

CITY OF LOCKPORT
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TIM RUSSO
Director of Finance

August 18, 2023

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

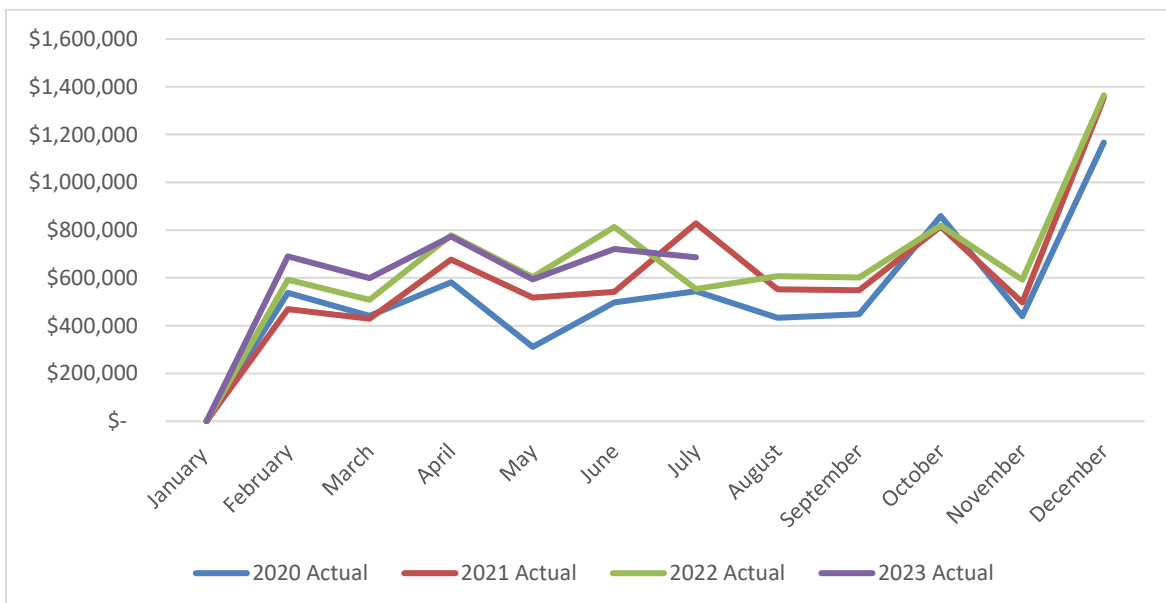
Re: Monthly Financial Update – August

This memo will provide an update for the closing of the month of July. 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

Notably, sales taxes experienced in the month of July were \$687k, up from \$553k received in the same month last year. This favorable variance increases the budgetary excess in the lines amounting to \$158,015. This begins a shift ending a three-month period of unfavorable variances compared to our previous year and budgeted allocation.

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



Year-to-date sales tax totals \$4.1 million, an amount greater than that experienced in the same period of FY 2022 (\$3.8 million), FY 2021 (\$3.5 million) and FY 2020 (\$2.9 million). Revenue for the months of January through July account for 6 months of transactions (due to year end accruals), and may represent a somewhat sizable excess if continued throughout the remaining months of the year.

Mid-Year Budget Amendment

Each year, a larger budget amendment is typically done to resolve any upcoming or anticipated line item deficiencies with the budget. Items may be due to higher than anticipated costs and other driving factors. This year, a resolution has been recommended for Council for the second August meeting. The following items are recommended to be amended:

- **Interest and earning revenue** – increase by a substantial amount based on year-to-date revenue received by the City’s NYCLASS investments. Average monthly yield rates have been substantially higher this year compared to prior years (and during a post-COVID recovery period). As such, we can increase revenue in the budget.
- **Assessor State Aid** – increase revenue in budget to match experienced revenue that was unbudgeted from NYS OSC for the 100% assessment rate experienced last year. This funding will be again achieved in 4/5 years (assuming we continue the 100% annual equalization rate).
- **Fire ambulance revenue** – while billed revenue is higher than anticipated (amounting to \$476k for February 14 to June 30), cash flow delays exist with Medicare/Medicaid start-up. Received cash revenue amounts to \$86k, however, cash revenue will be recognized for this current budget year until the end of February 2024. As such, this line is recommended to be reduced to account for this start-up delay’s impact.
- **City attorney** – increase in part time wages due to an increase in required staffing levels due to changes with Niagara County’s involvement with certain cases, which will now fall onto City staff.
- **Fire department overtime** – an increase in overtime costs associated to a number of factors, including training and minimum staffing, ambulance work, and out of town calls due to unforeseen obstacles with the hospital transition.
- **Increase seasonal costs** in pool and playground and recreation centers to account for some slight variance anticipated at the end of their programs.
- **Move funding for an HEO** from parks to building maintenance to account for a change in the position’s home base within public works to better account for the use of the employee’s time and primary functions.

The resulting change with said changes is a net \$0 impact to the FY 2023 operating budget.

Exhibit 2. Mid-Year Budget Clean-Up Items

Department	Line Item	Amended Budget	January 1, 2023 - July 31, 2023	Increase	Decrease
General Revenue	A.0000.32401 Interest and Earnings	\$ 65,000	\$ 496,501	\$ 600,000	
Assessor	A.1355.33089 Other Governmental State Aid	\$ 2,000	\$ 28,534	\$ 26,000	
Fire	A.3410.31640 Ambulance Charges	\$ 750,107	\$ 85,534		\$ 200,000
Code and Safety Inspection	A.3620.32555 Building Permits	\$ 100,000	\$ 107,713	\$ 15,000	
City Attorney	A.1420.51040 Part Time Wages	\$ 123,306	\$ 66,303	\$ 15,000	
City Garage	A.1640.54300 Vehicle Maintenance and Repair	\$ 182,238	\$ 143,446	\$ 20,000	
Fire	A.3410.51100 Overtime	\$ 364,093	\$ 361,027	\$ 400,000	
Playgrounds and Recreation	A.7140.51060 Temporary Seasonal	\$ 35,000	\$ 21,741	\$ 10,000	
Community Pool	A.7180.51060 Temporary Seasonal	\$ 39,000	\$ 22,193	\$ 6,000	
Community Beautification	A.8510.54515 Special Supplies	\$ 19,100	\$ 137		\$ 10,000
Parks	A.7110.51010 Full Time Wages	\$ 212,939	\$ 72,371		\$ 23,440
Parks	A.7110.58010 FICA	\$ 19,792	\$ 6,431		\$ 1,793
Parks	A.7110.58020 Workers Compensation	\$ 17,928	\$ 6,781		\$ 1,792
Parks	A.7110.58050 Retirement	\$ 28,047	\$ 6,067		\$ 2,578
Parks	A.7110.58040 Medical Insurance	\$ 78,124	\$ 22,218		\$ 11,641
Building Maintenance	A.1620.51010 Full Time Wages	\$ 173,730	\$ 121,165	\$ 23,440	
Building Maintenance	A.1620.58010 FICA	\$ 15,771	\$ 11,127	\$ 1,793	
Building Maintenance	A.1620.58020 Workers Compensation	\$ 14,342	\$ 10,985	\$ 1,792	
Building Maintenance	A.1620.58050 Retirement	\$ 23,350	\$ 5,123	\$ 2,578	
Building Maintenance	A.1620.58040 Medical Insurance	\$ 64,152	\$ 51,024	\$ 11,641	

FY 2024 Budget Progress

The FY 2024 budget process is well underway. Initial department head requests are being reviewed by City management, and the Mayor will be undergoing budget sessions to create the Mayor’s Recommended Budget which will get presented to the Council in early October.

FY 2023 Closing Forecast

Cash flow statements (**Appendices D through I**) contain updated forecasts of this year’s monthly budget progression and forecast for the year. Currently, we are anticipating the following end results:

- **General Fund** – despite a budgeted allocation of fund balance (amounting to over \$1 million), we are not anticipating such use, rather, are projected to see a budgetary surplus just amounting to \$151k. Notable components of this include ambulance cash received at an average of \$45k per month for the rest of the year, conservative use of interest revenue, and high November/December payrolls due to more than 2 payrolls occurring in each month (December being partially accrued from January). The largest factors that could impact this continue to be ambulance recognition and a negative variance experienced from any potential delay with the in-rem cycle as well as changes in deferred revenue from our property/certificate taxes.

- **Water Fund** – we are anticipating a minor budgetary deficit amounting to \$198k, an amount that is only slightly over the budgeted deficit of \$143k.
- **Sewer Fund** – we are anticipating a minor budgetary deficit amounting to \$65k, an amount that is favorable compared to the budgeted deficit of \$158k in the fund.
- **Refuse Fund** – anticipated to experience a surplus of \$112k.
- **Health Insurance Fund** - anticipated to experience a deficit \$862k due to billing increases as discussed in prior month memos (related to higher than anticipated mid-tier claimants that have not yet hit the stop loss policy).
- **Worker’s Comp Fund** – anticipated to experience surplus of \$184k due to lower than anticipated claims and lack of buyouts.

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	\$773,396
May	\$311,836	\$517,738	\$602,603	\$593,445
June	\$497,539	\$542,171	\$813,378	\$721,526
July	\$544,038	\$828,544	\$553,112	\$686,639
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	
Annual Total	\$6,261,172	\$7,232,790	\$7,834,095	\$4,065,399
YTD Total	\$2,913,269	\$3,464,504	\$3,849,640	\$4,065,399

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	\$308,953
May	\$256,303	\$254,526	\$258,967	\$258,104
June	\$647,034	\$373,512	\$383,412	\$386,394
July	\$37,626	\$310,474	\$319,669	\$318,740
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	
Annual Total	\$3,903,260	\$3,846,375	\$3,929,499	\$2,203,718
YTD Total	\$2,185,040	\$2,179,190	\$2,188,936	\$2,203,718

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	\$468,182
May	\$261,417	\$385,970	\$278,789	\$965,117
June	\$307,858	\$337,826	\$364,979	\$606,002
July	\$283,401	\$427,822	\$388,004	\$599,668
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	
Annual Total	\$3,710,345	\$4,485,646	\$4,366,571	\$3,881,016
YTD Total	\$2,024,897	\$2,897,336	\$2,246,844	\$3,881,016

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	\$540
May	\$643,697	\$646,125	\$710,720	\$711,834
June	(\$786)	(\$444)	\$857	\$1,663
July	\$625	\$1,820	\$652	\$975
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	
Annual Total	\$1,301,144	\$1,298,108	\$1,436,665	\$716,983
YTD Total	\$644,942	\$649,346	\$714,813	\$716,983

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	\$256,815
May	\$201,357	\$201,065	\$203,176	\$211,597
June	\$520,624	\$285,369	\$293,791	\$327,210
July	\$34,408	\$245,496	\$249,725	\$262,529
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	
Annual Total	\$3,003,440	\$2,993,923	\$3,046,210	\$1,824,200
YTD Total	\$1,727,799	\$1,718,093	\$1,709,080	\$1,824,200

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	\$7,611
May	\$46,371	\$20,347	\$19,397	\$29,913
June	\$18,852	\$30,508	\$18,022	\$26,914
July	\$22,829	\$20,785	\$19,202	\$18,748
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	
Annual Total	\$385,796	\$279,351	\$410,900	\$177,263
YTD Total	\$201,288	\$177,932	\$146,855	\$177,263

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	\$19,156,967
May	\$12,231,281	\$14,777,531	\$15,467,352	\$18,275,639
June	\$11,213,429	\$13,712,318	\$14,601,182	\$17,092,891
July	\$9,993,469	\$12,970,812	\$14,767,719	\$15,985,848
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	\$2,548,870
May	\$2,082,250	\$2,253,247	\$2,214,415	\$2,456,049
June	\$2,243,870	\$2,332,919	\$2,404,039	\$2,548,579
July	\$2,315,038	\$2,484,241	\$2,439,985	\$2,662,364
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	\$2,746,979
May	\$1,961,066	\$1,883,529	\$2,740,509	\$2,192,741
June	\$2,105,150	\$2,024,272	\$2,802,695	\$2,120,374
July	\$2,171,030	\$1,818,975	\$2,677,996	\$1,989,512
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	\$187,487
May	(\$134,923)	(\$129,002)	(\$31,141)	\$114,466
June	\$254,538	\$193,283	\$355,879	\$479,820
July	\$179,471	\$195,332	\$334,159	\$469,626
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	\$1,712,318
May	\$1,093,714	\$1,431,550	\$1,502,102	\$1,511,919
June	\$1,237,171	\$1,499,025	\$1,613,841	\$1,562,970
July	\$1,444,144	\$1,590,576	\$1,604,849	\$1,787,350
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	\$2,661,655
May	\$1,850,060	\$2,011,136	\$2,459,626	\$2,704,876
June	\$1,876,361	\$2,062,510	\$2,500,566	\$2,776,747
July	\$1,914,344	\$2,118,521	\$2,575,912	\$2,846,437
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	39,987
May	32,608	31,310	31,479	30,952
June	30,983	30,556	28,849	28,190
July	44,153	42,711	42,106	41,966
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	
Annual Total	452,759	433,638	428,357	242,646
YTD Total	250,721	250,908	243,550	242,646

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	11,544
May	11,671	12,319	12,374	10,779
June	4,167	11,268	12,371	11,446
July	5,625	12,389	14,919	12,781
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	
Annual Total	112,817	149,213	150,459	76,898
YTD Total	69,298	84,476	84,217	76,898

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	27,972
July	-	-	-	-
August	-	-	-	-
September	26,179	29,866	31,613	
October	-	-	-	
November	-	-	-	
December	38,696	32,632	32,155	
Annual Total	130,304	112,350	121,322	55,966
YTD Total	65,429	49,852	57,554	55,966

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	51,531
May	44,279	43,629	43,853	41,731
June	69,587	69,740	70,226	67,608
July	49,778	55,100	57,025	54,747
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	-
Annual Total	695,880	695,201	700,138	375,510
YTD Total	385,448	385,236	385,321	375,510

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	40,174
May	31,857	30,618	30,802	30,223
June	31,068	30,685	29,045	28,370
July	44,346	42,902	42,272	42,162
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	
Annual Total	450,283	431,547	425,554	241,995
YTD Total	249,916	250,296	243,144	241,995

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	17,342
May	14,118	15,379	13,668	16,321
June	13,931	13,269	13,437	27,231
July	14,684	14,453	13,852	17,746
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	
Annual Total	178,638	177,695	164,356	119,731
YTD Total	105,348	105,768	94,783	119,731

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	27,848
July	-	-	-	-
August	-	-	-	-
September	25,640	29,349	31,202	
October	-	-	-	
November	-	-	-	
December	38,250	32,126	31,876	
Annual Total	128,959	111,020	120,413	55,679
YTD Total	65,069	49,545	57,335	55,679

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	57,516
May	45,975	45,997	44,470	46,544
June	79,226	71,706	71,402	83,449
July	59,030	57,355	56,124	59,908
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	-
Annual Total	757,880	720,262	710,323	417,405
YTD Total	420,333	405,609	395,262	417,405

Appendix D) General Fund - Cash Flow Statement
January through July Actual, Remainder Projections, (Value in Thousands)

	January*	February*	March*	April*	May*	June*	July*	August	September	October	November	December	Total:
Revenues:													
Real Property Taxes	13,444	148	34	50	140	22	39	9	5	15	116	36	14,057
Nonproperty Tax Items	(5)	691	674	784	601	786	699	597	630	920	566	1,461	8,404
Intergovernmental	-	-	37	2	0	0	0	0	0	2	1	426	469
Departmental	24	6	8	16	53	42	121	60	60	60	60	100	611
Use of Money	40	72	81	77	79	72	75	4	3	4	4	3	515
Licenses and Permits	39	17	52	12	18	14	26	15	18	12	13	58	293
Fines	-	15	10	10	7	6	6	12	12	12	13	10	113
Sale of Property	32	1	1	-	-	-	-	0	0	4	0	0	38
Miscellaneous	(34)	3	3	1	12	0	1	4	-	13	6	8	17
State Aid	-	37	1	-	8	168	27	-	243	-	6	2,339	2,830
Federal Aid	1	1	3	5	3	1	0	2	23	0	0	0	39
Interfund Transfers	-	-	11	-	-	-	-	-	-	-	-	-	11
Total Revenues:	13,540	991	914	959	920	1,113	995	703	994	1,042	784	4,443	27,398
Expenditures:													
Personal Services	784	881	919	905	897	1,384	1,021	902	993	933	1,480	1,345	12,444
Equipment	12	77	21	67	49	54	29	1	182	16	1	20	529
Contractual	248	290	446	188	210	437	269	525	335	223	240	567	3,979
Debt Principal	-	-	65	-	285	-	-	-	-	77	9	53	489
Debt Interest	-	-	9	7	9	-	-	-	5	8	8	-	46
Employee Benefits	1,192	678	541	563	535	611	580	591	582	552	580	2,555	9,560
Interfund Transfers	-	-	-	-	-	-	-	200	-	-	-	-	200
Total Expenditures:	2,237	1,926	2,001	1,731	1,985	2,486	1,899	2,219	2,097	1,809	2,318	4,539	27,247
<i>Surplus (Deficiency)</i>	<i>11,303</i>	<i>10,369</i>	<i>9,282</i>	<i>8,510</i>	<i>7,446</i>	<i>6,072</i>	<i>5,168</i>	<i>3,651</i>	<i>2,548</i>	<i>1,781</i>	<i>247</i>	<i>151</i>	<i>-</i>
Month-End Cash Balance	21,356	20,571	19,740	18,969	18,276	17,093	15,986	14,469	13,366	12,599	11,065	10,969	

Appendix E) Water Fund - Cash Flow Statement
January through July Actual, Remainder Projections, (Value in Thousands)

	January*	February*	March*	April*	May*	June*	July*	August	September	October	November	December	Total:
Revenues:													
Intergovernmental Charges	-	-	-	-	-	-	-	-	-	-	-	134	134
Departmental Income	317	260	387	315	265	405	326	297	427	345	286	423	4,053
Use of Money and Property	3	5	6	6	7	7	7	0	1	0	0	0	42
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	53	53
Total Revenues:	320	265	393	322	271	411	333	297	428	345	286	611	4,282
Expenditures:													
Personal Services	72	96	95	93	91	133	101	101	116	93	151	129	1,271
Equipment	-	2	-	4	6	-	0	-	-	-	0	19	31
Contractual	29	58	124	82	55	63	54	39	107	193	81	408	1,294
Debt Principal	-	-	130	-	145	-	-	-	-	156	-	44	475
Debt Interest	-	-	48	10	5	-	-	1	39	15	5	-	123
Employee Benefits	121	75	75	77	75	79	71	77	78	76	83	217	1,104
Interfund Transfers	-	-	-	-	-	-	-	183	-	-	-	-	183
Total Expenditures:	223	231	473	266	377	275	227	400	340	534	320	816	4,481
<i>Surplus (Deficiency)</i>	<i>97</i>	<i>131</i>	<i>52</i>	<i>107</i>	<i>1</i>	<i>138</i>	<i>244</i>	<i>142</i>	<i>230</i>	<i>41</i>	<i>7</i>	<i>(198)</i>	
Month-End Cash Balance	2,678	2,642	2,574	2,630	2,456	2,549	2,662	2,560	2,648	2,459	2,425	2,220	

Appendix F) Sewer Fund - Cash Flow Statement
January through July Actual, Remainder Projections, (Value in Thousands)

	January*	February*	March*	April*	May*	June*	July*	August	September	October	November	December	Total:
Revenues:													
Departmental Income	258	216	308	429	218	348	437	404	333	274	411	506	4,143
Use of Money and Property	6	3	3	3	4	4	4	0	0	0	0	0	26
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	129	129
Total Revenues:	263	219	311	433	222	352	440	404	333	274	411	635	4,297
Expenditures:													
Personal Services	61	83	84	85	82	129	96	84	97	81	125	116	1,123
Equipment	-	3	-	0	-	-	-	-	-	-	15	-	18
Contractual	28	56	110	80	65	86	65	89	93	95	88	631	1,485
Debt Principal	-	-	138	-	225	-	-	-	-	118	49	40	571
Debt Interest	-	-	20	7	9	-	-	0	15	7	9	1	68
Employee Benefits	99	60	60	62	62	68	64	64	63	62	70	178	913
Interfund Transfers	-	-	-	-	-	-	-	185	-	-	-	-	185
Total Expenditures:	188	202	412	234	442	283	225	422	268	363	356	967	4,362
<i>Surplus (Deficiency)</i>	75	92	(9)	191	(29)	39	254	236	302	213	268	(65)	
Month-End Cash Balance	1,764	1,700	1,587	1,786	1,512	1,563	1,787	1,770	1,835	1,746	1,801	1,469	

Appendix G) Refuse and Recycling Fund - Cash Flow Statement

January through July Actual, Remainder Projections, (Value in Thousands)

	January*	February*	March*	April*	May*	June*	July*	August	September	October	November	December	Total:
Revenues:													
Fees and Fund Revenues	15	1	1	1	712	2	1	1	1	700	0	10	1,443
Total Revenues:	15	1	1	1	712	2	1	1	1	700	0	10	1,443
Expenditures:													
Equipment and Capital Outlay	-	-	-	-	-	-	-	-	24	-	-	-	24
Contractual	94	103	99	99	99	103	102	114	114	114	114	114	1,271
Debt Principal	-	-	-	-	-	-	-	-	-	33	-	-	33
Debt Interest	-	-	-	2	-	-	-	-	-	2	-	-	3
Total Expenditures:	94	103	99	101	99	103	102	114	138	149	114	114	1,331
<i>Surplus (Deficiency)</i>	<i>(80)</i>	<i>(182)</i>	<i>(280)</i>	<i>(380)</i>	<i>232</i>	<i>131</i>	<i>29</i>	<i>(84)</i>	<i>(221)</i>	<i>330</i>	<i>216</i>	<i>112</i>	
Month-End Cash Balance	458	367	377	277	114	480	470	356	220	771	657	553	

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

	January*	February*	March*	April*	May*	June*	July*	August	September	October	November	December	Total:
Revenues:													
Intergovernmental Charges	524	529	533	530	529	527	524	530	530	530	530	530	6,345
Use of Money and Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Contributions	13	14	116	13	14	14	13	14	14	14	14	14	267
Total Revenues:	537	543	649	543	543	541	537	544	544	544	544	544	6,612
Expenditures:													
Contractual Costs	509	377	785	543	1,097	613	668	625	497	561	694	506	7,474
Total Expenditures:	509	377	785	543	1,097	613	668	625	497	561	694	506	7,474
<i>Surplus (Deficiency)</i>	<i>28</i>	<i>194</i>	<i>58</i>	<i>58</i>	<i>(496)</i>	<i>(568)</i>	<i>(699)</i>	<i>(781)</i>	<i>(733)</i>	<i>(750)</i>	<i>(900)</i>	<i>(862)</i>	
Month-End Cash Balance	2,796	2,883	2,747	2,747	2,193	2,120	1,989	1,907	1,955	1,938	1,788	1,827	

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

January through July Actual, Remainder Projections, (Value in Thousands)

	January*	February*	March*	April*	May*	June*	July*	August	September	October	November	December	Total:
Revenues:													
Intergovernmental Charges	54	55	57	57	59	96	69	56	57	56	56	83	755
Use of Money and Property	6	5	6	6	7	7	7	-	-	-	-	-	45
Miscellaneous	17	-	11	-	25	0	14	-	-	-	-	-	67
Total Revenues:	77	61	74	63	91	103	90	56	57	56	56	83	867
Expenditures:													
Contractual Costs	153	28	71	8	47	37	21	63	63	63	63	63	682
Total Expenditures:	153	28	71	8	47	37	21	63	63	63	63	63	682
<i>Surplus (Deficiency)</i>	<i>(76)</i>	<i>(43)</i>	<i>(40)</i>	<i>14</i>	<i>58</i>	<i>124</i>	<i>193</i>	<i>186</i>	<i>179</i>	<i>172</i>	<i>165</i>	<i>184</i>	
Month-End Cash Balance	2,577	2,617	2,628	2,676	2,705	2,777	2,846	2,839	2,833	2,826	2,818	2,838	