

**Cecil County MD**  
**General Fund**  
**Revenues & Expenditures by Major Department**  
**as of Eleven Months Through 05/31/19**  
See Note (a) as to limitations  
(Unaudited)

	<b>Current Year vs Prior Year Actual</b>			<b>Current Year Budget (b) vs Actual</b>		
	<b>FY 2018 Actual thru May</b>	<b>FY 2019 Actual thru May</b>	<b>Favorable / (Unfavorable) thru May 2019 vs 208</b>	<b>FY 2019 Rev Budget Fiscal Year</b>	<b>FY 2019 Actual thru May</b>	<b>Favorable / (Unfavorable) thru May Annual Budget</b>
<b>Revenues</b>						
Real Property Tax	99,362,084.06	101,280,689.63	1,918,605.57	102,445,846.00	101,280,689.63	(1,165,156.37)
Personal Property Tax	10,227,246.02	12,300,340.64	2,073,094.62	9,803,364.00	12,300,340.64	2,496,976.64
Payment in Lieu of Tax Discount	3,696,652.09	3,698,862.40	2,210.31	3,704,138.00	3,698,862.40	(5,275.60)
Interest & Penalties	39.80	-	(39.80)	-	-	-
Income Tax	555,357.06	546,065.57	(9,291.49)	643,500.00	546,065.57	(97,434.43)
License & Permits	43,274,784.94	46,842,404.94	3,567,620.00	62,572,542.00	46,842,404.94	(15,730,137.06)
Federal Grants	2,008,869.15	1,940,302.32	(68,566.83)	2,163,754.00	1,940,302.32	(223,451.68)
State Grants	5,000.00	5,000.00	-	-	5,000.00	5,000.00
Other Intergovernmental	805,795.99	600,966.62	(204,829.37)	1,375,907.00	600,966.62	(774,940.38)
Charges for Services	999,276.44	949,277.27	(49,999.17)	1,196,223.00	949,277.27	(246,945.73)
Recordation	4,439,065.24	3,344,379.64	(1,094,685.60)	3,791,348.00	3,344,379.64	(446,968.36)
Investment Earnings	7,427,510.11	5,865,037.47	(1,562,472.64)	5,424,200.00	5,865,037.47	440,837.47
Contributions & Other Transfers	719,028.73	1,356,206.24	637,177.51	790,739.00	1,356,206.24	565,467.24
	161,247.33	59,668.93	(101,578.40)	223,300.00	59,668.93	(163,631.07)
	-	-	-	1,214,000.00	-	(1,214,000.00)
<b>Total Revenues</b>	<b>173,681,956.96</b>	<b>178,789,201.67</b>	<b>5,107,244.71</b>	<b>195,348,861.00</b>	<b>178,789,201.67</b>	<b>(16,559,659.33)</b>
<b>Expenditures</b>						
COUNTY EXECUTIVE	185,231.67	150,851.16	34,380.51	213,848.00	150,851.16	62,996.84
COUNTY COUNCIL	302,655.10	323,985.55	(21,330.45)	406,110.00	323,985.55	82,124.45
ADMINISTRATOR	319,944.21	361,836.74	(41,892.53)	417,580.00	361,836.74	55,743.26
HUMAN RESOURCES	1,078,056.59	1,025,351.12	52,705.47	1,206,129.00	1,025,351.12	180,777.88
CIRCUIT COURT	1,876,064.32	1,863,141.29	12,923.03	2,232,750.00	1,863,141.29	369,608.71
STATE'S ATTORNEY'S OFFICE	1,945,240.95	2,043,681.53	(98,440.58)	2,447,126.00	2,043,681.53	403,444.47
YOUTH PANEL	-	-	-	-	-	-
ORPHAN'S COURT	33,707.03	35,794.34	(2,087.31)	46,768.00	35,794.34	10,973.66
BOARD OF ELECTIONS	498,560.24	780,163.43	(281,603.19)	864,230.00	780,163.43	84,066.57
FINANCE	2,322,064.34	2,262,742.03	59,322.31	2,859,680.00	2,262,742.03	596,937.97
LIQUOR BOARD	163,005.04	169,318.25	(6,313.21)	199,925.00	169,318.25	30,606.75
LAND USE & DEVELOPMENT SERVICES	1,987,166.10	1,968,073.42	19,092.68	2,431,925.00	1,968,073.42	463,851.58
MAINTENANCE	3,279,638.45	3,148,568.77	131,069.68	4,127,740.00	3,148,568.77	979,171.23
LEGAL SERVICES	195,474.82	167,213.88	28,260.94	235,381.00	167,213.88	68,167.12
LAW ENFORCEMENT	19,769,103.62	20,624,399.58	(855,295.96)	23,631,997.00	20,624,399.58	3,007,597.42
EMERGENCY SERVICES	10,764,821.48	11,203,614.97	(438,793.49)	14,707,859.00	11,203,614.97	3,504,244.03
ANIMAL CONTROL	613,192.22	801,795.33	(188,603.11)	924,300.00	801,795.33	122,504.67
PUBLIC WORKS	8,256,080.63	8,755,968.85	(499,888.22)	11,188,316.00	8,755,968.85	2,432,347.15
PUBLIC HEALTH	3,370,314.96	3,511,477.39	(141,162.43)	3,521,976.00	3,511,477.39	10,498.61
MD SCHOOL BLIND/ADULT DAYCARE	50,385.00	16,208.00	34,177.00	55,741.00	16,208.00	39,533.00
SOCIAL SERVICES	1,039,069.03	1,093,579.66	(54,510.63)	1,533,524.00	1,093,579.66	439,944.34
BOARD OF EDUCATION	75,855,249.06	77,050,460.46	(1,195,211.40)	85,222,441.00	77,050,460.46	8,171,980.54
CECIL COLLEGE	10,954,552.00	11,189,428.00	(234,876.00)	11,308,128.00	11,189,428.00	118,700.00
NON-PROFIT AGENCIES	-	-	-	-	-	-
PARKS & RECREATION	951,194.61	1,132,505.05	(181,310.44)	1,314,324.00	1,132,505.05	181,818.95
LIBRARIES	4,988,699.00	5,211,633.00	(222,934.00)	5,685,417.00	5,211,633.00	473,784.00
AGRICULTURE	588,454.73	619,731.47	(31,276.74)	664,506.00	619,731.47	44,774.53
ECONOMIC DEVELOPMENT	784,268.07	934,319.06	(150,050.99)	1,186,748.00	934,319.06	252,428.94
JUDGEMENT & LOSSES	11,165.46	19,460.57	(8,295.11)	11,000.00	19,460.57	(8,460.57)
GRANTS TO MUNICIPALITIES	684,576.70	695,529.66	(10,952.96)	695,530.00	695,529.66	0.34
DEBT SERVICE - PRINCIPAL	10,026,180.67	11,213,926.02	(1,187,745.35)	10,439,416.00	11,213,926.02	(774,510.02)
DEBT SERVICE - INTEREST	5,247,987.40	6,404,040.73	(1,156,053.33)	6,122,802.00	6,404,040.73	(281,238.73)
OPERATING TRANSFER	88,091.23	18,756.56	69,334.67	1,935,644.00	18,756.56	1,916,887.44
<b>Total Expenditures</b>	<b>168,230,194.73</b>	<b>174,797,555.87</b>	<b>(6,567,361.14)</b>	<b>197,838,861.00</b>	<b>174,797,555.87</b>	<b>23,041,305.13</b>
<b>Revenues over Expenditures</b>	<b>5,451,762.23</b>	<b>3,991,645.80</b>	<b>(1,460,116.43)</b>	<b>(2,490,000.00)</b>	<b>3,991,645.80</b>	<b>6,481,645.80</b>

(a)

**Notes:**

- (a) May 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 Eleven Months Through 05/31/19**  
See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2018 Actual thru May	FY 2019 Actual thru May	Favorable / (Unfavorable) thru May 2019 vs 208	FY 2019 Rev Budget Fiscal Year	FY 2019 Actual thru May	Favorable / (Unfavorable) thru May Annual Budget
<b>Revenues</b>						
Real Property Tax	99,362,084.06	101,280,689.63	1,918,605.57	102,445,846.00	101,280,689.63	(1,165,156.37)
Personal Property Tax	10,227,246.02	12,300,340.64	2,073,094.62	9,803,364.00	12,300,340.64	2,496,976.64
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	555,357.06	546,065.57	(9,291.49)	643,500.00	546,065.57	(97,434.43)
Special Assessments	-	-	-	-	-	-
Income Tax	43,274,784.94	46,842,404.94	3,567,620.00	62,572,542.00	46,842,404.94	(15,730,137.06)
License & Permits	2,008,869.15	1,940,302.32	(68,566.83)	2,163,754.00	1,940,302.32	(223,451.68)
Federal Grants	5,000.00	5,000.00	-	-	5,000.00	5,000.00
State Grants	805,795.99	600,966.62	(204,829.37)	1,375,907.00	600,966.62	(774,940.38)
Other Intergovernmental	999,276.44	949,277.27	(49,999.17)	1,196,223.00	949,277.27	(246,945.73)
Charges for Services	4,439,065.24	3,344,379.64	(1,094,685.60)	3,791,348.00	3,344,379.64	(446,968.36)
Recordation	7,427,510.11	5,865,037.47	(1,562,472.64)	5,424,200.00	5,865,037.47	440,837.47
Investment Earnings	719,028.73	1,356,206.24	637,177.51	790,739.00	1,356,206.24	565,467.24
Contributions & Other	161,247.33	59,668.93	(101,578.40)	223,300.00	59,668.93	(163,631.07)
Transfers	-	-	-	1,214,000.00	-	(1,214,000.00)
<b>Total Revenues</b>	<b>173,681,956.96</b>	<b>178,789,201.67</b>	<b>5,107,244.71</b>	<b>195,348,861.00</b>	<b>178,789,201.67</b>	<b>(16,559,659.33)</b>
<b>Expenditures</b>						
Salary & Fringe	37,281,200.63	39,161,703.58	(1,880,502.95)	44,928,900.00	39,161,703.58	5,767,196.42
Professional & Related Services	8,207,981.01	8,262,813.05	(54,832.04)	11,536,355.56	8,262,813.05	3,273,542.51
Supplies & Materials	6,374,581.70	6,775,507.08	(400,925.38)	9,064,902.37	6,775,507.08	2,289,395.29
Utilities	1,098,005.64	1,058,709.32	39,296.32	1,459,473.00	1,058,709.32	400,763.68
Training & Related	374,436.94	350,491.38	23,945.56	668,474.00	350,491.38	317,982.62
Capital Outlay	1,394,740.06	1,583,917.75	(189,177.69)	3,010,339.07	1,583,917.75	1,426,421.32
Debt Service	-	-	-	-	-	-
Special Purpose	337,275.14	544,019.03	(206,743.89)	669,953.00	544,019.03	125,933.97
Debt Service - Principal	10,026,180.67	11,213,926.02	(1,187,745.35)	10,439,416.00	11,213,926.02	(774,510.02)
Debt Service - Interest	5,247,987.40	6,404,040.73	(1,156,053.33)	6,122,802.00	6,404,040.73	(281,238.73)
Transfers & Intergovernment	97,887,805.54	99,442,427.93	(1,554,622.39)	109,938,246.00	99,442,427.93	10,495,818.07
<b>Total Expenditures</b>	<b>168,230,194.73</b>	<b>174,797,555.87</b>	<b>(6,567,361.14)</b>	<b>197,838,861.00</b>	<b>174,797,555.87</b>	<b>23,041,305.13</b>
<b>Revenues over Expenditures</b>	<b>5,451,762.23</b>	<b>3,991,645.80</b>	<b>(1,460,116.43)</b>	<b>(2,490,000.00)</b>	<b>3,991,645.80</b>	<b>6,481,645.80</b>

(a)

**Notes:**

- (a) May 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 Eleven Months Through 05/31/19**  
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 May</u>	<u>FY 2019 Actual thru May</u>	<u>Favorable / (Unfavorable) thru May 2019 vs 208</u>	<u>FY 2019 Rev Budget Fiscal Year</u>	<u>FY 2019 Actual thru May</u>	<u>Favorable / (Unfavorable) thru May Annual Budget</u>
<b>Allocation Regular</b>						
Adult Daycare	34,237.00	-	34,237.00	34,237.00	-	34,237.00
Agricultural Extension Service	199,201.00	203,056.00	(3,855.00)	203,056.00	203,056.00	-
Board of Education	74,881,151.00	75,591,568.00	(710,417.00)	82,463,528.00	75,591,568.00	6,871,960.00
Cecil College	10,544,478.00	11,089,992.00	(545,514.00)	11,089,992.00	11,089,992.00	-
Domestic Violence	23,025.00	22,400.00	625.00	34,000.00	22,400.00	11,600.00
Gypsy Moth	5,625.00	5,625.00	-	5,625.00	5,625.00	-
Health Department	3,313,451.00	3,453,451.03	(140,000.03)	3,453,451.00	3,453,451.03	(0.03)
Libraries	4,988,699.00	5,211,633.00	(222,934.00)	5,685,417.00	5,211,633.00	473,784.00
MD School for Blind	16,148.00	16,208.00	(60.00)	21,504.00	16,208.00	5,296.00
Non-Profit Agencies	-	-	-	-	-	-
Social Services	45,000.00	45,000.00	-	45,000.00	45,000.00	-
Soil Conservation	48,562.00	48,562.00	-	48,562.00	48,562.00	-
Volunteer Fire Departments	2,547,510.61	2,657,059.68	(109,549.07)	2,657,060.00	2,657,059.68	0.32
<b>Total Allocation Regular</b>	<u>96,647,087.61</u>	<u>98,344,554.71</u>	<u>(1,697,467.10)</u>	<u>105,741,432.00</u>	<u>98,344,554.71</u>	<u>7,396,877.29</u>
<b>Operating Transfers</b>						
Housing Voucher	-	-	-	53,488.00	-	53,488.00
Community Services	-	-	-	1,882,156.00	-	1,882,156.00
Confiscated Funds	9,393.00	18,756.56	(9,363.56)	-	18,756.56	(18,756.56)
Circuit Court Grant	-	-	-	31,283.00	-	31,283.00
DES Grant	-	-	-	159,344.00	-	159,344.00
Board of Education	78,698.23	-	78,698.23	-	-	-
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
<b>Total Operating Transfers</b>	<u>88,091.23</u>	<u>18,756.56</u>	<u>69,334.67</u>	<u>2,963,895.00</u>	<u>18,756.56</u>	<u>2,945,138.44</u>
State Fee-Property Tax Admin	468,050.00	383,587.00	84,463.00	537,389.00	383,587.00	153,802.00
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	7,179.00	-	7,179.00	7,179.00	-
<b>Total Transfers &amp; Intergov</b>	<u>97,887,805.54</u>	<u>99,442,427.93</u>	<u>(1,554,622.39)</u>	<u>109,938,246.00</u>	<u>99,442,427.93</u>	<u>10,495,818.07</u>

**Notes:**

- (a) May 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 Eleven Months Through 05/31/19**  
See Note (a) as to limitations  
(Unaudited)

	<u>Prior Year</u>	<u>Current Year</u>	<u>Prior</u> <u>Yearend</u>
	<u>05/31/18</u>	<u>05/31/19</u>	<u>06/30/18</u>
<b><u>ASSETS</u></b>			
Cash	21,158,980.46	26,230,686.65	21,226,270.00
Cash - Time Deposits	43,808,090.83	16,909,000.68	9,860,811.00
Less: Amounts due other Funds	(22,632,021.60)	5,040,923.76	-
<b>Net Cash</b>	42,335,049.69	48,180,611.09	31,087,081.00
Receivables	1,723,517.69	2,104,076.51	13,206,105.00
Due from Other Governments	(1,501.52)	(1,501.55)	15,054,357.00
Other Assets	847,365.70	499,672.34	424,887.00
<b>Total Assets</b>	44,904,431.56	50,782,858.39	59,772,430.00
<b><u>LIABILITIES</u></b>			
Accounts Payable	416,702.70	279,559.67	1,714,405.00
Unavailable/Unearned Revenue	359,994.72	350,244.18	8,695,707.00
Other Liabilities	2,885,773.75	2,522,736.07	5,723,645.00
<b>Total Liabilities</b>	3,662,471.17	3,152,539.92	16,133,757.00
<b><u>FUND BALANCES</u></b>			
Non-spendable (per Yearend)	10,215,102.00	10,075,089.00	10,075,089.00
Unrestricted	31,026,858.39	37,555,229.47	33,563,584.00
<b>Total Fund Balance</b>	41,241,960.39	47,630,318.47	43,638,673.00

**Notes:**

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

**Cecil County MD**  
**INCOME TAX RECEIPTS as of**  
**May 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%	554,660	0.9%
FEBRUARY	13,269,055	23.8%	13,025,713	22.6%	14,274,442	24.2%	14,586,464	23.3%
MARCH	765,307	1.4%	847,736	1.5%	197,921	0.3%	1,062,971	1.7%
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%	12,457,887	19.9%
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%
<b>Year to Date</b>	<b>\$ 55,806,618</b>	<b>100.0%</b>	<b>\$ 57,614,306</b>	<b>100.0%</b>	<b>\$ 58,909,734</b>	<b>100.0%</b>	<b>\$ 46,842,405</b>	<b>74.9%</b>
<b>Budget</b>	<b>\$ 55,400,000</b>		<b>\$ 56,439,257</b>		<b>\$ 60,363,860</b>		<b>\$ 62,572,542</b>	
<b>Comparative Year to Year May 31</b>	<b>\$ 40,978,808</b>	<b>5.5%</b>	<b>\$ 42,200,406</b>	<b>3.0%</b>	<b>\$ 43,274,785</b>	<b>2.5%</b>	<b>\$ 46,842,405</b>	<b>8.2%</b>

**Notes:**

FY 2019 YTD Actual Receipts % change current year vs. prior year **8.24%**  
 FY 2019 YTD Actual Receipts \$ change current year vs. prior year **\$ 3,567,620**

**Cecil County MD**  
**PERRYVILLE CASINO REVENUES as of**  
**May 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%	328,260	114,891	213,369	7.6%
MARCH	386,257	135,190	251,067	9.4%	388,554	135,994	252,560	9.0%
APRIL	375,658	131,480	244,178	9.2%	339,928	118,975	220,953	7.9%
MAY	368,908	129,118	239,790	9.0%	376,237	131,683	244,554	8.7%
JUNE	359,926	125,974	233,952	8.8%	-	-	-	0.0%
<b>Year to Date</b>	<b>\$ 4,089,268</b>	<b>\$ 1,431,244</b>	<b>\$ 2,658,024</b>	<b>100.0%</b>	<b>\$ 3,719,169</b>	<b>\$ 1,301,709</b>	<b>\$ 2,417,460</b>	<b>86.5%</b>
<b>Budget</b>			<b>\$ 2,622,963</b>				<b>\$ 2,795,000</b>	
<b>Comparative Year to Year May 31</b>	<b>\$ 3,729,342</b>	<b>\$ 1,305,270</b>	<b>\$ 2,424,072</b>	<b>8.1%</b>	<b>\$ 3,719,169</b>	<b>\$ 1,301,709</b>	<b>\$ 2,417,460</b>	<b>-0.3%</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 Eleven Months Through 05/31/19**  
Unaudited

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Rev Budget vs Actual</u>		
	<b>FY 2018 Actual thru May</b>	<b>FY 2019 Actual thru May</b>	<b>Favorable / (Unfavorable) thru May 2019 vs 2018</b>	<b>FY 2019 Rev Budget Fiscal Year</b>	<b>FY 2019 Actual thru May</b>	<b>Favorable / (Unfavorable) thru May Annual Budget</b>
<b>Revenues</b>						
Sales & User Fees	7,253,788.23	7,445,489.78	191,701.55	7,571,460.00	7,445,489.78	(125,970.22)
Charges for Services	264,434.72	242,326.77	(22,107.95)	168,171.00	242,326.77	74,155.77
Discount	-	-	-	-	-	-
Interest & Penalties	14,549.13	8,508.75	(6,040.38)	5,175.00	8,508.75	3,333.75
Federal Grants	-	-	-	-	-	-
State Grants	-	94,202.50	94,202.50	193,100.00	94,202.50	(98,897.50)
Contributions & Other	64,169.58	7,279.57	(56,890.01)	-	7,279.57	7,279.57
<b>Total Revenues</b>	<b>7,596,941.66</b>	<b>7,797,807.37</b>	<b>200,865.71</b>	<b>7,937,906.00</b>	<b>7,797,807.37</b>	<b>(140,098.63)</b>
<b>Expenditures</b>						
Salary & Fringe	1,345,653.11	1,456,303.53	(110,650.42)	1,556,282.00	1,456,303.53	99,978.47
Professional & Related Services	1,098,510.68	1,525,147.47	(426,636.79)	2,246,648.00	1,525,147.47	721,500.53
Supplies & Materials	251,945.89	273,847.70	(21,901.81)	302,983.00	273,847.70	29,135.30
Utilities	211,380.93	107,945.30	103,435.63	151,700.00	107,945.30	43,754.70
Training & Related	5,762.20	5,556.66	205.54	7,450.00	5,556.66	1,893.34
Depreciation	602,154.28	982,748.25	(380,593.97)	1,072,089.00	982,748.25	89,340.75
Depletion	1,194,445.48	1,100,000.00	94,445.48	1,200,000.00	1,100,000.00	100,000.00
Transfers & Intergovernment	38,738.28	51,651.04	(12,912.76)	51,651.00	51,651.04	(0.04)
<b>Total Expenditures</b>	<b>4,748,590.85</b>	<b>5,503,199.95</b>	<b>(754,609.10)</b>	<b>6,588,803.00</b>	<b>5,503,199.95</b>	<b>1,085,603.05</b>
<b>Operating Gain/(Loss)</b>	<b>2,848,350.81</b>	<b>2,294,607.42</b>	<b>(553,743.39)</b>	<b>1,349,103.00</b>	<b>2,294,607.42</b>	<b>945,504.42</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Expense	(184,308.98)	(175,830.60)	8,478.38	(218,129.00)	(175,830.60)	42,298.40
Bond Issue Expense	(33,202.35)	-	33,202.35	(57,784.00)	-	57,784.00
Investment Earnings	747,659.09	35,316.59	(712,342.50)	300,000.00	35,316.59	(264,683.41)
<b>Change in Net Position</b>	<b>3,378,498.57</b>	<b>2,154,093.41</b>	<b>(1,257,607.51)</b>	<b>1,373,190.00</b> (a)	<b>2,154,093.41</b>	<b>723,119.41</b>

**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 Eleven Months Through 05/31/19**  
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2018 Actual thru May	FY 2019 Actual thru May	Favorable / (Unfavorable) thru May 2019 vs 2018	FY 2019 Rev Budget Fiscal Year	FY 2019 Actual thru May	Favorable / (Unfavorable) thru May Annual Budget
<b>Revenues</b>						
Sales & User Fees	4,633,657.59	4,972,082.84	338,425.25	7,386,999.00	4,972,082.84	(2,414,916.16)
Interest & Penalties	53,768.66	51,898.99	(1,869.67)	55,200.00	51,898.99	(3,301.01)
Federal Grants	-	-	-	-	-	-
State Grants	15,000.00	60,000.00	45,000.00	60,000.00	60,000.00	-
Charges for Services	675.00	-	(675.00)	-	-	-
Contributions & Other	35.00	58,719.65	58,684.65	5,000.00	58,719.65	53,719.65
<b>Total Revenues</b>	4,703,136.25	5,142,701.48	439,565.23	7,507,199.00	5,142,701.48	(2,364,497.52)
<b>Expenditures</b>						
Salary & Fringe	1,067,053.74	1,070,912.80	(3,859.06)	1,173,909.00	1,070,912.80	102,996.20
Professional & Related Services	765,831.86	766,677.18	(845.32)	1,263,145.00	766,677.18	496,467.82
Supplies & Materials	324,637.24	368,318.75	(43,681.51)	487,300.95	368,318.75	118,982.20
Utilities	435,750.29	403,944.15	31,806.14	610,000.00	403,944.15	206,055.85
Training & Related	15,134.35	13,205.26	1,929.09	32,000.00	13,205.26	18,794.74
Depreciation	3,554,165.53	4,060,833.33	(506,667.80)	4,430,000.00	4,060,833.33	369,166.67
Transfers & Intergovernment	-	-	-	-	-	-
<b>Total Expenditures</b>	6,162,573.01	6,683,891.47	(521,318.46)	7,996,354.95	6,683,891.47	1,312,463.48
<b>Operating Gain/(Loss)</b>	(1,459,436.76)	(1,541,189.99)	(81,753.23)	(489,155.95)	(1,541,189.99)	(1,052,034.04)
<b>Non-Operating Revenues (Expenses)</b>						
Interest Expense	(1,215,405.06)	(1,183,253.09)	32,151.97	(1,484,801.00)	(1,183,253.09)	301,547.91
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	104.09	38.70	(65.39)	8,000.00	38.70	(7,961.30)
<b>Capital Contributions</b>						
Developers Contributions	-	-	-	-	-	-
Connection Fees	254,114.19	959,353.25	705,239.06	1,098,000.00	959,353.25	(138,646.75)
<b>Change in Net Position</b>	(2,556,867.22)	(1,887,642.49)	669,224.73	(115,781.95) (a)	(1,887,642.49)	(1,771,860.54)

**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.