

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Seven Months Through 01/31/2020
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Actual		
	FY 2019 Actual thru Jan	FY 2020 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Actual thru Jan	Favorable / (Unfavorable) thru Jan Annual Budget
Revenues						
Real Property Tax	101,174,287.07	105,045,723.22	3,871,436.15	104,320,608.00	105,045,723.22	725,115.22
Personal Property Tax	11,373,757.80	11,127,036.37	(246,721.43)	13,719,070.00	11,127,036.37	(2,592,033.63)
Payment in Lieu of Tax Discount	3,698,862.40	3,701,072.70	2,210.30	3,705,162.00	3,701,072.70	(4,089.30)
Interest & Penalties	-	-	-	-	-	-
Income Tax	136,058.60	166,512.91	30,454.31	653,500.00	166,512.91	(486,987.09)
License & Permits	18,735,083.44	21,561,703.30	2,826,619.86	63,322,542.00	21,561,703.30	(41,760,838.70)
Federal Grants	975,516.07	894,855.91	(80,660.16)	2,197,904.00	894,855.91	(1,303,048.09)
State Grants	-	-	-	-	-	-
Other Intergovernmental	383,365.12	471,746.23	88,381.11	1,330,534.00	471,746.23	(858,787.77)
Charges for Services	462,704.33	674,257.68	211,553.35	2,073,594.00	674,257.68	(1,399,336.32)
Recordation	2,013,633.64	2,930,804.71	917,171.07	3,700,842.00	2,930,804.71	(770,037.29)
Investment Earnings	3,732,650.53	5,375,001.00	1,642,350.47	5,424,200.00	5,375,001.00	(49,199.00)
Contributions & Other Transfers	962,788.00	836,282.48	(126,505.52)	1,374,631.00	836,282.48	(538,348.52)
	93,347.39	102,299.53	8,952.14	230,500.00	102,299.53	(128,200.47)
	-	-	-	845,225.00	-	(845,225.00)
Total Revenues	143,742,054.39	152,887,296.04	9,145,241.65	202,898,312.00	152,887,296.04	(50,011,015.96)
Expenditures						
COUNTY EXECUTIVE	85,376.94	105,638.54	(20,261.60)	191,581.00	105,638.54	85,942.46
COUNTY COUNCIL	197,919.15	220,611.42	(22,692.27)	433,475.00	220,611.42	212,863.58
ADMINISTRATOR	248,192.09	284,773.68	(36,581.59)	462,745.00	284,773.68	177,971.32
HUMAN RESOURCES	771,980.09	905,435.93	(133,455.84)	1,325,927.00	905,435.93	420,491.07
CIRCUIT COURT	1,137,897.01	1,280,246.42	(142,349.41)	2,393,940.00	1,280,246.42	1,113,693.58
STATE'S ATTORNEY'S OFFICE	1,203,874.95	1,371,289.21	(167,414.26)	2,718,227.00	1,371,289.21	1,346,937.79
YOUTH PANEL	-	-	-	-	-	-
ORPHAN'S COURT	23,536.06	23,712.20	(176.14)	49,013.00	23,712.20	25,300.80
BOARD OF ELECTIONS	520,507.88	208,922.72	311,585.16	946,626.00	208,922.72	737,703.28
FINANCE	1,456,224.37	1,614,783.34	(158,558.97)	2,733,921.00	1,614,783.34	1,119,137.66
LIQUOR BOARD	106,221.10	106,050.65	170.45	193,436.00	106,050.65	87,385.35
LAND USE & DEVELOPMENT SERVICES	1,224,108.81	1,255,585.99	(31,477.18)	2,363,033.00	1,255,585.99	1,107,447.01
MAINTENANCE	1,925,056.92	2,106,180.00	(181,123.08)	4,437,641.00	2,106,180.00	2,331,461.00
LEGAL SERVICES	97,892.57	166,666.80	(68,774.23)	325,298.00	166,666.80	158,631.20
LAW ENFORCEMENT	12,686,631.32	13,320,562.21	(633,930.89)	24,810,364.00	13,320,562.21	11,489,801.79
EMERGENCY SERVICES	7,961,801.61	9,964,318.14	(2,002,516.53)	15,525,263.00	9,964,318.14	5,560,944.86
ANIMAL CONTROL	483,770.32	601,537.89	(117,767.57)	1,107,415.00	601,537.89	505,877.11
PUBLIC WORKS	5,873,660.36	6,910,044.40	(1,036,384.04)	12,395,489.00	6,910,044.40	5,485,444.60
PUBLIC HEALTH	1,778,697.42	1,051,177.10	727,520.32	3,781,026.00	1,051,177.10	2,729,848.90
MD SCHOOL BLIND/ADULT DAYCARE	8,104.00	8,544.00	(440.00)	55,741.00	8,544.00	47,197.00
SOCIAL SERVICES	665,593.02	394,596.96	270,996.06	502,722.00	394,596.96	108,125.04
BOARD OF EDUCATION	48,552,749.94	50,857,914.74	(2,305,164.80)	87,019,735.75	50,857,914.74	36,161,821.01
CECIL COLLEGE	7,824,293.00	8,924,899.00	(1,100,606.00)	11,722,857.00	8,924,899.00	2,797,958.00
NON-PROFIT AGENCIES	-	-	-	-	-	-
PARKS & RECREATION	706,235.85	821,325.71	(115,089.86)	1,926,089.00	821,325.71	1,104,763.29
LIBRARIES	3,316,495.00	3,506,076.00	(189,581.00)	6,010,417.00	3,506,076.00	2,504,341.00
AGRICULTURE	351,585.46	474,699.30	(123,113.84)	697,609.00	474,699.30	222,909.70
ECONOMIC DEVELOPMENT	508,881.46	627,837.36	(118,955.90)	1,245,702.00	627,837.36	617,864.64
JUDGEMENT & LOSSES	16,894.87	4,941.15	11,953.72	15,000.00	4,941.15	10,058.85
GRANTS TO MUNICIPALITIES	695,600.66	710,313.81	(14,713.15)	710,314.00	710,313.81	0.19
DEBT SERVICE - PRINCIPAL	9,153,249.98	10,068,218.30	(914,968.32)	10,393,232.00	10,068,218.30	325,013.70
DEBT SERVICE - INTEREST	4,603,054.36	4,235,731.47	367,322.89	5,620,965.00	4,235,731.47	1,385,233.53
OPERATING TRANSFER	4,392.56	796.00	3,596.56	3,393,750.00	796.00	3,392,954.00
Total Expenditures	114,190,479.13	122,133,430.44	(7,942,951.31)	205,508,553.75	122,133,430.44	83,375,123.31
Revenues over Expenditures	29,551,575.26	30,753,865.60	1,202,290.34	(2,610,241.75)	30,753,865.60	33,364,107.35

(a)

Notes:

- (a) January includes pro-rata estimates and accrual calculations which may be revised after 2020 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 01/31/2020
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2019 Actual thru Jan	FY 2020 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Actual thru Jan	Favorable / (Unfavorable) thru Jan Annual Budget
Revenues						
Real Property Tax	101,174,287.07	105,045,723.22	3,871,436.15	104,320,608.00	105,045,723.22	725,115.22
Personal Property Tax	11,373,757.80	11,127,036.37	(246,721.43)	13,719,070.00	11,127,036.37	(2,592,033.63)
Payment in lieu of Tax	3,698,862.40	3,701,072.70	2,210.30	3,705,162.00	3,701,072.70	(4,089.30)
Discount	-	-	-	-	-	-
Interest & Penalties	136,058.60	166,512.91	30,454.31	653,500.00	166,512.91	(486,987.09)
Income Tax	18,735,083.44	21,561,703.30	2,826,619.86	63,322,542.00	21,561,703.30	(41,760,838.70)
License & Permits	975,516.07	894,855.91	(80,660.16)	2,197,904.00	894,855.91	(1,303,048.09)
Federal Grants	-	-	-	-	-	-
State Grants	383,365.12	471,746.23	88,381.11	1,330,534.00	471,746.23	(858,787.77)
Other Intergovernmental	462,704.33	674,257.68	211,553.35	2,073,594.00	674,257.68	(1,399,336.32)
Charges for Services	2,013,633.64	2,930,804.71	917,171.07	3,700,842.00	2,930,804.71	(770,037.29)
Recordation	3,732,650.53	5,375,001.00	1,642,350.47	5,424,200.00	5,375,001.00	(49,199.00)
Investment Earnings	962,788.00	836,282.48	(126,505.52)	1,374,631.00	836,282.48	(538,348.52)
Contributions & Other	93,347.39	102,299.53	8,952.14	230,500.00	102,299.53	(128,200.47)
Transfers	-	-	-	845,225.00	-	(845,225.00)
Total Revenues	143,742,054.39	152,887,296.04	9,145,241.65	202,898,312.00	152,887,296.04	(50,011,015.96)
Expenditures						
Salary & Fringe	23,580,647.05	26,211,848.28	(2,631,201.23)	45,830,786.00	26,211,848.28	19,618,937.72
Professional & Related Services	5,777,004.08	5,497,168.24	279,835.84	11,311,456.36	5,497,168.24	5,814,288.12
Supplies & Materials	4,558,260.23	6,168,925.14	(1,610,664.91)	12,094,108.64	6,168,925.14	5,925,183.50
Utilities	633,233.72	701,473.86	(68,240.14)	1,468,379.00	701,473.86	766,905.14
Training & Related	255,859.65	203,308.21	52,551.44	701,888.00	203,308.21	498,579.79
Capital Outlay	481,179.95	1,393,848.13	(912,668.18)	2,385,162.75	1,393,848.13	991,314.62
Debt Service	-	-	-	-	-	-
Special Purpose	392,887.73	278,165.23	114,722.50	677,456.00	278,165.23	399,290.77
Debt Service - Principal	9,153,249.98	10,068,218.30	(914,968.32)	10,393,232.00	10,068,218.30	325,013.70
Debt Service - Interest	4,603,054.36	4,235,731.47	367,322.89	5,620,965.00	4,235,731.47	1,385,233.53
Transfers & Intergovernment	64,755,102.38	67,374,743.58	(2,619,641.20)	115,025,120.00	67,374,743.58	47,650,376.42
Total Expenditures	114,190,479.13	122,133,430.44	(7,942,951.31)	205,508,553.75	122,133,430.44	83,375,123.31
Revenues over Expenditures	29,551,575.26	30,753,865.60	1,202,290.34	(2,610,241.75)	30,753,865.60	33,364,107.35

(a)

Notes:

- (a) January includes pro-rata estimates and accrual calculations which may be revised after 2020 Yearend Adjustments.
- (b) For FY 2020 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 01/31/2020

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2019 Actual thru Jan	FY 2020 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Actual thru Jan	Favorable / (Unfavorable) thru Jan Annual Budget
Allocation Regular						
Adult Daycare	-	-	-	34,237.00	-	34,237.00
Agricultural Extension Service	102,665.44	212,405.00	(109,739.56)	212,405.00	212,405.00	-
Board of Education	48,103,727.00	49,528,311.00	(1,424,584.00)	84,905,673.00	49,528,311.00	35,377,362.00
Cecil College	7,748,657.00	8,813,374.00	(1,064,717.00)	11,513,157.00	8,813,374.00	2,699,783.00
Domestic Violence	14,300.00	-	14,300.00	-	-	-
Gypsy Moth	-	-	-	5,625.00	-	5,625.00
Health Department	1,774,635.04	994,008.15	780,626.89	3,692,855.00	994,008.15	2,698,846.85
Libraries	3,316,495.00	3,506,076.00	(189,581.00)	6,010,417.00	3,506,076.00	2,504,341.00
MD School for Blind	8,104.00	8,544.00	(440.00)	21,504.00	8,544.00	12,960.00
Non-Profit Agencies	-	-	-	-	-	-
Social Services	26,250.00	-	26,250.00	-	-	-
Soil Conservation	28,329.00	48,562.00	(20,233.00)	48,562.00	48,562.00	-
Volunteer Fire Departments	2,657,059.68	3,199,063.62	(542,003.94)	3,199,065.00	3,199,063.62	1.38
Total Allocation Regular	63,780,222.16	66,310,343.77	(2,530,121.61)	109,643,500.00	66,310,343.77	43,333,156.23
Operating Transfers						
Housing Voucher	-	-	-	52,344.00	-	52,344.00
Community Services	-	-	-	3,341,406.00	-	3,341,406.00
Confiscated Funds	4,392.56	796.00	3,596.56	-	796.00	(796.00)
Circuit Court Grant	-	-	-	48,965.00	-	48,965.00
DES Grant	-	-	-	166,224.00	-	166,224.00
Board of Education	-	-	-	-	-	-
Domestic Violence	-	-	-	-	-	-
EMS Grant	-	-	-	77,433.00	-	77,433.00
Planning and Zoning	-	-	-	-	-	-
Public Works Grant	-	-	-	500,000.00	-	500,000.00
State Attorney Grant	-	-	-	98,418.00	-	98,418.00
Total Operating Transfers	4,392.56	796.00	3,596.56	4,284,790.00	796.00	4,283,994.00
State Fee-Property Tax Admin	274,887.00	353,290.00	(78,403.00)	386,516.00	353,290.00	33,226.00
Tax Rebate	688,350.66	703,134.81	(14,784.15)	703,135.00	703,134.81	0.19
Bank Tax Distribution	7,250.00	7,179.00	71.00	7,179.00	7,179.00	-
Total Transfers & Intergov	64,755,102.38	67,374,743.58	(2,619,641.20)	115,025,120.00	67,374,743.58	47,650,376.42

Notes:

- (a) January includes pro-rata estimates and accrual calculations which may be revised after 2020 Yearend Adjustments.
- (b) Budget numbers are presented as full year budget.

Cecil County MD
General Fund
Balance Sheet
as of Seven Months Through 01/31/2020
See Note (a) as to limitations
(Unaudited)

	<u>Prior Year</u>	<u>Current Year</u>	<u>Prior</u> <u>Yearend</u>
	<u>01/31/19</u>	<u>01/31/20</u>	<u>06/30/19</u>
<u>ASSETS</u>			
Cash	50,607,737.31	51,439,231.83	6,382,990.00
Cash - Time Deposits	23,006,840.92	51,760,596.20	28,460,176.00
Less: Amounts due other Funds	(5,774,454.34)	(27,077,388.20)	-
Net Cash	67,840,123.89	76,122,439.83	34,843,166.00
Receivables	7,319,977.73	8,211,185.10	19,184,988.00
Due from Other Governments	873.31	149,048.56	19,181,607.00
Other Assets	347,320.12	503,805.19	416,044.00
Total Assets	75,508,295.05	84,986,478.68	73,625,805.00
<u>LIABILITIES</u>			
Accounts Payable	738,720.16	421,904.93	3,339,502.00
Unavailable/Unearned Revenue	346,097.97	694,848.75	12,186,390.00
Other Liabilities	1,233,228.99	1,902,289.03	6,886,343.00
Total Liabilities	2,318,047.12	3,019,042.71	22,412,235.00
<u>FUND BALANCES</u>			
Non-spendable (per Yearend)	10,075,089.00	9,812,028.00	9,812,028.00
Unrestricted	63,115,158.93	72,155,407.97	41,401,542.00
Total Fund Balance	73,190,247.93	81,967,435.97	51,213,570.00

Notes:

- (a) January pro-rata estimates and accrual calculations which may be revised after 2020 Yearend Adjustments.

Cecil County MD
INCOME TAX RECEIPTS as of
January, 2020
(Unaudited)

	FISCAL YEAR - 2017		FISCAL YEAR - 2018		FISCAL YEAR - 2019		FISCAL YEAR - 2020	
	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Bud Total
SEPTEMBER	\$ 629,143	1.1%	\$ 441,633	0.7%	\$ 1,354,484	2.0%	\$ 1,678,858	2.7%
OCTOBER	2,247,163	3.9%	1,736,164	2.9%	1,726,559	2.6%	2,563,998	4.0%
NOVEMBER	13,850,957	24.0%	13,478,378	22.9%	14,834,759	22.2%	16,427,087	25.9%
DECEMBER	80,580	0.1%	255,441	0.4%	264,621	0.4%	376,094	0.6%
JANUARY	683,669	1.2%	407,529	0.7%	554,660	0.8%	515,666	0.8%
FEBRUARY	13,025,713	22.6%	14,274,442	24.2%	14,586,464	21.8%		0.0%
MARCH	847,736	1.5%	197,921	0.3%	1,062,971	1.6%		0.0%
APRIL	-	0.0%	-	0.0%	-	0.0%		0.0%
MAY	10,835,445	18.8%	12,483,277	21.2%	12,457,887	18.7%		0.0%
JUNE	9,449,308	16.4%	9,939,451	16.9%	13,357,673	20.0%		0.0%
JULY	3,806,285	6.6%	4,563,783	7.7%	4,666,810	7.0%		0.0%
AUGUST	2,158,307	3.7%	1,131,716	1.9%	1,915,217	2.9%		0.0%
Year to Date	\$ 57,614,306	100.0%	\$ 58,909,734	100.0%	\$ 66,782,105	100.0%	\$ 21,561,703	34.1%
Budget	\$ 56,439,257		\$ 60,363,860		\$ 62,572,542		\$ 63,322,542	
Comparative Year to Year Jan 31	\$ 17,491,512	5.5%	\$ 16,319,145	-6.7%	\$ 18,735,083	14.8%	\$ 21,561,703	15.1%

Notes:

FY 2020 YTD Actual Receipts % change current year vs. prior year 15.09%
FY 2020 YTD Actual Receipts \$ change current year vs. prior year \$ 2,826,620

Cecil County MD
PERRYVILLE CASINO REVENUES as of
January 31, 2020
(Unaudited)

	FISCAL YEAR - 2019				FISCAL YEAR - 2020			
	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	\$ 335,473	\$ 117,416	\$ 218,058	8.3%	\$ 354,786	\$ 124,175	\$ 230,611	8.2%
AUGUST	357,760	125,216	232,544	8.8%	347,362	121,577	225,785	8.1%
SEPTEMBER	340,533	119,186	221,346	8.4%	324,326	113,514	210,812	7.5%
OCTOBER	317,518	111,131	206,386	7.8%	317,578	111,152	206,426	7.4%
NOVEMBER	295,893	103,562	192,330	7.3%	314,183	109,964	204,219	7.3%
DECEMBER	341,904	119,666	222,237	8.4%	330,506	115,677	214,829	7.7%
JANUARY	297,109	103,988	193,121	7.3%	332,502	116,376	216,126	7.7%
FEBRUARY	328,260	114,891	213,369	8.1%	-	-	-	0.0%
MARCH	388,554	135,994	252,560	9.6%	-	-	-	0.0%
APRIL	339,928	118,975	220,953	8.4%	-	-	-	0.0%
MAY	376,237	131,683	244,554	9.3%	-	-	-	0.0%
JUNE	346,426	121,249	225,177	8.5%	-	-	-	0.0%
Year to Date	\$ 4,065,594	\$ 1,422,958	\$ 2,642,636	100.0%	\$ 2,321,243	\$ 812,435	\$ 1,508,808	53.9%
Budget			\$ 2,795,000				\$ 2,800,000	
Comparative Year to Year Jan 31	\$ 2,286,189	\$ 800,166	\$ 1,486,023	0.3%	\$ 2,321,243	\$ 812,435	\$ 1,508,808	1.5%

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 01/31/20
Unaudited

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Rev Budget vs Actual</u>		
	<u>FY 2019</u> <u>Actual</u> <u>thru Jan</u>	<u>FY 2020</u> <u>Actual</u> <u>thru Jan</u>	<u>Favorable /</u> <u>(Unfavorable)</u> <u>thru Jan</u> <u>2020 vs 2019</u>	<u>FY 2020</u> <u>Rev Budget</u> <u>Fiscal Year</u>	<u>FY 2020</u> <u>Actual</u> <u>thru Jan</u>	<u>Favorable /</u> <u>(Unfavorable)</u> <u>thru Jan</u> <u>Annual Budget</u>
Revenues						
Sales & User Fees	4,738,741.35	4,960,199.36	221,458.01	7,812,000.00	4,960,199.36	(2,851,800.64)
Charges for Services	153,880.43	131,362.15	(22,518.28)	175,000.00	131,362.15	(43,637.85)
Discount	-	-	-	-	-	-
Interest & Penalties	5,659.51	4,497.94	(1,161.57)	5,175.00	4,497.94	(677.06)
Federal Grants	-	-	-	-	-	-
State Grants	-	-	-	-	-	-
Contributions & Other	2,435.96	526.58	(1,909.38)	-	526.58	526.58
Total Revenues	<u>4,900,717.25</u>	<u>5,096,586.03</u>	<u>195,868.78</u>	<u>7,992,175.00</u>	<u>5,096,586.03</u>	<u>(2,895,588.97)</u>
Expenditures						
Salary & Fringe	887,917.63	934,541.35	(46,623.72)	1,614,782.00	934,541.35	680,240.65
Professional & Related Services	775,039.57	1,046,740.78	(271,701.21)	2,635,477.00	1,046,740.78	1,588,736.22
Supplies & Materials	184,767.89	165,619.66	19,148.23	318,183.00	165,619.66	152,563.34
Utilities	62,740.44	60,007.97	2,732.47	255,700.00	60,007.97	195,692.03
Training & Related	3,322.66	4,172.00	(849.34)	20,100.00	4,172.00	15,928.00
Depreciation	952,318.42	554,729.58	397,588.84	950,965.00	554,729.58	396,235.42
Depletion	919,999.23	641,666.67	278,332.56	1,100,000.00	641,666.67	458,333.33
Transfers & Intergovernment	26,398.71	25,825.52	573.19	51,651.00	25,825.52	25,825.48
Total Expenditures	<u>3,812,504.55</u>	<u>3,433,303.53</u>	<u>379,201.02</u>	<u>6,946,858.00</u>	<u>3,433,303.53</u>	<u>3,513,554.47</u>
Operating Gain/(Loss)	1,088,212.70	1,663,282.50	575,069.80	1,045,317.00	1,663,282.50	617,965.50
Non-Operating Revenues (Expenses)						
Interest Expense	(174,916.37)	(158,008.56)	16,907.81	(190,900.00)	(158,008.56)	32,891.44
Bond Issue Expense	-	-	-	(76,669.00)	-	76,669.00
Investment Earnings	(154,841.84)	590,672.45	745,514.29	400,000.00	590,672.45	190,672.45
Change in Net Position	758,454.49	2,095,946.39	1,337,491.90	1,177,748.00 (a)	2,095,946.39	841,529.39

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2019 is shown as a percentage of yearend actual and FY2020 as a percentage of budget.
- (c) The FY 2020 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 01/31/20
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2019 Actual thru Jan	FY 2020 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Actual thru Jan	Favorable / (Unfavorable) thru Jan Annual Budget
Revenues						
Sales & User Fees	3,329,797.30	4,162,980.83	833,183.53	7,722,320.00	4,162,980.83	(3,559,339.17)
Interest & Penalties	15,236.42	25,091.06	9,854.64	55,200.00	25,091.06	(30,108.94)
Federal Grants	-	-	-	-	-	-
State Grants	60,000.00	60,000.00	-	60,000.00	60,000.00	-
Charges for Services	-	13,949.67	13,949.67	139,500.00	13,949.67	(125,550.33)
Contributions & Other	58,719.65	333.20	(58,386.45)	-	333.20	333.20
Total Revenues	3,463,753.37	4,262,354.76	798,601.39	7,977,020.00	4,262,354.76	(3,714,665.24)
Expenditures						
Salary & Fringe	648,829.31	743,182.07	(94,352.76)	1,375,766.00	743,182.07	632,583.93
Professional & Related Services	442,867.54	605,418.93	(162,551.39)	1,453,379.00	605,418.93	847,960.07
Supplies & Materials	212,021.83	278,398.07	(66,376.24)	537,474.00	278,398.07	259,075.93
Utilities	216,073.91	203,348.67	12,725.24	631,000.00	203,348.67	427,651.33
Training & Related	7,721.91	6,520.45	1,201.46	32,000.00	6,520.45	25,479.55
Depreciation	2,331,237.79	2,412,902.92	(81,665.13)	4,136,405.00	2,412,902.92	1,723,502.08
Transfers & Intergovernment	-	-	-	-	-	-
Total Expenditures	3,858,752.29	4,249,771.11	(391,018.82)	8,166,024.00	4,249,771.11	3,916,252.89
Operating Gain/(Loss)	(394,998.92)	12,583.65	407,582.57	(189,004.00)	12,583.65	201,587.65
Non-Operating Revenues (Expenses)						
Interest Expense	(789,565.84)	(810,377.94)	(20,812.10)	(1,607,857.00)	(810,377.94)	797,479.06
Bond Issue Expense	(122,591.36)	(127,085.06)	(4,493.70)	(187,141.00)	(127,085.06)	60,055.94
Transfer in Casino Fund	-	-	-	756,000.00	-	(756,000.00)
Investment Earnings	12.30	4.75	(7.55)	41,500.00	4.75	(41,495.25)
Capital Contributions						
Developers Contributions	-	-	-	-	-	-
Connection Fees	738,069.00	1,187,866.64	449,797.64	1,482,000.00	1,187,866.64	(294,133.36)
Change in Net Position	(569,074.82)	262,992.04	832,066.86	295,498.00 (a)	262,992.04	(32,505.96)

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
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- (c) The FY 2020 budget includes Fund Balance and capital outlay in the change in net position.