

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Seven Months Through 01/31/19
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Actual		
	FY 2018 Actual thru Jan	FY 2019 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2019 vs 208	FY 2019 Rev Budget Fiscal Year	FY 2019 Actual thru Jan	Favorable / (Unfavorable) thru Jan Annual Budget
Revenues						
Real Property Tax	98,942,872.48	101,174,287.07	2,231,414.59	102,445,846.00	101,174,287.07	(1,271,558.93)
Personal Property Tax	10,146,100.61	11,373,757.80	1,227,657.19	9,803,364.00	11,373,757.80	1,570,393.80
Payment in Lieu of Tax	3,696,652.09	3,698,862.40	2,210.31	3,704,138.00	3,698,862.40	(5,275.60)
Discount	39.80	-	(39.80)	-	-	-
Interest & Penalties	149,930.49	136,058.60	(13,871.89)	643,500.00	136,058.60	(507,441.40)
Income Tax	16,319,145.28	18,735,083.44	2,415,938.16	62,572,542.00	18,735,083.44	(43,837,458.56)
License & Permits	612,236.57	975,516.07	363,279.50	2,163,754.00	975,516.07	(1,188,237.93)
Federal Grants	-	-	-	-	-	-
State Grants	527,073.94	383,365.12	(143,708.82)	1,375,907.00	383,365.12	(992,541.88)
Other Intergovernmental	449,091.14	462,704.33	13,613.19	1,196,223.00	462,704.33	(733,518.67)
Charges for Services	3,072,767.77	1,968,661.21	(1,104,106.56)	3,791,348.00	1,968,661.21	(1,822,686.79)
Recordation	5,141,669.16	3,732,650.53	(1,409,018.63)	5,424,200.00	3,732,650.53	(1,691,549.47)
Investment Earnings	433,018.87	962,788.00	529,769.13	790,739.00	962,788.00	172,049.00
Contributions & Other	157,119.15	93,347.39	(63,771.76)	223,300.00	93,347.39	(129,952.61)
Transfers	-	-	-	1,214,000.00	-	(1,214,000.00)
Total Revenues	139,647,717.35	143,697,081.96	4,049,364.61	195,348,861.00	143,697,081.96	(51,651,779.04)
Expenditures						
COUNTY EXECUTIVE	112,505.59	84,836.86	27,668.73	213,848.00	84,836.86	129,011.14
COUNTY COUNCIL	185,949.32	197,532.66	(11,583.34)	406,110.00	197,532.66	208,577.34
ADMINISTRATOR	203,158.30	248,139.10	(44,980.80)	417,580.00	248,139.10	169,440.90
HUMAN RESOURCES	816,923.33	771,551.19	45,372.14	1,206,129.00	771,551.19	434,577.81
CIRCUIT COURT	1,124,477.40	1,136,907.22	(12,429.82)	2,232,750.00	1,136,907.22	1,095,842.78
STATE'S ATTORNEY'S OFFICE	1,128,447.00	1,202,526.15	(74,079.15)	2,447,126.00	1,202,526.15	1,244,599.85
YOUTH PANEL	-	-	-	-	-	-
ORPHAN'S COURT	23,047.45	23,536.06	(488.61)	46,768.00	23,536.06	23,231.94
BOARD OF ELECTIONS	247,948.40	520,507.88	(272,559.48)	864,230.00	520,507.88	343,722.12
FINANCE	1,498,857.82	1,453,854.96	45,002.86	2,859,680.00	1,453,854.96	1,405,825.04
LIQUOR BOARD	95,617.44	106,221.10	(10,603.66)	199,925.00	106,221.10	93,703.90
LAND USE & DEVELOPMENT SERVICES	1,195,888.53	1,223,958.83	(28,070.30)	2,431,925.00	1,223,958.83	1,207,966.17
MAINTENANCE	2,037,291.28	1,922,749.47	114,541.81	4,127,740.00	1,922,749.47	2,204,990.53
LEGAL SERVICES	131,682.89	97,892.57	33,790.32	235,381.00	97,892.57	137,488.43
LAW ENFORCEMENT	12,023,295.95	12,668,100.30	(644,804.35)	23,631,997.00	12,668,100.30	10,963,896.70
EMERGENCY SERVICES	7,631,723.11	7,959,263.43	(327,540.32)	13,857,859.00	7,959,263.43	5,898,595.57
ANIMAL CONTROL	387,076.50	479,851.21	(92,774.71)	784,300.00	479,851.21	304,448.79
PUBLIC WORKS	5,582,760.61	5,869,880.96	(287,120.35)	10,788,316.00	5,869,880.96	4,918,435.04
PUBLIC HEALTH	1,947,095.62	1,778,697.42	168,398.20	3,521,976.00	1,778,697.42	1,743,278.58
MD SCHOOL BLIND/ADULT DAYCARE	8,074.00	8,104.00	(30.00)	55,741.00	8,104.00	47,637.00
SOCIAL SERVICES	616,502.65	663,294.01	(46,791.36)	1,533,524.00	663,294.01	870,229.99
BOARD OF EDUCATION	48,425,002.92	48,552,749.94	(127,747.02)	84,222,441.00	48,552,749.94	35,669,691.06
CECIL COLLEGE	7,600,822.94	7,824,293.00	(223,470.06)	11,308,128.00	7,824,293.00	3,483,835.00
NON-PROFIT AGENCIES	-	-	-	-	-	-
PARKS & RECREATION	548,286.44	701,651.62	(153,365.18)	1,314,324.00	701,651.62	612,672.38
LIBRARIES	3,174,627.00	3,316,495.00	(141,868.00)	5,685,417.00	3,316,495.00	2,368,922.00
AGRICULTURE	446,156.31	351,585.46	94,570.85	664,506.00	351,585.46	312,920.54
ECONOMIC DEVELOPMENT	481,022.82	504,962.17	(23,939.35)	1,186,748.00	504,962.17	681,785.83
JUDGEMENT & LOSSES	9,356.08	16,894.87	(7,538.79)	11,000.00	16,894.87	(5,894.87)
GRANTS TO MUNICIPALITIES	684,576.70	695,600.66	(11,023.96)	695,530.00	695,600.66	(70.66)
DEBT SERVICE - PRINCIPAL	8,239,736.12	9,153,249.98	(913,513.86)	10,439,416.00	9,153,249.98	1,286,166.02
DEBT SERVICE - INTEREST	3,549,020.56	4,603,054.36	(1,054,033.80)	6,122,802.00	4,603,054.36	1,519,747.64
OPERATING TRANSFER	571.00	4,392.56	(3,821.56)	1,935,644.00	4,392.56	1,931,251.44
Total Expenditures	110,157,502.08	114,142,335.00	(3,984,832.92)	195,448,861.00	114,142,335.00	81,306,526.00
Revenues over Expenditures	29,490,215.27	29,554,746.96	64,531.69	(100,000.00)	29,554,746.96	29,654,746.96

(a)

Notes:

- (a) January includes pro-rata estimates and accrual calculations which may be revised after 2019 Yearend Adjustments.
- (b) For FY 2019 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 Seven Months Through 01/31/19

See Note (a) as to limitations
(Unaudited)

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Budget vs Actual</u>		
	<u>FY 2018 Actual thru Jan</u>	<u>FY 2019 Actual thru Jan</u>	<u>Favorable / (Unfavorable) thru Jan 2019 vs 208</u>	<u>FY 2019 Rev Budget Fiscal Year</u>	<u>FY 2019 Actual thru Jan</u>	<u>Favorable / (Unfavorable) thru Jan Annual Budget</u>
Revenues						
Real Property Tax	98,942,872.48	101,174,287.07	2,231,414.59	102,445,846.00	101,174,287.07	(1,271,558.93)
Personal Property Tax	10,146,100.61	11,373,757.80	1,227,657.19	9,803,364.00	11,373,757.80	1,570,393.80
Payment in lieu of Tax	3,696,652.09	3,698,862.40	2,210.31	3,704,138.00	3,698,862.40	(5,275.60)
Discount	39.80	-	(39.80)	-	-	-
Interest & Penalties	149,930.49	136,058.60	(13,871.89)	643,500.00	136,058.60	(507,441.40)
Special Assessments	-	-	-	-	-	-
Income Tax	16,319,145.28	18,735,083.44	2,415,938.16	62,572,542.00	18,735,083.44	(43,837,458.56)
License & Permits	612,236.57	975,516.07	363,279.50	2,163,754.00	975,516.07	(1,188,237.93)
Federal Grants	-	-	-	-	-	-
State Grants	527,073.94	383,365.12	(143,708.82)	1,375,907.00	383,365.12	(992,541.88)
Other Intergovernmental	449,091.14	462,704.33	13,613.19	1,196,223.00	462,704.33	(733,518.67)
Charges for Services	3,072,767.77	1,968,661.21	(1,104,106.56)	3,791,348.00	1,968,661.21	(1,822,686.79)
Recordation	5,141,669.16	3,732,650.53	(1,409,018.63)	5,424,200.00	3,732,650.53	(1,691,549.47)
Investment Earnings	433,018.87	962,788.00	529,769.13	790,739.00	962,788.00	172,049.00
Contributions & Other	157,119.15	93,347.39	(63,771.76)	223,300.00	93,347.39	(129,952.61)
Transfers	-	-	-	1,214,000.00	-	(1,214,000.00)
Total Revenues	<u>139,647,717.35</u>	<u>143,697,081.96</u>	<u>4,049,364.61</u>	<u>195,348,861.00</u>	<u>143,697,081.96</u>	<u>(51,651,779.04)</u>
Expenditures						
Salary & Fringe	22,482,468.87	23,580,647.05	(1,098,178.18)	44,459,790.00	23,580,647.05	20,879,142.95
Professional & Related Services	5,792,497.82	5,773,118.15	19,379.67	11,124,341.93	5,773,118.15	5,351,223.78
Supplies & Materials	4,098,771.14	4,539,633.44	(440,862.30)	8,569,853.00	4,539,633.44	4,030,219.56
Utilities	613,235.64	633,233.72	(19,998.08)	1,459,473.00	633,233.72	826,239.28
Training & Related	237,041.74	230,773.15	6,268.59	654,872.00	230,773.15	424,098.85
Capital Outlay	970,118.86	481,179.95	488,938.91	2,024,314.07	481,179.95	1,543,134.12
Debt Service	-	-	-	-	-	-
Special Purpose	201,812.59	392,342.82	(190,530.23)	655,753.00	392,342.82	263,410.18
Debt Service - Principal	8,239,736.12	9,153,249.98	(913,513.86)	10,439,416.00	9,153,249.98	1,286,166.02
Debt Service - Interest	3,549,020.56	4,603,054.36	(1,054,033.80)	6,122,802.00	4,603,054.36	1,519,747.64
Transfers & Intergovernment	63,972,798.74	64,755,102.38	(782,303.64)	109,938,246.00	64,755,102.38	45,183,143.62
Total Expenditures	<u>110,157,502.08</u>	<u>114,142,335.00</u>	<u>(3,984,832.92)</u>	<u>195,448,861.00</u>	<u>114,142,335.00</u>	<u>81,306,526.00</u>
Revenues over Expenditures	<u>29,490,215.27</u>	<u>29,554,746.96</u>	<u>64,531.69</u>	<u>(100,000.00)</u>	<u>29,554,746.96</u>	<u>29,654,746.96</u>

(a)

Notes:

- (a) January includes pro-rata estimates and accrual calculations which may be revised after 2019 Yearend Adjustments.
- (b) For FY 2019 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 Seven Months Through 01/31/19

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2018 Actual thru Jan	FY 2019 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2019 vs 208	FY 2019 Rev Budget Fiscal Year	FY 2019 Actual thru Jan	Favorable / (Unfavorable) thru Jan Annual Budget
Allocation Regular						
Adult Daycare	-	-	-	34,237.00	-	34,237.00
Agricultural Extension Service	199,201.00	102,665.44	96,535.56	203,056.00	102,665.44	100,390.56
Board of Education	47,651,643.00	48,103,727.00	(452,084.00)	82,463,528.00	48,103,727.00	34,359,801.00
Cecil College	7,367,504.00	7,748,657.00	(381,153.00)	11,089,992.00	7,748,657.00	3,341,335.00
Domestic Violence	14,925.00	14,300.00	625.00	34,000.00	14,300.00	19,700.00
Gypsy Moth	-	-	-	5,625.00	-	5,625.00
Health Department	1,891,844.43	1,774,635.04	117,209.39	3,453,451.00	1,774,635.04	1,678,815.96
Libraries	3,174,627.00	3,316,495.00	(141,868.00)	5,685,417.00	3,316,495.00	2,368,922.00
MD School for Blind	8,074.00	8,104.00	(30.00)	21,504.00	8,104.00	13,400.00
Non-Profit Agencies	-	-	-	-	-	-
Social Services	45,000.00	26,250.00	18,750.00	45,000.00	26,250.00	18,750.00
Soil Conservation	48,562.00	28,329.00	20,233.00	48,562.00	28,329.00	20,233.00
Volunteer Fire Departments	2,547,510.61	2,657,059.68	(109,549.07)	2,657,060.00	2,657,059.68	0.32
Total Allocation Regular	62,948,891.04	63,780,222.16	(831,331.12)	105,741,432.00	63,780,222.16	41,961,209.84
Operating Transfers						
Housing Voucher	-	-	-	53,488.00	-	53,488.00
Community Services	-	-	-	1,882,156.00	-	1,882,156.00
Confiscated Funds	571.00	4,392.56	(3,821.56)	-	4,392.56	(4,392.56)
Circuit Court Grant	-	-	-	31,283.00	-	31,283.00
DES Grant	-	-	-	159,344.00	-	159,344.00
Domestic Violence	-	-	-	250,016.00	-	250,016.00
EMS Grant	-	-	-	75,670.00	-	75,670.00
Planning and Zoning	-	-	-	6,000.00	-	6,000.00
Public Works Grant	-	-	-	400,000.00	-	400,000.00
State Attorney Grant	-	-	-	105,938.00	-	105,938.00
Total Operating Transfers	571.00	4,392.56	(3,821.56)	2,963,895.00	4,392.56	2,959,502.44
State Fee-Property Tax Admin	338,760.00	274,887.00	63,873.00	537,389.00	274,887.00	262,502.00
Tax Rebate	677,397.70	688,350.66	(10,952.96)	688,351.00	688,350.66	0.34
Bank Tax Distribution	7,179.00	7,250.00	(71.00)	7,179.00	7,250.00	(71.00)
Total Transfers & Intergov	63,972,798.74	64,755,102.38	(782,303.64)	109,938,246.00	64,755,102.38	45,183,143.62

Notes:

- (a) January includes pro-rata estimates and accrual calculations which may be revised after 2019 Yearend Adjustments.
- (b) Budget numbers are presented as full year budget.

Cecil County MD
General Fund
Balance Sheet
as of Seven Months Through 01/31/19

See Note (a) as to limitations
(Unaudited)

	<u>Prior Year</u>	<u>Current Year</u>	<u>Prior</u> <u>Yearend</u>
	<u>01/31/18</u>	<u>01/31/19</u>	<u>06/30/18</u>
<u>ASSETS</u>			
Cash	32,150,045.95	50,607,737.31	21,226,270.00
Cash - Time Deposits	56,548,571.16	23,006,840.92	9,860,811.00
Less: Amounts due other Funds	(28,543,702.00)	(5,800,495.15)	-
Net Cash	60,154,915.11	67,814,083.08	31,087,081.00
Receivables	7,551,309.29	7,319,977.73	13,206,105.00
Due from Other Governments	32,729.95	873.31	15,054,357.00
Other Assets	488,592.71	418,924.04	424,887.00
Total Assets	<u>68,227,547.06</u>	<u>75,553,858.16</u>	<u>59,772,430.00</u>
<u>LIABILITIES</u>			
Accounts Payable	609,787.83	738,720.16	1,714,405.00
Unavailable/Unearned Revenue	409,509.44	346,097.97	8,695,707.00
Other Liabilities	1,927,836.36	1,275,620.40	5,723,645.00
Total Liabilities	<u>2,947,133.63</u>	<u>2,360,438.53</u>	<u>16,133,757.00</u>
<u>FUND BALANCES</u>			
Non-spendable (per Yearend)	10,215,102.00	10,075,089.00	10,075,089.00
Unrestricted	55,065,311.43	63,118,330.63	33,563,584.00
Total Fund Balance	<u>65,280,413.43</u>	<u>73,193,419.63</u>	<u>43,638,673.00</u>

Notes:

- (a) January pro-rata estimates and accrual calculations which may be revised after 2019 Yearend Adjustments.

Cecil County MD
INCOME TAX RECEIPTS as of
January 31, 2019
(Unaudited)

	FISCAL YEAR - 2016		FISCAL YEAR - 2017		FISCAL YEAR - 2018		FISCAL YEAR - 2019	
	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Bud Total
SEPTEMBER	\$ 1,146,884	2.1%	\$ 629,143	1.1%	\$ 441,633	0.7%	\$ 1,354,484	2.2%
OCTOBER	1,619,757	2.9%	2,247,163	3.9%	1,736,164	2.9%	1,726,559	2.8%
NOVEMBER	12,840,866	23.0%	13,850,957	24.0%	13,478,378	22.9%	14,834,759	23.7%
DECEMBER	76,741	0.1%	80,580	0.1%	255,441	0.4%	264,621	0.4%
JANUARY	900,864	1.6%	683,669	1.2%	407,529	0.7%	544,660	0.9%
FEBRUARY	13,269,055	23.8%	13,025,713	22.6%	14,274,442	24.2%		0.0%
MARCH	765,307	1.4%	847,736	1.5%	197,921	0.3%		0.0%
APRIL	-	0.0%	-	0.0%	-	0.0%		0.0%
MAY	10,359,336	18.6%	10,835,445	18.8%	12,483,277	21.2%		0.0%
JUNE	9,751,406	17.5%	9,449,308	16.4%	9,939,451	16.9%		0.0%
JULY	3,669,815	6.6%	3,806,285	6.6%	4,563,783	7.7%		0.0%
AUGUST	1,406,589	2.5%	2,158,307	3.7%	1,131,716	1.9%	-	0.0%
Year to Date	\$ 55,806,618	100.0%	\$ 57,614,306	100.0%	\$ 58,909,734	100.0%	\$ 18,725,083	29.9%
Budget	\$ 55,400,000		\$ 56,439,257		\$ 60,363,860		\$ 62,572,542	
Comparative Year to Year Jan 31	\$ 16,585,111	3.1%	\$ 17,491,512	5.5%	\$ 16,319,145	-6.7%	\$ 18,725,083	14.7%

Notes:

FY 2019 YTD Actual Receipts % change current year vs. prior year 14.74%
FY 2019 YTD Actual Receipts \$ change current year vs. prior year \$ 2,405,938

Cecil County MD
PERRYVILLE CASINO REVENUES as of
January 31, 2019
(Unaudited)

	FISCAL YEAR - 2018				FISCAL YEAR - 2019			
	Total From Gaming Commission	Town of Perryville's Portion	Cecil County's Portion	% of Act Total	Total From Gaming Commission	Town of Perryville's Portion	Cecil County's Portion	% of Budget Total
JULY	\$ 358,414	\$ 125,445	\$ 232,969	8.8%	\$ 335,473	\$ 117,416	\$ 218,058	7.8%
AUGUST	339,778	118,922	220,856	8.3%	357,760	125,216	232,544	8.3%
SEPTEMBER	322,334	112,817	209,517	7.9%	340,533	119,186	221,346	7.9%
OCTOBER	322,231	112,781	209,450	7.9%	317,518	111,131	206,386	7.4%
NOVEMBER	314,417	110,046	204,371	7.7%	295,893	103,562	192,330	6.9%
DECEMBER	312,258	109,290	202,968	7.6%	341,904	119,666	222,237	8.0%
JANUARY	309,451	108,308	201,143	7.6%	297,109	103,988	193,121	6.9%
FEBRUARY	319,636	111,873	207,763	7.8%	-	-	-	0.0%
MARCH	386,257	135,190	251,067	9.4%	-	-	-	0.0%
APRIL	375,658	131,480	244,178	9.2%	-	-	-	0.0%
MAY	368,908	129,118	239,790	9.0%	-	-	-	0.0%
JUNE	359,926	125,974	233,952	8.8%	-	-	-	0.0%
Year to Date	\$ 4,089,268	\$ 1,431,244	\$ 2,658,024	100.0%	\$ 2,286,189	\$ 800,166	\$ 1,486,023	53.2%
Budget			\$ 2,622,963				\$ 2,795,000	
Comparative Year to Year Jan 31	\$ 2,278,883	\$ 797,609	\$ 1,481,274	32.0%	\$ 2,286,189	\$ 800,166	\$ 1,486,023	0.3%

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 Seven Months Through 01/31/19
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2018 Actual thru Jan	FY 2019 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2019 vs 2018	FY 2019 Rev Budget Fiscal Year	FY 2019 Actual thru Jan	Favorable / (Unfavorable) thru Jan Annual Budget
Revenues						
Sales & User Fees	4,644,209.76	4,738,741.35	94,531.59	7,571,460.00	4,738,741.35	(2,832,718.65)
Charges for Services	173,120.60	156,277.43	(16,843.17)	168,171.00	156,277.43	(11,893.57)
Discount	-	-	-	-	-	-
Interest & Penalties	9,956.95	5,659.51	(4,297.44)	5,175.00	5,659.51	484.51
Federal Grants	-	-	-	-	-	-
State Grants	-	-	-	13,600.00	-	(13,600.00)
Contributions & Other	37,010.78	2,435.96	(34,574.82)	-	2,435.96	2,435.96
Total Revenues	4,864,298.09	4,903,114.25	38,816.16	7,758,406.00	4,903,114.25	(2,855,291.75)
Expenditures						
Salary & Fringe	819,305.09	887,917.63	(68,612.54)	1,553,782.00	887,917.63	665,864.37
Professional & Related Services	571,238.08	775,039.57	(203,801.49)	1,915,149.00	775,039.57	1,140,109.43
Supplies & Materials	155,295.02	184,767.89	(29,472.87)	314,482.00	184,767.89	129,714.11
Utilities	141,218.17	62,740.44	78,477.73	255,700.00	62,740.44	192,959.56
Training & Related	4,344.78	2,479.66	1,865.12	14,950.00	2,479.66	12,470.34
Depreciation	383,189.09	625,385.25	(242,196.16)	1,072,089.00	625,385.25	446,703.75
Depletion	760,101.67	700,000.00	60,101.67	1,200,000.00	700,000.00	500,000.00
Transfers & Intergovernment	25,825.52	26,398.71	(573.19)	51,651.00	26,398.71	25,252.29
Total Expenditures	2,860,517.42	3,264,729.15	(404,211.73)	6,377,803.00	3,264,729.15	3,113,073.85
Operating Gain/(Loss)	2,003,780.67	1,638,385.10	(365,395.57)	1,380,603.00	1,638,385.10	257,782.10
Non-Operating Revenues (Expenses)						
Interest Expense	(182,419.57)	(174,916.37)	7,503.20	(218,129.00)	(174,916.37)	43,212.63
Bond Issue Expense	(33,202.35)	-	33,202.35	(57,784.00)	-	57,784.00
Investment Earnings	979,572.38	(154,841.84)	(1,134,414.22)	300,000.00	(154,841.84)	(454,841.84)
Change in Net Position	2,767,731.13	1,308,626.89	(1,492,306.59)	1,404,690.00 (a)	1,308,626.89	(153,847.11)

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2018 is shown as a percentage of yearend actual and FY2019 as a percentage of budget.
- (c) The FY 2019 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 Seven Months Through 01/31/19
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2018 Actual thru Jan	FY 2019 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2019 vs 2018	FY 2019 Rev Budget Fiscal Year	FY 2019 Actual thru Jan	Favorable / (Unfavorable) thru Jan Annual Budget
Revenues						
Sales & User Fees	3,135,491.40	3,329,797.30	194,305.90	7,386,999.00	3,329,797.30	(4,057,201.70)
Interest & Penalties	21,575.82	15,236.42	(6,339.40)	55,200.00	15,236.42	(39,963.58)
Federal Grants	-	-	-	-	-	-
State Grants	15,000.00	60,000.00	45,000.00	60,000.00	60,000.00	-
Charges for Services	-	-	-	-	-	-
Contributions & Other	35.00	58,719.65	58,684.65	5,000.00	58,719.65	53,719.65
Total Revenues	3,172,102.22	3,463,753.37	291,651.15	7,507,199.00	3,463,753.37	(4,043,445.63)
Expenditures						
Salary & Fringe	666,618.72	648,829.31	17,789.41	1,173,909.00	648,829.31	525,079.69
Professional & Related Services	505,811.08	442,169.03	63,642.05	1,276,145.00	442,169.03	833,975.97
Supplies & Materials	201,953.49	211,193.90	(9,240.41)	487,300.95	211,193.90	276,107.05
Utilities	226,806.03	216,073.91	10,732.12	610,000.00	216,073.91	393,926.09
Training & Related	10,880.29	7,652.85	3,227.44	32,000.00	7,652.85	24,347.15
Depreciation	2,261,741.70	2,584,166.67	(322,424.97)	4,430,000.00	2,584,166.67	1,845,833.33
Transfers & Intergovernment	-	-	-	-	-	-
Total Expenditures	3,873,811.31	4,110,085.67	(236,274.36)	8,009,354.95	4,110,085.67	3,899,269.28
Operating Gain/(Loss)	(701,709.09)	(646,332.30)	55,376.79	(502,155.95)	(646,332.30)	(144,176.35)
Non-Operating Revenues (Expenses)						
Interest Expense	(796,208.99)	(789,565.84)	6,643.15	(1,484,801.00)	(789,565.84)	695,235.16
Bond Issue Expense	(136,243.68)	(122,591.36)	13,652.32	(192,825.00)	(122,591.36)	70,233.64
Transfer in Casino Fund	-	-	-	945,000.00	-	(945,000.00)
Investment Earnings	48.02	12.30	(35.72)	8,000.00	12.30	(7,987.70)
Capital Contributions						
Developers Contributions	-	-	-	-	-	-
Connection Fees	61,802.19	815,187.25	753,385.06	1,098,000.00	815,187.25	(282,812.75)
Change in Net Position	(1,572,311.55)	(743,289.95)	829,021.60	(128,781.95) (a)	(743,289.95)	(614,508.00)

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2018 is shown as a percentage of yearend actual and FY2019 as a percentage of budget.
- (c) The FY 2019 budget includes Fund Balance and capital outlay in the change in net position.