

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Five Months Through 11/30/15

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Actual		
	FY 2015	FY 2016	Favorable / (Unfavorable)	FY 2016	FY 2016	Favorable / (Unfavorable)
	Actual thru Nov	Actual thru Nov	thru Nov 2015 vs 2014	Budget Fiscal Year	Actual thru Nov	thru Nov Annual Budget
Revenues						
Real Property Tax	90,977,862.84	92,238,198.38	1,260,335.54	93,663,454.00	92,238,198.38	(1,425,255.62)
Personal Property Tax	5,960,257.38	5,023,575.67	(936,681.71)	8,883,766.00	5,023,575.67	(3,860,190.33)
Payment in Lieu of Tax	3,063,582.98	3,698,582.98	635,000.00	3,705,047.00	3,698,582.98	(6,464.02)
Discount	(1,075,808.33)	273.89	1,076,082.22	-	273.89	273.89
Interest & Penalties	83,179.75	60,686.52	(22,493.23)	735,172.00	60,686.52	(674,485.48)
Income Tax	15,405,636.80	15,607,506.59	201,869.79	53,900,000.00	15,607,506.59	(38,292,493.41)
License & Permits	454,646.98	564,986.88	110,339.90	2,014,825.00	564,986.88	(1,449,838.12)
Federal Grants	152,279.35	228,152.89	75,873.54	1,342,343.60	228,152.89	(1,114,190.71)
State Grants	501,373.56	755,101.78	253,728.22	6,023,507.93	755,101.78	(5,268,406.15)
Other Intergovernmental	137,224.32	236,870.31	99,645.99	1,335,886.00	236,870.31	(1,099,015.69)
Charges for Services	653,668.01	1,216,413.83	562,745.82	3,581,701.00	1,216,413.83	(2,365,287.17)
Recordation	2,174,478.06	1,919,176.89	(255,301.17)	5,000,000.00	1,919,176.89	(3,080,823.11)
Investment Earnings	30,695.89	45,048.71	14,352.82	250,000.00	45,048.71	(204,951.29)
Contributions & Other	158,807.68	226,806.90	67,999.22	386,668.00	226,806.90	(159,861.10)
Transfers	2,115,000.00	-	(2,115,000.00)	1,749,000.00	-	(1,749,000.00)
Total Revenues	120,792,885.27	121,821,382.22	1,028,496.95	182,571,370.53	121,821,382.22	(60,749,988.31)
Expenditures						
COUNTY EXECUTIVE	68,851.26	74,421.41	(5,570.15)	186,310.00	74,421.41	111,888.59
COUNTY COUNCIL	123,992.39	123,398.44	593.95	404,545.00	123,398.44	281,146.56
ADMINISTRATOR	157,145.08	156,642.05	503.03	320,201.00	156,642.05	163,558.95
HUMAN RESOURCES	599,660.84	632,658.34	(32,997.50)	1,228,126.00	632,658.34	595,467.66
CIRCUIT COURTS	879,740.77	944,656.44	(64,915.67)	2,473,080.00	944,656.44	1,528,423.56
STATE'S ATTORNEY'S OFFICE	818,881.57	851,510.14	(32,628.57)	2,176,294.00	851,510.14	1,324,783.86
YOUTH PANEL	31,244.19	27,920.59	3,323.60	-	27,920.59	(27,920.59)
ORPHAN'S COURT	8,142.33	9,455.36	(1,313.03)	35,039.00	9,455.36	25,583.64
BOARD OF ELECTIONS	261,424.37	189,011.14	72,413.23	887,678.00	189,011.14	698,666.86
FINANCE	1,138,624.31	1,133,948.43	4,675.88	2,773,345.00	1,133,948.43	1,639,396.57
LIQUOR BOARD	76,680.71	78,768.29	(2,087.58)	224,340.00	78,768.29	145,571.71
PLANNING & ZONING	370,894.91	380,714.16	(9,819.25)	1,049,668.00	380,714.16	668,953.84
MAINTENANCE	1,305,055.83	1,493,664.33	(188,608.50)	4,005,477.00	1,493,664.33	2,511,812.67
INFORMATION SYSTEMS	277.22	-	277.22	-	-	-
LEGAL SERVICES	46,070.77	63,477.17	(17,406.40)	176,842.00	63,477.17	113,364.83
GENERAL GOVERNMENT	-	-	-	-	-	-
LAW ENFORCEMENT	7,972,612.74	7,846,345.26	126,267.48	20,304,690.00	7,846,345.26	12,458,344.74
EMERGENCY SERVICES	5,856,731.06	6,223,830.93	(367,099.87)	13,934,839.44	6,223,830.93	7,711,008.51
PERMITS & INSPECTIONS	364,296.07	358,132.18	6,163.89	1,051,977.00	358,132.18	693,844.82
ANIMAL CONTROL	300,000.00	300,000.00	-	660,000.00	300,000.00	360,000.00
PUBLIC WORKS	4,374,328.87	3,770,436.37	603,892.50	11,838,506.00	3,770,436.37	8,068,069.63
PUBLIC HEALTH	1,940,181.33	1,930,158.55	10,022.78	3,657,595.60	1,930,158.55	1,727,437.05
MD SCHOOL BLIND/ADULT DAYCARE	-	-	-	42,328.00	-	42,328.00
SOCIAL SERVICES	780,018.31	667,522.34	112,495.97	2,109,569.49	667,522.34	1,442,047.15
BOARD OF EDUCATION	31,407,035.09	32,762,200.00	(1,355,164.91)	80,553,713.00	32,762,200.00	47,791,513.00
CECIL COLLEGE	4,911,558.35	4,971,787.00	(60,228.65)	9,002,240.00	4,971,787.00	4,030,453.00
NON-PROFIT AGENCIES	88,447.00	88,447.00	-	88,447.00	88,447.00	-
PARKS & RECREATION	281,767.53	300,421.26	(18,653.73)	1,409,089.00	300,421.26	1,108,667.74
LIBRARIES	1,897,466.00	1,949,444.60	(51,978.60)	4,785,667.00	1,949,444.60	2,836,222.40
AGRICULTURE	290,641.50	382,573.75	(91,932.25)	613,148.00	382,573.75	230,574.25
ECONOMIC DEVELOPMENT	355,447.65	407,286.12	(51,838.47)	1,075,695.00	407,286.12	668,408.88
JUDGEMENT & LOSSES	952.40	-	952.40	10,000.00	-	10,000.00
GRANTS TO MUNICIPALITIES	659,940.16	664,183.84	(4,243.68)	671,363.00	664,183.84	7,179.16
DEBT SERVICE - PRINCIPAL	8,270,503.69	7,523,350.93	747,152.76	9,211,821.00	7,523,350.93	1,688,470.07
DEBT SERVICE - INTEREST	2,841,407.51	2,897,244.38	(55,836.87)	5,531,365.00	2,897,244.38	2,634,120.62
OPERATING TRANSFER	555,713.00	-	555,713.00	1,451,481.00	-	1,451,481.00
Total Expenditures	79,035,734.81	79,203,610.80	(167,875.99)	183,944,479.53	79,203,610.80	104,740,868.73
Revenues over Expenditures	41,757,150.46	42,617,771.42	860,620.96	(1,373,109.00) (b)	42,617,771.42	43,990,880.42

Notes:

- (a) November includes pro-rata estimates and accrual calculations which may be revised after 2016 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 Five Months Through 11/30/15

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2015 Actual thru Nov	FY 2016 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2015 vs 2014	FY 2016 Budget Fiscal Year	FY 2016 Actual thru Nov	Favorable / (Unfavorable) thru Nov Annual Budget
Revenues						
Real Property Tax	90,977,862.84	92,238,198.38	1,260,335.54	93,663,454.00	92,238,198.38	(1,425,255.62)
Personal Property Tax	5,960,257.38	5,023,575.67	(936,681.71)	8,883,766.00	5,023,575.67	(3,860,190.33)
Payment in lieu of Tax	3,063,582.98	3,698,582.98	635,000.00	3,705,047.00	3,698,582.98	(6,464.02)
Discount	(1,075,808.33)	273.89	1,076,082.22	-	273.89	273.89
Interest & Penalties	83,179.75	60,686.52	(22,493.23)	735,172.00	60,686.52	(674,485.48)
Special Assessments	-	-	-	-	-	-
Income Tax	15,405,636.80	15,607,506.59	201,869.79	53,900,000.00	15,607,506.59	(38,292,493.41)
License & Permits	454,646.98	564,986.88	110,339.90	2,014,825.00	564,986.88	(1,449,838.12)
Federal Grants	152,279.35	228,152.89	75,873.54	1,342,343.60	228,152.89	(1,114,190.71)
State Grants	501,373.56	755,101.78	253,728.22	6,023,507.93	755,101.78	(5,268,406.15)
Other Intergovernmental	137,224.32	236,870.31	99,645.99	1,335,886.00	236,870.31	(1,099,015.69)
Charges for Services	653,668.01	1,216,413.83	562,745.82	3,581,701.00	1,216,413.83	(2,365,287.17)
Recordation	2,174,478.06	1,919,176.89	(255,301.17)	5,000,000.00	1,919,176.89	(3,080,823.11)
Investment Earnings	30,695.89	45,048.71	14,352.82	250,000.00	45,048.71	(204,951.29)
Contributions & Other	158,807.68	226,806.90	67,999.22	386,668.00	226,806.90	(159,861.10)
Transfers	2,115,000.00	-	(2,115,000.00)	1,749,000.00	-	(1,749,000.00)
Total Revenues	120,792,885.27	121,821,382.22	1,028,496.95	182,571,370.53	121,821,382.22	(60,749,988.31)
Expenditures						
Salary & Fringe	15,924,629.83	15,853,352.87	71,276.96	39,820,997.00	15,853,352.87	23,967,644.13
Professional & Related Services	4,215,430.48	4,117,625.18	97,805.30	14,309,402.32	4,117,625.18	10,191,777.14
Supplies & Materials	3,178,935.91	3,405,721.67	(226,785.76)	11,159,167.93	3,405,721.67	7,753,446.26
Utilities	381,979.69	380,104.21	1,875.48	1,339,396.00	380,104.21	959,291.79
Training & Related	158,777.12	152,961.87	5,815.25	681,850.28	152,961.87	528,888.41
Capital Outlay	630,755.57	206,718.74	424,036.83	1,985,320.00	206,718.74	1,778,601.26
Debt Service	750.00	-	750.00	12,000.00	-	12,000.00
Special Purpose	235,895.62	210,526.15	25,369.47	616,895.00	210,526.15	406,368.85
Debt Service - Principal	8,270,503.69	7,523,350.93	747,152.76	9,211,821.00	7,523,350.93	1,688,470.07
Debt Service - Interest	2,841,407.51	2,897,244.38	(55,836.87)	5,531,365.00	2,897,244.38	2,634,120.62
Transfers & Intergovernment	43,196,669.39	44,456,004.80	(1,259,335.41)	99,276,265.00	44,456,004.80	54,820,260.20
Total Expenditures	79,035,734.81	79,203,610.80	(167,875.99)	183,944,479.53	79,203,610.80	104,740,868.73
Revenues over Expenditures	41,757,150.46	42,617,771.42	860,620.96	(1,373,109.00)	42,617,771.42	43,990,880.42

(b)

Notes:

- (a) November includes pro-rata estimates and accrual calculations which may be revised after 2016 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
Transfers & Intergovernment
as of Five Months Through 11/30/15
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2015 Actual thru Nov	FY 2016 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2015 vs 2014	FY 2016 Budget Fiscal Year	FY 2016 Actual thru Nov	Favorable / (Unfavorable) thru Nov Annual Budget
Allocation Regular						
Planning & Zoning	-	-	-	-	-	-
Law Enforcement	-	-	-	30,072.00	-	30,072.00
Volunteer Fire Departments	2,451,329.48	2,476,242.14	(24,912.66)	2,476,243.00	2,476,242.14	0.86
Department of Public Works	-	-	-	440,000.00	-	440,000.00
Animal Control	300,000.00	300,000.00	-	660,000.00	300,000.00	360,000.00
Health Department	1,936,589.25	1,921,669.47	14,919.78	3,356,211.00	1,921,669.47	1,434,541.53
MD School for Blind	-	-	-	8,091.00	-	8,091.00
Adult Daycare	-	-	-	34,237.00	-	34,237.00
Social Services	45,000.00	45,000.00	-	85,000.00	45,000.00	40,000.00
Domestic Violence	12,625.00	10,300.00	2,325.00	34,000.00	10,300.00	23,700.00
Board of Education	30,071,238.00	31,586,263.75	(1,515,025.75)	75,807,033.00	31,586,263.75	44,220,769.25
Cecil Community College	4,800,120.00	4,922,947.00	(122,827.00)	8,706,940.00	4,922,947.00	3,783,993.00
Non-Profit Agencies	88,447.00	88,447.00	-	88,447.00	88,447.00	-
Libraries	1,897,466.00	1,949,444.60	(51,978.60)	4,678,667.00	1,949,444.60	2,729,222.40
Agricultural Extension Service	103,899.50	194,508.00	(90,608.50)	194,508.00	194,508.00	-
Soil Conservation	48,562.00	48,562.00	-	48,562.00	48,562.00	-
Gypsy Moth	-	-	-	15,000.00	-	15,000.00
Total Allocation Regular	41,755,276.23	43,543,383.96	(1,788,107.73)	96,663,011.00	43,543,383.96	53,119,627.04
Operating Transfers						
General Capital Projects	350,000.00	-	350,000.00	-	-	-
Housing Voucher	-	-	-	23,049.00	-	23,049.00
Senior Services	-	-	-	1,428,432.00	-	1,428,432.00
Task Force	-	-	-	-	-	-
Confiscated Funds	713.00	-	713.00	-	-	-
Library Capital Projects	205,000.00	-	205,000.00	-	-	-
College Capital Projects	-	-	-	-	-	-
Total Operating Transfers	555,713.00	-	555,713.00	1,451,481.00	-	1,451,481.00
State Fee-Property Tax Admin	225,740.00	248,437.00	(22,697.00)	490,410.00	248,437.00	241,973.00
Tax Rebate	659,940.16	664,183.84	(4,243.68)	664,184.00	664,183.84	0.16
Bank Tax Distribution	-	-	-	7,179.00	-	7,179.00
Total Transfers & Intergov	43,196,669.39	44,456,004.80	(1,259,335.41)	99,276,265.00	44,456,004.80	54,820,260.20

Notes:

- (a) November includes pro-rata estimates and accrual calculations which may be revised after 2016 Yearend Adjustments.
- (b) Budget numbers are presented as full year budget.

Cecil County MD
General Fund
Balance Sheet
as of Five Months Through 11/30/15

See Note (a) as to limitations
(Unaudited)

	Prior Year	Current Year	Prior Yearend
	11/30/14	11/30/15	06/30/15
<u>ASSETS</u>			
Cash	14,597,359.33	27,910,301.83	14,807,429.00
Cash - Time Deposits	67,536,390.81	29,998,311.79	2,089,608.00
Less: Amounts due other Funds	(25,963,358.97)	(2,559,146.38)	-
Net Cash	56,170,391.17	55,349,467.24	16,897,037.00
Receivables	27,632,537.27	27,872,557.45	21,511,364.00
Due from Other Governments	51,696.66	70,920.05	14,133,898.00
Other Assets	464,819.56	493,425.32	516,381.00
Total Assets	84,319,444.66	83,786,370.06	53,058,680.00
<u>LIABILITIES</u>			
Accounts Payable	722,635.51	740,913.60	2,663,997.00
Unavailable/Unearned Revenue	465,306.28	655,493.73	7,698,879.00
Other Liabilities	1,363,191.14	2,077,851.71	4,970,429.00
Total Liabilities	2,551,132.93	3,474,259.04	15,333,305.00
<u>FUND BALANCES</u>			
Non-spendable (per Yearend)	6,400,689.00	10,982,077.00	13,335,406.00
Unrestricted	75,367,622.73	69,330,034.02	24,389,969.00
Total Fund Balance	81,768,311.73	80,312,111.02	37,725,375.00

Notes:

- (a) November pro-rata estimates and accrual calculations which may be revised after 2016 Yearend Adjustments.

**Cecil County MD
INCOME TAX RECEIPTS as of
November 30, 2015
(Unaudited)**

	FISCAL YEAR - 2013		FISCAL YEAR - 2014		FISCAL YEAR - 2015		FISCAL YEAR - 2016	
	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Bud Total
SEPTEMBER	610,303	1.2%	\$ 1,195,629	2.4%	\$ 770,924	1.4%	\$ 1,146,884	2.1%
OCTOBER	1,287,901	2.6%	1,253,262	2.5%	1,533,138	2.8%	1,619,757	3.0%
NOVEMBER	11,798,135	23.4%	12,126,445	23.9%	13,101,575	24.3%	12,840,866	23.8%
DECEMBER	-	0.0%	74,875	0.1%	132,580	0.2%	-	0.0%
JANUARY	455,851	0.9%	386,140	0.8%	543,243	1.0%	-	0.0%
FEBRUARY	12,102,330	24.0%	11,562,305	22.8%	12,275,431	22.8%	-	0.0%
MARCH	607,052	1.2%	540,449	1.1%	481,943	0.9%	-	0.0%
APRIL	-	0.0%	-	0.0%	-	0.0%	-	0.0%
MAY	9,845,281	19.5%	9,735,487	19.2%	10,019,867	18.6%	-	0.0%
JUNE	9,180,169	18.2%	9,114,121	17.9%	9,513,447	17.6%	-	0.0%
JULY	3,249,821	6.4%	3,243,221	6.4%	3,501,292	6.5%	-	0.0%
AUGUST	1,284,265	2.5%	1,568,445	3.1%	2,080,856	3.9%	-	0.0%
Year to Date	\$ 50,421,108	100.0%	\$ 50,800,381	100.0%	\$ 53,954,296	100.0%	\$ 15,607,507	29.0%
Budget	\$ 48,644,519		\$ 52,139,853		\$ 53,643,746		\$ 53,900,000	
Comparative Year to Year Nov 30	\$ 13,696,339	3.8%	\$ 14,575,337	4.9%	\$ 15,405,637	4.2%	\$ 15,607,507	29.0%

Notes:

FY 2016 YTD Actual Receipts % change current year vs. prior year	1.31%
FY 2016 YTD Actual Receipts \$ change current year vs. prior year	\$ 201,870

Cecil County MD
PERRYVILLE CASINO REVENUES as of
November 30, 2015
(Unaudited)

	FISCAL YEAR - 2015				FISCAL YEAR - 2016			
	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	\$ 288,451	\$ 100,958	\$ 187,493	8.2%	\$ 326,878	\$ 114,407	\$ 212,470	9.7%
AUGUST	296,979	103,943	193,036	8.4%	305,993	107,098	198,896	9.1%
SEPTEMBER	275,524	96,434	179,091	7.8%	286,227	100,179	186,047	8.5%
OCTOBER	281,020	98,357	182,663	8.0%	289,279	101,248	188,031	8.6%
NOVEMBER	286,598	100,309	186,289	8.1%	275,568	96,449	179,119	8.2%
DECEMBER	286,630	100,320	186,309	8.1%	-	-	-	0.0%
JANUARY	277,821	97,237	180,583	7.9%	-	-	-	0.0%
FEBRUARY	277,857	97,250	180,607	7.9%	-	-	-	0.0%
MARCH	302,267	105,793	196,473	8.6%	-	-	-	0.0%
APRIL	316,782	110,874	205,908	9.0%	-	-	-	0.0%
MAY	333,840	116,844	216,996	9.5%	-	-	-	0.0%
JUNE	302,589	105,906	196,683	8.6%	-	-	-	0.0%
Year to Date	\$ 3,526,358	\$ 1,234,225	\$ 2,292,133	100.0%	\$ 1,483,944	\$ 519,380	\$ 964,564	44.2%
Budget			\$ 2,429,547				\$ 2,184,500	
Comparative Year to Year Nov 30	\$ 1,428,572	\$ 500,000	\$ 928,572	6.6%	\$ 1,483,944	\$ 519,380	\$ 964,564	3.9%

Notes:

- (1) November 2015 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 Five Months Through 11/30/15
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2015 Actual thru Nov	FY 2016 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2015 vs 2014	FY 2016 Rev Budget Fiscal Year	FY 2016 Actual thru Nov	Favorable / (Unfavorable) thru Nov Annual Budget
Revenues						
Sales & User Fees	2,673,024.86	3,016,011.80	342,986.94	7,270,175.00	3,016,011.80	(4,254,163.20)
Charges for Services	131,589.89	131,945.00	355.11	275,000.00	131,945.00	(143,055.00)
Discount	(29,906.30)	-	29,906.30	-	-	-
Interest & Penalties	2,144.54	1,610.65	(533.89)	4,850.00	1,610.65	(3,239.35)
Federal Grants	-	-	-	-	-	-
State Grants	-	-	-	1,000.00	-	(1,000.00)
Contributions & Other	62,949.95	-	(62,949.95)	111,000.00	-	(111,000.00)
Total Revenues	2,839,802.94	3,149,567.45	309,764.51	7,662,025.00	3,149,567.45	(4,512,457.55)
Expenditures						
Salary & Fringe	589,584.74	563,363.10	26,221.64	1,431,332.00	563,363.10	867,968.90
Professional & Related Services	537,997.69	781,655.16	(243,657.47)	2,110,107.00	781,655.16	1,328,451.84
Supplies & Materials	168,963.64	151,368.65	17,594.99	516,638.00	151,368.65	365,269.35
Utilities	12,411.02	112,009.08	(99,598.06)	292,748.00	112,009.08	180,738.92
Training & Related	8,853.75	3,374.15	5,479.60	25,200.00	3,374.15	21,825.85
Depreciation (b)	1,012,894.41	1,143,802.08	(130,907.67)	2,745,125.00	1,143,802.08	1,601,322.92
Transfers & Intergovernment	22,597.35	19,369.16	3,228.19	77,477.00	19,369.16	58,107.84
Total Expenditures	2,353,302.60	2,774,941.38	(421,638.78)	7,198,627.00	2,774,941.38	4,423,685.62
Operating Gain/(Loss)	486,500.34	374,626.07	(111,874.27)	463,398.00	374,626.07	(88,771.93)
Non-Operating Revenues (Expenses)						
Interest Expense	5,665.51	40,954.03	35,288.52	(491,383.00)	40,954.03	532,337.03
Investment Earnings	19,944.23	4.67	(19,939.56)	20,000.00	4.67	(19,995.33)
Change in Net Position	512,110.08	415,584.77	(96,525.31)	(7,985.00) (c)	415,584.77	423,569.77

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation, Depletion & Closure for FY2015 is shown as a percentage of yearend actual and FY2016 as a percentage of budget.
- (c) The FY 2016 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 11/30/15
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2015 Actual thru Nov	FY 2016 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2015 vs 2014	FY 2016 Rev Budget Fiscal Year	FY 2016 Actual thru Nov	Favorable / (Unfavorable) thru Nov Annual Budget
Revenues						
Sales & User Fees	1,442,558.65	1,542,085.54	99,526.89	4,894,505.00	1,542,085.54	(3,352,419.46)
Interest & Penalties	10,526.11	10,606.05	79.94	45,150.00	10,606.05	(34,543.95)
Federal Grants	-	-	-	-	-	-
State Grants	-	-	-	900,000.00	-	(900,000.00)
Charges for Services	-	-	-	-	-	-
Contributions & Other	2,106.11	20,087.24	17,981.13	15,780.00	20,087.24	4,307.24
Total Revenues	1,455,190.87	1,572,778.83	117,587.96	5,855,435.00	1,572,778.83	(4,282,656.17)
Expenditures						
Salary & Fringe	435,478.52	453,846.56	(18,368.04)	1,157,544.00	453,846.56	703,697.44
Professional & Related Services	345,510.89	340,680.86	4,830.03	1,132,130.00	340,680.86	791,449.14
Supplies & Materials	152,684.13	150,265.47	2,418.66	483,784.00	150,265.47	333,518.53
Utilities	153,485.73	178,386.02	(24,900.29)	530,131.00	178,386.02	351,744.98
Training & Related	5,412.06	8,198.61	(2,786.55)	29,000.00	8,198.61	20,801.39
Depreciation (b)	782,503.93	850,666.33	(68,162.40)	2,551,999.00	850,666.33	1,701,332.67
Transfers & Intergovernment	-	-	-	-	-	-
Total Expenditures	1,875,075.26	1,982,043.85	(106,968.59)	5,884,588.00	1,982,043.85	3,902,544.15
Operating Gain/(Loss)	(419,884.39)	(409,265.02)	10,619.37	(29,153.00)	(409,265.02)	(380,112.02)
Non-Operating Revenues (Expenses)						
Interest Expense	(398,117.62)	(568,423.31)	(170,305.69)	(631,609.00)	(568,423.31)	63,185.69
Bond Issue Expense	(122,591.36)	(122,591.36)	-	(63,781.00)	(122,591.36)	(58,810.36)
Investment Earnings	57.34	65.60	8.26	4,800.00	65.60	(4,734.40)
Capital Contributions						
Connection Fees	356,173.33	385,187.55	29,014.22	996,000.00	385,187.55	(610,812.45)
Change in Net Position	(584,362.70)	(715,026.54)	(130,663.84)	276,257.00 (c)	(715,026.54)	(991,283.54)

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2015 is shown as a percentage of yearend actual and FY2016 as a percentage of budget.
- (c) The FY 2016 budget includes Fund Balance and capital outlay in the change in net position.