

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Eleven Months Through 05/31/2020

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Actual		
	FY 2019 Actual thru May	FY 2020 Actual thru May	Favorable / (Unfavorable) thru May 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Actual thru May	Favorable / (Unfavorable) thru May Annual Budget
Revenues						
Real Property Tax	101,280,689.63	104,804,314.88	3,523,625.25	104,320,608.00	104,804,314.88	483,706.88
Personal Property Tax	12,300,340.64	12,163,452.20	(136,888.44)	13,719,070.00	12,163,452.20	(1,555,617.80)
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	546,065.57	563,720.16	17,654.59	653,500.00	563,720.16	(89,779.84)
Income Tax	46,842,404.94	50,467,883.92	3,625,478.98	63,322,542.00	50,467,883.92	(12,854,658.08)
License & Permits	1,940,302.32	1,667,704.56	(272,597.76)	2,197,904.00	1,667,704.56	(530,199.44)
Federal Grants	5,000.00	405.25	(4,594.75)	-	405.25	405.25
State Grants	600,966.62	668,253.94	67,287.32	1,330,534.00	668,253.94	(662,280.06)
Other Intergovernmental Charges for Services	949,277.27	1,356,352.18	407,074.91	2,073,594.00	1,356,352.18	(717,241.82)
Recordation	3,399,154.64	4,069,134.54	669,979.90	3,700,842.00	4,069,134.54	368,292.54
Investment Earnings	5,865,037.47	6,956,544.57	1,091,507.10	5,424,200.00	6,956,544.57	1,532,344.57
Contributions & Other Transfers	1,356,436.12	1,135,445.80	(220,990.32)	1,374,631.00	1,135,445.80	(239,185.20)
	61,362.61	108,716.24	47,353.63	230,500.00	108,716.24	(121,783.76)
	-	-	-	845,225.00	-	(845,225.00)
Total Revenues	178,845,900.23	187,663,000.94	8,817,100.71	202,898,312.00	187,663,000.94	(15,235,311.06)
Expenditures						
COUNTY EXECUTIVE	151,515.87	166,285.78	(14,769.91)	191,581.00	166,285.78	25,295.22
COUNTY COUNCIL ADMINISTRATOR	324,547.16	351,737.89	(27,190.73)	433,475.00	351,737.89	81,737.11
HUMAN RESOURCES	362,412.03	396,327.77	(33,915.74)	459,245.00	396,327.77	62,917.23
CIRCUIT COURT	1,028,360.10	1,160,753.71	(132,393.61)	1,313,927.00	1,160,753.71	153,173.29
STATE'S ATTORNEY'S OFFICE	1,865,520.92	1,977,135.87	(111,614.95)	2,392,940.00	1,977,135.87	415,804.13
YOUTH PANEL	2,047,946.09	2,198,119.77	(150,173.68)	2,713,227.00	2,198,119.77	515,107.23
ORPHAN'S COURT	-	-	-	-	-	-
BOARD OF ELECTIONS	35,794.34	36,056.34	(262.00)	49,013.00	36,056.34	12,956.66
FINANCE	783,529.01	629,260.24	154,268.77	938,126.00	629,260.24	308,865.76
LIQUOR BOARD	2,265,567.57	2,455,917.61	(190,350.04)	2,707,421.00	2,455,917.61	251,503.39
LAND USE & DEVELOPMENT SERVICES	170,172.71	171,632.42	(1,459.71)	192,436.00	171,632.42	20,803.58
MAINTENANCE	1,969,496.51	1,969,660.84	(164.33)	2,347,033.00	1,969,660.84	377,372.16
LEGAL SERVICES	3,155,191.15	3,310,764.88	(155,573.73)	4,435,141.00	3,310,764.88	1,124,376.12
LAW ENFORCEMENT	167,213.88	261,622.86	(94,408.98)	324,798.00	261,622.86	63,175.14
EMERGENCY SERVICES	20,675,491.57	21,057,462.24	(381,970.67)	24,798,864.00	21,057,462.24	3,741,401.76
ANIMAL CONTROL	11,216,944.90	13,280,170.49	(2,063,225.59)	15,975,263.00	13,280,170.49	2,695,092.51
PUBLIC WORKS	811,937.63	937,752.89	(125,815.26)	1,107,415.00	937,752.89	169,662.11
PUBLIC HEALTH	8,778,723.84	10,125,325.68	(1,346,601.84)	15,081,489.00	10,125,325.68	4,956,163.32
MD SCHOOL BLIND/ADULT DAYCARE	3,511,477.39	1,055,541.43	2,455,935.96	3,781,026.00	1,055,541.43	2,725,484.57
SOCIAL SERVICES	16,208.00	17,088.00	(880.00)	55,741.00	17,088.00	38,653.00
BOARD OF EDUCATION	1,095,583.39	526,859.87	568,723.52	502,722.00	526,859.87	(24,137.87)
CECIL COLLEGE	77,050,460.46	79,723,576.13	(2,673,115.67)	87,019,735.75	79,723,576.13	7,296,159.62
NON-PROFIT AGENCIES	11,189,428.00	11,670,202.81	(480,774.81)	11,722,857.00	11,670,202.81	52,654.19
PARKS & RECREATION	-	-	-	-	-	-
LIBRARIES	1,141,605.75	1,254,516.13	(112,910.38)	1,921,589.00	1,254,516.13	667,072.87
AGRICULTURE	5,211,633.00	5,509,548.00	(297,915.00)	6,010,417.00	5,509,548.00	500,869.00
ECONOMIC DEVELOPMENT	619,731.47	608,683.87	11,047.60	697,609.00	608,683.87	88,925.13
JUDGEMENT & LOSSES	941,262.01	933,229.20	8,032.81	1,202,202.00	933,229.20	268,972.80
GRANTS TO MUNICIPALITIES	19,460.57	19,408.58	51.99	15,000.00	19,408.58	(4,408.58)
DEBT SERVICE - PRINCIPAL	695,529.66	710,313.81	(14,784.15)	710,314.00	710,313.81	0.19
DEBT SERVICE - INTEREST	11,213,926.02	11,190,269.12	23,656.90	10,393,232.00	11,190,269.12	(797,037.12)
OPERATING TRANSFER	6,404,040.73	5,719,085.21	684,955.52	5,620,965.00	5,719,085.21	(98,120.21)
Total Expenditures	174,939,468.29	179,433,033.18	(4,493,564.89)	209,108,553.75	179,433,033.18	29,675,520.57
Revenues over Expenditures	3,906,431.94	8,229,967.76	4,323,535.82	(6,210,241.75) (a)	8,229,967.76	14,440,209.51

Notes:

- (a) May 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 Eleven Months Through 05/31/2020

See Note (a) as to limitations
(Unaudited)

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Budget vs Actual</u>		
	FY 2019 Actual thru May	FY 2020 Actual thru May	Favorable / (Unfavorable) thru May 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Actual thru May	Favorable / (Unfavorable) thru May Annual Budget
Revenues						
Real Property Tax	101,280,689.63	104,804,314.88	3,523,625.25	104,320,608.00	104,804,314.88	483,706.88
Personal Property Tax	12,300,340.64	12,163,452.20	(136,888.44)	13,719,070.00	12,163,452.20	(1,555,617.80)
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	546,065.57	563,720.16	17,654.59	653,500.00	563,720.16	(89,779.84)
Income Tax	46,842,404.94	50,467,883.92	3,625,478.98	63,322,542.00	50,467,883.92	(12,854,658.08)
License & Permits	1,940,302.32	1,667,704.56	(272,597.76)	2,197,904.00	1,667,704.56	(530,199.44)
Federal Grants	5,000.00	405.25	(4,594.75)	-	405.25	405.25
State Grants	600,966.62	668,253.94	67,287.32	1,330,534.00	668,253.94	(662,280.06)
Other Intergovernmental	949,277.27	1,356,352.18	407,074.91	2,073,594.00	1,356,352.18	(717,241.82)
Charges for Services	3,399,154.64	4,069,134.54	669,979.90	3,700,842.00	4,069,134.54	368,292.54
Recordation	5,865,037.47	6,956,544.57	1,091,507.10	5,424,200.00	6,956,544.57	1,532,344.57
Investment Earnings	1,356,436.12	1,135,445.80	(220,990.32)	1,374,631.00	1,135,445.80	(239,185.20)
Contributions & Other	61,362.61	108,716.24	47,353.63	230,500.00	108,716.24	(121,783.76)
Transfers	-	-	-	845,225.00	-	(845,225.00)
Total Revenues	178,845,900.23	187,663,000.94	8,817,100.71	202,898,312.00	187,663,000.94	(15,235,311.06)
Expenditures						
Salary & Fringe	39,161,703.58	40,652,860.49	(1,491,156.91)	45,831,286.00	40,652,860.49	5,178,425.51
Professional & Related Services	8,274,652.35	8,016,665.52	257,986.83	13,979,781.36	8,016,665.52	5,963,115.84
Supplies & Materials	6,870,896.43	9,580,220.01	(2,709,323.58)	12,531,607.64	9,580,220.01	2,951,387.63
Utilities	1,058,709.32	1,067,827.42	(9,118.10)	1,471,329.00	1,067,827.42	403,501.58
Training & Related	382,799.54	309,469.78	73,329.76	617,614.00	309,469.78	308,144.22
Capital Outlay	1,583,917.75	2,032,070.32	(448,152.57)	2,385,162.75	2,032,070.32	353,092.43
Debt Service	-	-	-	-	-	-
Special Purpose	546,394.64	348,710.99	197,683.65	652,456.00	348,710.99	303,745.01
Debt Service - Principal	11,213,926.02	11,190,269.12	23,656.90	10,393,232.00	11,190,269.12	(797,037.12)
Debt Service - Interest	6,404,040.73	5,719,085.21	684,955.52	5,620,965.00	5,719,085.21	(98,120.21)
Transfers & Intergovernment	99,442,427.93	100,515,854.32	(1,073,426.39)	115,625,120.00	100,515,854.32	15,109,265.68
Total Expenditures	174,939,468.29	179,433,033.18	(4,493,564.89)	209,108,553.75	179,433,033.18	29,675,520.57
Revenues over Expenditures	3,906,431.94	8,229,967.76	4,323,535.82	(6,210,241.75)	8,229,967.76	14,440,209.51

(a)

Notes:

- (a) May 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 Eleven Months Through 05/31/2020

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2019 Actual thru May	FY 2020 Actual thru May	Favorable / (Unfavorable) thru May 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Actual thru May	Favorable / (Unfavorable) thru May Annual Budget
Allocation Regular						
Adult Daycare	-	-	-	34,237.00	-	34,237.00
Agricultural Extension Service	203,056.00	212,405.00	(9,349.00)	212,405.00	212,405.00	-
Board of Education	75,591,568.00	77,830,201.00	(2,238,633.00)	84,905,673.00	77,830,201.00	7,075,472.00
Cecil College	11,089,992.00	11,513,157.00	(423,165.00)	11,513,157.00	11,513,157.00	-
Domestic Violence	22,400.00	-	22,400.00	-	-	-
Gypsy Moth	5,625.00	5,625.00	-	5,625.00	5,625.00	-
Health Department	3,453,451.03	994,008.15	2,459,442.88	3,692,855.00	994,008.15	2,698,846.85
Libraries	5,211,633.00	5,509,548.00	(297,915.00)	6,010,417.00	5,509,548.00	500,869.00
MD School for Blind	16,208.00	17,088.00	(880.00)	21,504.00	17,088.00	4,416.00
Non-Profit Agencies	-	-	-	-	-	-
Social Services	45,000.00	-	45,000.00	-	-	-
Soil Conservation	48,562.00	48,562.00	-	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	98,344,554.71	99,329,657.77	(985,103.06)	109,643,500.00	99,329,657.77	10,313,842.23
Operating Transfers						
Housing Voucher	-	-	-	52,344.00	-	52,344.00
Community Services	-	-	-	3,341,406.00	-	3,341,406.00
Capital Projects	-	-	-	600,000.00	-	600,000.00
Confiscated Funds	18,756.56	8,723.74	10,032.82	-	8,723.74	(8,723.74)
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	18,756.56	8,723.74	10,032.82	4,884,790.00	8,723.74	4,876,066.26
State Fee-Property Tax Admin	383,587.00	467,159.00	(83,572.00)	386,516.00	467,159.00	(80,643.00)
Tax Rebate	688,350.66	703,134.81	(14,784.15)	703,135.00	703,134.81	0.19
Bank Tax Distribution	7,179.00	7,179.00	-	7,179.00	7,179.00	-
Total Transfers & Intergov	99,442,427.93	100,515,854.32	(1,073,426.39)	115,625,120.00	100,515,854.32	15,109,265.68

Notes:

- (a) May 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 Eleven Months Through 05/31/2020

See Note (a) as to limitations
(Unaudited)

	<u>Prior Year</u>	<u>Current Year</u>	<u>Prior Yearend</u>
	<u>05/31/19</u>	<u>05/31/20</u>	<u>06/30/19</u>
<u>ASSETS</u>			
Cash	26,230,916.53	44,063,388.20	6,382,990.00
Cash - Time Deposits	16,909,000.68	46,698,436.48	28,460,176.00
Less: Amounts due other Funds	<u>5,033,394.71</u>	<u>(30,183,936.40)</u>	<u>-</u>
Net Cash	48,173,311.92	60,577,888.28	34,843,166.00
Receivables	2,103,948.94	2,662,914.62	19,184,988.00
Due from Other Governments	(1,501.55)	149,048.56	19,181,607.00
Other Assets	<u>361,676.13</u>	<u>332,680.55</u>	<u>416,044.00</u>
Total Assets	<u>50,637,435.44</u>	<u>63,722,532.01</u>	<u>73,625,805.00</u>
<u>LIABILITIES</u>			
Accounts Payable	279,559.67	295,789.56	3,339,502.00
Unavailable/Unearned Revenue	347,739.50	618,902.19	12,186,390.00
Other Liabilities	<u>2,465,031.66</u>	<u>3,364,302.14</u>	<u>6,886,343.00</u>
Total Liabilities	<u>3,092,330.83</u>	<u>4,278,993.89</u>	<u>22,412,235.00</u>
<u>FUND BALANCES</u>			
Non-spendable (per Yearend)	10,075,089.00	9,812,028.00	9,812,028.00
Unrestricted	<u>37,470,015.61</u>	<u>49,631,510.12</u>	<u>41,401,542.00</u>
Total Fund Balance	<u>47,545,104.61</u>	<u>59,443,538.12</u>	<u>51,213,570.00</u>

Notes:

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

Cecil County MD
INCOME TAX RECEIPTS as of
May, 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%	15,690,227	24.8%
MARCH	847,736	1.5%	197,921	0.3%	1,062,971	1.6%	1,164,631	1.8%
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%	12,051,323	19.0%
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%	\$ 50,467,884	79.7%
Budget	\$ 56,439,257		\$ 60,363,860		\$ 62,572,542		\$ 63,322,542	
Comparative Year to Year May 31	\$ 42,200,406	3.0%	\$ 43,274,785	2.5%	\$ 46,842,405	8.2%	\$ 50,467,884	7.7%

Notes:

FY 2020 YTD Actual Receipts % change current year vs. prior year 7.74%
 FY 2020 YTD Actual Receipts \$ change current year vs. prior year \$ 3,625,479

Cecil County MD
PERRYVILLE CASINO REVENUES as of
May 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%	361,654	126,579	235,075	8.4%
MARCH	388,554	135,994	252,560	9.6%	162,570	56,900	105,671	3.8%
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%	\$ 2,845,467	\$ 995,914	\$ 1,849,554	66.1%
Budget			\$ 2,795,000				\$ 2,800,000	
Comparative Year to Year May 31	\$ 3,719,169	\$ 1,301,709	\$ 2,417,460	-0.3%	\$ 2,845,467	\$ 995,914	\$ 1,849,554	-23.5%

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 Eleven Months Through 05/31/20
Unaudited

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Rev Budget vs Actual</u>		
	<u>FY 2019 Actual thru May</u>	<u>FY 2020 Actual thru May</u>	<u>Favorable / (Unfavorable) thru May 2020 vs 2019</u>	<u>FY 2020 Rev Budget Fiscal Year</u>	<u>FY 2020 Actual thru May</u>	<u>Favorable / (Unfavorable) thru May Annual Budget</u>
Revenues						
Sales & User Fees	7,445,489.78	7,740,548.40	295,058.62	7,812,000.00	7,740,548.40	(71,451.60)
Charges for Services	242,326.77	186,790.74	(55,536.03)	175,000.00	186,790.74	11,790.74
Discount	-	-	-	-	-	-
Interest & Penalties	8,508.75	4,840.85	(3,667.90)	5,175.00	4,840.85	(334.15)
Federal Grants	-	-	-	-	-	-
State Grants	94,202.50	-	(94,202.50)	-	-	-
Contributions & Other	7,279.57	526.58	(6,752.99)	-	526.58	526.58
Total Revenues	7,797,807.37	7,932,706.57	134,899.20	7,992,175.00	7,932,706.57	(59,468.43)
Expenditures						
Salary & Fringe	1,456,303.53	1,485,224.67	(28,921.14)	1,614,782.00	1,485,224.67	129,557.33
Professional & Related Services	1,525,769.22	1,645,169.79	(119,400.57)	2,522,052.00	1,645,169.79	876,882.21
Supplies & Materials	290,853.69	278,285.23	12,568.46	341,608.00	278,285.23	63,322.77
Utilities	107,945.30	98,176.47	9,768.83	255,700.00	98,176.47	157,523.53
Training & Related	6,029.66	7,608.61	(1,578.95)	20,100.00	7,608.61	12,491.39
Depreciation	1,496,500.37	871,717.92	624,782.45	950,965.00	871,717.92	79,247.08
Depletion	1,445,713.08	1,008,333.33	437,379.75	1,100,000.00	1,008,333.33	91,666.67
Transfers & Intergovernment	51,651.04	51,651.00	0.04	51,651.00	51,651.00	-
Total Expenditures	6,380,765.89	5,446,167.02	934,598.87	6,856,858.00	5,446,167.02	1,410,690.98
Operating Gain/(Loss)	1,417,041.48	2,486,539.55	1,069,498.07	1,135,317.00	2,486,539.55	1,351,222.55
Non-Operating Revenues (Expenses)						
Interest Expense	(175,830.60)	(158,008.56)	17,822.04	(190,900.00)	(158,008.56)	32,891.44
Bond Issue Expense	-	-	-	(76,669.00)	-	76,669.00
Investment Earnings	35,316.59	(10,792.22)	(46,108.81)	400,000.00	(10,792.22)	(410,792.22)
Change in Net Position	1,276,527.47	2,317,738.77	1,041,211.30	1,267,748.00	2,317,738.77	973,321.77
				(a)		

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 Eleven Months Through 05/31/20
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2019 Actual thru May	FY 2020 Actual thru May	Favorable / (Unfavorable) thru May 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Actual thru May	Favorable / (Unfavorable) thru May Annual Budget
Revenues						
Sales & User Fees	4,972,082.84	6,125,945.00	1,153,862.16	7,722,320.00	6,125,945.00	(1,596,375.00)
Interest & Penalties	51,898.99	64,388.85	12,489.86	55,200.00	64,388.85	9,188.85
Federal Grants	-	-	-	-	-	-
State Grants	60,000.00	60,000.00	-	60,000.00	60,000.00	-
Charges for Services	-	20,551.54	20,551.54	139,500.00	20,551.54	(118,948.46)
Contributions & Other	58,719.65	333.20	(58,386.45)	-	333.20	333.20
Total Revenues	5,142,701.48	6,271,218.59	1,128,517.11	7,977,020.00	6,271,218.59	(1,705,801.41)
Expenditures						
Salary & Fringe	1,070,912.80	1,183,972.80	(113,060.00)	1,375,766.00	1,183,972.80	191,793.20
Professional & Related Services	767,477.20	981,255.24	(213,778.04)	1,449,879.00	981,255.24	468,623.76
Supplies & Materials	372,075.99	413,159.48	(41,083.49)	537,474.00	413,159.48	124,314.52
Utilities	403,944.15	344,924.29	59,019.86	634,500.00	344,924.29	289,575.71
Training & Related	13,896.20	10,077.58	3,818.62	32,000.00	10,077.58	21,922.42
Depreciation	3,663,373.67	3,791,704.58	(128,330.91)	4,136,405.00	3,791,704.58	344,700.42
Transfers & Intergovernment	-	-	-	-	-	-
Total Expenditures	6,291,680.01	6,725,093.97	(433,413.96)	8,166,024.00	6,725,093.97	1,440,930.03
Operating Gain/(Loss)	(1,148,978.53)	(453,875.38)	695,103.15	(189,004.00)	(453,875.38)	(264,871.38)
Non-Operating Revenues (Expenses)						
Interest Expense	(1,183,253.09)	(1,175,184.90)	8,068.19	(1,607,857.00)	(1,175,184.90)	432,672.10
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	38.70	22.96	(15.74)	41,500.00	22.96	(41,477.04)
Capital Contributions						
Developers Contributions	-	-	-	-	-	-
Connection Fees	882,235.00	1,574,126.64	691,891.64	1,482,000.00	1,574,126.64	92,126.64
Change in Net Position	(1,572,549.28)	(181,995.74)	1,390,553.54	295,498.00 (a)	(181,995.74)	(477,493.74)

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.