

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Eleven Months Through 5/31/2021

See Note (a) as to limitations
(Unaudited)

FY21 YTD represents 92% of Full Year Budget
Current Year Budget (b) vs Actual

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Actual		
	FY 2020 Actual thru May	FY 2021 Actual thru May	Favorable / (Unfavorable) thru May 2020 vs 2021	FY 2021 Rev Budget Fiscal Year	FY 2021 Actual thru May	% of FY21 Act YTD to Full Year Budget
Revenues						
Real Property Tax	104,804,314.88	108,963,810.35	4,159,495.47	109,076,425.00	108,963,810.35	100%
Personal Property Tax	12,163,452.20	13,606,441.21	1,442,989.01	13,939,570.00	13,606,441.21	98%
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	563,720.16	513,922.94	(49,797.22)	653,500.00	513,922.94	79%
Income Tax	50,467,883.92	59,038,284.70	8,570,400.78	63,962,320.00	59,038,284.70	92%
License & Permits	1,667,704.56	1,843,774.61	176,070.05	2,287,921.00	1,843,774.61	81%
Federal Grants	405.25	-	(405.25)	-	-	NM
State Grants	668,253.94	622,699.56	(45,554.38)	1,331,083.00	622,699.56	47%
Other Intergovernmental	1,356,352.18	1,290,297.57	(66,054.61)	2,090,040.00	1,290,297.57	62%
Charges for Services	4,069,134.54	4,566,990.77	497,856.23	3,919,552.00	4,566,990.77	117%
Recordation	6,956,544.57	7,759,685.84	803,141.27	5,424,200.00	7,759,685.84	143%
Investment Earnings	1,135,445.80	127,533.51	(1,007,912.29)	719,821.00	127,533.51	18%
Contributions & Other	108,716.24	152,046.08	43,329.84	230,300.00	152,046.08	66%
Transfers	-	-	-	740,000.00	-	-
Total Revenues	187,663,000.94	202,166,482.12	14,503,481.18	207,679,894.00	202,166,482.12	97%
Expenditures						
COUNTY EXECUTIVE	166,285.78	157,852.07	8,433.71	192,368.00	157,852.07	82%
COUNTY COUNCIL	351,737.89	347,953.17	3,784.72	444,358.00	347,953.17	78%
ADMINISTRATOR	396,327.77	375,833.58	20,494.19	447,606.00	375,833.58	84%
HUMAN RESOURCES	1,160,933.71	1,183,535.33	(22,601.62)	1,387,679.00	1,183,535.33	85%
CIRCUIT COURT	1,977,135.87	1,960,418.75	16,717.12	2,436,478.00	1,960,418.75	80%
STATE'S ATTORNEY'S OFFICE	2,198,119.77	2,376,850.29	(178,730.52)	2,852,467.00	2,376,850.29	83%
YOUTH PANEL	-	-	-	-	-	NM
ORPHAN'S COURT	36,056.34	40,869.37	(4,813.03)	52,674.00	40,869.37	78%
BOARD OF ELECTIONS	629,260.24	710,595.83	(81,335.59)	1,118,042.00	710,595.83	64%
FINANCE	2,455,917.61	2,339,918.45	115,999.16	2,892,365.00	2,339,918.45	81%
LIQUOR BOARD	171,632.42	175,463.21	(3,830.79)	217,915.00	175,463.21	81%
LAND USE & DEVELOPMENT SERVICES	1,969,660.84	2,136,321.74	(166,660.90)	2,775,781.00	2,136,321.74	77%
MAINTENANCE	3,310,764.88	3,050,335.08	260,429.80	4,498,814.00	3,050,335.08	68%
LEGAL SERVICES	261,622.86	289,589.95	(27,967.09)	340,221.00	289,589.95	85%
LAW ENFORCEMENT	21,057,282.24	21,055,952.33	1,329.91	25,342,823.00	21,055,952.33	83%
EMERGENCY SERVICES	13,281,035.84	12,884,383.95	396,651.89	15,319,142.00	12,884,383.95	84%
ANIMAL CONTROL	937,752.89	992,167.98	(54,415.09)	1,186,132.00	992,167.98	84%
PUBLIC WORKS	10,125,325.68	10,041,970.25	83,355.43	11,809,785.00	10,041,970.25	85%
PUBLIC HEALTH	1,055,541.43	2,923,290.22	(1,867,748.79)	3,911,860.00	2,923,290.22	75%
MD SCHOOL BLIND/ADULT DAYCARE	17,088.00	48,037.00	(30,949.00)	55,741.00	48,037.00	86%
SOCIAL SERVICES	526,859.87	286,685.88	240,173.99	439,869.00	286,685.88	65%
BOARD OF EDUCATION	79,723,576.13	79,878,751.31	(155,175.18)	87,309,545.00	79,878,751.31	91%
CECIL COLLEGE	11,670,202.81	12,064,697.31	(394,494.50)	12,144,401.00	12,064,697.31	99%
NON-PROFIT AGENCIES	-	-	-	-	-	NM
PARKS & RECREATION	1,254,516.13	1,230,040.20	24,475.93	1,913,017.00	1,230,040.20	64%
LIBRARIES	5,509,548.00	5,872,735.00	(363,187.00)	6,406,619.00	5,872,735.00	92%
AGRICULTURE	608,683.87	632,474.21	(23,790.34)	683,944.00	632,474.21	92%
ECONOMIC DEVELOPMENT	933,229.20	1,085,514.63	(152,285.43)	1,596,999.00	1,085,514.63	68%
JUDGEMENT & LOSSES	19,408.58	15,026.01	4,382.57	15,000.00	15,026.01	100%
GRANTS TO MUNICIPALITIES	710,313.81	733,259.87	(22,946.06)	733,263.00	733,259.87	100%
DEBT SERVICE - PRINCIPAL	11,190,269.12	11,484,384.06	(294,114.94)	11,791,752.68	11,484,384.06	97%
DEBT SERVICE - INTEREST	5,719,085.21	7,215,345.38	(1,496,260.17)	6,043,944.32	7,215,345.38	119%
OPERATING TRANSFER	8,723.74	-	8,723.74	3,502,032.00	-	0%
Total Expenditures	179,433,898.53	183,590,252.41	(4,156,353.88)	209,862,637.00	183,590,252.41	87%
Revenues over Expenditures	8,229,102.41	18,576,229.71	10,347,127.30	(2,182,743.00)	18,576,229.71	NM

(a)

Notes:

- (a) May 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 Eleven Months Through 5/31/2021

See Note (a) as to limitations
(Unaudited)

FY21 YTD represents 92% of Full Year Budget

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Budget vs Actual</u>		
	<u>FY 2020 Actual thru May</u>	<u>FY 2021 Actual thru May</u>	<u>Favorable / (Unfavorable) thru May 2020 vs 2021</u>	<u>FY 2021 Rev Budget Fiscal Year</u>	<u>FY 2021 Actual thru May</u>	<u>% of FY21 Act YTD to Full Year Budget</u>
Revenues						
Real Property Tax	104,804,314.88	108,963,810.35	4,159,495.47	109,076,425.00	108,963,810.35	100%
Personal Property Tax	12,163,452.20	13,606,441.21	1,442,989.01	13,939,570.00	13,606,441.21	98%
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	563,720.16	513,922.94	(49,797.22)	653,500.00	513,922.94	79%
Income Tax	50,467,883.92	59,038,284.70	8,570,400.78	63,962,320.00	59,038,284.70	92%
License & Permits	1,667,704.56	1,843,774.61	176,070.05	2,287,921.00	1,843,774.61	81%
Federal Grants	405.25	-	(405.25)	-	-	NM
State Grants	668,253.94	622,699.56	(45,554.38)	1,331,083.00	622,699.56	47%
Other Intergovernmental	1,356,352.18	1,290,297.57	(66,054.61)	2,090,040.00	1,290,297.57	62%
Charges for Services	4,069,134.54	4,566,990.77	497,856.23	3,919,552.00	4,566,990.77	117%
Recordation	6,956,544.57	7,759,685.84	803,141.27	5,424,200.00	7,759,685.84	143%
Investment Earnings	1,135,445.80	127,533.51	(1,007,912.29)	719,821.00	127,533.51	18%
Contributions & Other	108,716.24	152,046.08	43,329.84	230,300.00	152,046.08	66%
Transfers	-	-	-	740,000.00	-	0%
Total Revenues	<u>187,663,000.94</u>	<u>202,166,482.12</u>	<u>14,503,481.18</u>	<u>207,679,894.00</u>	<u>202,166,482.12</u>	97%
Expenditures						
Salary & Fringe	40,652,860.49	40,764,742.58	(111,882.09)	46,239,568.00	40,764,742.58	88%
Professional & Related Services	8,016,665.52	7,892,214.21	124,451.31	11,673,914.08	7,892,214.21	68%
Supplies & Materials	9,581,085.36	9,127,303.25	453,782.11	12,455,750.80	9,127,303.25	73%
Utilities	1,067,827.42	938,531.42	129,296.00	1,435,750.00	938,531.42	65%
Training & Related	309,469.78	210,517.20	98,952.58	694,344.68	210,517.20	30%
Capital Outlay	2,032,070.32	910,469.14	1,121,601.18	1,351,016.44	910,469.14	67%
Debt Service	-	-	-	-	-	NM
Special Purpose	348,710.99	646,489.14	(297,778.15)	983,779.00	646,489.14	66%
Debt Service - Principal	11,190,269.12	11,484,384.06	(294,114.94)	11,791,752.68	11,484,384.06	97%
Debt Service - Interest	5,719,085.21	7,215,345.38	(1,496,260.17)	6,043,944.32	7,215,345.38	119%
Transfers & Intergovernment	100,515,854.32	104,400,256.03	(3,884,401.71)	117,192,817.00	104,400,256.03	89%
Total Expenditures	<u>179,433,898.53</u>	<u>183,590,252.41</u>	<u>(4,156,353.88)</u>	<u>209,862,637.00</u>	<u>183,590,252.41</u>	87%
Revenues over Expenditures	<u>8,229,102.41</u>	<u>18,576,229.71</u>	<u>10,347,127.30</u>	<u>(2,182,743.00)</u>	<u>18,576,229.71</u>	NM

(a)

Notes:

- (a) May 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 Eleven Months Through 5/31/2021

See Note (a) as to limitations
(Unaudited)

FY21 YTD represents 92% of Full Year Budget
Current Year Budget vs Actual

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2020 Actual thru May	FY 2021 Actual thru May	Favorable / (Unfavorable) thru May 2020 vs 2021	FY 2021 Rev Budget Fiscal Year	FY 2021 Actual thru May	% of FY21 Act YTD to Full Year Budget
Allocation Regular						
Adult Daycare	-	34,237.00	(34,237.00)	34,237.00	34,237.00	100%
Agricultural Extension Service	212,405.00	218,322.00	(5,917.00)	218,322.00	218,322.00	100%
Board of Education	77,830,201.00	79,170,542.00	(1,340,341.00)	86,367,865.00	79,170,542.00	92%
Cecil College	11,513,157.00	11,841,157.00	(328,000.00)	11,841,157.00	11,841,157.00	100%
Domestic Violence	-	-	-	-	-	NM
Gypsy Moth	5,625.00	5,625.00	-	5,625.00	5,625.00	100%
Health Department	994,008.15	2,854,056.74	(1,860,048.59)	3,823,475.00	2,854,056.74	75%
Libraries	5,509,548.00	5,872,735.00	(363,187.00)	6,406,619.00	5,872,735.00	92%
MD School for Blind	17,088.00	13,800.00	3,288.00	21,504.00	13,800.00	64%
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)	3,380,393.00	3,233,112.42	96%
Total Allocation Regular	99,329,657.77	103,292,149.16	(3,962,491.39)	112,147,759.00	103,292,149.16	92%
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	467,159.00	374,847.00	92,312.00	425,476.00	374,847.00	88%
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	100,515,854.32	104,400,256.03	(3,884,401.71)	117,192,817.00	104,400,256.03	89%

Notes:

- (a) May 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 Eleven Months Through 5/31/2021

See Note (a) as to limitations
(Unaudited)

	<u>Prior Year</u>	<u>Current Year</u>	<u>Prior Yearend</u>
	<u>05/31/20</u>	<u>05/31/21</u>	<u>06/30/20</u>
<u>ASSETS</u>			
Cash	44,063,388.20	58,803,324.75	2,400,579.00
Cash - Time Deposits	46,698,436.48	22,868,348.83	44,193,833.00
Less: Amounts due other Funds	(30,184,801.74)	(7,965,272.23)	-
Net Cash	60,577,022.94	73,706,401.35	46,594,412.00
Receivables	2,662,914.62	3,301,638.22	9,957,633.00
Due from Other Governments	149,048.56	381.36	27,280,662.00
Other Assets	332,680.55	347,823.25	382,575.00
Total Assets	<u>63,721,666.67</u>	<u>77,356,244.18</u>	<u>84,215,282.00</u>
<u>LIABILITIES</u>			
Accounts Payable	295,789.56	405,839.78	3,402,091.00
Unavailable/Unearned Revenue	618,902.19	454,686.96	19,557,212.00
Other Liabilities	3,364,302.14	3,394,605.08	6,731,099.00
Total Liabilities	<u>4,278,993.89</u>	<u>4,255,131.82</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	49,630,644.78	63,289,084.36	47,650,512.00
Total Fund Balance	<u>59,442,672.78</u>	<u>73,101,112.36</u>	<u>54,524,880.00</u>

Notes:

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

Cecil County MD
INCOME TAX RECEIPTS as of
May 31, 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%	1,159,158	1.8%
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%	13,475,388	21.1%
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%	\$ 59,038,285	92.3%
Budget	\$ 60,363,860		\$ 62,572,542		\$ 63,322,542		\$ 63,962,320	
Comparative Year to Year May 31	\$ 43,274,785	2.5%	\$ 46,842,405	8.2%	\$ 50,467,884	7.7%	\$ 59,038,285	17.0%

Notes:

FY 2021 YTD Actual Receipts % change current year vs. prior year 16.98%
FY 2021 YTD Actual Receipts \$ change current year vs. prior year \$ 8,570,401

Cecil County MD
PERRYVILLE CASINO REVENUES as of
May 31, 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%	471,131	164,896	306,235	13.3%
APRIL	-	-	-	0.0%	463,057	162,070	300,987	13.1%
MAY	-	-	-	0.0%	462,306	161,807	300,499	13.1%
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%	\$ 4,282,716	\$ 1,498,951	\$ 2,783,765	121.0%
Budget			\$ 2,800,000				\$ 2,300,000	
Comparative Year to Year May 31	\$ 2,845,467	\$ 995,914	\$ 1,849,554	-23.5%	\$ 4,282,716	\$ 1,498,951	\$ 2,783,765	50.5%

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 05/31/21
Unaudited

FY21 YTD represents 92% 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 May</u>	<u>FY 2021 Actual thru May</u>	<u>Favorable / (Unfavorable) thru May 2021 vs 2020</u>	<u>FY 2021 Rev Budget Fiscal Year</u>	<u>FY 2021 Actual thru May</u>	<u>% of FY21 Act YTD to Full Year Budget</u>
Revenues						
Sales & User Fees	7,740,548.40	8,453,172.56	712,624.16	7,992,000.00	8,453,172.56	106%
Charges for Services	186,790.74	261,535.52	74,744.78	266,300.00	261,535.52	98%
Discount	-	-	-	-	-	NM
Interest & Penalties	4,840.85	4,849.83	8.98	2,325.00	4,849.83	209%
Federal Grants	-	-	-	-	-	NM
State Grants	-	-	-	-	-	NM
Contributions & Other	526.58	29,784.77	29,258.19	-	29,784.77	NM
Total Revenues	<u>7,932,706.57</u>	<u>8,749,342.68</u>	<u>816,636.11</u>	<u>8,260,625.00</u>	<u>8,749,342.68</u>	106%
Expenditures						
Salary & Fringe	1,485,224.67	1,452,248.03	32,976.64	1,705,474.00	1,452,248.03	85%
Professional & Related Services	1,645,169.79	2,139,550.67	(494,380.88)	3,262,685.00	2,139,550.67	66%
Supplies & Materials	278,285.24	326,350.18	(48,064.94)	384,492.00	326,350.18	85%
Utilities	98,176.47	118,328.54	(20,152.07)	141,600.00	118,328.54	84%
Training & Related	7,608.61	7,774.95	(166.34)	16,350.00	7,774.95	48%
Depreciation	1,255,879.17	944,067.67	311,811.50	1,029,892.00	944,067.67	92%
Depletion	573,188.92	1,008,333.33	(435,144.41)	1,100,000.00	1,008,333.33	92%
Transfers & Intergovernment	51,651.00	51,651.00	-	51,651.00	51,651.00	100%
Total Expenditures	<u>5,395,183.87</u>	<u>6,048,304.37</u>	<u>(653,120.50)</u>	<u>7,692,144.00</u>	<u>6,048,304.37</u>	79%
Operating Gain/(Loss)	2,537,522.70	2,701,038.31	163,515.61	568,481.00	2,701,038.31	475%
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	(10,792.22)	2,903,113.84	2,913,906.06	150,000.00	2,903,113.84	1935%
Change in Net Position	2,368,721.92	5,426,284.50	3,057,562.58	464,601.00 (a)	5,426,284.50	1168%

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 Eleven Months Through 05/31/21

Unaudited

FY21 YTD represents 92% of Full Year Budget
Current Year Rev Budget vs Actual

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Rev Budget vs Actual</u>		
	<u>FY 2020 Actual thru May</u>	<u>FY 2021 Actual thru May</u>	<u>Favorable / (Unfavorable) thru May 2021 vs 2020</u>	<u>FY 2021 Rev Budget Fiscal Year</u>	<u>FY 2021 Actual thru May</u>	<u>% of FY21 Act YTD to Full Year Budget</u>
Revenues						
Sales & User Fees	6,125,945.00	6,344,090.64	218,145.64	8,092,407.00	6,344,090.64	78%
Interest & Penalties	64,388.85	35,710.10	(28,678.75)	30,075.00	35,710.10	119%
Federal Grants	-	-	-	-	-	NM
State Grants	60,000.00	60,000.00	-	60,000.00	60,000.00	100%
Charges for Services	20,551.54	23,884.92	3,333.38	13,950.00	23,884.92	171%
Contributions & Other	333.20	31,950.00	31,616.80	5,000.00	31,950.00	639%
Total Revenues	<u>6,271,218.59</u>	<u>6,495,635.66</u>	<u>224,417.07</u>	<u>8,201,432.00</u>	<u>6,495,635.66</u>	79%
Expenditures						
Salary & Fringe	1,183,972.80	1,270,486.31	(86,513.51)	1,415,356.00	1,270,486.31	90%
Professional & Related Services	981,255.24	1,141,157.96	(159,902.72)	1,677,225.00	1,141,157.96	68%
Supplies & Materials	413,159.48	405,613.55	7,545.93	518,212.00	405,613.55	78%
Utilities	344,924.29	418,492.39	(73,568.10)	567,250.00	418,492.39	74%
Training & Related	10,077.58	7,946.95	2,130.63	23,950.00	7,946.95	33%
Depreciation	4,129,641.08	4,052,663.08	76,978.00	4,421,087.00	4,052,663.08	92%
Transfers & Intergovernment	-	-	-	-	-	NM
Total Expenditures	<u>7,063,030.47</u>	<u>7,296,360.24</u>	<u>(233,329.77)</u>	<u>8,623,080.00</u>	<u>7,296,360.24</u>	85%
Operating Gain/(Loss)	(791,811.88)	(800,724.58)	(8,912.70)	(421,648.00)	(800,724.58)	190%
Non-Operating Revenues (Expenses)						
Interest Expense	(1,175,184.90)	(1,143,012.92)	32,171.98	(1,577,674.00)	(1,143,012.92)	72%
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	22.96	14.76	(8.20)	30,000.00	14.76	0%
Capital Contributions						
Developers Contributions	-	-	-	-	-	
Connection Fees	<u>1,497,228.39</u>	<u>1,675,088.25</u>	<u>177,859.86</u>	<u>1,500,000.00</u>	<u>1,675,088.25</u>	112%
Change in Net Position	(596,830.49)	(386,986.61)	209,843.88	354,109.00 (a)	(386,986.61)	-109%

Notes:

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