

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Five Months Through 11/30/17
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Actual		
	FY 2017 Actual thru Nov	FY 2018 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2017 vs 2016	FY 2018 Rev Budget Fiscal Year	FY 2018 Actual thru Nov	Favorable / (Unfavorable) thru Nov Annual Budget
Revenues						
Real Property Tax	92,514,248.90	98,195,760.07	5,681,511.17	98,665,519.00	98,195,760.07	(469,758.93)
Personal Property Tax	8,807,955.00	9,557,485.20	749,530.20	10,004,161.00	9,557,485.20	(446,675.80)
Payment in Lieu of Tax	3,698,612.32	3,696,652.09	(1,960.23)	3,704,138.00	3,696,652.09	(7,485.91)
Discount	227.32	39.80	(187.52)	-	39.80	39.80
Interest & Penalties	41,272.68	67,024.02	25,751.34	671,797.00	67,024.02	(604,772.98)
Income Tax	16,727,263.08	15,656,175.09	(1,071,087.99)	60,363,860.00	15,656,175.09	(44,707,684.91)
License & Permits	566,014.56	463,522.96	(102,491.60)	2,151,197.00	463,522.96	(1,687,674.04)
Federal Grants	-	-	-	-	-	-
State Grants	310,207.21	246,069.60	(64,137.61)	1,383,907.00	246,069.60	(1,137,837.40)
Other Intergovernmental	308,280.56	311,158.12	2,877.56	1,184,495.00	311,158.12	(873,336.88)
Charges for Services	1,275,310.35	2,085,206.89	809,896.54	3,703,208.00	2,085,206.89	(1,618,001.11)
Recordation	1,956,192.66	3,579,711.28	1,623,518.62	5,300,000.00	3,579,711.28	(1,720,288.72)
Investment Earnings	59,974.53	174,802.09	114,827.56	505,570.00	174,802.09	(330,767.91)
Contributions & Other Transfers	215,878.00	151,264.74	(64,613.26)	307,498.23	151,264.74	(156,233.49)
	-	-	-	1,834,821.00	-	(1,834,821.00)
Total Revenues	126,481,437.17	134,184,871.95	7,703,434.78	189,780,171.23	134,184,871.95	(55,595,299.28)
Expenditures						
COUNTY EXECUTIVE	74,980.22	77,244.84	(2,264.62)	215,198.00	77,244.84	137,953.16
COUNTY COUNCIL	127,867.86	121,344.37	6,523.49	400,470.00	121,344.37	279,125.63
ADMINISTRATOR	145,859.02	148,594.47	(2,735.45)	423,133.00	148,594.47	274,538.53
HUMAN RESOURCES	646,848.54	676,379.62	(29,531.08)	1,208,707.00	676,379.62	532,327.38
CIRCUIT COURT	769,664.59	745,023.50	24,641.09	2,183,792.00	745,023.50	1,438,768.50
STATE'S ATTORNEY'S OFFICE	832,150.43	744,903.31	87,247.12	2,404,111.00	744,903.31	1,659,207.69
YOUTH PANEL	-	-	-	-	-	-
ORPHAN'S COURT	11,511.74	7,788.23	3,723.51	43,374.00	7,788.23	35,585.77
BOARD OF ELECTIONS	251,796.61	156,878.32	94,918.29	813,999.00	156,878.32	657,120.68
FINANCE	1,078,299.05	933,490.69	144,808.36	2,775,173.00	933,490.69	1,841,682.31
LIQUOR BOARD	72,181.53	57,187.16	14,994.37	194,499.00	57,187.16	137,311.84
LAND USE & DEVELOPMENT SERVICES	744,376.16	762,804.98	(18,428.82)	2,437,996.00	762,804.98	1,675,191.02
MAINTENANCE	1,364,781.52	1,354,998.26	9,783.26	4,192,509.00	1,354,998.26	2,837,510.74
LEGAL SERVICES	69,340.32	87,145.89	(17,805.57)	234,069.00	87,145.89	146,923.11
LAW ENFORCEMENT	8,323,891.93	8,082,501.52	241,390.41	22,424,155.00	8,082,501.52	14,341,653.48
EMERGENCY SERVICES	6,107,892.62	5,919,591.00	188,301.62	13,152,874.00	5,919,591.00	7,233,283.00
ANIMAL CONTROL	211,769.49	249,759.27	(37,989.78)	702,740.00	249,759.27	452,980.73
PUBLIC WORKS	4,088,375.34	3,303,045.08	785,330.26	11,205,925.00	3,303,045.08	7,902,879.92
PUBLIC HEALTH	1,040,509.74	1,896,068.15	(855,558.41)	3,376,499.00	1,896,068.15	1,480,430.85
MD SCHOOL BLIND/ADULT DAYCARE	7,864.00	8,074.00	(210.00)	55,742.00	8,074.00	47,668.00
SOCIAL SERVICES	420,348.05	405,610.26	14,737.79	1,434,690.00	405,610.26	1,029,079.74
BOARD OF EDUCATION	32,346,412.28	34,609,030.78	(2,262,618.50)	82,972,441.00	34,609,030.78	48,363,410.22
CECIL COLLEGE	5,691,652.00	6,177,554.08	(485,902.08)	10,954,552.00	6,177,554.08	4,776,997.92
NON-PROFIT AGENCIES	88,447.00	-	88,447.00	-	-	-
PARKS & RECREATION	354,059.45	384,483.22	(30,423.77)	1,021,798.00	384,483.22	637,314.78
LIBRARIES	2,117,780.00	2,267,591.00	(149,811.00)	5,442,217.00	2,267,591.00	3,174,626.00
AGRICULTURE	265,596.28	377,784.77	(112,188.49)	637,349.00	377,784.77	259,564.23
ECONOMIC DEVELOPMENT	344,310.74	321,018.98	23,291.76	1,141,424.00	321,018.98	820,405.02
JUDGEMENT & LOSSES	-	5,311.08	(5,311.08)	10,000.00	5,311.08	4,688.92
GRANTS TO MUNICIPALITIES	667,229.98	677,397.70	(10,167.72)	684,577.00	677,397.70	7,179.30
DEBT SERVICE - PRINCIPAL	8,080,985.28	7,925,058.58	155,926.70	9,803,069.00	7,925,058.58	1,878,010.42
DEBT SERVICE - INTEREST	2,902,627.56	2,699,446.25	203,181.31	5,248,236.00	2,699,446.25	2,548,789.75
OPERATING TRANSFER	595.00	571.00	24.00	1,984,853.23	571.00	1,984,282.23
Total Expenditures	79,250,004.33	81,183,680.36	(1,933,676.03)	189,780,171.23	81,183,680.36	108,596,490.87
Revenues over Expenditures	47,231,432.84	53,001,191.59	5,769,758.75	-	53,001,191.59	53,001,191.59

(a)

Notes:

- (a) November includes pro-rata estimates and accrual calculations which may be revised after 2017 Yearend Adjustments.
- (b) For FY 2018 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 Five Months Through 11/30/17
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2017 Actual thru Nov	FY 2018 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2017 vs 2016	FY 2018 Rev Budget Fiscal Year	FY 2018 Actual thru Nov	Favorable / (Unfavorable) thru Nov Annual Budget
Revenues						
Real Property Tax	92,514,248.90	98,195,760.07	5,681,511.17	98,665,519.00	98,195,760.07	(469,758.93)
Personal Property Tax	8,807,955.00	9,557,485.20	749,530.20	10,004,161.00	9,557,485.20	(446,675.80)
Payment in lieu of Tax	3,698,612.32	3,696,652.09	(1,960.23)	3,704,138.00	3,696,652.09	(7,485.91)
Discount	227.32	39.80	(187.52)	-	39.80	39.80
Interest & Penalties	41,272.68	67,024.02	25,751.34	671,797.00	67,024.02	(604,772.98)
Special Assessments	-	-	-	-	-	-
Income Tax	16,727,263.08	15,656,175.09	(1,071,087.99)	60,363,860.00	15,656,175.09	(44,707,684.91)
License & Permits	566,014.56	463,522.96	(102,491.60)	2,151,197.00	463,522.96	(1,687,674.04)
Federal Grants	-	-	-	-	-	-
State Grants	310,207.21	246,069.60	(64,137.61)	1,383,907.00	246,069.60	(1,137,837.40)
Other Intergovernmental	308,280.56	311,158.12	2,877.56	1,184,495.00	311,158.12	(873,336.88)
Charges for Services	1,275,310.35	2,085,206.89	809,896.54	3,703,208.00	2,085,206.89	(1,618,001.11)
Recordation	1,956,192.66	3,579,711.28	1,623,518.62	5,300,000.00	3,579,711.28	(1,720,288.72)
Investment Earnings	59,974.53	174,802.09	114,827.56	505,570.00	174,802.09	(330,767.91)
Contributions & Other	215,878.00	151,264.74	(64,613.26)	307,498.23	151,264.74	(156,233.49)
Transfers	-	-	-	1,834,821.00	-	(1,834,821.00)
Total Revenues	126,481,437.17	134,184,871.95	7,703,434.78	189,780,171.23	134,184,871.95	(55,595,299.28)
Expenditures						
Salary & Fringe	16,043,545.75	15,871,986.66	171,559.09	42,486,860.00	15,871,986.66	26,614,873.34
Professional & Related Services	4,018,567.01	3,798,083.70	220,483.31	11,434,950.00	3,798,083.70	7,636,866.30
Supplies & Materials	2,541,453.15	1,533,672.44	1,007,780.71	8,033,727.00	1,533,672.44	6,500,054.56
Utilities	388,704.34	402,089.49	(13,385.15)	1,431,059.00	402,089.49	1,028,969.51
Training & Related	196,806.51	156,022.59	40,783.92	616,952.00	156,022.59	460,929.41
Capital Outlay	535,944.38	735,235.86	(199,291.48)	1,796,315.00	735,235.86	1,061,079.14
Debt Service	-	-	-	-	-	-
Special Purpose	155,106.05	140,054.05	15,052.00	654,573.00	140,054.05	514,518.95
Debt Service - Principal	8,080,985.28	7,925,058.58	155,926.70	9,803,069.00	7,925,058.58	1,878,010.42
Debt Service - Interest	2,902,627.56	2,699,446.25	203,181.31	5,248,236.00	2,699,446.25	2,548,789.75
Transfers & Intergovernment	44,386,354.43	47,922,030.74	(3,535,676.31)	108,274,430.23	47,922,030.74	60,352,399.49
Total Expenditures	79,250,094.46	81,183,680.36	(1,933,585.90)	189,780,171.23	81,183,680.36	108,596,490.87
Revenues over Expenditures	47,231,342.71	53,001,191.59	5,769,848.88	-	53,001,191.59	53,001,191.59

(a)

Notes:

- (a) November includes pro-rata estimates and accrual calculations which may be revised after 2017 Yearend Adjustments.
- (b) For FY 2018 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 Five Months Through 11/30/17
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2017 Actual thru Nov	FY 2018 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2017 vs 2016	FY 2018 Rev Budget Fiscal Year	FY 2018 Actual thru Nov	Favorable / (Unfavorable) thru Nov Annual Budget
Allocation Regular						
Planning & Zoning	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-
Volunteer Fire Departments	2,525,298.40	2,547,510.61	(22,212.21)	2,547,511.00	2,547,510.61	0.39
Department of Public Works	-	-	-	-	-	-
Animal Control	-	-	-	-	-	-
Health Department	1,036,343.03	1,891,844.43	(855,501.40)	3,313,451.00	1,891,844.43	1,421,606.57
MD School for Blind	7,864.00	8,074.00	(210.00)	21,505.00	8,074.00	13,431.00
Adult Daycare	-	-	-	34,237.00	-	34,237.00
Social Services	22,500.00	45,000.00	(22,500.00)	45,000.00	45,000.00	-
Domestic Violence	10,375.00	11,650.00	(1,275.00)	34,000.00	11,650.00	22,350.00
Board of Education	31,944,456.00	34,036,889.00	(2,092,433.00)	81,688,528.00	34,036,889.00	47,651,639.00
Cecil College	5,616,967.00	5,961,900.00	(344,933.00)	10,544,478.00	5,961,900.00	4,582,578.00
Non-Profit Agencies	88,447.00	-	88,447.00	-	-	-
Libraries	2,117,780.00	2,267,591.00	(149,811.00)	5,442,217.00	2,267,591.00	3,174,626.00
Agricultural Extension Service	97,254.02	199,201.00	(101,946.98)	199,201.00	199,201.00	-
Soil Conservation	24,282.00	48,562.00	(24,280.00)	48,562.00	48,562.00	-
Gypsy Moth	-	-	-	5,625.00	-	5,625.00
Total Allocation Regular	43,491,566.45	47,018,222.04	(3,526,655.59)	103,924,315.00	47,018,222.04	56,906,092.96
Operating Transfers						
Housing Voucher	-	-	-	44,562.00	-	44,562.00
Housing Other	-	-	-	-	-	-
Community Services	-	-	-	1,861,593.00	-	1,861,593.00
Confiscated Funds	595.00	571.00	24.00	-	571.00	(571.00)
Circuit Court Grant	-	-	-	19,213.00	-	19,213.00
State Attorney Grant	-	-	-	98,161.00	-	98,161.00
DES Grant	-	-	-	159,344.00	-	159,344.00
Board of Education	-	-	-	78,698.23	-	78,698.23
Public Works Grant	-	-	-	567,500.00	-	567,500.00
EMS Grant	-	-	-	79,109.00	-	79,109.00
Domestic Violence	-	-	-	219,969.00	-	219,969.00
Total Operating Transfers	595.00	571.00	24.00	3,128,149.23	571.00	3,127,578.23
State Fee-Property Tax Admin	226,963.00	225,840.00	1,123.00	537,389.00	225,840.00	311,549.00
Tax Rebate	667,229.98	677,397.70	(10,167.72)	677,398.00	677,397.70	0.30
Bank Tax Distribution	-	-	-	7,179.00	-	7,179.00
Total Transfers & Intergov	44,386,354.43	47,922,030.74	(3,535,676.31)	108,274,430.23	47,922,030.74	60,352,399.49

Notes:

- (a) November 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 Five Months Through 11/30/17

See Note (a) as to limitations
(Unaudited)

	Prior Year	Current Year	Prior Yearend
	11/30/16	11/30/17	06/30/17
<u>ASSETS</u>			
Cash	33,572,920.12	39,682,762.09	8,761,387.00
Cash - Time Deposits	28,512,701.06	21,478,818.86	12,967,540.00
Less: Amounts due other Funds	<u>(7,968,076.32)</u>	<u>2,639,622.10</u>	<u>-</u>
Net Cash	54,117,544.86	63,801,203.05	21,728,927.00
Receivables	7,386,033.75	29,984,102.01	14,736,382.00
Due from Other Governments	11,679.45	32,729.95	11,253,360.00
Other Assets	<u>556,066.15</u>	<u>580,643.83</u>	<u>499,441.00</u>
Total Assets	<u>62,071,324.21</u>	<u>94,398,678.84</u>	<u>48,218,110.00</u>
<u>LIABILITIES</u>			
Accounts Payable	484,550.15	2,062,033.78	1,843,095.00
Unavailable/Unearned Revenue	407,329.24	463,469.52	5,093,940.00
Other Liabilities	<u>1,594,136.77</u>	<u>3,081,785.79</u>	<u>5,490,877.00</u>
Total Liabilities	<u>2,486,016.16</u>	<u>5,607,289.09</u>	<u>12,427,912.00</u>
<u>FUND BALANCES</u>			
Non-spendable (per Yearend)	10,603,047.00	10,215,102.00	10,215,102.00
Unrestricted	<u>48,982,261.05</u>	<u>78,576,287.75</u>	<u>25,575,096.00</u>
Total Fund Balance	<u>59,585,308.05</u>	<u>88,791,389.75</u>	<u>35,790,198.00</u>

Notes:

(a) November pro-rata estimates and accrual calculations which may be revised

Cecil County MD
INCOME TAX RECEIPTS as of
November 2017
(Unaudited)

	FISCAL YEAR - 2015		FISCAL YEAR - 2016		FISCAL YEAR - 2017		FISCAL YEAR - 2018	
	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Bud Total	Actual	% of Bud Total
SEPTEMBER	\$ 770,924	1.4%	\$ 1,146,884	2.1%	\$ 629,143	1.1%	\$ 441,633	0.7%
OCTOBER	1,533,138	2.8%	1,619,757	2.9%	2,247,163	3.9%	1,736,164	2.9%
NOVEMBER	13,101,575	24.3%	12,840,866	23.0%	13,850,957	24.0%	13,478,378	22.3%
DECEMBER	132,580	0.2%	76,741	0.1%	80,580	0.1%	-	0.0%
JANUARY	543,243	1.0%	900,864	1.6%	683,669	1.2%	-	0.0%
FEBRUARY	12,275,431	22.8%	13,269,055	23.8%	13,025,713	22.6%	-	0.0%
MARCH	481,943	0.9%	765,307	1.4%	847,736	1.5%	-	0.0%
APRIL	-	0.0%	-	0.0%	-	0.0%	-	0.0%
MAY	10,019,867	18.6%	10,359,336	18.6%	10,835,445	18.8%	-	0.0%
JUNE	9,513,447	17.6%	9,751,406	17.5%	9,449,308	16.4%	-	0.0%
JULY	3,501,292	6.5%	3,669,815	6.6%	3,806,285	6.6%	-	0.0%
AUGUST	2,080,856	3.9%	1,406,589	2.5%	2,158,307	3.7%	-	0.0%
Year to Date	\$ 53,954,296	100.0%	\$ 55,806,618	100.0%	\$ 57,614,306	100.0%	\$ 15,656,175	25.9%
Budget	\$ 53,643,746		\$ 55,400,000		\$ 56,439,257		\$ 60,363,860	
Comparative Year to Year Nov 30	\$ 15,405,637	5.7%	\$ 15,607,507	1.3%	\$ 16,727,263	7.2%	\$ 15,656,175	-6.4%

Notes:

FY 2017 YTD Actual Receipts % change current year vs. prior year	-6.40%
FY 2017 YTD Actual Receipts \$ change current year vs. prior year	\$ (1,071,088)

Cecil County MD
PERRYVILLE CASINO REVENUES as of
November 30, 2017
(Unaudited)

	FISCAL YEAR - 2017				FISCAL YEAR - 2018			
	Total From Gaming Commission	Town of Perryville's Portion	Cecil County's Portion	% of Budget Total	Total From Gaming Commission	Town of Perryville's Portion	Cecil County's Portion	% of Budget Total
JULY	\$ 312,663	\$ 109,432	\$ 203,231	8.2%	\$ 358,414	\$ 125,445	\$ 232,969	8.9%
AUGUST	281,673	98,586	183,087	7.4%	339,778	118,922	220,856	8.4%
SEPTEMBER	274,172	95,960	178,212	7.2%	322,334	112,817	209,517	8.0%
OCTOBER	280,818	98,286	182,532	7.4%	322,231	112,781	209,450	8.0%
NOVEMBER	257,955	90,284	167,671	6.8%	314,391	110,037	204,354	7.8%
DECEMBER	319,555	111,844	207,711	8.4%	-	-	-	0.0%
JANUARY	312,874	109,506	203,368	8.2%	-	-	-	0.0%
FEBRUARY	336,902	117,916	218,986	8.9%	-	-	-	0.0%
MARCH	377,282	132,049	245,233	9.9%	-	-	-	0.0%
APRIL	350,425	122,649	227,776	9.2%	-	-	-	0.0%
MAY	344,778	120,672	224,106	9.1%	-	-	-	0.0%
JUNE	343,799	120,329	223,469	9.1%	-	-	-	0.0%
Year to Date	\$ 3,792,895	\$ 1,327,513	\$ 2,465,382	100.0%	\$ 1,657,148	\$ 580,002	\$ 1,077,146	41.1%
Budget			\$ 2,658,139				\$ 2,622,963	
Comparative Year to Year Nov 30	\$ 1,407,281	\$ 492,548	\$ 914,733	-5.2%	\$ 1,657,148	\$ 580,002	\$ 1,077,146	17.8%

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 Five Months Through 11/30/17
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2017 Actual thru Nov	FY 2018 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2017 vs 2016	FY 2018 Rev Budget Fiscal Year	FY 2018 Actual thru Nov	Favorable / (Unfavorable) thru Nov Annual Budget
Revenues						
Sales & User Fees	3,184,860.34	3,530,269.70	345,409.36	7,312,260.00	3,530,269.70	(3,781,990.30)
Charges for Services	102,594.77	120,187.51	17,592.74	192,971.00	120,187.51	(72,783.49)
Discount	-	-	-	-	-	-
Interest & Penalties	2,703.99	7,640.75	4,936.76	5,175.00	7,640.75	2,465.75
Federal Grants	-	-	-	-	-	-
State Grants	-	-	-	12,600.00	-	(12,600.00)
Contributions & Other	7,202.39	5,225.77	(1,976.62)	-	5,225.77	5,225.77
Total Revenues	3,297,361.49	3,663,323.73	365,962.24	7,523,006.00	3,663,323.73	(3,859,682.27)
Expenditures						
Salary & Fringe	556,462.78	588,007.22	(31,544.44)	1,540,550.00	588,007.22	952,542.78
Professional & Related Services	369,567.79	427,446.91	(57,879.12)	1,927,230.00	427,446.91	1,499,783.09
Supplies & Materials	85,600.33	74,712.58	10,887.75	304,119.00	74,712.58	229,406.42
Utilities	68,591.14	88,477.14	(19,886.00)	234,000.00	88,477.14	145,522.86
Training & Related	3,020.76	1,938.78	1,081.98	15,950.00	1,938.78	14,011.22
Depreciation	407,671.63	450,503.75	(42,832.12)	1,081,209.00	450,503.75	630,705.25
Depletion	419,132.52	500,000.00	(80,867.48)	1,200,000.00	500,000.00	700,000.00
Transfers & Intergovernment	16,140.97	12,912.76	3,228.21	51,651.00	12,912.76	38,738.24
Total Expenditures	1,926,187.92	2,143,999.14	(217,811.22)	6,354,709.00	2,143,999.14	4,210,709.86
Operating Gain/(Loss)	1,371,173.57	1,519,324.59	148,151.02	1,168,297.00	1,519,324.59	351,027.59
Non-Operating Revenues (Expenses)						
Interest Expense	19,491.10	21,269.59	1,778.49	(413,517.00)	21,269.59	434,786.59
Bond Issue Expense	-	-	-	-	-	-
Investment Earnings	729.91	575,040.12	574,310.21	131,312.00	575,040.12	443,728.12
Change in Net Position	1,391,394.58	2,115,634.30	724,239.72	886,092.00 (a)	2,115,634.30	1,229,542.30

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2017 is shown as a percentage of yearend actual and FY2018 as a percentage of budget.
- (c) The FY 2018 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 Five Months Through 11/30/17
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2017 Actual thru Nov	FY 2018 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2017 vs 2016	FY 2018 Rev Budget Fiscal Year	FY 2018 Actual thru Nov	Favorable / (Unfavorable) thru Nov Annual Budget
Revenues						
Sales & User Fees	1,540,051.70	1,699,146.88	159,095.18	5,807,452.00	1,699,146.88	(4,108,305.12)
Interest & Penalties	9,305.88	15,365.69	6,059.81	55,200.00	15,365.69	(39,834.31)
Federal Grants	-	-	-	-	-	-
State Grants	-	15,000.00	15,000.00	4,060,000.00	15,000.00	(4,045,000.00)
Charges for Services	-	-	-	-	-	-
Contributions & Other	70,018.82	-	(70,018.82)	5,000.00	-	(5,000.00)
Total Revenues	1,619,376.40	1,729,512.57	110,136.17	9,927,652.00	1,729,512.57	(8,198,139.43)
Expenditures						
Salary & Fringe	471,304.73	493,518.85	(22,214.12)	1,290,324.00	493,518.85	796,805.15
Professional & Related Services	334,817.35	351,192.76	(16,375.41)	1,172,702.00	351,192.76	821,509.24
Supplies & Materials	113,696.70	121,090.55	(7,393.85)	487,052.00	121,090.55	365,961.45
Utilities	171,101.79	169,524.57	1,577.22	595,000.00	169,524.57	425,475.43
Training & Related	9,081.13	10,736.01	(1,654.88)	32,000.00	10,736.01	21,263.99
Depreciation	1,616,526.30	1,381,650.42	234,875.88	3,315,961.00	1,381,650.42	1,934,310.58
Transfers & Intergovernment	-	-	-	-	-	-
Total Expenditures	2,716,528.00	2,527,713.16	188,814.84	6,893,039.00	2,527,713.16	4,365,325.84
Operating Gain/(Loss)	(1,097,151.60)	(798,200.59)	298,951.01	3,034,613.00	(798,200.59)	(3,832,813.59)
Non-Operating Revenues (Expenses)						
Interest Expense	(500,130.21)	(458,898.57)	41,231.64	(1,737,692.00)	(458,898.57)	1,278,793.43
Bond Issue Expense	(122,591.36)	(122,591.36)	-	(122,591.00)	(122,591.36)	(0.36)
Gain on Fixed Assets	-	-	-	-	-	-
Investment Earnings	5,465.55	31.07	(5,434.48)	4,800.00	31.07	(4,768.93)
Capital Contributions						
Developers Contributions	-	-	-	4,000,000.00	-	(4,000,000.00)
Connection Fees	286,850.00	25,652.19	(261,197.81)	684,000.00	25,652.19	(658,347.81)
Change in Net Position	(1,427,557.62)	(1,354,007.26)	73,550.36	5,863,130.00 (a)	(1,354,007.26)	(7,217,137.26)

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2017 is shown as a percentage of yearend actual and FY2018 as a percentage of budget.
- (c) The FY 2018 budget includes Fund Balance and capital outlay in the change in net position.