587.27)	399,544.00	341,829.98	57,714.02
ADMINISTRATOR	306,357.87	275,752.04	30,605.83	346,821.00	275,752.04	71,068.96
HUMAN RESOURCES	1,213,860.99	1,210,671.60	3,189.39	1,262,930.00	1,210,671.60	52,258.40
CIRCUIT COURT	2,095,153.28	2,117,494.54	(22,341.26)	2,175,833.00	2,117,494.54	58,338.46
STATE'S ATTORNEY'S OFFICE	2,255,889.09	2,312,475.79	(56,586.70)	2,292,234.00	2,312,475.79	(20,241.79)
YOUTH PANEL	256.11	-	256.11	-	-	-
ORPHAN'S COURT	36,087.19	39,172.05	(3,084.86)	41,352.00	39,172.05	2,179.95
BOARD OF ELECTIONS	764,175.56	773,066.79	(8,891.23)	830,238.00	773,066.79	57,171.21
FINANCE	2,756,461.24	2,587,704.28	168,756.96	2,793,586.00	2,587,704.28	205,881.72
LIQUOR BOARD	210,621.45	201,947.70	8,673.75	190,654.00	201,947.70	(11,293.70)
LAND USE & DEVELOPMENT SERVICES	2,031,161.14	1,959,233.21	71,927.93	2,117,176.00	1,959,233.21	157,942.79
MAINTENANCE	3,733,075.24	3,754,258.69	(21,183.45)	4,010,761.00	3,754,258.69	256,502.31
LEGAL SERVICES	179,274.62	196,408.40	(17,133.78)	183,871.00	196,408.40	(12,537.40)
LAW ENFORCEMENT	21,071,258.36	22,515,540.06	(1,444,281.70)	22,004,115.00	22,515,540.06	(511,425.06)
EMERGENCY SERVICES	11,467,951.46	11,951,372.14	(483,420.68)	12,624,882.00	11,951,372.14	673,509.86
ANIMAL CONTROL	657,035.39	670,775.17	(13,739.78)	738,043.00	670,775.17	67,267.83
PUBLIC WORKS	10,738,448.41	9,284,933.66	1,453,514.75	9,729,643.00	9,284,933.66	444,709.34
PUBLIC HEALTH	3,410,834.89	3,420,325.91	(9,491.02)	3,420,383.00	3,420,325.91	57.09
MD SCHOOL BLIND/ADULT DAYCARE	47,913.00	53,897.00	(5,984.00)	47,917.00	53,897.00	(5,980.00)
SOCIAL SERVICES	1,403,933.92	1,322,244.13	81,689.79	1,526,937.00	1,322,244.13	204,692.87
BOARD OF EDUCATION	80,553,712.42	81,614,310.56	(1,060,598.14)	81,634,351.00	81,614,310.56	20,040.44
CECIL COLLEGE	9,392,115.00	10,406,258.96	(1,014,143.96)	10,406,267.00	10,406,258.96	8.04
NON-PROFIT AGENCIES	88,447.00	88,447.00	-	88,447.00	88,447.00	-
PARKS & RECREATION	886,800.89	993,151.84	(106,350.95)	969,833.00	993,151.84	(23,318.84)
LIBRARIES	4,882,778.86	5,250,869.13	(368,090.27)	5,255,817.00	5,250,869.13	4,947.87
AGRICULTURE	621,117.37	634,695.78	(13,578.41)	632,281.00	634,695.78	(2,414.78)
ECONOMIC DEVELOPMENT	1,003,957.66	988,265.30	15,692.36	1,129,227.00	988,265.30	140,961.70
JUDGEMENT & LOSSES	5,470.00	1,844.01	3,625.99	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	9,423,218.45	9,461,343.80	(38,125.35)	9,470,803.00	9,461,343.80	9,459.20
DEBT SERVICE - INTEREST	5,186,297.33	5,658,888.00	(472,590.67)	5,659,139.00	5,658,888.00	251.00
OPERATING TRANSFER	1,348,996.17	1,191,649.34	157,346.83	1,518,003.00	1,191,649.34	326,353.66
<b>Total Expenditures</b>	<b>178,973,180.11</b>	<b>182,205,706.60</b>	<b>(3,232,526.49)</b>	<b>184,438,307.00</b>	<b>182,205,706.60</b>	<b>2,232,600.40</b>
<b>Revenues over Expenditures</b>	<b>129,168.07</b>	<b>(2,064,344.82)</b>	<b>(2,193,512.89)</b>	<b>(3,930,372.00)</b>	<b>(2,064,344.82)</b>	<b>1,866,027.18</b>
				(a)		

**Notes:**

(a) For FY 2017 Budget, the difference between revenue over expenditures is equal to the budgeted use of Fund Balance.

**Cecil County MD**  
**General Fund**  
**Revenues & Expenditures by Category**  
**as of Twelve Months Through 06/30/17**  
See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2016 Actual thru June	FY 2017 Actual thru June	Favorable / (Unfavorable) thru June 2017 vs 2016	FY 2017 Rev Budget Fiscal Year	FY 2017 Actual thru June	Favorable / (Unfavorable) thru June Annual Budget
<b>Revenues</b>						
Real Property Tax	92,725,577.25	92,705,370.34	(20,206.91)	93,402,462.00	92,705,370.34	(697,091.66)
Personal Property Tax	9,708,364.07	9,302,363.69	(406,000.38)	9,754,134.00	9,302,363.69	(451,770.31)
Payment in lieu of Tax	3,705,161.98	3,754,856.32	49,694.34	3,704,109.00	3,754,856.32	50,747.32
Discount	341.50	263.24	(78.26)	-	263.24	263.24
Interest & Penalties	693,629.54	648,981.37	(44,648.17)	671,647.00	648,981.37	(22,665.63)
Special Assessments	-	-	-	-	-	-
Income Tax	55,806,618.24	57,614,306.43	1,807,688.19	56,439,257.00	57,614,306.43	1,175,049.43
License & Permits	2,452,009.72	2,017,539.91	(434,469.81)	2,121,645.00	2,017,539.91	(104,105.09)
Federal Grants	13,734.81	-	(13,734.81)	20,000.00	-	(20,000.00)
State Grants	1,257,175.23	1,215,817.95	(41,357.28)	1,413,257.00	1,215,817.95	(197,439.05)
Other Intergovernmental	1,255,410.74	1,341,816.76	86,406.02	1,851,136.00	1,341,816.76	(509,319.24)
Charges for Services	3,840,572.43	3,767,132.62	(73,439.81)	3,851,488.00	3,767,132.62	(84,355.38)
Recordation	5,302,872.92	4,818,084.48	(484,788.44)	5,000,000.00	4,818,084.48	(181,915.52)
Investment Earnings	103,143.77	230,401.98	127,258.21	125,000.00	230,401.98	105,401.98
Contributions & Other	382,744.98	443,927.90	61,182.92	215,800.00	443,927.90	228,127.90
Transfers	1,854,991.00	2,280,498.79	425,507.79	1,938,000.00	2,280,498.79	342,498.79
<b>Total Revenues</b>	<b>179,102,348.18</b>	<b>180,141,361.78</b>	<b>1,039,013.60</b>	<b>180,507,935.00</b>	<b>180,141,361.78</b>	<b>(366,573.22)</b>
<b>Expenditures</b>						
Salary & Fringe	41,972,967.26	43,135,628.87	(1,162,661.61)	42,310,548.00	43,135,628.87	(825,080.87)
Professional & Related Services	10,148,115.14	9,108,931.70	1,039,183.44	10,399,670.00	9,108,931.70	1,290,738.30
Supplies & Materials	10,220,467.94	10,454,062.26	(233,594.32)	11,097,321.00	10,454,062.26	643,258.74
Utilities	1,149,970.35	1,240,609.72	(90,639.37)	1,442,915.00	1,240,609.72	202,305.28
Training & Related	401,990.27	427,559.41	(25,569.14)	555,507.00	427,559.41	127,947.59
Capital Outlay	1,270,456.14	1,294,759.01	(24,302.87)	1,401,799.00	1,294,759.01	107,039.99
Debt Service	10,285.00	-	10,285.00	-	-	-
Special Purpose	494,255.49	471,290.47	22,965.02	708,349.00	471,290.47	237,058.53
Debt Service - Principal	9,423,218.45	9,461,343.80	(38,125.35)	9,470,803.00	9,461,343.80	9,459.20
Debt Service - Interest	5,186,297.33	5,658,888.00	(472,590.67)	5,659,139.00	5,658,888.00	251.00
Transfers & Intergovernment	98,695,156.74	100,952,633.36	(2,257,476.62)	101,392,256.00	100,952,633.36	439,622.64
<b>Total Expenditures</b>	<b>178,973,180.11</b>	<b>182,205,706.60</b>	<b>(3,232,526.49)</b>	<b>184,438,307.00</b>	<b>182,205,706.60</b>	<b>2,232,600.40</b>
<b>Revenues over Expenditures</b>	<b>129,168.07</b>	<b>(2,064,344.82)</b>	<b>(2,193,512.89)</b>	<b>(3,930,372.00)</b>	<b>(2,064,344.82)</b>	<b>1,866,027.18</b>

(a)

**Notes:**

(a) For FY 2017 Budget, the difference between revenue over expenditures is equal to the budgeted use of Fund Balance.

**Cecil County MD**  
**General Fund**  
**Transfers & Intergovernment**  
**as of Twelve Months Through 06/30/17**  
See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2016 Actual thru June	FY 2017 Actual thru June	Favorable / (Unfavorable) thru June 2017 vs 2016	FY 2017 Rev Budget Fiscal Year	FY 2017 Actual thru June	Favorable / (Unfavorable) thru June Annual Budget
<b>Allocation Regular</b>						
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	607,020.00	-	607,020.00	-	-	-
Health Department	3,356,211.00	3,356,211.00	-	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	45,000.00	-	45,000.00	45,000.00	-
Domestic Violence	33,234.84	29,625.00	3,609.84	34,000.00	29,625.00	4,375.00
Board of Education	75,807,033.00	76,666,693.00	(859,660.00)	76,666,693.00	76,666,693.00	-
Cecil College	8,706,940.00	9,934,415.00	(1,227,475.00)	9,934,415.00	9,934,415.00	-
Non-Profit Agencies	88,447.00	88,447.00	-	88,447.00	88,447.00	-
Libraries	4,678,667.00	5,082,667.00	(404,000.00)	5,082,667.00	5,082,667.00	-
Agricultural Extension Service	194,508.00	194,508.00	-	194,508.00	194,508.00	-
Soil Conservation	48,562.00	48,562.00	-	48,562.00	48,562.00	-
Gypsy Moth	5,626.00	5,625.00	1.00	5,625.00	5,625.00	-
<b>Total Allocation Regular</b>	<b>96,095,403.98</b>	<b>98,030,948.40</b>	<b>(1,935,544.42)</b>	<b>98,029,344.00</b>	<b>98,030,948.40</b>	<b>(1,604.40)</b>
<b>Operating Transfers</b>						
Housing Voucher	22,363.73	43,398.22	(21,034.49)	48,323.00	43,398.22	4,924.78
Housing Other	103,330.75	-	103,330.75	-	-	-
Community Services	1,326,632.44	1,144,624.57	182,007.87	1,469,680.00	1,144,624.57	325,055.43
Confiscated Funds	-	3,626.55	(3,626.55)	-	3,626.55	(3,626.55)
Circuit Court Grant	-	24,254.22	(24,254.22)	30,165.00	24,254.22	5,910.78
State Attorney Grant	-	132,950.19	(132,950.19)	99,481.00	132,950.19	(33,469.19)
DES Grant	-	127,283.80	(127,283.80)	162,861.00	127,283.80	35,577.20
EMS Grant	-	39,722.71	(39,722.71)	91,447.00	39,722.71	51,724.29
Domestic Violence	-	287,478.72	(287,478.72)	299,157.00	287,478.72	11,678.28
<b>Total Operating Transfers</b>	<b>1,452,326.92</b>	<b>1,803,338.98</b>	<b>(351,012.06)</b>	<b>2,201,114.00</b>	<b>1,803,338.98</b>	<b>397,775.02</b>
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	-
<b>Total Transfers &amp; Intergov</b>	<b>98,695,156.74</b>	<b>100,952,633.36</b>	<b>(2,257,476.62)</b>	<b>101,392,256.00</b>	<b>100,952,633.36</b>	<b>439,622.64</b>

**Notes:**

**Cecil County MD**  
**General Fund**  
**Balance Sheet**  
**as of Twelve Months Through 6/30/17**

See Note (a) as to limitations  
(Unaudited)

	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Yearend</b>
	<b>06/30/16</b>	<b>06/30/17</b>	<b>06/30/16</b>
<b><u>ASSETS</u></b>			
Cash	11,627,523.00	8,761,387.00	11,627,523.00
Cash - Time Deposits	14,693,973.00	12,967,540.00	14,693,973.00
Less: Amounts due other Funds	-	-	-
Net Cash	26,321,496.00	21,728,927.00	26,321,496.00
Receivables	12,797,569.00	14,736,382.00	12,797,569.00
Due from Other Governments	12,639,157.00	11,253,360.00	12,639,157.00
Other Assets	597,835.00	499,441.00	597,835.00
<b>Total Assets</b>	<b>52,356,057.00</b>	<b>48,218,110.00</b>	<b>52,356,057.00</b>
<b><u>LIABILITIES</u></b>			
Accounts Payable	1,616,463.00	1,843,095.00	1,616,463.00
Unavailable/Unearned Revenue	7,251,322.00	5,093,940.00	7,251,322.00
Other Liabilities	5,633,729.00	5,490,877.00	5,633,729.00
<b>Total Liabilities</b>	<b>14,501,514.00</b>	<b>12,427,912.00</b>	<b>14,501,514.00</b>
<b><u>FUND BALANCES</u></b>			
Non-spendable (per Yearend)	10,603,047.00	10,215,102.00	10,603,047.00
Unrestricted	27,251,496.00	25,575,096.00	27,251,496.00
<b>Total Fund Balance</b>	<b>37,854,543.00</b>	<b>35,790,198.00</b>	<b>37,854,543.00</b>

**Cecil County MD**  
**INCOME TAX RECEIPTS as of**  
**June 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%	10,835,445	19.2%
JUNE	9,114,121	17.9%	9,513,447	17.6%	9,751,406	17.5%	9,449,308	16.7%
JULY	3,243,221	6.4%	3,501,292	6.5%	3,669,815	6.6%	3,806,285	6.7%
AUGUST	1,568,445	3.1%	2,080,856	3.9%	1,406,589	2.5%	2,158,307	3.8%
<b>Year to Date</b>	<b>\$ 50,800,381</b>	<b>100.0%</b>	<b>\$ 53,954,296</b>	<b>100.0%</b>	<b>\$ 55,806,618</b>	<b>100.0%</b>	<b>\$ 57,614,306</b>	<b>102.1%</b>
<b>Budget</b>	<b>\$ 52,139,853</b>		<b>\$ 53,643,746</b>		<b>\$ 55,400,000</b>		<b>\$ 56,439,257</b>	
<b>Comparative</b>								
<b>Year to Year</b>								
<b>June 30</b>	<b>\$ 50,800,381</b>	<b>0.8%</b>	<b>\$ 53,954,296</b>	<b>6.2%</b>	<b>\$ 55,806,618</b>	<b>3.4%</b>	<b>\$ 57,614,306</b>	<b>3.2%</b>

**Notes:**

<b>FY 2017 YTD Actual Receipts % change current year vs. prior year</b>	<b>3.24%</b>
<b>FY 2017 YTD Actual Receipts \$ change current year vs. prior year</b>	<b>\$ 1,807,688</b>

**Cecil County MD**  
**PERRYVILLE CASINO REVENUES as of**  
**June 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%	344,778	120,672	224,106	8.4%
JUNE	281,586	98,555	183,031	7.8%	343,799	120,329	223,469	8.4%
<b>Year to Date</b>	<b>\$ 3,611,262</b>	<b>\$ 1,263,942</b>	<b>\$ 2,347,320</b>	<b>100.0%</b>	<b>\$ 3,792,895</b>	<b>\$ 1,327,513</b>	<b>\$ 2,465,382</b>	<b>92.7%</b>
<b>Budget</b>			<b>\$ 2,184,500</b>				<b>\$ 2,658,139</b>	
<b>Comparative Year to Year June 30</b>	<b>\$ 3,611,262</b>	<b>\$ 1,263,942</b>	<b>\$ 2,347,320</b>	<b>2.4%</b>	<b>\$ 3,792,895</b>	<b>\$ 1,327,513</b>	<b>\$ 2,465,382</b>	<b>5.0%</b>

**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 Twelve Months Through 06/30/17**  
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2016 Actual thru June	FY 2017 Actual thru June	Favorable / (Unfavorable) thru June 2017 vs 2016	FY 2017 Rev Budget Fiscal Year	FY 2017 Actual thru June	Favorable / (Unfavorable) thru June Annual Budget
<b>Revenues</b>						
Sales & User Fees	6,972,560.24	7,570,183.77	597,623.53	7,362,331.00	7,570,183.77	207,852.77
Charges for Services	271,538.65	274,473.96	2,935.31	27,800.00	274,473.96	246,673.96
Discount	-	-	-	-	-	-
Interest & Penalties	4,695.56	6,888.09	2,192.53	5,175.00	6,888.09	1,713.09
Federal Grants	-	-	-	-	-	-
State Grants	49,997.90	12,600.00	(37,397.90)	12,600.00	12,600.00	-
Contributions & Other	14,234.58	13,419.16	(815.42)	-	13,419.16	13,419.16
<b>Total Revenues</b>	<b>7,313,026.93</b>	<b>7,877,564.98</b>	<b>564,538.05</b>	<b>7,407,906.00</b>	<b>7,877,564.98</b>	<b>469,658.98</b>
<b>Expenditures</b>						
Salary & Fringe	1,435,130.35	1,487,904.80	(52,774.45)	1,515,430.00	1,487,904.80	27,525.20
Professional & Related Services	2,170,325.07	1,766,182.17	404,142.90	2,388,635.00	1,766,182.17	622,452.83
Supplies & Materials	350,043.87	245,612.64	104,431.23	280,902.00	245,612.64	35,289.36
Utilities	268,338.32	296,644.53	(28,306.21)	291,600.00	296,644.53	(5,044.53)
Training & Related	5,766.17	4,199.18	1,566.99	16,950.00	4,199.18	12,750.82
Depreciation	1,022,843.90	978,411.92	44,431.98	1,181,209.00	978,411.92	202,797.08
Depletion	1,064,551.55	1,005,918.05	58,633.50	1,382,169.00	1,005,918.05	376,250.95
Transfers & Intergovernment	77,476.52	64,563.76	12,912.76	64,564.00	64,563.76	0.24
<b>Total Expenditures</b>	<b>6,397,566.83</b>	<b>5,854,734.05</b>	<b>542,832.78</b>	<b>7,121,459.00</b>	<b>5,854,734.05</b>	<b>1,266,724.95</b>
<b>Operating Gain/(Loss)</b>	<b>915,460.10</b>	<b>2,022,830.93</b>	<b>1,107,370.83</b>	<b>286,447.00</b>	<b>2,022,830.93</b>	<b>1,736,383.93</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Expense	(419,231.19)	(425,721.49)	(6,490.30)	(443,847.00)	(425,721.49)	18,125.51
Bond Issue Expense	(1,732.79)	(7,156.40)	(5,423.61)	-	(7,156.40)	(7,156.40)
Investment Earnings	35,943.20	40,380.59	4,437.39	20,000.00	40,380.59	20,380.59
<b>Change in Net Position</b>	<b>530,439.32</b>	<b>1,630,333.63</b>	<b>1,105,317.92</b>	<b>(137,400.00)</b> (a)	<b>1,630,333.63</b>	<b>1,774,890.03</b>

**Notes:**

(a) 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 Twelve Months Through 06/30/17**  
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2016 Actual thru June	FY 2017 Actual thru June	Favorable / (Unfavorable) thru June 2017 vs 2016	FY 2017 Rev Budget Fiscal Year	FY 2017 Actual thru June	Favorable / (Unfavorable) thru June Annual Budget
<b>Revenues</b>						
Sales & User Fees	5,505,980.73	5,923,984.82	418,004.09	5,937,039.00	5,923,984.82	(13,054.18)
Interest & Penalties	61,763.68	67,067.03	5,303.35	55,200.00	67,067.03	11,867.03
Federal Grants	-	-	-	-	-	-
State Grants	2,115,513.01	610,177.14	(1,505,335.87)	1,300,000.00	610,177.14	(689,822.86)
Charges for Services	-	-	-	-	-	-
Contributions & Other	26,930.91	8,769.30	(18,161.61)	34,000.00	8,769.30	(25,230.70)
<b>Total Revenues</b>	<b>7,710,188.33</b>	<b>6,609,998.29</b>	<b>(1,100,190.04)</b>	<b>7,326,239.00</b>	<b>6,609,998.29</b>	<b>(716,240.71)</b>
<b>Expenditures</b>						
Salary & Fringe	1,248,986.85	1,262,726.75	(13,739.90)	1,308,550.00	1,262,726.75	45,823.25
Professional & Related Services	1,802,842.20	1,127,955.64	674,886.56	1,006,189.00	1,127,955.64	(121,766.64)
Supplies & Materials	422,293.47	341,209.01	81,084.46	391,321.00	341,209.01	50,111.99
Utilities	550,281.95	541,043.38	9,238.57	660,131.00	541,043.38	119,087.62
Training & Related	20,296.26	15,939.82	4,356.44	19,038.00	15,939.82	3,098.18
Depreciation	2,344,087.10	3,879,663.11	(1,535,576.01)	2,727,347.00	3,879,663.11	(1,152,316.11)
Transfers & Intergovernment	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,388,787.83</b>	<b>7,168,537.71</b>	<b>(779,749.88)</b>	<b>6,112,576.00</b>	<b>7,168,537.71</b>	<b>(1,055,961.71)</b>
<b>Operating Gain/(Loss)</b>	<b>1,321,400.50</b>	<b>(558,539.42)</b>	<b>(1,879,939.92)</b>	<b>1,213,663.00</b>	<b>(558,539.42)</b>	<b>(1,772,202.42)</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Expense	(1,434,093.23)	(1,515,577.20)	(81,483.97)	(1,647,489.00)	(1,515,577.20)	131,911.80
Bond Issue Expense	(181,817.81)	(198,349.62)	(16,531.81)	(122,591.00)	(198,349.62)	(75,758.62)
Gain on Fixed Assets	-	-	-	-	-	-
Investment Earnings	44,240.21	56,662.01	12,421.80	4,800.00	56,662.01	51,862.01
<b>Capital Contributions</b>						
Developers Contributions	-	76,716.00	76,716.00	-	76,716.00	76,716.00
Connection Fees	688,200.00	504,102.00	(184,098.00)	684,000.00	504,102.00	(179,898.00)
<b>Change in Net Position</b>	<b>437,929.67</b>	<b>(1,634,986.23)</b>	<b>(2,072,915.90)</b>	<b>132,383.00</b> (a)	<b>(1,634,986.23)</b>	<b>(1,767,369.23)</b>

**Notes:**

(a) The FY 2017 budget includes Fund Balance and capital outlay in the change in net position.