

**Cecil County MD**  
**General Fund**  
**Revenues & Expenditures by Major Department**  
**as of Seven Months Through 01/31/17**

See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Actual		
	FY 2016	FY 2017	Favorable / (Unfavorable)	FY 2017	FY 2017	Favorable / (Unfavorable)
	Actual thru Jan	Actual thru Jan	thru Jan 2017 vs 2016	Budget Fiscal Year	Actual thru Jan	thru Jan Annual Budget
<b>Revenues</b>						
Real Property Tax	92,478,493.53	92,711,730.00	233,236.47	93,402,462.00	92,711,730.00	(690,732.00)
Personal Property Tax	9,115,999.20	9,421,538.50	305,539.30	9,754,134.00	9,421,538.50	(332,595.50)
Payment in Lieu of Tax	3,698,582.98	3,698,612.32	29.34	3,704,109.00	3,698,612.32	(5,496.68)
Discount	300.37	227.32	(73.05)	-	227.32	227.32
Interest & Penalties	137,327.78	136,305.82	(1,021.96)	671,647.00	136,305.82	(535,341.18)
Income Tax	16,585,110.66	17,491,512.07	906,401.41	56,439,257.00	17,491,512.07	(38,947,744.93)
License & Permits	660,839.02	794,571.59	133,732.57	2,121,645.00	794,571.59	(1,327,073.41)
Federal Grants	-	-	-	20,000.00	-	(20,000.00)
State Grants	536,966.25	503,359.62	(33,606.63)	1,413,257.00	503,359.62	(909,897.38)
Other Intergovernmental	636,423.06	452,116.39	(184,306.67)	1,851,136.00	452,116.39	(1,399,019.61)
Charges for Services	1,837,703.53	1,923,614.83	85,911.30	3,851,488.00	1,923,614.83	(1,927,873.17)
Recordation	2,637,378.05	2,775,041.33	137,663.28	5,000,000.00	2,775,041.33	(2,224,958.67)
Investment Earnings	38,217.77	127,720.84	89,503.07	125,000.00	127,720.84	2,720.84
Contributions & Other Transfers	392,673.61	413,669.49	20,995.88	215,800.00	413,669.49	197,869.49
	-	-	-	1,938,000.00	-	(1,938,000.00)
<b>Total Revenues</b>	<b>128,756,015.81</b>	<b>130,450,020.12</b>	<b>1,694,004.31</b>	<b>180,507,935.00</b>	<b>130,450,020.12</b>	<b>(50,057,914.88)</b>
<b>Expenditures</b>						
COUNTY EXECUTIVE	103,154.43	112,707.97	(9,553.54)	249,489.00	112,707.97	136,781.03
COUNTY COUNCIL	176,621.24	179,089.24	(2,468.00)	399,544.00	179,089.24	220,454.76
ADMINISTRATOR	192,912.00	177,455.63	15,456.37	343,675.00	177,455.63	166,219.37
HUMAN RESOURCES	738,964.68	786,903.33	(47,938.65)	1,248,821.00	786,903.33	461,917.67
CIRCUIT COURT	1,219,925.27	1,075,526.39	144,398.88	2,139,393.00	1,075,526.39	1,063,866.61
STATE'S ATTORNEY'S OFFICE	1,192,346.18	1,166,424.17	25,922.01	2,253,437.00	1,166,424.17	1,087,012.83
YOUTH PANEL	39,176.27	46.42	39,129.85	-	46.42	(46.42)
ORPHAN'S COURT	18,316.33	20,406.31	(2,089.98)	41,352.00	20,406.31	20,945.69
BOARD OF ELECTIONS	282,597.90	395,753.93	(113,156.03)	830,238.00	395,753.93	434,484.07
FINANCE	1,456,315.24	1,386,865.34	69,449.90	2,754,466.00	1,386,865.34	1,367,600.66
LIQUOR BOARD	109,951.96	108,122.65	1,829.31	187,549.00	108,122.65	79,426.35
PLANNING & ZONING	536,873.84	519,164.33	17,709.51	1,043,953.00	519,164.33	524,788.67
MAINTENANCE	2,004,794.65	1,984,118.62	20,676.03	3,985,507.00	1,984,118.62	2,001,388.38
INFORMATION SYSTEMS	83.76	106.78	(23.02)	-	106.78	(106.78)
LEGAL SERVICES	86,911.40	97,368.36	(10,456.96)	183,129.00	97,368.36	85,760.64
GENERAL GOVERNMENT	-	-	-	-	-	-
LAW ENFORCEMENT	11,027,280.92	11,716,012.33	(688,731.41)	21,687,075.00	11,716,012.33	9,971,062.67
EMERGENCY SERVICES	7,290,004.77	7,506,590.68	(216,585.91)	12,500,910.00	7,506,590.68	4,994,319.32
PERMITS & INSPECTIONS	513,537.48	508,273.24	5,264.24	1,035,905.00	508,273.24	527,631.76
ANIMAL CONTROL	415,170.00	307,994.63	107,175.37	730,000.00	307,994.63	422,005.37
PUBLIC WORKS	5,682,253.59	5,325,621.42	356,632.17	9,635,038.00	5,325,621.42	4,309,416.58
PUBLIC HEALTH	1,926,296.24	2,294,518.63	(368,222.39)	3,420,383.00	2,294,518.63	1,125,864.37
MD SCHOOL BLIND/ADULT DAYCARE	6,838.00	7,864.00	(1,026.00)	47,917.00	7,864.00	40,053.00
SOCIAL SERVICES	826,177.71	583,606.26	242,571.45	1,510,844.00	583,606.26	927,237.74
BOARD OF EDUCATION	46,392,641.75	47,424,714.28	(1,032,072.53)	81,634,351.00	47,424,714.28	34,209,636.72
CECIL COLLEGE	6,132,444.00	7,015,934.00	(883,490.00)	10,054,100.00	7,015,934.00	3,038,166.00
NON-PROFIT AGENCIES	88,447.00	88,447.00	-	88,447.00	88,447.00	-
PARKS & RECREATION	432,188.47	487,458.70	(55,270.23)	957,981.00	487,458.70	470,522.30
LIBRARIES	2,729,222.44	2,964,892.00	(235,669.56)	5,148,576.00	2,964,892.00	2,183,684.00
AGRICULTURE	438,820.33	334,131.61	104,688.72	626,029.00	334,131.61	291,897.39
ECONOMIC DEVELOPMENT	528,950.93	488,399.23	40,551.70	1,117,844.00	488,399.23	629,444.77
JUDGEMENT & LOSSES	470.00	-	470.00	10,000.00	-	10,000.00
GRANTS TO MUNICIPALITIES	671,362.84	674,408.98	(3,046.14)	674,409.00	674,408.98	0.02
DEBT SERVICE - PRINCIPAL	7,523,350.93	9,081,926.46	(1,558,575.53)	9,470,803.00	9,081,926.46	388,876.54
DEBT SERVICE - INTEREST	3,145,468.42	3,801,037.52	(655,569.10)	5,659,139.00	3,801,037.52	1,858,101.48
OPERATING TRANSFER	-	595.00	(595.00)	1,500,135.00	595.00	1,499,540.00
<b>Total Expenditures</b>	<b>103,929,870.97</b>	<b>108,622,485.44</b>	<b>(4,692,614.47)</b>	<b>183,170,439.00</b>	<b>108,622,485.44</b>	<b>74,547,953.56</b>
<b>Revenues over Expenditures</b>	<b>24,826,144.84</b>	<b>21,827,534.68</b>	<b>(2,998,610.16)</b>	<b>(2,662,504.00)</b>	<b>21,827,534.68</b>	<b>24,490,038.68</b>

**Notes:**

- (a) January includes pro-rata estimates and accrual calculations which may be revised after 2017 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 Seven Months Through 01/31/17**  
See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2016 Actual thru Jan	FY 2017 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2017 vs 2016	FY 2017 Budget Fiscal Year	FY 2017 Actual thru Jan	Favorable / (Unfavorable) thru Jan Annual Budget
<b>Revenues</b>						
Real Property Tax	92,478,493.53	92,711,730.00	233,236.47	93,402,462.00	92,711,730.00	(690,732.00)
Personal Property Tax	9,115,999.20	9,421,538.50	305,539.30	9,754,134.00	9,421,538.50	(332,595.50)
Payment in lieu of Tax	3,698,582.98	3,698,612.32	29.34	3,704,109.00	3,698,612.32	(5,496.68)
Discount	300.37	227.32	(73.05)	-	227.32	227.32
Interest & Penalties	137,327.78	136,305.82	(1,021.96)	671,647.00	136,305.82	(535,341.18)
Special Assessments	-	-	-	-	-	-
Income Tax	16,585,110.66	17,491,512.07	906,401.41	56,439,257.00	17,491,512.07	(38,947,744.93)
License & Permits	660,839.02	794,571.59	133,732.57	2,121,645.00	794,571.59	(1,327,073.41)
Federal Grants	-	-	-	20,000.00	-	(20,000.00)
State Grants	536,966.25	503,359.62	(33,606.63)	1,413,257.00	503,359.62	(909,897.38)
Other Intergovernmental	636,423.06	452,116.39	(184,306.67)	1,851,136.00	452,116.39	(1,399,019.61)
Charges for Services	1,837,703.53	1,923,614.83	85,911.30	3,851,488.00	1,923,614.83	(1,927,873.17)
Recordation	2,637,378.05	2,775,041.33	137,663.28	5,000,000.00	2,775,041.33	(2,224,958.67)
Investment Earnings	38,217.77	127,720.84	89,503.07	125,000.00	127,720.84	2,720.84
Contributions & Other	392,673.61	413,669.49	20,995.88	215,800.00	413,669.49	197,869.49
Transfers	-	-	-	1,938,000.00	-	(1,938,000.00)
<b>Total Revenues</b>	<b>128,756,015.81</b>	<b>130,450,020.12</b>	<b>1,694,004.31</b>	<b>180,507,935.00</b>	<b>130,450,020.12</b>	<b>(50,057,914.88)</b>
<b>Expenditures</b>						
Salary & Fringe	22,086,180.87	22,539,719.71	(453,538.84)	41,052,083.00	22,539,719.71	18,512,363.29
Professional & Related Services	5,773,498.23	5,228,516.34	544,981.89	10,356,634.00	5,228,516.34	5,128,117.66
Supplies & Materials	4,914,628.52	5,662,977.17	(748,348.65)	11,109,182.00	5,662,977.17	5,446,204.83
Utilities	598,198.56	641,188.22	(42,989.66)	1,468,338.00	641,188.22	827,149.78
Training & Related	222,572.62	234,125.50	(11,552.88)	574,724.00	234,125.50	340,598.50
Capital Outlay	255,203.74	548,352.13	(293,148.39)	1,389,299.00	548,352.13	840,946.87
Debt Service	1,500.00	750.00	750.00	-	750.00	(750.00)
Special Purpose	254,861.94	265,800.60	(10,938.66)	715,849.00	265,800.60	450,048.40
Debt Service - Principal	7,523,350.93	9,081,926.46	(1,558,575.53)	9,470,803.00	9,081,926.46	388,876.54
Debt Service - Interest	3,145,468.42	3,801,037.52	(655,569.10)	5,659,139.00	3,801,037.52	1,858,101.48
Transfers & Intergovernment	59,154,407.14	60,618,091.79	(1,463,684.65)	101,374,388.00	60,618,091.79	40,756,296.21
<b>Total Expenditures</b>	<b>103,929,870.97</b>	<b>108,622,485.44</b>	<b>(4,692,614.47)</b>	<b>183,170,439.00</b>	<b>108,622,485.44</b>	<b>74,547,953.56</b>
<b>Revenues over Expenditures</b>	<b>24,826,144.84</b>	<b>21,827,534.68</b>	<b>(2,998,610.16)</b>	<b>(2,662,504.00)</b>	<b>21,827,534.68</b>	<b>24,490,038.68</b>

(b)

**Notes:**

- (a) January includes pro-rata estimates and accrual calculations which may be revised after 2017 Yearend Adjustments.
- (b) For FY 2017 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 01/31/17**  
See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2016 Actual thru Jan	FY 2017 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2017 vs 2016	FY 2017 Budget Fiscal Year	FY 2017 Actual thru Jan	Favorable / (Unfavorable) thru Jan Annual Budget
<b>Allocation Regular</b>						
Planning & Zoning	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-
Volunteer Fire Departments	2,476,242.14	2,525,298.40	(49,056.26)	2,525,299.00	2,525,298.40	0.60
Department of Public Works	-	-	-	-	-	-
Animal Control	405,170.00	-	405,170.00	-	-	-
Health Department	1,921,669.47	2,289,941.23	(368,271.76)	3,356,211.00	2,289,941.23	1,066,269.77
MD School for Blind	6,838.00	7,864.00	(1,026.00)	13,680.00	7,864.00	5,816.00
Adult Daycare	-	-	-	34,237.00	-	34,237.00
Social Services	45,000.00	30,000.00	15,000.00	45,000.00	30,000.00	15,000.00
Domestic Violence	14,575.00	14,350.00	225.00	34,000.00	14,350.00	19,650.00
Board of Education	44,220,769.25	44,722,238.00	(501,468.75)	76,666,693.00	44,722,238.00	31,944,455.00
Cecil Community College	6,083,604.00	6,941,249.00	(857,645.00)	9,934,415.00	6,941,249.00	2,993,166.00
Non-Profit Agencies	88,447.00	88,447.00	-	88,447.00	88,447.00	-
Libraries	2,729,222.44	2,964,892.00	(235,669.56)	5,082,667.00	2,964,892.00	2,117,775.00
Agricultural Extension Service	194,508.00	99,469.18	95,038.82	194,508.00	99,469.18	95,038.82
Soil Conservation	48,562.00	32,376.00	16,186.00	48,562.00	32,376.00	16,186.00
Gypsy Moth	-	-	-	5,625.00	-	5,625.00
<b>Total Allocation Regular</b>	<b>58,234,607.30</b>	<b>59,716,124.81</b>	<b>(1,481,517.51)</b>	<b>98,029,344.00</b>	<b>59,716,124.81</b>	<b>38,313,219.19</b>
<b>Operating Transfers</b>						
Housing Voucher	-	-	-	30,455.00	-	30,455.00
Senior Services	-	-	-	1,469,680.00	-	1,469,680.00
Confiscated Funds	-	595.00	(595.00)	-	595.00	(595.00)
Circuit Court Grant	-	-	-	30,165.00	-	30,165.00
State Attorney Grant	-	-	-	99,481.00	-	99,481.00
DES Grant	-	-	-	162,861.00	-	162,861.00
EMS Grant	-	-	-	91,447.00	-	91,447.00
Domestic Violence	-	-	-	299,157.00	-	299,157.00
<b>Total Operating Transfers</b>	<b>-</b>	<b>595.00</b>	<b>(595.00)</b>	<b>2,183,246.00</b>	<b>595.00</b>	<b>2,182,651.00</b>
State Fee-Property Tax Admin	248,437.00	226,963.00	21,474.00	487,389.00	226,963.00	260,426.00
Tax Rebate	664,183.84	667,229.98	(3,046.14)	667,230.00	667,229.98	0.02
Bank Tax Distribution	7,179.00	7,179.00	-	7,179.00	7,179.00	-
<b>Total Transfers &amp; Intergov</b>	<b>59,154,407.14</b>	<b>60,618,091.79</b>	<b>(1,463,684.65)</b>	<b>101,374,388.00</b>	<b>60,618,091.79</b>	<b>40,756,296.21</b>

**Notes:**

- (a) January includes pro-rata estimates and accrual calculations which may be revised after 2017 Yearend Adjustments.
- (b) Budget numbers are presented as full year budget.

**Cecil County MD**  
**General Fund**  
**Balance Sheet**  
**as of Seven Months Through 1/31/17**

See Note (a) as to limitations  
(Unaudited)

	<u>Prior Year</u>	<u>Current Year</u>	<u>Prior</u> <u>Yearend</u>
	<u>01/31/16</u>	<u>01/31/17</u>	<u>06/30/16</u>
<b><u>ASSETS</u></b>			
Cash	15,906,068.56	33,572,161.21	11,627,523.00
Cash - Time Deposits	27,727,880.93	28,512,701.06	14,693,973.00
Less: Amounts due other Funds	<u>12,495,782.33</u>	<u>(7,909,429.72)</u>	<u>-</u>
Net Cash	56,129,731.82	54,175,432.55	26,321,496.00
Receivables	7,716,178.22	7,386,033.75	12,797,569.00
Due from Other Governments	72,148.72	11,679.45	12,639,157.00
Other Assets	<u>460,930.59</u>	<u>595,467.54</u>	<u>597,835.00</u>
Total Assets	<u>64,378,989.35</u>	<u>62,168,613.29</u>	<u>52,356,057.00</u>
<b><u>LIABILITIES</u></b>			
Accounts Payable	439,320.50	484,550.15	1,616,463.00
Unavailable/Unearned Revenue	573,813.98	407,329.24	7,251,322.00
Other Liabilities	<u>814,335.12</u>	<u>1,594,656.24</u>	<u>5,633,729.00</u>
Total Liabilities	<u>1,827,469.60</u>	<u>2,486,535.63</u>	<u>14,501,514.00</u>
<b><u>FUND BALANCES</u></b>			
Non-spendable (per Yearend)	10,982,077.00	13,335,406.00	10,603,047.00
Unrestricted	<u>51,569,442.75</u>	<u>46,346,671.66</u>	<u>27,251,496.00</u>
Total Fund Balance	<u>62,551,519.75</u>	<u>59,682,077.66</u>	<u>37,854,543.00</u>

**Notes:**

- (a) January pro-rata estimates and accrual calculations which may be revised after 2017 Yearend Adjustments.
- (b) January 2016 "Amounts due other funds" is a positive mainly due to front funding of bond projects by the general fund.



**Cecil County MD**  
**PERRYVILLE CASINO REVENUES as of**  
**January 31, 2017**  
(Unaudited)

	FISCAL YEAR - 2016				FISCAL YEAR - 2017			
	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	\$ 326,878	\$ 114,407	\$ 212,470	9.1%	\$ 312,663	\$ 109,432	\$ 203,231	7.6%
AUGUST	305,993	107,098	198,896	8.5%	281,673	98,586	183,087	6.9%
SEPTEMBER	286,227	100,179	186,047	7.9%	274,172	95,960	178,212	6.7%
OCTOBER	289,279	101,248	188,031	8.0%	280,818	98,286	182,532	6.9%
NOVEMBER	275,568	96,449	179,119	7.6%	257,955	90,284	167,671	6.3%
DECEMBER	295,516	103,431	192,085	8.2%	319,555	111,844	207,711	7.8%
JANUARY	262,022	91,708	170,315	7.3%	312,874	109,506	203,368	7.7%
FEBRUARY	304,338	106,518	197,820	8.4%	-	-	-	0.0%
MARCH	327,627	114,669	212,957	9.1%	-	-	-	0.0%
APRIL	330,428	115,650	214,778	9.1%	-	-	-	0.0%
MAY	325,801	114,030	211,771	9.0%	-	-	-	0.0%
JUNE	281,586	98,555	183,031	7.8%	-	-	-	0.0%
<b>Year to Date</b>	<b>\$ 3,611,262</b>	<b>\$ 1,263,942</b>	<b>\$ 2,347,320</b>	<b>100.0%</b>	<b>\$ 2,039,711</b>	<b>\$ 713,899</b>	<b>\$ 1,325,812</b>	<b>49.9%</b>
<b>Budget</b>			<b>\$ 2,184,500</b>				<b>\$ 2,658,139</b>	
<b>Comparative Year to Year Jan 31</b>	<b>\$ 2,041,482</b>	<b>\$ 714,519</b>	<b>\$ 1,326,963</b>	<b>2.4%</b>	<b>\$ 2,039,711</b>	<b>\$ 713,899</b>	<b>\$ 1,325,812</b>	<b>-0.1%</b>

**Notes:**

- (1) January 2017 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 Seven Months Through 01/31/17**  
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2016 Actual thru Jan	FY 2017 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2017 vs 2016	FY 2017 Rev Budget Fiscal Year	FY 2017 Actual thru Jan	Favorable / (Unfavorable) thru Jan Annual Budget
<b>Revenues</b>						
Sales & User Fees	4,017,907.96	4,354,356.84	336,448.88	7,362,331.00	4,354,356.84	(3,007,974.16)
Charges for Services	171,996.85	141,672.54	(30,324.31)	27,800.00	141,672.54	113,872.54
Discount	-	-	-	-	-	-
Interest & Penalties	3,287.38	3,558.46	271.08	5,175.00	3,558.46	(1,616.54)
Federal Grants	-	-	-	-	-	-
State Grants	-	-	-	12,600.00	-	(12,600.00)
Contributions & Other	-	7,545.16	7,545.16	-	7,545.16	7,545.16
<b>Total Revenues</b>	<b>4,193,192.19</b>	<b>4,507,133.00</b>	<b>313,940.81</b>	<b>7,407,906.00</b>	<b>4,507,133.00</b>	<b>(2,900,773.00)</b>
<b>Expenditures</b>						
Salary & Fringe	779,832.16	790,115.12	(10,282.96)	1,470,430.00	790,115.12	680,314.88
Professional & Related Services	1,078,551.12	565,343.03	513,208.09	2,459,435.00	565,343.03	1,894,091.97
Supplies & Materials	195,355.02	109,479.40	85,875.62	327,602.00	109,479.40	218,122.60
Utilities	118,127.70	121,741.96	(3,614.26)	219,100.00	121,741.96	97,358.04
Training & Related	4,241.17	3,243.76	997.41	16,950.00	3,243.76	13,706.24
Depreciation (b)	1,217,647.35	1,495,303.83	(277,656.48)	2,563,378.00	1,495,303.83	1,068,074.17
Transfers & Intergovernment	38,738.29	32,281.92	6,456.37	64,564.00	32,281.92	32,282.08
<b>Total Expenditures</b>	<b>3,432,492.81</b>	<b>3,117,509.02</b>	<b>314,983.79</b>	<b>7,121,459.00</b>	<b>3,117,509.02</b>	<b>4,003,949.98</b>
<b>Operating Gain/(Loss)</b>	<b>760,699.38</b>	<b>1,389,623.98</b>	<b>628,924.60</b>	<b>286,447.00</b>	<b>1,389,623.98</b>	<b>1,103,176.98</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Expense	(171,034.04)	(195,385.82)	(24,351.78)	(443,847.00)	(195,385.82)	248,461.18
Bond Issue Expense	-	-	-	-	-	-
Investment Earnings	12,041.14	18,739.11	6,697.97	20,000.00	18,739.11	(1,260.89)
<b>Change in Net Position</b>	<b>601,706.48</b>	<b>1,212,977.27</b>	<b>611,270.79</b>	<b>(137,400.00)</b> (c)	<b>1,212,977.27</b>	<b>1,350,377.27</b>

**Notes:**

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation, Depletion & Closure for FY2016 is shown as a percentage of yearend actual and FY2017 as a percentage of budget.
- (c) The FY 2017 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 01/31/17**  
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2016 Actual thru Jan	FY 2017 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2017 vs 2016	FY 2017 Rev Budget Fiscal Year	FY 2017 Actual thru Jan	Favorable / (Unfavorable) thru Jan Annual Budget
<b>Revenues</b>						
Sales & User Fees	2,866,384.19	2,885,995.67	19,611.48	5,937,039.00	2,885,995.67	(3,051,043.33)
Interest & Penalties	14,707.73	17,329.68	2,621.95	55,200.00	17,329.68	(37,870.32)
Federal Grants	-	-	-	-	-	-
State Grants	-	-	-	1,300,000.00	-	(1,300,000.00)
Charges for Services	-	-	-	-	-	-
Contributions & Other	20,087.24	70,018.82	49,931.58	34,000.00	70,018.82	36,018.82
<b>Total Revenues</b>	<b>2,901,179.16</b>	<b>2,973,344.17</b>	<b>72,165.01</b>	<b>7,326,239.00</b>	<b>2,973,344.17</b>	<b>(4,352,894.83)</b>
<b>Expenditures</b>						
Salary & Fringe	648,693.38	669,284.71	(20,591.33)	1,308,550.00	669,284.71	639,265.29
Professional & Related Services	450,809.60	515,454.72	(64,645.12)	963,227.00	515,454.72	447,772.28
Supplies & Materials	211,549.48	159,702.73	51,846.75	423,321.00	159,702.73	263,618.27
Utilities	237,468.74	277,429.69	(39,960.95)	660,131.00	277,429.69	382,701.31
Training & Related	15,547.05	10,441.08	5,105.97	30,000.00	10,441.08	19,558.92
Depreciation (b)	1,367,384.14	1,590,952.42	(223,568.28)	2,727,347.00	1,590,952.42	1,136,394.58
Transfers & Intergovernment	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,931,452.39</b>	<b>3,223,265.35</b>	<b>(291,812.96)</b>	<b>6,112,576.00</b>	<b>3,223,265.35</b>	<b>2,889,310.65</b>
<b>Operating Gain/(Loss)</b>	<b>(30,273.23)</b>	<b>(249,921.18)</b>	<b>(219,647.95)</b>	<b>1,213,663.00</b>	<b>(249,921.18)</b>	<b>(1,463,584.18)</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Expense	(626,325.40)	(727,268.06)	(100,942.66)	(1,647,489.00)	(727,268.06)	920,220.94
Bond Issue Expense	(122,591.36)	(122,591.36)	-	(122,591.00)	(122,591.36)	(0.36)
Investment Earnings	81.24	5,483.93	5,402.69	4,800.00	5,483.93	683.93
<b>Capital Contributions</b>						
Connection Fees	424,127.55	349,700.00	(74,427.55)	684,000.00	349,700.00	(334,300.00)
<b>Change in Net Position</b>	<b>(354,981.20)</b>	<b>(744,596.67)</b>	<b>(389,615.47)</b>	<b>132,383.00</b> (c)	<b>(744,596.67)</b>	<b>(876,979.67)</b>

**Notes:**

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2016 is shown as a percentage of yearend actual and FY2017 as a percentage of budget.
- (c) The FY 2017 budget includes Fund Balance and capital outlay in the change in net position.