

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Eight Months Through 2/28/2021
See Note (a) as to limitations
(Unaudited)

FY21 YTD represents 67% of Full Year Budget

	Current Year vs Prior Year Actual			FY21 YTD represents 67% of Full Year Budget Current Year Budget (b) vs Actual		
	FY 2020 Actual thru Feb	FY 2021 Actual thru Feb	Favorable / (Unfavorable) thru Feb 2020 vs 2021	FY 2021 Rev Budget Fiscal Year	FY 2021 Actual thru Feb	% of FY21 Act YTD to Full Year Budget
Revenues						
Real Property Tax	104,836,439.49	109,032,980.21	4,196,540.72	109,076,425.00	109,032,980.21	100%
Personal Property Tax	11,568,414.82	11,997,109.22	428,694.40	13,939,570.00	11,997,109.22	86%
Payment in Lieu of Tax Discount	3,701,072.70	3,705,072.70	4,000.00	3,705,162.00	3,705,072.70	100%
	-	(24,077.72)	(24,077.72)	(400,000.00)	(24,077.72)	6%
Interest & Penalties	215,811.18	184,109.29	(31,701.89)	653,500.00	184,109.29	28%
Income Tax	37,251,929.96	44,403,738.13	7,151,808.17	63,962,320.00	44,403,738.13	69%
License & Permits	1,210,484.10	1,153,847.34	(56,636.76)	2,287,921.00	1,153,847.34	50%
Federal Grants	405.25	-	(405.25)	-	-	NM
State Grants	471,746.23	377,564.17	(94,182.06)	1,331,083.00	377,564.17	28%
Other Intergovernmental	956,209.68	914,821.41	(41,388.27)	2,090,040.00	914,821.41	44%
Charges for Services	3,419,825.29	3,114,934.85	(304,890.44)	3,919,552.00	3,114,934.85	79%
Recordation	5,750,700.80	5,469,005.51	(281,695.29)	5,424,200.00	5,469,005.51	101%
Investment Earnings	950,152.41	161,710.04	(788,442.37)	719,821.00	161,710.04	22%
Contributions & Other Transfers	120,270.58	142,207.90	21,937.32	230,300.00	142,207.90	62%
	-	-	-	740,000.00	-	-
Total Revenues	<u>170,453,462.49</u>	<u>180,633,023.05</u>	<u>10,179,560.56</u>	<u>207,679,894.00</u>	<u>180,633,023.05</u>	87%
Expenditures						
COUNTY EXECUTIVE	122,461.08	117,657.94	4,803.14	192,368.00	117,657.94	61%
COUNTY COUNCIL	252,662.35	253,264.66	(602.31)	444,358.00	253,264.66	57%
ADMINISTRATOR	313,871.60	310,481.70	3,389.90	447,606.00	310,481.70	69%
HUMAN RESOURCES	977,924.64	1,017,884.25	(39,959.61)	1,387,679.00	1,017,884.25	73%
CIRCUIT COURT	1,464,535.86	1,425,824.97	38,710.89	2,436,478.00	1,425,824.97	59%
STATE'S ATTORNEY'S OFFICE	1,578,307.76	1,695,786.30	(117,478.54)	2,852,467.00	1,695,786.30	59%
YOUTH PANEL	-	-	-	-	-	NM
ORPHAN'S COURT	24,832.94	28,643.46	(3,810.52)	52,674.00	28,643.46	54%
BOARD OF ELECTIONS	296,719.73	575,201.80	(278,482.07)	1,118,042.00	575,201.80	51%
FINANCE	1,803,415.15	1,734,911.75	68,503.40	2,892,365.00	1,734,911.75	60%
LIQUOR BOARD	125,081.49	124,479.07	602.42	217,915.00	124,479.07	57%
LAND USE & DEVELOPMENT SERVICES	1,442,231.77	1,586,036.70	(143,804.93)	2,775,781.00	1,586,036.70	57%
MAINTENANCE	2,429,603.44	2,152,195.33	277,408.11	4,432,656.00	2,152,195.33	49%
LEGAL SERVICES	191,920.49	216,634.07	(24,713.58)	340,221.00	216,634.07	64%
LAW ENFORCEMENT	15,543,824.35	15,344,520.84	199,303.51	25,342,823.00	15,344,520.84	61%
EMERGENCY SERVICES	10,844,669.86	9,567,281.80	1,277,388.06	15,385,300.00	9,567,281.80	62%
ANIMAL CONTROL	688,585.49	701,524.74	(12,939.25)	1,186,132.00	701,524.74	59%
PUBLIC WORKS	7,551,328.18	7,823,021.55	(271,693.37)	11,809,785.00	7,823,021.55	66%
PUBLIC HEALTH	1,051,395.74	63,029.42	988,366.32	3,911,860.00	63,029.42	2%
MD SCHOOL BLIND/ADULT DAYCARE	8,544.00	6,900.00	1,644.00	55,741.00	6,900.00	12%
SOCIAL SERVICES	430,737.03	206,203.08	224,533.95	439,869.00	206,203.08	47%
BOARD OF EDUCATION	57,967,862.24	58,083,207.01	(115,344.77)	87,171,778.00	58,083,207.01	67%
CECIL COLLEGE	10,604,869.81	10,856,959.19	(252,089.38)	12,144,401.00	10,856,959.19	89%
NON-PROFIT AGENCIES	-	-	-	-	-	NM
PARKS & RECREATION	974,730.74	843,697.32	131,033.42	1,913,017.00	843,697.32	44%
LIBRARIES	4,006,944.00	4,271,080.00	(264,136.00)	6,406,619.00	4,271,080.00	67%
AGRICULTURE	509,041.77	530,136.51	(21,094.74)	683,944.00	530,136.51	78%
ECONOMIC DEVELOPMENT	702,989.10	862,572.50	(159,583.40)	1,596,999.00	862,572.50	54%
JUDGEMENT & LOSSES	19,408.58	11,115.20	8,293.38	15,000.00	11,115.20	74%
GRANTS TO MUNICIPALITIES	710,313.81	733,259.87	(22,946.06)	733,263.00	733,259.87	100%
DEBT SERVICE - PRINCIPAL	10,068,218.30	10,985,552.81	(917,334.51)	11,791,752.68	10,985,552.81	93%
DEBT SERVICE - INTEREST	4,235,731.47	5,965,514.73	(1,729,783.26)	6,043,944.32	5,965,514.73	99%
OPERATING TRANSFER	8,723.74	-	8,723.74	3,502,032.00	-	0%
Total Expenditures	<u>136,951,486.51</u>	<u>138,094,578.57</u>	<u>(1,143,092.06)</u>	<u>209,724,870.00</u>	<u>138,094,578.57</u>	66%
Revenues over Expenditures	33,501,975.98	42,538,444.48	9,036,468.50	(2,044,976.00)	42,538,444.48	NM

(a)

Notes:

- (a) February includes pro-rata estimates and accrual calculations which may be revised after 2021 Yearend Adjustments.
- (b) For FY 2021 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 Eight Months Through 2/28/2021

See Note (a) as to limitations
(Unaudited)

FY21 YTD represents 67% of Full Year Budget
Current Year Budget vs Actual

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2020 Actual thru Feb	FY 2021 Actual thru Feb	Favorable / (Unfavorable) thru Feb 2020 vs 2021	FY 2021 Rev Budget Fiscal Year	FY 2021 Actual thru Feb	% of FY21 Act YTD to Full Year Budget
Revenues						
Real Property Tax	104,836,439.49	109,032,980.21	4,196,540.72	109,076,425.00	109,032,980.21	100%
Personal Property Tax	11,568,414.82	11,997,109.22	428,694.40	13,939,570.00	11,997,109.22	86%
Payment in lieu of Tax	3,701,072.70	3,705,072.70	4,000.00	3,705,162.00	3,705,072.70	100%
Discount	-	(24,077.72)	(24,077.72)	(400,000.00)	(24,077.72)	6%
Interest & Penalties	215,811.18	184,109.29	(31,701.89)	653,500.00	184,109.29	28%
Income Tax	37,251,929.96	44,403,738.13	7,151,808.17	63,962,320.00	44,403,738.13	69%
License & Permits	1,210,484.10	1,153,847.34	(56,636.76)	2,287,921.00	1,153,847.34	50%
Federal Grants	405.25	-	(405.25)	-	-	NM
State Grants	471,746.23	377,564.17	(94,182.06)	1,331,083.00	377,564.17	28%
Other Intergovernmental	956,209.68	914,821.41	(41,388.27)	2,090,040.00	914,821.41	44%
Charges for Services	3,419,825.29	3,114,934.85	(304,890.44)	3,919,552.00	3,114,934.85	79%
Recordation	5,750,700.80	5,469,005.51	(281,695.29)	5,424,200.00	5,469,005.51	101%
Investment Earnings	950,152.41	161,710.04	(788,442.37)	719,821.00	161,710.04	22%
Contributions & Other	120,270.58	142,207.90	21,937.32	230,300.00	142,207.90	62%
Transfers	-	-	-	740,000.00	-	0%
Total Revenues	170,453,462.49	180,633,023.05	10,179,560.56	207,679,894.00	180,633,023.05	87%
Expenditures						
Salary & Fringe	30,241,512.83	29,112,187.23	1,129,325.60	46,339,568.00	29,112,187.23	63%
Professional & Related Services	5,896,846.62	6,173,089.95	(276,243.33)	11,614,799.00	6,173,089.95	53%
Supplies & Materials	7,040,740.89	6,827,760.16	212,980.73	12,333,756.48	6,827,760.16	55%
Utilities	792,658.30	646,222.32	146,435.98	1,430,950.00	646,222.32	45%
Training & Related	292,044.93	114,469.72	177,575.21	714,855.00	114,469.72	16%
Capital Outlay	1,490,698.91	562,469.72	928,229.19	1,198,490.52	562,469.72	47%
Debt Service	-	-	-	-	-	NM
Special Purpose	299,571.94	587,986.64	(288,414.70)	983,779.00	587,986.64	60%
Debt Service - Principal	10,068,218.30	10,985,552.81	(917,334.51)	11,791,752.68	10,985,552.81	93%
Debt Service - Interest	4,235,731.47	5,965,514.73	(1,729,783.26)	6,043,944.32	5,965,514.73	99%
Transfers & Intergovernment	76,593,462.32	77,119,325.29	(525,862.97)	117,272,975.00	77,119,325.29	66%
Total Expenditures	136,951,486.51	138,094,578.57	(1,143,092.06)	209,724,870.00	138,094,578.57	66%
Revenues over Expenditures	33,501,975.98	42,538,444.48	9,036,468.50	(2,044,976.00)	42,538,444.48	NM

(a)

Notes:

- (a) February includes pro-rata estimates and accrual calculations which may be revised after 2021 Yearend Adjustments.
- (b) For FY 2021 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 Eight Months Through 2/28/2021

See Note (a) as to limitations
(Unaudited)

FY21 YTD represents 67% of Full Year Budget
Current Year Budget vs Actual

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2020 Actual thru Feb	FY 2021 Actual thru Feb	Favorable / (Unfavorable) thru Feb 2020 vs 2021	FY 2021 Rev Budget Fiscal Year	FY 2021 Actual thru Feb	% of FY21 Act YTD to Full Year Budget
Allocation Regular						
Adult Daycare	-	-	-	34,237.00	-	0%
Agricultural Extension Service	212,405.00	218,322.00	(5,917.00)	218,322.00	218,322.00	100%
Board of Education	56,603,784.00	57,578,576.00	(974,792.00)	86,367,865.00	57,578,576.00	67%
Cecil College	10,447,824.00	10,745,469.00	(297,645.00)	11,841,157.00	10,745,469.00	91%
Domestic Violence	-	-	-	-	-	NM
Gypsy Moth	-	-	-	5,625.00	-	0%
Health Department	994,008.15	-	994,008.15	3,823,475.00	-	0%
Libraries	4,006,944.00	4,271,080.00	(264,136.00)	6,406,619.00	4,271,080.00	67%
MD School for Blind	8,544.00	6,900.00	1,644.00	21,504.00	6,900.00	32%
Non-Profit Agencies	-	-	-	-	-	NM
Social Services	-	-	-	-	-	NM
Soil Conservation	48,562.00	48,562.00	-	48,562.00	48,562.00	100%
Volunteer Fire Departments	3,199,063.62	3,233,112.42	(34,048.80)	3,410,551.00	3,233,112.42	95%
Total Allocation Regular	75,521,134.77	76,102,021.42	(580,886.65)	112,177,917.00	76,102,021.42	68%
Operating Transfers						
Housing Voucher	-	-	-	71,107.00	-	0%
Community Services	-	-	-	3,230,925.00	-	0%
Capital Projects	-	-	-	200,000.00	-	0%
Confiscated Funds	8,723.74	-	8,723.74	-	-	NM
Circuit Court Grant	-	-	-	37,542.00	-	0%
DES Grant	-	-	-	168,651.00	-	0%
Board of Education	-	-	-	-	-	NM
Domestic Violence	-	-	-	-	-	NM
EMS Grant	-	-	-	75,829.00	-	0%
Planning and Zoning	-	-	-	-	-	NM
Public Works Grant	-	-	-	-	-	NM
State Attorney Grant	-	-	-	102,265.00	-	0%
Total Operating Transfers	8,723.74	-	8,723.74	3,886,319.00	-	0%
State Fee-Property Tax Admin	353,290.00	284,044.00	69,246.00	475,476.00	284,044.00	60%
Tax Rebate	703,134.81	726,080.87	(22,946.06)	726,084.00	726,080.87	100%
Bank Tax Distribution	7,179.00	7,179.00	-	7,179.00	7,179.00	100%
Total Transfers & Intergov	76,593,462.32	77,119,325.29	(525,862.97)	117,272,975.00	77,119,325.29	66%

Notes:

- (a) February includes pro-rata estimates and accrual calculations which may be revised after 2021 Yearend Adjustments.
- (b) Budget numbers are presented as full year budget.

Cecil County MD
General Fund
Balance Sheet
as of Eight Months Through 2/28/2021

See Note (a) as to limitations
(Unaudited)

	Prior Year	Current Year	Prior Yearend
	<u>02/28/20</u>	<u>02/28/21</u>	<u>06/30/20</u>
<u>ASSETS</u>			
Cash	59,186,645.69	70,822,032.19	2,400,579.00
Cash - Time Deposits	49,656,501.95	24,597,176.72	44,193,833.00
Less: Amounts due other Funds	(27,613,448.42)	(6,838,122.12)	-
Net Cash	81,229,699.22	88,581,086.79	46,594,412.00
Receivables	6,723,809.45	11,986,667.09	9,957,633.00
Due from Other Governments	149,048.56	5,743.46	27,280,662.00
Other Assets	296,414.30	394,106.24	382,575.00
Total Assets	<u>88,398,971.53</u>	<u>100,967,603.58</u>	<u>84,215,282.00</u>
<u>LIABILITIES</u>			
Accounts Payable	462,011.71	492,475.22	3,402,091.00
Unavailable/Unearned Revenue	681,008.75	463,337.20	19,557,212.00
Other Liabilities	2,540,404.72	2,948,464.03	6,731,099.00
Total Liabilities	<u>3,683,425.18</u>	<u>3,904,276.45</u>	<u>29,690,402.00</u>
<u>FUND BALANCES</u>			
Non-spendable (per Yearend)	9,812,028.00	9,812,028.00	6,874,368.00
Unrestricted	74,903,518.35	87,251,299.13	47,650,512.00
Total Fund Balance	<u>84,715,546.35</u>	<u>97,063,327.13</u>	<u>54,524,880.00</u>

Notes:

- (a) February pro-rata estimates and accrual calculations which may be revised after 2021 Yearend Adjustments.

Cecil County MD
INCOME TAX RECEIPTS as of
February, 2021
(Unaudited)

	FISCAL YEAR - 2018		FISCAL YEAR - 2019		FISCAL YEAR - 2020		FISCAL YEAR - 2021	
	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Bud Total
SEPTEMBER	\$ 441,633	0.7%	\$ 1,354,484	2.0%	\$ 1,678,858	2.5%	\$ 5,313,215	8.3%
OCTOBER	1,736,164	2.9%	1,726,559	2.6%	2,563,998	3.8%	1,959,551	3.1%
NOVEMBER	13,478,378	22.9%	14,834,759	22.2%	16,427,087	24.2%	16,982,094	26.6%
DECEMBER	255,441	0.4%	264,621	0.4%	376,094	0.6%	461,385	0.7%
JANUARY	407,529	0.7%	554,660	0.8%	515,666	0.8%	760,485	1.2%
FEBRUARY	14,274,442	24.2%	14,586,464	21.8%	15,690,227	23.1%	18,927,008	29.6%
MARCH	197,921	0.3%	1,062,971	1.6%	1,164,631	1.7%		0.0%
APRIL	-	0.0%	-	0.0%	-	0.0%		0.0%
MAY	12,483,277	21.2%	12,457,887	18.7%	12,051,323	17.7%		0.0%
JUNE	9,939,451	16.9%	13,357,673	20.0%	10,094,766	14.9%		0.0%
JULY	4,563,783	7.7%	4,666,810	7.0%	4,115,987	6.1%		0.0%
AUGUST	1,131,716	1.9%	1,915,217	2.9%	3,256,268	4.8%		0.0%
Year to Date	\$ 58,909,734	100.0%	\$ 66,782,105	100.0%	\$ 67,934,905	100.0%	\$ 44,403,738	69.4%
Budget	\$ 60,363,860		\$ 62,572,542		\$ 63,322,542		\$ 63,962,320	
Comparative Year to Year Feb 28	\$ 30,593,588	0.3%	\$ 33,321,548	8.9%	\$ 37,251,930	11.8%	\$ 44,403,738	19.2%

Notes:

FY 2021 YTD Actual Receipts % change current year vs. prior year 19.20%
FY 2021 YTD Actual Receipts \$ change current year vs. prior year \$ 7,151,808

Cecil County MD
PERRYVILLE CASINO REVENUES as of
February 28, 2021
(Unaudited)

	FISCAL YEAR - 2020				FISCAL YEAR - 2021			
	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	\$ 354,786	\$ 124,175	\$ 230,611	11.7%	\$ 380,989	\$ 133,346	\$ 247,643	10.8%
AUGUST	347,362	121,577	225,785	11.5%	368,011	128,804	239,207	10.4%
SEPTEMBER	324,326	113,514	210,812	10.7%	365,604	127,961	237,643	10.3%
OCTOBER	317,578	111,152	206,426	10.5%	380,220	133,077	247,143	10.7%
NOVEMBER	314,183	109,964	204,219	10.4%	319,303	111,756	207,547	9.0%
DECEMBER	330,506	115,677	214,829	10.9%	357,470	125,115	232,356	10.1%
JANUARY	332,502	116,376	216,126	11.0%	372,639	130,424	242,215	10.5%
FEBRUARY	361,654	126,579	235,075	11.9%	341,988	119,696	222,292	9.7%
MARCH	162,570	56,900	105,671	5.4%	-	-	-	0.0%
APRIL	-	-	-	0.0%	-	-	-	0.0%
MAY	-	-	-	0.0%	-	-	-	0.0%
JUNE	187,577	65,652	121,925	6.2%	-	-	-	0.0%
Year to Date	\$ 3,033,045	\$ 1,061,566	\$ 1,971,479	100.0%	\$ 2,886,223	\$ 1,010,178	\$ 1,876,045	81.6%
Budget			\$ 2,800,000				\$ 2,300,000	
Comparative Year to Year Feb 28	\$ 2,682,897	\$ 939,014	\$ 1,743,883	2.6%	\$ 2,886,223	\$ 1,010,178	\$ 1,876,045	7.6%

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 Eight Months Through 02/28/21
Unaudited

FY21 YTD represents 67% of Full Year Budget

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2020 Actual thru Feb	FY 2021 Actual thru Feb	Favorable / (Unfavorable) thru Feb 2021 vs 2020	FY 2021 Rev Budget Fiscal Year	FY 2021 Actual thru Feb	% of FY21 Act YTD to Full Year Budget
Revenues						
Sales & User Fees	5,604,023.66	5,956,492.88	352,469.22	7,992,000.00	5,956,492.88	75%
Charges for Services	145,580.53	174,337.25	28,756.72	266,300.00	174,337.25	65%
Discount	-	-	-	-	-	NM
Interest & Penalties	4,826.50	3,773.05	(1,053.45)	2,325.00	3,773.05	162%
Federal Grants	-	-	-	-	-	NM
State Grants	-	-	-	-	-	NM
Contributions & Other	526.58	29,784.77	29,258.19	-	29,784.77	NM
Total Revenues	5,754,957.27	6,164,387.95	409,430.68	8,260,625.00	6,164,387.95	75%
Expenditures						
Salary & Fringe	1,075,814.79	1,062,691.12	13,123.67	1,705,474.00	1,062,691.12	62%
Professional & Related Services	1,206,093.11	1,559,939.30	(353,846.19)	3,055,280.00	1,559,939.30	51%
Supplies & Materials	208,183.66	234,871.03	(26,687.37)	367,602.00	234,871.03	64%
Utilities	71,877.84	70,278.99	1,598.85	255,700.00	70,278.99	27%
Training & Related	6,204.87	2,929.99	3,274.88	16,350.00	2,929.99	18%
Depreciation	913,366.67	686,594.67	226,772.00	1,029,892.00	686,594.67	67%
Depletion	416,864.67	733,333.33	(316,468.66)	1,100,000.00	733,333.33	67%
Transfers & Intergovernment	38,738.28	38,739.00	(0.72)	51,651.00	38,739.00	75%
Total Expenditures	3,937,143.89	4,389,377.43	(452,233.54)	7,581,949.00	4,389,377.43	58%
Operating Gain/(Loss)	1,817,813.38	1,775,010.52	(42,802.86)	678,676.00	1,775,010.52	262%
Non-Operating Revenues (Expenses)						
Interest Expense	(158,008.56)	(177,867.65)	(19,859.09)	(177,996.00)	(177,867.65)	100%
Bond Issue Expense	-	-	-	(75,884.00)	-	0%
Investment Earnings	65,054.96	2,009,430.82	1,944,375.86	150,000.00	2,009,430.82	1340%
Change in Net Position	1,724,859.78	3,606,573.69	1,881,713.91	574,796.00	3,606,573.69	627%
				(a)		

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2020 is shown as a percentage of yearend actual and FY2021 as a percentage of budget.
- (c) The FY 2021 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 Eight Months Through 02/28/21
Unaudited

FY21 YTD represents 67% of Full Year Budget

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Rev Budget vs Actual</u>		
	<u>FY 2020 Actual thru Feb</u>	<u>FY 2021 Actual thru Feb</u>	<u>Favorable / (Unfavorable) thru Feb 2021 vs 2020</u>	<u>FY 2021 Rev Budget Fiscal Year</u>	<u>FY 2021 Actual thru Feb</u>	<u>% of FY21 Act YTD to Full Year Budget</u>
Revenues						
Sales & User Fees	4,190,978.53	4,310,185.36	119,206.83	8,092,407.00	4,310,185.36	53%
Interest & Penalties	30,507.09	11,469.78	(19,037.31)	30,075.00	11,469.78	38%
Federal Grants	-	-	-	-	-	NM
State Grants	60,000.00	60,000.00	-	60,000.00	60,000.00	100%
Charges for Services	13,949.67	6,283.10	(7,666.57)	13,950.00	6,283.10	45%
Contributions & Other	333.20	31,950.00	31,616.80	5,000.00	31,950.00	639%
Total Revenues	<u>4,295,768.49</u>	<u>4,419,888.24</u>	<u>124,119.75</u>	<u>8,201,432.00</u>	<u>4,419,888.24</u>	54%
Expenditures						
Salary & Fringe	859,228.54	933,944.22	(74,715.68)	1,415,356.00	933,944.22	66%
Professional & Related Services	700,694.37	846,187.91	(145,493.54)	1,669,225.00	846,187.91	51%
Supplies & Materials	309,211.08	271,547.65	37,663.43	518,212.00	271,547.65	52%
Utilities	235,528.18	288,808.06	(53,279.88)	566,200.00	288,808.06	51%
Training & Related	9,537.08	5,073.95	4,463.13	33,000.00	5,073.95	15%
Depreciation	3,003,375.33	2,947,391.33	55,984.00	4,421,087.00	2,947,391.33	67%
Transfers & Intergovernment	-	-	-	-	-	NM
Total Expenditures	<u>5,117,574.58</u>	<u>5,292,953.12</u>	<u>(175,378.54)</u>	<u>8,623,080.00</u>	<u>5,292,953.12</u>	61%
Operating Gain/(Loss)	(821,806.09)	(873,064.88)	(51,258.79)	(421,648.00)	(873,064.88)	207%
Non-Operating Revenues (Expenses)						
Interest Expense	(810,377.94)	(780,301.95)	30,075.99	(1,577,674.00)	(780,301.95)	49%
Bond Issue Expense	(127,085.06)	(118,352.12)	8,732.94	(176,569.00)	(118,352.12)	67%
Transfer in Casino Fund	-	-	-	1,000,000.00	-	0%
Investment Earnings	4.75	5.76	1.01	30,000.00	5.76	0%
Capital Contributions						
Developers Contributions	-	-	-	-	-	-
Connection Fees	1,384,243.39	1,265,283.25	(118,960.14)	1,500,000.00	1,265,283.25	84%
Change in Net Position	(375,020.95)	(506,429.94)	(131,408.99)	354,109.00 (a)	(506,429.94)	-143%

Notes:

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- (c) The FY 2021 budget includes Fund Balance and capital outlay in the change in net position.