



**CITY OF LOCKPORT**  
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**TIM RUSSO**  
Director of Finance

April 27, 2023

To: Department Heads, Mayor, and Common Council  
From: Director of Finance

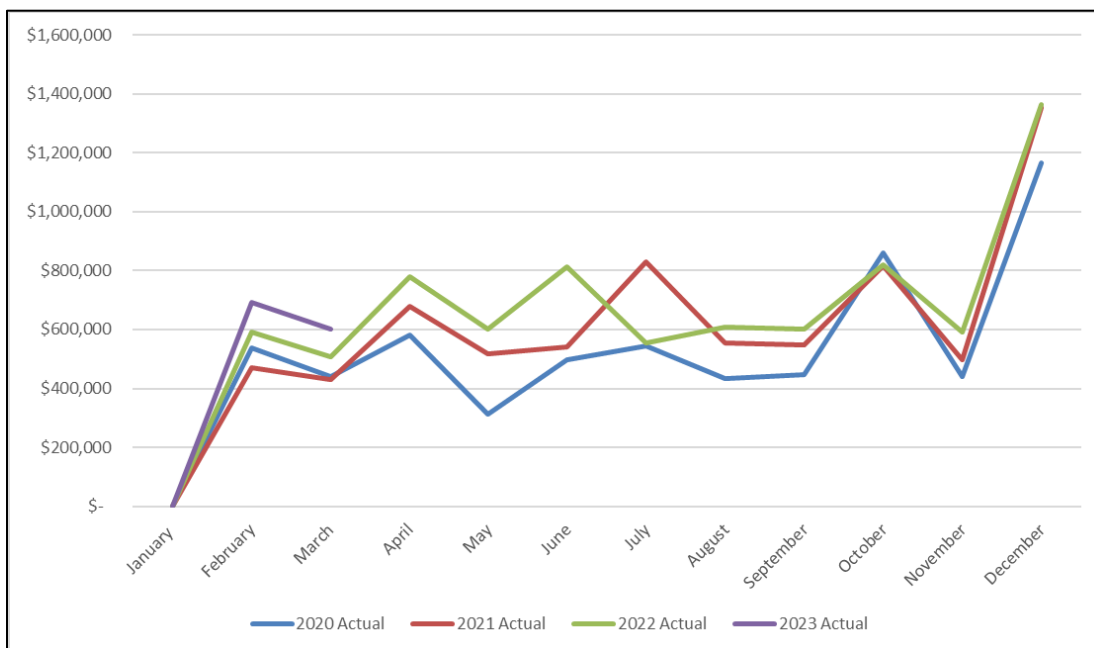
**Re: Monthly Financial Update – April**

This memo will provide an update for the closing of the month of March. Like prior months, appendices A through I are attached for reference. The below sections will describe relevant activities that occurred throughout the month.

**Combined Monthly Sales Taxes**

FY 2023 sales tax collection continue to increase compared to prior year collection rates. For the first quarter of the year, excess sales tax over the budgeted allocation amounted to \$172k. If we continue to experience surplus in this line after Q2, the City will likely proceed with appropriation of such funds to replenish delinquent revenue and expense accounts and/or deplete fund balance appropriation.

**Exhibit 1. Combined Monthly Sales Taxes, FY 2020 to FY 2023 (YTD)**



## Property Tax Collection Rates

Property taxes, billed in January, typically get collected in the beginning months of the year. This year, collection rates are slightly less than FY 2022. By the end of March of last year, 92.9% was collected, while this year, the collection rate is 92.0%. While only slightly off, this variance (if continued) will have an unfavorable impact with a higher uncollected certificate balance at year-end (and ultimately higher deferred revenue liability in December).

### Exhibit 2. Property Tax Collection Rates

Property Tax Billing Collection	2018	2019	2020	2021	2022	2023
<i>Total Billed</i>	\$ 14,140,882	\$ 13,710,301	\$ 14,049,757	\$ 13,933,470	\$ 13,912,728	\$ 14,192,601
January	\$ 7,070,466	\$ 5,705,665	\$ 12,056,115	\$ 12,161,630	\$ 12,318,226	\$ 12,508,946
February	\$ 5,719,586	\$ 6,473,094	\$ 384,380	\$ 292,897	\$ 374,471	\$ 299,760
March	\$ 242,687	\$ 270,443	\$ 146,409	\$ 283,333	\$ 232,570	\$ 251,267
April	\$ 262,850	\$ 321,758	\$ 149,966	\$ 160,837	\$ 150,101	
May	\$ 76,362	\$ 77,053	\$ 165,880	\$ 155,683	\$ 151,339	
June	\$ 46,355	\$ 55,287	\$ 175,650	\$ 93,464	\$ 45,710	
July	\$ 36,842	\$ 58,999	\$ 131,316	\$ 33,252	\$ 49,073	
August	\$ 45,330	\$ 37,602	\$ 42,858	\$ 40,178	\$ 36,726	
September	\$ 34,246	\$ 30,382	\$ 56,790	\$ 16,688	\$ 40,474	
October	\$ 44,476	\$ 35,019	\$ 89,828	\$ 91,449	\$ 89,580	
November	\$ 65,930	\$ 99,499	\$ 115,681	\$ 73,001	\$ 25,472	
December	\$ 49,364	\$ -	\$ 148	\$ 93	\$ 1,917	
Uncollected Certificate	\$ 446,389	\$ 545,498	\$ 534,735	\$ 530,965	\$ 397,069	
<b>Total</b>	<b>\$ 14,140,882</b>	<b>\$ 13,710,301</b>	<b>\$ 14,049,756</b>	<b>\$ 13,933,470</b>	<b>\$ 13,912,728</b>	<b>\$ 14,192,601</b>
<i>Certificate as Percent of Billed</i>	3.2%	4.0%	3.8%	3.8%	2.9%	0.0%

## NYS Budget Delay

The NYS budget appropriation has been delayed (for a fifth time) from the original April 1st deadline to April 28<sup>th</sup>. Due to this delay, we do not yet have a NYSDOT appropriation letter for our regular CHIPS/Touring/EWR/POP/PAVE. While not guaranteed, it is likely to be done before the coming May Council Meeting, meaning our NYSDOT will be presented for a budget amendment in early next month.

## Workplace Violence Prevention Policy

This year, City staff, in coordination with union members, have worked to revise the City's Workplace Violence Prevention Policy. Notably, this policy will contain a number of recommendations that should be undertaken to mitigate potential risk for violence for City staff. While some of these recommendations can be done without additional appropriations, it should be noted that these should otherwise be addressed in the FY 2024 budget appropriation and/or in a FY 2023 budget amendment. Items include:

- In-person training and training schedules for new employees
- Utilization of police department panic buttons in off-site work locations
- Increase lighting in select parking lots and open areas
- Improved fencing for high-security areas

- Fix and improve select gates and doors, consider replacing locks with ID swipes
- Increase the use of cameras for select high-risk areas
- Utilize radios for employee-to-employee communications in public works, water, and wastewater
- Have installed phone lines at all locations (when possible)
- Purchase relevant PPE such as bulletproof vests, Plexiglas dividers, gas masks, jumpsuits, and escape ladders

### **Ambulance Revenue Update**

Initial revenue projections from the third-party consultant for ambulance operations show a annual revenue of \$947,300 (derived from a total billing of \$1.245 million). Notably, the difference between this and the previously done third party financial review is that this analysis utilizes actual billing rates with differentiations between BLS and ALS. It should be noted that this figure also includes 20% in reductions to billed Medicare, Medicaid, and HMO along with 50% reductions to billed private pay/no-insurance bills to account for unpaid balances.

### **Overtime Costs**

Overtime costs in the fire department are remaining to trend higher than that of last year. With eight payrolls recorded, current costs have consumed 40% of the year's budget. At an even amount per payroll (8/27), we would anticipate to see 30% of the budget exhausted. It is likely a mid-year budget amendment will be required to replenish this line. It should be noted that in theory, overtimes costs should stabilize later this summer when newly trained employees count as minimum staffing, however, the early closure of the local hospital may lead to increased drive and wait times, which can increase costs. This line will continued to be monitored and should be appropriately budgeted for in FY 2024.

In the police department, overtime costs have utilized 23% of the budget, even amounting to a reduction to costs at this point in time last year. In street maintenance, costs are at 44% of the budget, but as noted in the prior month memo, overtime has significantly strong seasonality, and this amount is actual 25% less than that of last year at this point in time. It is unlikely a budget amendment will be required for these departments.

### **Police and Clerk Collections**

Beginning in May, collections for police and dog control related items will be done in the police department. Proposed by the Mayor and passed by Council earlier this year, this shift away from collections in the clerk's office intends to make payments by citizens easier and more comprehensive.

Notably, this created a shift in the use of the clerk's bank account (which is separate than typically Treasurer-owned bank accounts), which will now exclusively be used for EZNetPay credit card transactions. Daily collections in each the police and clerk's office will be brought to the treasurer's office, while online and credit card payments will be sent to the treasurer's office with a revenue detail once a month. This revision to the process will resolve some inefficient and

delinquent internal controls that existed with the clerk's bank account. Two bank accounts will remain that are for credit card payments only, and these are transferred to the treasurer monthly at a minimum.

## **Capital Project Proposals**

A proposal by the Mayor to the Common Council regarding recommended capital projects was presented on 4/26/2023. Projects will be lead by the City Engineer to get design work created and to RFP. Projects include:

- Water and sewer infrastructure study
- Sidewalk and railing on Gooding St. Improvements
- Chestnut St. Improvements and Traffic Calming
- F450 for Distribution
- Lincoln and Locust St. Improvements
- Lead inventory
- New garage building structure
- Fire apron repairs
- Compost lease agreement
- Compost door replacements, contingent on lease
- Pool renovation
- Splash pad
- Increased EV charging stations
- Solar paneling on City structures
- Water and sewer infrastructure and line repairs
- Lead line replacements
- Violence prevention policy recommendations

Funding sources for projects come from a mixed variety of sources, but primarily recommended from bond proceeds, fund balance, NYSDOT, prior-bond proceeds, and more. While the memo denotes availability of such funding options, specifics concerning each project won't be known until RFP results materialize.

## **Health Insurance Expenditures**

Health insurance expenses rose by a notable amount this month, increasing from \$312k in February to \$642k in March. This would be the highest cost month the City has experienced in recent history. Primary cost drivers of a sudden increase in this fund would typically be one or two high cost claims that have exceeded the stop-loss policy that get reimbursed to us shortly after. However, in looking at the invoice detail, it appears that there are no significant individual claims that are high-cost. One category of claims does contain a high amount of claims with incurred dates ranging from January to March, alluding to a delay perhaps with the Medicare transition to BCBS that occurred in January. The billing advisory team at BCBS is looking into this further to determine what the primary reason for this increase would be. If I am correct with my transition assumption, it is important to note that January to February costs are deflated and for purposes of projections and monthly spending, should be taken in coordination with this larger monthly cost.

## **New Monthly Reconciliations**

Last year as a response to verbal comments from our auditor, we implemented new monthly reconciliations as per our water and sewer utilization and billing rates. This year, we have expanded our monthly reconciliations done by our staff accountant to include twelve new reconciliations of items that were only periodically throughout the year and at year-end. Notable additions include:

- County tax receivable balance to KVS billing report
- City tax receivable balance to KVS billing report
- School tax receivable balance to KVS billing report
- Tax certificate receivable balances to KVS billing report
- Utility taxes receivable balances to KVS billing report
- Various other reconciliations to overpayments, interfund transfers, etc...

## **FY 2022 Audit Progress**

The FY 2022 audit has concluded and will be presented to the Council on May 26<sup>th</sup>. We have not yet obtained drafted copies of the financial statements or management letter to review. This year, with the increased use of Federal ARPA funds, the auditors had to do a Federal single audit on Federal spending. This will be included in the report.

Thank you,



Tim Russo  
Finance Director

### Appendix A) City of Lockport - Monthly Metric Benchmarking

Combined Sales Taxes				
Month	2020	2021	2022	2023
January	\$0	\$0	\$0	\$0
February	\$537,581	\$469,438	\$593,049	\$690,536
March	\$440,772	\$429,461	\$508,689	\$599,857
April	\$581,503	\$677,151	\$778,809	
May	\$311,836	\$517,738	\$602,603	
June	\$497,539	\$542,171	\$813,378	
July	\$544,038	\$828,544	\$553,112	
August	\$433,779	\$552,974	\$606,779	
September	\$448,402	\$548,900	\$602,555	
October	\$858,609	\$815,211	\$818,429	
November	\$440,361	\$497,773	\$591,993	
December	\$1,166,752	\$1,353,428	\$1,364,699	
<b>Annual Total</b>	<b>\$6,261,172</b>	<b>\$7,232,790</b>	<b>\$7,834,095</b>	<b>\$1,290,394</b>
<b>YTD Total</b>	<b>\$978,354</b>	<b>\$898,899</b>	<b>\$1,101,738</b>	<b>\$1,290,394</b>

Metered Water Sales				
Month	2020	2021	2022	2023
January	\$297,007	\$301,094	\$294,409	\$297,492
February	\$254,496	\$256,025	\$255,502	\$252,660
March	\$395,895	\$380,084	\$377,768	\$381,375
April	\$296,677	\$303,475	\$299,208	
May	\$256,303	\$254,526	\$258,967	
June	\$647,034	\$373,512	\$383,412	
July	\$37,626	\$310,474	\$319,669	
August	\$269,373	\$262,716	\$278,157	
September	\$397,879	\$405,477	\$405,091	
October	\$226,318	\$328,167	\$360,649	
November	\$278,051	\$269,140	\$278,017	
December	\$546,600	\$401,685	\$418,648	
<b>Annual Total</b>	<b>\$3,903,260</b>	<b>\$3,846,375</b>	<b>\$3,929,499</b>	<b>\$931,527</b>
<b>YTD Total</b>	<b>\$947,399</b>	<b>\$937,202</b>	<b>\$927,680</b>	<b>\$931,527</b>

Health Insurance Medical Claims				
Month	2020	2021	2022	2023
January	\$365,250	\$350,338	\$374,014	\$287,856
February	\$324,937	\$642,054	\$284,383	\$312,363
March	\$331,536	\$423,243	\$326,715	\$641,828
April	\$150,496	\$330,084	\$229,961	
May	\$261,417	\$385,970	\$278,789	
June	\$307,858	\$337,826	\$364,979	
July	\$283,401	\$427,822	\$388,004	
August	\$320,825	\$481,298	\$613,931	
September	\$265,522	\$178,386	\$392,062	
October	\$372,888	\$398,173	\$293,890	
November	\$428,818	\$329,634	\$436,289	
December	\$297,395	\$200,818	\$383,555	
<b>Annual Total</b>	<b>\$3,710,345</b>	<b>\$4,485,646</b>	<b>\$4,366,571</b>	<b>\$1,242,047</b>
<b>YTD Total</b>	<b>\$1,021,724</b>	<b>\$1,415,635</b>	<b>\$985,112</b>	<b>\$1,242,047</b>

Refuse and Garbage Charges				
Month	2020	2021	2022	2023
January	\$0	(\$371)	\$0	\$581
February	\$505	\$483	\$638	\$695
March	\$134	\$732	\$469	\$695
April	\$767	\$1,000	\$1,477	
May	\$643,697	\$646,125	\$710,720	
June	(\$786)	(\$444)	\$857	
July	\$625	\$1,820	\$652	
August	\$566	\$624	\$711	
September	\$1,277	\$817	(\$7,777)	
October	\$644,891	\$646,619	\$720,630	
November	\$352	\$371	\$818	
December	\$9,116	\$332	\$7,469	
<b>Annual Total</b>	<b>\$1,301,144</b>	<b>\$1,298,108</b>	<b>\$1,436,665</b>	<b>\$1,971</b>
<b>YTD Total</b>	<b>\$639</b>	<b>\$844</b>	<b>\$1,107</b>	<b>\$1,971</b>

Sewer Rents				
Month	2020	2021	2022	2023
January	\$236,104	\$244,087	\$235,263	\$253,757
February	\$197,246	\$209,093	\$196,386	\$210,973
March	\$297,203	\$289,803	\$290,996	\$301,320
April	\$240,857	\$243,181	\$239,743	
May	\$201,357	\$201,065	\$203,176	
June	\$520,624	\$285,369	\$293,791	
July	\$34,408	\$245,496	\$249,725	
August	\$223,771	\$203,130	\$213,891	
September	\$309,502	\$301,489	\$302,025	
October	\$190,412	\$256,361	\$282,844	
November	\$208,311	\$212,508	\$223,059	
December	\$343,643	\$302,343	\$315,310	
<b>Annual Total</b>	<b>\$3,003,440</b>	<b>\$2,993,923</b>	<b>\$3,046,210</b>	<b>\$766,049</b>
<b>YTD Total</b>	<b>\$730,553</b>	<b>\$742,982</b>	<b>\$722,646</b>	<b>\$766,049</b>

Worker's Compensation Claims and Awards				
Month	2020	2021	2022	2023
January	\$25,361	\$23,927	\$19,423	\$33,733
February	\$28,641	\$21,680	\$19,390	\$16,664
March	\$39,215	\$23,171	\$23,093	\$43,681
April	\$20,019	\$37,514	\$28,327	
May	\$46,371	\$20,347	\$19,397	
June	\$18,852	\$30,508	\$18,022	
July	\$22,829	\$20,785	\$19,202	
August	\$20,122	\$18,865	\$19,313	
September	\$19,957	\$18,759	\$32,597	
October	\$67,839	\$29,124	\$21,100	
November	\$59,082	\$15,944	\$18,026	
December	\$17,510	\$18,727	\$173,009	
<b>Annual Total</b>	<b>\$385,796</b>	<b>\$279,351</b>	<b>\$410,900</b>	<b>\$94,078</b>
<b>YTD Total</b>	<b>\$93,216</b>	<b>\$68,778</b>	<b>\$61,906</b>	<b>\$94,078</b>

## Appendix B) City of Lockport - Monthly Cash Benchmarking

General Fund				
Month	2020	2021	2022	2023
January	\$15,546,525	\$17,798,045	\$19,098,116	\$21,355,669
February	\$14,533,969	\$17,027,879	\$18,263,780	\$20,570,789
March	\$13,857,752	\$16,456,091	\$17,520,903	\$19,740,292
April	\$13,536,258	\$15,623,345	\$17,042,301	
May	\$12,231,281	\$14,777,531	\$15,467,352	
June	\$11,213,429	\$13,712,318	\$14,601,182	
July	\$9,993,469	\$12,970,812	\$14,767,719	
August	\$9,146,606	\$12,280,165	\$13,911,439	
September	\$8,283,230	\$11,205,446	\$14,116,268	
October	\$7,651,250	\$10,060,279	\$13,362,187	
November	\$6,880,160	\$8,796,874	\$11,686,649	
December	\$6,664,360	\$7,965,416	\$8,834,272	

Water Fund				
Month	2020	2021	2022	2023
January	\$2,129,208	\$2,628,723	\$2,642,387	\$2,677,759
February	\$2,059,988	\$2,624,789	\$2,528,523	\$2,642,417
March	\$2,145,094	\$2,410,492	\$2,446,885	\$2,574,482
April	\$2,187,804	\$2,483,927	\$2,429,685	
May	\$2,082,250	\$2,253,247	\$2,214,415	
June	\$2,243,870	\$2,332,919	\$2,404,039	
July	\$2,315,038	\$2,484,241	\$2,439,985	
August	\$2,407,317	\$2,547,756	\$2,524,748	
September	\$2,376,813	\$2,596,808	\$2,424,713	
October	\$2,238,293	\$2,368,372	\$2,347,358	
November	\$2,216,425	\$2,330,266	\$2,400,818	
December	\$2,579,966	\$2,625,687	\$2,660,958	

Health Insurance Fund				
Month	2020	2021	2022	2023
January	\$1,896,866	\$2,309,292	\$2,309,292	\$2,796,037
February	\$1,719,295	\$2,069,674	\$2,214,675	\$2,882,977
March	\$1,750,426	\$1,888,385	\$2,296,827	\$2,746,858
April	\$1,958,385	\$1,910,279	\$2,468,381	
May	\$1,961,066	\$1,883,529	\$2,740,509	
June	\$2,105,150	\$2,024,272	\$2,802,695	
July	\$2,171,030	\$1,818,975	\$2,677,996	
August	\$2,207,294	\$1,685,015	\$2,489,593	
September	\$2,297,491	\$1,852,391	\$2,500,212	
October	\$2,183,213	\$1,799,002	\$2,621,187	
November	\$2,204,290	\$1,940,100	\$2,605,408	
December	\$2,260,574	\$1,959,592	\$2,568,251	

Refuse and Recycling Fund				
Month	2020	2021	2022	2023
January	\$279,629	\$228,806	\$275,621	\$458,148
February	\$139,096	\$140,675	\$197,803	\$366,618
March	\$53,833	\$56,990	\$121,517	\$377,105
April	\$54,447	(\$38,160)	\$37,114	
May	(\$134,923)	(\$129,002)	(\$31,141)	
June	\$254,538	\$193,283	\$355,879	
July	\$179,471	\$195,332	\$334,159	
August	\$231,097	\$149,067	\$301,336	
September	\$45,998	\$56,369	\$213,617	
October	(\$110,252)	(\$80,793)	\$99,655	
November	\$115,500	\$217,571	\$462,888	
December	\$306,795	\$349,032	\$528,529	

Sewer Fund				
Month	2020	2021	2022	2023
January	\$1,081,511	\$1,536,779	\$1,635,729	\$1,764,311
February	\$1,088,058	\$1,663,905	\$1,595,185	\$1,700,384
March	\$1,079,858	\$1,511,408	\$1,549,736	\$1,586,577
April	\$1,276,663	\$1,699,874	\$1,718,465	
May	\$1,093,714	\$1,431,550	\$1,502,102	
June	\$1,237,171	\$1,499,025	\$1,613,841	
July	\$1,444,144	\$1,590,576	\$1,604,849	
August	\$1,463,381	\$1,858,622	\$1,743,519	
September	\$1,550,040	\$1,861,897	\$1,751,101	
October	\$1,513,652	\$1,568,846	\$1,684,979	
November	\$1,453,768	\$1,617,365	\$1,760,948	
December	\$1,526,438	\$1,763,724	\$1,610,102	

Worker's Compensation Fund				
Month	2020	2021	2022	2023
January	\$1,745,702	\$1,998,255	\$2,393,153	\$2,576,909
February	\$1,788,014	\$1,928,873	\$2,334,752	\$2,617,170
March	\$1,701,080	\$1,955,724	\$2,363,158	\$2,627,853
April	\$1,888,125	\$1,962,406	\$2,382,915	
May	\$1,850,060	\$2,011,136	\$2,459,626	
June	\$1,876,361	\$2,062,510	\$2,500,566	
July	\$1,914,344	\$2,118,521	\$2,575,912	
August	\$1,940,469	\$2,169,345	\$2,630,995	
September	\$1,935,185	\$2,207,318	\$2,635,399	
October	\$1,901,682	\$2,224,352	\$2,664,942	
November	\$1,903,516	\$2,311,173	\$2,728,865	
December	\$1,960,151	\$2,352,920	\$2,653,156	

*Note: General Fund includes A.1450.11 (NYCLASS Investment) and A.1200.10 Universal Cash. Refuse contains CL.1200.10 Universal Cash. Water contains FX.1200.10 Universal Cash, FX.1201.18 Cash in Time Deposits (for FY 2019), and FX.1450.71 NYCLASS. Sewer contains G.1200.10 Universal Cash, G.1201.18 Cash in Time Deposits, and G.1450.71 NYCLASS. Health Insurance contains MS.1200.13. Worker's compensation contains S.1230.10 Cash, S.1450.71 NYCLASS, S.1452.11/71 Special Reserves.*

**Appendix C) City of Lockport - Monthly Water and Sewer Usage (in Cubic Feet) Benchmarking**

Water - Residential				
Month	2020	2021	2022	2023
January	39,782	41,501	38,408	39,426
February	32,675	33,381	32,453	32,048
March	30,694	32,503	30,065	30,077
April	39,826	38,946	40,190	
May	32,608	31,310	31,479	
June	30,983	30,556	28,849	
July	44,153	42,711	42,106	
August	39,715	35,271	35,257	
September	37,796	34,465	34,970	
October	52,760	46,618	49,002	
November	37,776	34,539	34,809	
December	33,991	31,837	30,769	
<b>Annual Total</b>	<b>452,759</b>	<b>433,638</b>	<b>428,357</b>	<b>101,551</b>
<b>YTD Total</b>	<b>103,151</b>	<b>107,385</b>	<b>100,926</b>	<b>101,551</b>

Water - Industrial				
Month	2020	2021	2022	2023
January	11,822	11,475	11,632	10,616
February	10,749	10,788	10,241	9,551
March	13,614	10,465	12,130	10,181
April	11,650	15,772	10,550	
May	11,671	12,319	12,374	
June	4,167	11,268	12,371	
July	5,625	12,389	14,919	
August	5,784	10,259	13,988	
September	6,594	15,115	14,273	
October	5,769	13,816	14,485	
November	12,903	12,741	14,656	
December	12,469	12,806	8,840	
<b>Annual Total</b>	<b>112,817</b>	<b>149,213</b>	<b>150,459</b>	<b>30,348</b>
<b>YTD Total</b>	<b>36,185</b>	<b>32,728</b>	<b>34,003</b>	<b>30,348</b>

Water - Commercial				
Month	2020	2021	2022	2023
January	-	-	-	-
February	-	-	-	-
March	30,992	21,936	28,548	27,994
April	-	-	-	-
May	-	-	-	-
June	34,437	27,916	29,006	
July	-	-	-	
August	-	-	-	
September	26,179	29,866	31,613	
October	-	-	-	
November	-	-	-	
December	38,696	32,632	32,155	
<b>Annual Total</b>	<b>130,304</b>	<b>112,350</b>	<b>121,322</b>	<b>27,994</b>
<b>YTD Total</b>	<b>30,992</b>	<b>21,936</b>	<b>28,548</b>	<b>27,994</b>

Water - Total				
Month	2020	2021	2022	2023
January	51,604	52,976	50,040	50,042
February	43,424	44,169	42,694	41,599
March	75,300	64,904	70,743	68,252
April	51,476	54,718	50,740	-
May	44,279	43,629	43,853	-
June	69,587	69,740	70,226	-
July	49,778	55,100	57,025	-
August	45,499	45,530	49,245	-
September	70,569	79,446	80,856	-
October	58,529	60,434	63,487	-
November	50,679	47,280	49,465	-
December	85,156	77,275	71,764	-
<b>Annual Total</b>	<b>695,880</b>	<b>695,201</b>	<b>700,138</b>	<b>159,893</b>
<b>YTD Total</b>	<b>170,328</b>	<b>162,049</b>	<b>163,477</b>	<b>159,893</b>

Sewer - Residential				
Month	2020	2021	2022	2023
January	39,940	41,695	38,588	39,568
February	31,928	32,653	31,852	31,287
March	30,760	32,602	30,206	30,211
April	40,017	39,141	40,379	
May	31,857	30,618	30,802	
June	31,068	30,685	29,045	
July	44,346	42,902	42,272	
August	38,738	34,356	34,396	
September	37,733	34,499	34,583	
October	52,948	46,817	49,163	
November	36,895	33,680	33,837	
December	34,053	31,899	30,431	
<b>Annual Total</b>	<b>450,283</b>	<b>431,547</b>	<b>425,554</b>	<b>101,066</b>
<b>YTD Total</b>	<b>102,628</b>	<b>106,950</b>	<b>100,646</b>	<b>101,066</b>

Sewer - Industrial				
Month	2020	2021	2022	2023
January	16,119	15,586	14,380	19,161
February	14,214	16,972	11,907	6,134
March	16,509	12,347	15,324	15,796
April	15,773	17,762	12,215	
May	14,118	15,379	13,668	
June	13,931	13,269	13,437	
July	14,684	14,453	13,852	
August	16,470	12,137	13,972	
September	25,747	14,358	12,885	
October	5,490	14,375	14,167	
November	11,710	16,806	19,055	
December	13,873	14,251	9,494	
<b>Annual Total</b>	<b>178,638</b>	<b>177,695</b>	<b>164,356</b>	<b>41,091</b>
<b>YTD Total</b>	<b>46,842</b>	<b>44,905</b>	<b>41,611</b>	<b>41,091</b>

Sewer - Commercial				
Month	2020	2021	2022	2023
January	-	-	-	-
February	-	-	-	-
March	30,842	21,793	28,415	27,831
April	-	-	-	-
May	-	-	-	-
June	34,227	27,752	28,920	
July	-	-	-	
August	-	-	-	
September	25,640	29,349	31,202	
October	-	-	-	
November	-	-	-	
December	38,250	32,126	31,876	
<b>Annual Total</b>	<b>128,959</b>	<b>111,020</b>	<b>120,413</b>	<b>27,831</b>
<b>YTD Total</b>	<b>30,842</b>	<b>21,793</b>	<b>28,415</b>	<b>27,831</b>

Sewer - Total				
Month	2020	2021	2022	2023
January	56,059	57,281	52,968	58,729
February	46,142	49,625	43,759	37,421
March	78,111	66,742	73,945	73,838
April	55,790	56,903	52,594	-
May	45,975	45,997	44,470	-
June	79,226	71,706	71,402	-
July	59,030	57,355	56,124	-
August	55,208	46,493	48,368	-
September	89,120	78,206	78,670	-
October	58,438	61,192	63,330	-
November	48,605	50,486	52,892	-
December	86,176	78,276	71,801	-
<b>Annual Total</b>	<b>757,880</b>	<b>720,262</b>	<b>710,323</b>	<b>169,988</b>
<b>YTD Total</b>	<b>180,312</b>	<b>173,648</b>	<b>170,672</b>	<b>169,988</b>



## Appendix D) General Fund - Cash Flow Statement

*January through March Actual, Remainder Projections, (Value in Thousands)*

	January*	February*	March*	April	May	June	July	August	September	October	November	December	Total:
<b>Revenues:</b>													
Real Property Taxes	13,444	149	34	27	168	22	27	9	5	15	116	36	14,051
Nonproperty Tax Items	(5)	691	674	739	559	646	927	597	630	920	566	1,461	8,405
Intergovernmental	-	-	37	0	-	0	-	0	0	2	1	426	467
Departmental	24	6	8	4	8	60	20	15	15	23	11	5	200
Use of Money	40	72	81	19	9	6	4	4	3	4	4	3	249
Licenses and Permits	39	17	52	19	16	11	31	15	18	12	13	58	300
Fines	-	15	10	25	13	9	22	12	12	12	13	10	154
Sale of Property	32	1	1	0	0	-	0	0	0	4	0	0	38
Miscellaneous	(34)	3	3	8	9	1	0	4	-	13	6	8	21
State Aid	-	37	1	-	122	131	-	-	243	-	6	2,339	2,880
Federal Aid	1	1	3	-	-	0	0	2	23	0	0	0	29
Interfund Transfers	-	-	11	-	-	-	-	-	-	-	-	-	11
<b>Total Revenues:</b>	<b>13,540</b>	<b>992</b>	<b>914</b>	<b>843</b>	<b>904</b>	<b>888</b>	<b>1,031</b>	<b>658</b>	<b>949</b>	<b>1,004</b>	<b>735</b>	<b>4,348</b>	<b>26,805</b>
<b>Expenditures:</b>													
Personal Services	784	881	919	868	922	869	1,404	902	993	933	881	1,965	12,322
Equipment	12	77	21	10	0	1	13	1	182	16	1	20	353
Contractual	273	290	446	202	230	288	401	272	335	223	240	567	3,768
Debt Principal	-	-	65	-	335	-	-	-	-	77	9	-	486
Debt Interest	-	-	9	8	11	0	-	-	5	8	8	-	48
Employee Benefits	1,192	678	541	591	574	657	676	591	582	552	580	2,555	9,769
Interfund Transfers	-	-	-	26	-	-	18	-	123	-	-	19	185
<b>Total Expenditures:</b>	<b>2,262</b>	<b>1,926</b>	<b>2,001</b>	<b>1,704</b>	<b>2,072</b>	<b>1,816</b>	<b>2,511</b>	<b>1,766</b>	<b>2,221</b>	<b>1,809</b>	<b>1,719</b>	<b>5,126</b>	<b>26,932</b>
<i>Surplus (Deficiency)</i>	<i>11,278</i>	<i>10,344</i>	<i>9,257</i>	<i>8,396</i>	<i>7,228</i>	<i>6,300</i>	<i>4,819</i>	<i>3,711</i>	<i>2,439</i>	<i>1,635</i>	<i>651</i>	<i>(127)</i>	<i>-</i>
<b>Month-End Cash Balance</b>	<b>21,356</b>	<b>20,571</b>	<b>19,740</b>	<b>18,879</b>	<b>17,711</b>	<b>16,783</b>	<b>15,303</b>	<b>14,195</b>	<b>12,923</b>	<b>12,118</b>	<b>11,134</b>	<b>10,357</b>	

## Appendix E) Water Fund - Cash Flow Statement

*January through March Actual, Remainder Projections, (Value in Thousands)*

	January*	February*	March*	April	May	June	July	August	September	October	November	December	Total:
<b>Revenues:</b>													
Intergovernmental Charges	-	-	-	-	-	-	-	-	-	-	-	134	134
Departmental Income	317	260	387	330	271	412	347	297	427	345	286	423	4,102
Use of Money and Property	3	5	6	2	2	-	0	0	1	0	0	0	19
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	53	53
<b>Total Revenues:</b>	<b>320</b>	<b>265</b>	<b>393</b>	<b>332</b>	<b>273</b>	<b>412</b>	<b>348</b>	<b>297</b>	<b>428</b>	<b>345</b>	<b>286</b>	<b>611</b>	<b>4,310</b>
<b>Expenditures:</b>													
Personal Services	72	96	95	98	142	87	151	101	116	93	94	164	1,310
Equipment	-	2	-	-	6	-	0	-	-	-	0	19	27
Contractual	29	58	124	88	65	47	53	39	107	193	81	408	1,293
Debt Principal	-	-	130	-	186	-	-	-	-	156	-	-	471
Debt Interest	-	-	48	15	7	-	-	1	39	15	5	-	131
Employee Benefits	121	75	75	78	78	72	83	77	78	76	76	217	1,105
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures:</b>	<b>223</b>	<b>231</b>	<b>473</b>	<b>280</b>	<b>483</b>	<b>206</b>	<b>287</b>	<b>217</b>	<b>340</b>	<b>534</b>	<b>257</b>	<b>807</b>	<b>4,337</b>
<i>Surplus (Deficiency)</i>	<i>97</i>	<i>131</i>	<i>52</i>	<i>104</i>	<i>(106)</i>	<i>100</i>	<i>160</i>	<i>240</i>	<i>328</i>	<i>140</i>	<i>169</i>	<i>(27)</i>	
<b>Month-End Cash Balance</b>	<b>2,678</b>	<b>2,642</b>	<b>2,574</b>	<b>2,627</b>	<b>2,416</b>	<b>2,623</b>	<b>2,683</b>	<b>2,763</b>	<b>2,851</b>	<b>2,663</b>	<b>2,692</b>	<b>2,496</b>	

## Appendix F) Sewer Fund - Cash Flow Statement

*January through March Actual, Remainder Projections, (Value in Thousands)*

	January*	February*	March*	April	May	June	July	August	September	October	November	December	Total:
<b>Revenues:</b>													
Departmental Income	258	216	308	433	249	333	278	404	333	274	411	506	4,003
Use of Money and Property	6	3	3	2	2	0	0	0	0	0	0	0	16
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	129	129
<b>Total Revenues:</b>	<b>263</b>	<b>219</b>	<b>311</b>	<b>435</b>	<b>251</b>	<b>333</b>	<b>278</b>	<b>404</b>	<b>333</b>	<b>274</b>	<b>411</b>	<b>635</b>	<b>4,146</b>
<b>Expenditures:</b>													
Personal Services	61	83	84	79	127	84	136	84	97	81	78	133	1,128
Equipment	-	3	-	-	-	-	-	-	-	-	18	-	20
Contractual	28	56	110	53	38	65	47	89	93	95	88	743	1,503
Debt Principal	-	-	138	-	257	-	-	-	-	118	49	-	562
Debt Interest	-	-	20	9	10	1	-	0	15	9	9	-	74
Employee Benefits	99	60	60	62	67	63	70	64	63	62	61	178	909
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures:</b>	<b>188</b>	<b>202</b>	<b>412</b>	<b>202</b>	<b>499</b>	<b>212</b>	<b>254</b>	<b>237</b>	<b>268</b>	<b>366</b>	<b>302</b>	<b>1,055</b>	<b>4,197</b>
<i>Surplus (Deficiency)</i>	75	92	(9)	224	(24)	96	120	287	352	261	370	(51)	
<b>Month-End Cash Balance</b>	1,764	1,700	1,587	1,819	1,571	1,692	1,716	1,883	1,948	1,856	1,965	1,545	

## Appendix G) Refuse and Recycling Fund - Cash Flow Statement

*January through March Actual, Remainder Projections, (Value in Thousands)*

	January*	February*	March*	April	May	June	July	August	September	October	November	December	Total:
<b>Revenues:</b>													
Fees and Fund Revenues	-	1	1	1	699	(1)	1	1	1	700	0	10	1,413
<b>Total Revenues:</b>	-	1	1	1	699	(1)	1	1	1	700	0	10	1,413
<b>Expenditures:</b>													
Equipment and Capital Outlay	-	-	-	-	-	-	-	-	24	-	-	-	24
Contractual	94	103	198	114	114	114	114	114	114	114	114	114	1,423
Debt Principal	-	-	-	-	-	-	-	-	-	33	-	-	33
Debt Interest	-	-	-	2	-	-	-	-	-	2	-	-	3
<b>Total Expenditures:</b>	<b>94</b>	<b>103</b>	<b>198</b>	<b>116</b>	<b>114</b>	<b>114</b>	<b>114</b>	<b>114</b>	<b>138</b>	<b>149</b>	<b>114</b>	<b>114</b>	<b>1,482</b>
<i>Surplus (Deficiency)</i>	<i>(94)</i>	<i>(196)</i>	<i>(393)</i>	<i>(508)</i>	<i>76</i>	<i>(39)</i>	<i>(153)</i>	<i>(266)</i>	<i>(402)</i>	<i>148</i>	<i>35</i>	<i>(70)</i>	
<b>Month-End Cash Balance</b>	458	367	377	262	846	731	618	504	368	919	805	701	

**Appendix H) Health Insurance Fund - Cash Flow Statement**  
*January through March Actual, Remainder Projections, (Value in Thousands)*

	January*	February*	March*	April	May	June	July	August	September	October	November	December	Total:
<b>Revenues:</b>													
Intergovernmental Charges	524	529	533	538	538	538	538	538	538	538	538	538	6,431
Use of Money and Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Contributions	13	14	116	10	12	13	11	13	11	13	12	12	250
<b>Total Revenues:</b>	<b>537</b>	<b>543</b>	<b>649</b>	<b>548</b>	<b>550</b>	<b>551</b>	<b>549</b>	<b>551</b>	<b>550</b>	<b>551</b>	<b>550</b>	<b>550</b>	<b>6,680</b>
<b>Expenditures:</b>													
Contractual Costs	387	377	785	472	490	546	520	625	497	561	694	506	6,459
<b>Total Expenditures:</b>	<b>387</b>	<b>377</b>	<b>785</b>	<b>472</b>	<b>490</b>	<b>546</b>	<b>520</b>	<b>625</b>	<b>497</b>	<b>561</b>	<b>694</b>	<b>506</b>	<b>6,459</b>
<i>Surplus (Deficiency)</i>	<i>150</i>	<i>316</i>	<i>180</i>	<i>257</i>	<i>317</i>	<i>322</i>	<i>351</i>	<i>277</i>	<i>330</i>	<i>320</i>	<i>176</i>	<i>221</i>	
<b>Month-End Cash Balance</b>	2,796	2,883	2,747	2,824	2,885	2,889	2,918	2,844	2,897	2,887	2,743	2,788	

## Appendix I) Worker's Compensation Fund - Cash Flow Statement

*January through March Actual, Remainder Projections, (Value in Thousands)*

	January*	February*	March*	April	May	June	July	August	September	October	November	December	Total:
<b>Revenues:</b>													
Intergovernmental Charges	54	55	57	57	56	56	83	56	57	56	56	83	726
Use of Money and Property	6	5	6	-	-	-	-	-	-	-	-	-	17
Miscellaneous	17	-	11	-	-	-	-	-	-	-	-	-	28
<b>Total Revenues:</b>	<b>77</b>	<b>61</b>	<b>74</b>	<b>57</b>	<b>56</b>	<b>56</b>	<b>83</b>	<b>56</b>	<b>57</b>	<b>56</b>	<b>56</b>	<b>83</b>	<b>772</b>
<b>Expenditures:</b>													
Contractual Costs	153	21	71	63	63	63	63	63	63	63	63	63	815
<b>Total Expenditures:</b>	<b>153</b>	<b>21</b>	<b>71</b>	<b>63</b>	<b>63</b>	<b>63</b>	<b>63</b>	<b>63</b>	<b>63</b>	<b>63</b>	<b>63</b>	<b>63</b>	<b>815</b>
<i>Surplus (Deficiency)</i>	<i>(76)</i>	<i>(36)</i>	<i>(33)</i>	<i>(39)</i>	<i>(47)</i>	<i>(54)</i>	<i>(34)</i>	<i>(41)</i>	<i>(48)</i>	<i>(55)</i>	<i>(63)</i>	<i>(43)</i>	
<b>Month-End Cash Balance</b>	2,577	2,617	2,628	2,621	2,614	2,606	2,626	2,619	2,613	2,606	2,598	2,618	