

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Seven Months Through 1/31/2021
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Actual		
	FY 2020 Actual thru Jan	FY 2021 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2020 vs 2021	FY 2021 Rev Budget Fiscal Year	FY 2021 Actual thru Jan	Favorable / (Unfavorable) thru Jan Annual Budget
Revenues						
Real Property Tax	105,045,723.22	108,988,255.52	3,942,532.30	109,076,425.00	108,988,255.52	(88,169.48)
Personal Property Tax	11,127,036.37	10,702,266.53	(424,769.84)	13,939,570.00	10,702,266.53	(3,237,303.47)
Payment in Lieu of Tax	3,701,072.70	3,705,072.70	4,000.00	3,705,162.00	3,705,072.70	(89.30)
Discount	-	(23,765.74)	(23,765.74)	(400,000.00)	(23,765.74)	376,234.26
Interest & Penalties	166,512.91	141,692.35	(24,820.56)	653,500.00	141,692.35	(511,807.65)
Income Tax	21,561,703.30	25,476,730.13	3,915,026.83	63,962,320.00	25,476,730.13	(38,485,589.87)
License & Permits	894,855.91	934,078.05	39,222.14	2,287,921.00	934,078.05	(1,353,842.95)
Federal Grants	-	-	-	-	-	-
State Grants	471,746.23	347,368.27	(124,377.96)	1,331,083.00	347,368.27	(983,714.73)
Other Intergovernmental	956,209.68	421,911.04	(534,298.64)	2,090,040.00	421,911.04	(1,668,128.96)
Charges for Services	2,962,559.39	2,722,351.73	(240,207.66)	3,919,552.00	2,722,351.73	(1,197,200.27)
Recordation	5,375,001.00	4,573,266.21	(801,734.79)	5,424,200.00	4,573,266.21	(850,933.79)
Investment Earnings	834,271.00	157,663.57	(676,607.43)	719,821.00	157,663.57	(562,157.43)
Contributions & Other	102,299.53	141,207.90	38,908.37	230,300.00	141,207.90	(89,092.10)
Transfers	-	-	-	740,000.00	-	(740,000.00)
Total Revenues	153,198,991.24	158,288,098.26	5,089,107.02	207,679,894.00	158,288,098.26	(49,391,795.74)
Expenditures						
COUNTY EXECUTIVE	107,767.12	104,314.81	3,452.31	192,368.00	104,314.81	88,053.19
COUNTY COUNCIL	225,110.13	221,925.04	3,185.09	444,358.00	221,925.04	222,432.96
ADMINISTRATOR	287,175.22	290,829.44	(3,654.22)	447,606.00	290,829.44	156,776.56
HUMAN RESOURCES	908,112.52	938,340.40	(30,227.88)	1,387,679.00	938,340.40	449,338.60
CIRCUIT COURT	1,296,307.36	1,265,550.79	30,756.57	2,436,478.00	1,265,550.79	1,170,927.21
STATE'S ATTORNEY'S OFFICE	1,403,146.10	1,467,743.49	(64,597.39)	2,852,467.00	1,467,743.49	1,384,723.51
YOUTH PANEL	-	-	-	-	-	-
ORPHAN'S COURT	23,812.19	27,498.88	(3,686.69)	52,674.00	27,498.88	25,175.12
BOARD OF ELECTIONS	212,313.79	345,483.31	(133,169.52)	1,118,042.00	345,483.31	772,558.69
FINANCE	1,627,535.97	1,564,159.42	63,376.55	2,892,365.00	1,564,159.42	1,328,205.58
LIQUOR BOARD	107,339.31	109,924.11	(2,584.80)	217,915.00	109,924.11	107,990.89
LAND USE & DEVELOPMENT SERVICES	1,269,041.21	1,420,865.92	(151,824.71)	2,775,781.00	1,420,865.92	1,354,915.08
MAINTENANCE	2,131,076.45	1,881,696.76	249,379.69	4,432,656.00	1,881,696.76	2,550,959.24
LEGAL SERVICES	168,018.50	193,418.12	(25,399.62)	340,221.00	193,418.12	146,802.88
LAW ENFORCEMENT	13,682,978.10	13,294,074.11	388,903.99	25,342,823.00	13,294,074.11	12,048,748.89
EMERGENCY SERVICES	10,123,899.47	8,781,450.04	1,342,449.43	15,135,300.00	8,781,450.04	6,353,849.96
ANIMAL CONTROL	625,811.27	605,959.86	19,851.41	1,186,132.00	605,959.86	580,172.14
PUBLIC WORKS	6,984,220.59	6,746,737.80	237,482.79	11,809,785.00	6,746,737.80	5,063,047.20
PUBLIC HEALTH	1,051,177.10	62,076.84	989,100.26	3,911,860.00	62,076.84	3,849,783.16
MD SCHOOL BLIND/ADULT DAYCARE	8,544.00	6,900.00	1,644.00	55,741.00	6,900.00	48,841.00
SOCIAL SERVICES	397,448.81	179,387.35	218,061.46	439,869.00	179,387.35	260,481.65
BOARD OF EDUCATION	50,857,914.74	50,885,818.89	(27,904.15)	87,171,778.00	50,885,818.89	36,285,959.11
CECIL COLLEGE	8,924,899.00	9,175,945.19	(251,046.19)	12,144,401.00	9,175,945.19	2,968,455.81
NON-PROFIT AGENCIES	-	-	-	-	-	-
PARKS & RECREATION	843,227.09	751,061.52	92,165.57	1,913,017.00	751,061.52	1,161,955.48
LIBRARIES	3,506,076.00	3,737,195.00	(231,119.00)	6,406,619.00	3,737,195.00	2,669,424.00
AGRICULTURE	475,876.67	498,055.13	(22,178.46)	683,944.00	498,055.13	185,888.87
ECONOMIC DEVELOPMENT	637,864.52	800,277.97	(162,413.45)	1,596,999.00	800,277.97	796,721.03
JUDGEMENT & LOSSES	4,941.15	11,115.20	(6,174.05)	15,000.00	11,115.20	3,884.80
GRANTS TO MUNICIPALITIES	710,313.81	733,259.87	(22,946.06)	733,263.00	733,259.87	3.13
DEBT SERVICE - PRINCIPAL	10,068,218.30	10,985,552.81	(917,334.51)	10,622,611.00	10,985,552.81	(362,941.81)
DEBT SERVICE - INTEREST	4,235,731.47	5,965,514.73	(1,729,783.26)	7,213,086.00	5,965,514.73	1,247,571.27
OPERATING TRANSFER	796.00	-	796.00	3,502,032.00	-	3,502,032.00
Total Expenditures	122,906,693.96	123,052,132.80	(145,438.84)	209,474,870.00	123,052,132.80	86,422,737.20
Revenues over Expenditures	30,292,297.28	35,235,965.46	4,943,668.18	(1,794,976.00)	35,235,965.46	37,030,941.46
				(a)		

Notes:

- (a) January 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 Seven Months Through 1/31/2021

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2020 Actual thru Jan	FY 2021 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2020 vs 2021	FY 2021 Rev Budget Fiscal Year	FY 2021 Actual thru Jan	Favorable / (Unfavorable) thru Jan Annual Budget
Revenues						
Real Property Tax	105,045,723.22	108,988,255.52	3,942,532.30	109,076,425.00	108,988,255.52	(88,169.48)
Personal Property Tax	11,127,036.37	10,702,266.53	(424,769.84)	13,939,570.00	10,702,266.53	(3,237,303.47)
Payment in lieu of Tax	3,701,072.70	3,705,072.70	4,000.00	3,705,162.00	3,705,072.70	(89.30)
Discount	-	(23,765.74)	(23,765.74)	(400,000.00)	(23,765.74)	376,234.26
Interest & Penalties	166,512.91	141,692.35	(24,820.56)	653,500.00	141,692.35	(511,807.65)
Income Tax	21,561,703.30	25,476,730.13	3,915,026.83	63,962,320.00	25,476,730.13	(38,485,589.87)
License & Permits	894,855.91	934,078.05	39,222.14	2,287,921.00	934,078.05	(1,353,842.95)
Federal Grants	-	-	-	-	-	-
State Grants	471,746.23	347,368.27	(124,377.96)	1,331,083.00	347,368.27	(983,714.73)
Other Intergovernmental	956,209.68	421,911.04	(534,298.64)	2,090,040.00	421,911.04	(1,668,128.96)
Charges for Services	2,962,559.39	2,722,351.73	(240,207.66)	3,919,552.00	2,722,351.73	(1,197,200.27)
Recordation	5,375,001.00	4,573,266.21	(801,734.79)	5,424,200.00	4,573,266.21	(850,933.79)
Investment Earnings	834,271.00	157,663.57	(676,607.43)	719,821.00	157,663.57	(562,157.43)
Contributions & Other	102,299.53	141,207.90	38,908.37	230,300.00	141,207.90	(89,092.10)
Transfers	-	-	-	740,000.00	-	(740,000.00)
Total Revenues	153,198,991.24	158,288,098.26	5,089,107.02	207,679,894.00	158,288,098.26	(49,391,795.74)
Expenditures						
Salary & Fringe	26,750,370.47	25,406,214.51	1,344,155.96	46,429,568.00	25,406,214.51	21,023,353.49
Professional & Related Services	5,522,426.79	5,359,364.21	163,062.58	11,464,299.00	5,359,364.21	6,104,934.79
Supplies & Materials	6,327,004.16	5,820,039.28	506,964.88	12,129,756.48	5,820,039.28	6,309,717.20
Utilities	701,473.86	562,135.57	139,338.29	1,429,950.00	562,135.57	867,814.43
Training & Related	252,424.31	103,684.41	148,739.90	725,355.00	103,684.41	621,670.59
Capital Outlay	1,393,848.13	562,403.60	831,444.53	1,203,490.52	562,403.60	641,086.92
Debt Service	-	-	-	-	-	-
Special Purpose	280,452.89	580,119.39	(299,666.50)	983,779.00	580,119.39	403,659.61
Debt Service - Principal	10,068,218.30	10,985,552.81	(917,334.51)	10,622,611.00	10,985,552.81	(362,941.81)
Debt Service - Interest	4,235,731.47	5,965,514.73	(1,729,783.26)	7,213,086.00	5,965,514.73	1,247,571.27
Transfers & Intergovernment	67,374,743.58	67,707,104.29	(332,360.71)	117,272,975.00	67,707,104.29	49,565,870.71
Total Expenditures	122,906,693.96	123,052,132.80	(145,438.84)	209,474,870.00	123,052,132.80	86,422,737.20
Revenues over Expenditures	30,292,297.28	35,235,965.46	4,943,668.18	(1,794,976.00)	35,235,965.46	37,030,941.46

(a)

Notes:

- (a) January 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 Seven Months Through 1/31/2021

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2020 Actual thru Jan	FY 2021 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2020 vs 2021	FY 2021 Rev Budget Fiscal Year	FY 2021 Actual thru Jan	Favorable / (Unfavorable) thru Jan Annual Budget
Allocation Regular						
Adult Daycare	-	-	-	34,237.00	-	34,237.00
Agricultural Extension Service	212,405.00	218,322.00	(5,917.00)	218,322.00	218,322.00	-
Board of Education	49,528,311.00	50,381,254.00	(852,943.00)	86,367,865.00	50,381,254.00	35,986,611.00
Cecil College	8,813,374.00	9,064,455.00	(251,081.00)	11,841,157.00	9,064,455.00	2,776,702.00
Domestic Violence	-	-	-	-	-	-
Gypsy Moth	-	-	-	5,625.00	-	5,625.00
Health Department	994,008.15	-	994,008.15	3,823,475.00	-	3,823,475.00
Libraries	3,506,076.00	3,737,195.00	(231,119.00)	6,406,619.00	3,737,195.00	2,669,424.00
MD School for Blind	8,544.00	6,900.00	1,644.00	21,504.00	6,900.00	14,604.00
Non-Profit Agencies	-	-	-	-	-	-
Social Services	-	-	-	-	-	-
Soil Conservation	48,562.00	48,562.00	-	48,562.00	48,562.00	-
Volunteer Fire Departments	3,199,063.62	3,233,112.42	(34,048.80)	3,410,551.00	3,233,112.42	177,438.58
Total Allocation Regular	66,310,343.77	66,689,800.42	(379,456.65)	112,177,917.00	66,689,800.42	45,488,116.58
Operating Transfers						
Housing Voucher	-	-	-	71,107.00	-	71,107.00
Community Services	-	-	-	3,230,925.00	-	3,230,925.00
Capital Projects	-	-	-	200,000.00	-	200,000.00
Confiscated Funds	796.00	-	796.00	-	-	-
Circuit Court Grant	-	-	-	37,542.00	-	37,542.00
DES Grant	-	-	-	168,651.00	-	168,651.00
Board of Education	-	-	-	-	-	-
Domestic Violence	-	-	-	-	-	-
EMS Grant	-	-	-	75,829.00	-	75,829.00
Planning and Zoning	-	-	-	-	-	-
Public Works Grant	-	-	-	-	-	-
State Attorney Grant	-	-	-	102,265.00	-	102,265.00
Total Operating Transfers	796.00	-	796.00	3,886,319.00	-	3,886,319.00
State Fee-Property Tax Admin	353,290.00	284,044.00	69,246.00	475,476.00	284,044.00	191,432.00
Tax Rebate	703,134.81	726,080.87	(22,946.06)	726,084.00	726,080.87	3.13
Bank Tax Distribution	7,179.00	7,179.00	-	7,179.00	7,179.00	-
Total Transfers & Intergov	67,374,743.58	67,707,104.29	(332,360.71)	117,272,975.00	67,707,104.29	49,565,870.71

Notes:

- (a) January 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 Seven Months Through 1/31/2021

See Note (a) as to limitations
(Unaudited)

	<u>Prior Year</u>	<u>Current Year</u>	<u>Prior Yearend</u>
	<u>01/31/20</u>	<u>01/31/21</u>	<u>06/30/20</u>
<u>ASSETS</u>			
Cash	51,523,416.19	47,697,529.31	2,400,579.00
Cash - Time Deposits	51,760,596.20	38,423,847.20	44,193,833.00
Less: Amounts due other Funds	<u>(27,091,424.39)</u>	<u>(6,692,647.81)</u>	<u>-</u>
Net Cash	76,192,588.00	79,428,728.70	46,594,412.00
Receivables	8,493,137.10	13,529,071.22	9,957,633.00
Due from Other Governments	149,048.56	5,743.46	27,280,662.00
Other Assets	<u>260,713.04</u>	<u>502,810.43</u>	<u>382,575.00</u>
Total Assets	<u>85,095,486.70</u>	<u>93,466,353.81</u>	<u>84,215,282.00</u>
<u>LIABILITIES</u>			
Accounts Payable	421,904.93	558,742.12	3,402,091.00
Unavailable/Unearned Revenue	694,848.75	466,877.00	19,557,212.00
Other Liabilities	<u>2,472,865.37</u>	<u>2,679,886.58</u>	<u>6,731,099.00</u>
Total Liabilities	<u>3,589,619.05</u>	<u>3,705,505.70</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	<u>71,693,839.65</u>	<u>79,948,820.11</u>	<u>47,650,512.00</u>
Total Fund Balance	<u>81,505,867.65</u>	<u>89,760,848.11</u>	<u>54,524,880.00</u>

Notes:

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

Cecil County MD
INCOME TAX RECEIPTS as of
January, 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%		0.0%
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%	\$ 25,476,730	39.8%
Budget	\$ 60,363,860		\$ 62,572,542		\$ 63,322,542		\$ 63,962,320	
Comparative Year to Year Jan 31	\$ 16,319,145	-6.7%	\$ 18,735,083	14.8%	\$ 21,561,703	15.1%	\$ 25,476,730	18.2%

Notes:

FY 2021 YTD Actual Receipts % change current year vs. prior year	18.16%
FY 2021 YTD Actual Receipts \$ change current year vs. prior year	\$ 3,915,027

Cecil County MD
PERRYVILLE CASINO REVENUES as of
January 31, 2020
(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	125,114	232,355	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%	-	-	-	0.0%
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%	\$ 2,544,235	\$ 890,482	\$ 1,653,752	71.9%
Budget			\$ 2,800,000				\$ 2,300,000	
Comparative Year to Year Jan 31	\$ 2,321,243	\$ 812,435	\$ 1,508,808	1.5%	\$ 2,544,235	\$ 890,482	\$ 1,653,752	9.6%

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 Seven Months Through 01/31/21
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2020 Actual thru Jan	FY 2021 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2021 vs 2020	FY 2021 Rev Budget Fiscal Year	FY 2021 Actual thru Jan	Favorable / (Unfavorable) thru Jan Annual Budget
Revenues						
Sales & User Fees	5,027,891.92	5,391,268.78	363,376.86	7,992,000.00	5,391,268.78	(2,600,731.22)
Charges for Services	131,362.15	156,978.62	25,616.47	266,300.00	156,978.62	(109,321.38)
Discount	-	-	-	-	-	-
Interest & Penalties	4,497.94	1,683.25	(2,814.69)	2,325.00	1,683.25	(641.75)
Federal Grants	-	-	-	-	-	-
State Grants	-	-	-	-	-	-
Contributions & Other	526.58	24,784.77	24,258.19	-	24,784.77	24,784.77
Total Revenues	5,164,278.59	5,574,715.42	410,436.83	8,260,625.00	5,574,715.42	(2,685,909.58)
Expenditures						
Salary & Fringe	946,900.99	934,591.96	12,309.03	1,705,474.00	934,591.96	770,882.04
Professional & Related Services	1,057,207.02	1,283,574.61	(226,367.59)	3,055,280.09	1,283,574.61	1,771,705.48
Supplies & Materials	183,916.88	203,509.80	(19,592.92)	367,602.00	203,509.80	164,092.20
Utilities	68,171.55	64,521.75	3,649.80	255,700.00	64,521.75	191,178.25
Training & Related	6,163.24	2,929.99	3,233.25	16,350.00	2,929.99	13,420.01
Depreciation	799,195.83	600,770.33	198,425.50	1,029,892.00	600,770.33	429,121.67
Depletion	364,756.58	641,666.67	(276,910.09)	1,100,000.00	641,666.67	458,333.33
Transfers & Intergovernment	25,825.52	25,826.00	(0.48)	51,651.00	25,826.00	25,825.00
Total Expenditures	3,452,137.61	3,757,391.11	(305,253.50)	7,581,949.09	3,757,391.11	3,824,557.98
Operating Gain/(Loss)	1,712,140.98	1,817,324.31	105,183.33	678,675.91	1,817,324.31	1,138,648.40
Non-Operating Revenues (Expenses)						
Interest Expense	(158,008.56)	(177,867.65)	(19,859.09)	(177,996.00)	(177,867.65)	128.35
Bond Issue Expense	-	-	-	(75,884.00)	-	75,884.00
Investment Earnings	590,672.45	2,009,425.57	1,418,753.12	150,000.00	2,009,425.57	1,859,425.57
Change in Net Position	2,144,804.87	3,648,882.23	1,504,077.36	574,795.91 (a)	3,648,882.23	2,998,202.32

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 Seven Months Through 01/31/21
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2020 Actual thru Jan	FY 2021 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2021 vs 2020	FY 2021 Rev Budget Fiscal Year	FY 2021 Actual thru Jan	Favorable / (Unfavorable) thru Jan Annual Budget
Revenues						
Sales & User Fees	4,171,144.41	4,255,117.36	83,972.95	8,092,407.00	4,255,117.36	(3,837,289.64)
Interest & Penalties	25,091.06	8,416.19	(16,674.87)	30,075.00	8,416.19	(21,658.81)
Federal Grants	-	-	-	-	-	-
State Grants	60,000.00	60,000.00	-	60,000.00	60,000.00	-
Charges for Services	13,949.67	4,046.60	(9,903.07)	13,950.00	4,046.60	(9,903.40)
Contributions & Other	333.20	31,950.00	31,616.80	5,000.00	31,950.00	26,950.00
Total Revenues	4,270,518.34	4,359,530.15	89,011.81	8,201,432.00	4,359,530.15	(3,841,901.85)
Expenditures						
Salary & Fringe	752,962.30	822,301.33	(69,339.03)	1,415,356.00	822,301.33	593,054.67
Professional & Related Services	607,416.35	663,422.39	(56,006.04)	1,669,225.00	663,422.39	1,005,802.61
Supplies & Materials	281,442.78	237,573.42	43,869.36	518,212.00	237,573.42	280,638.58
Utilities	203,348.67	238,746.49	(35,397.82)	566,200.00	238,746.49	327,453.51
Training & Related	7,980.07	4,614.95	3,365.12	33,000.00	4,614.95	28,385.05
Depreciation	2,627,953.42	2,578,967.42	48,986.00	4,421,087.00	2,578,967.42	1,842,119.58
Transfers & Intergovernment	-	-	-	-	-	-
Total Expenditures	4,481,103.59	4,545,626.00	(64,522.41)	8,623,080.00	4,545,626.00	4,077,454.00
Operating Gain/(Loss)	(210,585.25)	(186,095.85)	24,489.40	(421,648.00)	(186,095.85)	235,552.15
Non-Operating Revenues (Expenses)						
Interest Expense	(810,377.94)	(780,301.95)	30,075.99	(1,577,674.00)	(780,301.95)	797,372.05
Bond Issue Expense	(127,085.06)	(118,352.12)	8,732.94	(176,569.00)	(118,352.12)	58,216.88
Transfer in Casino Fund	-	-	-	1,000,000.00	-	(1,000,000.00)
Investment Earnings	4.75	4.20	(0.55)	30,000.00	4.20	(29,995.80)
Capital Contributions						
Developers Contributions	-	-	-	-	-	-
Connection Fees	1,110,968.39	1,209,633.25	98,664.86	1,500,000.00	1,209,633.25	(290,366.75)
Change in Net Position	(37,075.11)	124,887.53	161,962.64	354,109.00	124,887.53	(229,221.47)
				(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.