



CITY OF LOCKPORT
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TIM RUSSO
Director of Finance

February 21, 2023

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

Re: Monthly Financial Update – February

This memo will provide an update for the closing of the month of January. Like prior months, appendices A through I are attached for reference. The below sections will describe relevant activities that occurred throughout the month. Please note that the closing of the 2022 fiscal year is underway and cannot be completed until March (this is due to a calculation for deferred revenue that requires the amount of money collected in the 60 days after the end of the fiscal year). As a result, year-end results will alter and change until early March.

Updated Closing Estimates

Closing is well underway with most adjustments done. The below **Exhibit 1** summarizes the current budgeted surplus for each fund as well as change in cash from prior year.

Exhibit 1. FY 2022 Preliminary Closing Results

Fund	FY 2022 Revenues	FY 2022 Expenditures	Budgeted Surplus / (Deficit)	Actual Surplus / (Deficit)	Cash Change from Prior Year
A - General	\$ 27,412,123	\$ 26,837,619	\$ (965,297)	\$ 574,505	\$ 868,856
FX - Water	\$ 4,229,543	\$ 4,219,531	\$ (45,651)	\$ 10,012	\$ 35,271
G - Sewer	\$ 4,159,562	\$ 4,059,041	\$ (67,157)	\$ 100,521	\$ (153,622)
CL - Refuse	\$ 1,447,646	\$ 1,248,188	\$ -	\$ 199,458	\$ 179,498
MS - Health	\$ 6,649,786	\$ 5,984,023	\$ -	\$ 665,763	\$ 608,659
S- Worker's Comp	\$ 923,779	\$ 543,023	\$ -	\$ 380,756	\$ 300,236

A positive variance is currently experienced in each fund with the largest positive variance compared to budgeted fund balance occurring in the General Fund. For main driving factors behind each of the surpluses, please refer to the January 2023 finance update memo (as they have not changed).

As a result of the experienced annual budget surpluses, we have new changes to the fund balance levels for 12/31/22. **Exhibit 2** (below) details the unreserved fund balance levels as of 12/31/21 (audited) as well as 12/31/22 (unaudited).

Exhibit 2. Fund Balance Accumulation, FY 2021 and FY 2022

Fund	12/31/21 Unreserved Fund Balance	Balance as a Percent of Expenditures	12/31/22 Unreserved Fund Balance	Balance as a Percent of Expenditures
A - General	\$ 8,669,406	33%	\$ 9,243,911	34%
FX - Water	\$ 2,896,572	67%	\$ 2,906,584	69%
G - Sewer	\$ 1,842,143	43%	\$ 1,942,664	48%
CL - Refuse	\$ 527,994	43%	\$ 727,452	58%
MS - Health	\$ 1,609,917	26%	\$ 2,275,680	38%
S- Worker's Comp	\$ 885,020	203%	\$ 1,265,776	233%

Notably, unreserved fund balance is increasing in all funds despite budgeted allocation of fund balance in the General, Water, and Sewer Funds. Given the new year-end fund balance in the General at 12/31/2022, the updated year-end unreserved fund balance at 12/31/2023 (assuming the full budgeted use of \$991,259 in the FY 2023 Operating Budget) is \$8.3 million, or 30% of the FY 2023 budgeted expenditures.

Cash is decreasing the Sewer Fund by \$154k at year end of FY 2022 despite a budgetary surplus. This is primarily the result of a decrease in accounts payable at 12/31/22 compared to 12/31/21, as seen in **Exhibit 3** below.

Exhibit 3. Drafted Sewer Fund Cash Flow Statement, FY 2018 – FY 2022

Cash Flows from Operating Activities	2022	2021	2020	2019	2018
Fund Revenues	4,159,562	4,071,505	4,150,095	4,003,852	3,937,908
Fund Expenditures	4,059,041	4,260,406	3,508,457	3,694,951	3,787,687
Net Surplus (Loss)	100,521	(188,901)	641,639	308,900	150,221
(Increase) Decrease in:					
Sewer Rents Receivable	(3,580)	96,291	49,410	(44,851)	(1,583)
Other Accounts Receivable	22,432	(22,663)	(6,682)	30,788	(23,437)
Prepaid Expenses and Deposits	9,415	(2,142)	(2,518)	1,667	9,071
Due From Other Sources	-	-	6,492	(2,797)	(3,695)
Increase (Decrease) in:					
Accounts Payable	(263,465)	332,048	(33,850)	3,709	24,792
Accrued Liabilities	-	-	(54,257)	2,104	(5,169)
Other Liabilities	(38,201)	38,201	-	-	-
Due to Other Funds	-	(0)	53,182	(53,182)	-
Deferred Tax Revenues	-	(2,709)	(20,665)	(1,471)	26,348
Payroll Liabilities	4,652	1,752	20,716	-	-
Total Adjustments	(268,748)	440,778	11,829	(64,032)	26,328
Net Cash Provided (Used) by Operating Activities	(168,227)	251,877	653,467	244,868	176,549
Cash at Beginning of Period	1,778,512	1,526,635	873,168	628,300	451,751
Cash at the End of the Period	1,610,285	1,778,512	1,526,635	873,168	628,300

Note that in **Exhibit 3**, no change in deferred tax revenue is reflected yet, as that cannot be calculated until March. At year end of FY 2021, the Sewer fund had a significant account receivable balance due to payments for larger flood-related items, while at this point in time, these are fully paid. Because the decline in cash flow is primarily driven by this change and not a larger systemic issue (such as sharp increase in rents receivable), there is no cause for concern at this point in time for the overall cash decrease.

Audit Process

Our third party auditor is scheduled to audit our records in-person in late March, on track with last year's schedule. Improvements have been made this year to items such as school account liabilities, property tax reconciliation, water and sewer bill reconciliation, and petty cash accounting. In addition, work was done to import asset and depreciation data from excel into "Asset Keeper Pro," a new software recommended by our auditors to record this data. This year, the closing depreciation work was done both in excel and the software to ensure that the data reconciles to our outdated method done in prior years (excel).

New Open Financial Data Portal

The new Open Financial Data Portal is fully live and available to citizens! Located at the following link - <https://lockportny.gov/lockports-open-financial-data-portal/> (or with the quick access button on the bottom of any City webpage)- citizens can now download relevant data sets and collections. Data will be refreshed monthly near the end of the following month – similar to the set up for these monthly memos. This is due to the regular delay from billing collections into the accounting system.

Governor's Budget

Governor Hochul's 2023 – 2024 NYS Budget Proposal maintains the status quo for line items impacting the City of Lockport. Namely, Aid and Incentives for Municipalities revenue, or AIM, is budgeted to remain at the current level (which is what we budgeted for in FY 2023). CHIPS/EWR/POP/EWR and Touring funding is also budgeted to remain at the current level. A budget amendment to the City's capital budget will be done later in Spring after it is finalized.

Thank you,



Tim Russo
Finance Director

Appendix A) City of Lockport - Monthly Metric Benchmarking

Combined Sales Taxes					
Month	2019	2020	2021	2022	2023
January	\$196	\$0	\$0	\$0	\$0
February	\$454,392	\$537,581	\$469,438	\$593,049	
March	\$407,892	\$440,772	\$429,461	\$508,689	
April	\$583,444	\$581,503	\$677,151	\$778,809	
May	\$473,367	\$311,836	\$517,738	\$602,603	
June	\$595,675	\$497,539	\$542,171	\$813,378	
July	\$525,611	\$544,038	\$828,544	\$553,112	
August	\$488,937	\$433,779	\$552,974	\$606,779	
September	\$522,860	\$448,402	\$548,900	\$602,555	
October	\$650,166	\$858,609	\$815,211	\$818,429	
November	\$479,254	\$440,361	\$497,773	\$591,993	
December	\$1,063,377	\$1,166,752	\$1,353,428	\$1,393,499	
Annual Total	\$6,245,172	\$6,261,172	\$7,232,790	\$7,862,895	\$0
YTD Total	\$6,245,172	\$6,261,172	\$7,232,790	\$7,862,895	\$0

Metered Water Sales					
Month	2019	2020	2021	2022	2023
January	\$295,986	\$297,007	\$301,094	\$294,409	\$297,492
February	\$260,683	\$254,496	\$256,025	\$255,502	
March	\$405,376	\$395,895	\$380,084	\$377,768	
April	\$289,579	\$296,677	\$303,475	\$299,208	
May	\$256,745	\$256,303	\$254,526	\$258,967	
June	\$398,689	\$647,034	\$373,512	\$383,412	
July	\$298,889	\$37,626	\$310,474	\$319,669	
August	\$265,739	\$269,373	\$262,716	\$278,157	
September	\$425,389	\$397,879	\$405,477	\$405,091	
October	\$323,399	\$226,318	\$328,167	\$360,649	
November	\$258,601	\$278,051	\$269,140	\$278,017	
December	\$424,907	\$546,600	\$401,685	\$368,145	
Annual Total	\$3,903,982	\$3,903,260	\$3,846,375	\$3,878,996	\$297,492
YTD Total	\$3,903,982	\$3,903,260	\$3,846,375	\$3,878,996	\$297,492

Health Insurance Medical Claims					
Month	2019	2020	2021	2022	2023
January	\$327,073	\$365,250	\$350,338	\$374,014	\$323,685
February	\$492,824	\$324,937	\$642,054	\$284,383	
March	\$355,269	\$331,536	\$423,243	\$326,715	
April	\$341,465	\$150,496	\$330,084	\$229,961	
May	\$271,852	\$261,417	\$385,970	\$278,789	
June	\$226,553	\$307,858	\$337,826	\$364,979	
July	\$438,502	\$283,401	\$427,822	\$388,004	
August	\$349,046	\$320,825	\$481,298	\$613,931	
September	\$367,420	\$265,522	\$178,386	\$392,062	
October	\$261,919	\$372,888	\$398,173	\$293,890	
November	\$347,273	\$428,818	\$329,634	\$436,289	
December	\$349,195	\$297,395	\$200,818	\$383,555	
Annual Total	\$4,128,392	\$3,710,345	\$4,485,646	\$4,366,571	\$323,685
YTD Total	\$4,128,392	\$3,710,345	\$4,485,646	\$4,366,571	\$323,685

Refuse and Garbage Charges					
Month	2019	2020	2021	2022	2023
January	\$0	\$0	(\$371)	\$0	\$0
February	\$1,604	\$505	\$483	\$638	
March	\$918	\$134	\$732	\$469	
April	\$885	\$767	\$1,000	\$1,477	
May	\$641,780	\$643,697	\$646,125	\$710,720	
June	\$4	(\$786)	(\$444)	\$857	
July	\$868	\$625	\$1,820	\$652	
August	\$901	\$566	\$624	\$711	
September	\$906	\$1,277	\$817	(\$7,777)	
October	\$643,591	\$644,891	\$646,619	\$720,630	
November	\$602	\$352	\$371	\$818	
December	(\$1,661)	\$9,116	\$332	(\$13,692)	
Annual Total	\$1,290,398	\$1,301,144	\$1,298,108	\$1,415,503	\$0
YTD Total	\$1,290,398	\$1,301,144	\$1,298,108	\$1,415,503	\$0

Sewer Rents					
Month	2019	2020	2021	2022	2023
January	\$233,862	\$236,104	\$244,087	\$235,263	\$253,757
February	\$183,698	\$197,246	\$209,093	\$196,386	
March	\$311,770	\$297,203	\$289,803	\$290,996	
April	\$229,199	\$240,857	\$243,181	\$239,743	
May	\$179,902	\$201,357	\$201,065	\$203,176	
June	\$297,985	\$520,624	\$285,369	\$293,791	
July	\$231,129	\$34,408	\$245,496	\$249,725	
August	\$204,094	\$223,771	\$203,130	\$213,891	
September	\$317,706	\$309,502	\$301,489	\$302,025	
October	\$265,013	\$190,412	\$256,361	\$282,844	
November	\$201,775	\$208,311	\$212,508	\$223,059	
December	\$321,302	\$343,643	\$302,343	\$275,703	
Annual Total	\$2,977,435	\$3,003,440	\$2,993,923	\$3,006,602	\$253,757
YTD Total	\$2,977,435	\$3,003,440	\$2,993,923	\$3,006,602	\$253,757

Worker's Compensation Claims and Awards					
Month	2019	2020	2021	2022	2023
January	\$25,962	\$25,361	\$23,927	\$19,423	\$33,733
February	\$156,370	\$28,641	\$21,680	\$19,390	
March	\$24,913	\$39,215	\$23,171	\$23,093	
April	\$19,836	\$20,019	\$37,514	\$28,327	
May	\$62,964	\$46,371	\$20,347	\$19,397	
June	\$26,428	\$18,852	\$30,508	\$18,022	
July	\$51,001	\$22,829	\$20,785	\$19,202	
August	\$26,436	\$20,122	\$18,865	\$19,313	
September	\$22,122	\$19,957	\$18,759	\$32,597	
October	\$99,721	\$67,839	\$29,124	\$21,100	
November	\$91,678	\$59,082	\$15,944	\$18,026	
December	\$196,474	\$17,510	\$18,727	\$173,009	
Annual Total	\$803,904	\$385,796	\$279,351	\$410,900	\$33,733
YTD Total	\$803,904	\$385,796	\$279,351	\$410,900	\$33,733

Appendix B) City of Lockport - Monthly Cash Benchmarking

General Fund					
Month	2019	2020	2021	2022	2023
January	\$7,485,481	\$15,546,525	\$17,798,045	\$19,098,116	\$21,355,669
February	\$12,556,393	\$14,533,969	\$17,027,879	\$18,263,780	
March	\$12,430,769	\$13,857,752	\$16,456,091	\$17,520,903	
April	\$12,415,323	\$13,536,258	\$15,623,345	\$17,042,301	
May	\$11,332,144	\$12,231,281	\$14,777,531	\$15,467,352	
June	\$10,536,564	\$11,213,429	\$13,712,318	\$14,601,182	
July	\$9,383,100	\$9,993,469	\$12,970,812	\$14,767,719	
August	\$8,718,197	\$9,146,606	\$12,280,165	\$13,911,439	
September	\$6,937,385	\$8,283,230	\$11,205,446	\$14,116,268	
October	\$6,278,031	\$7,651,250	\$10,060,279	\$13,362,187	
November	\$5,238,105	\$6,880,160	\$8,796,874	\$11,686,649	
December	\$4,373,616	\$6,664,360	\$7,965,416	\$8,834,272	

Water Fund					
Month	2019	2020	2021	2022	2023
January	\$1,427,988	\$2,129,208	\$2,628,723	\$2,642,387	\$2,677,759
February	\$1,390,670	\$2,059,988	\$2,624,789	\$2,528,523	
March	\$1,750,379	\$2,145,094	\$2,410,492	\$2,446,885	
April	\$1,934,555	\$2,187,804	\$2,483,927	\$2,429,685	
May	\$1,773,832	\$2,082,250	\$2,253,247	\$2,214,415	
June	\$1,856,442	\$2,243,870	\$2,332,919	\$2,404,039	
July	\$2,030,345	\$2,315,038	\$2,484,241	\$2,439,985	
August	\$2,069,234	\$2,407,317	\$2,547,756	\$2,524,748	
September	\$1,799,286	\$2,376,813	\$2,596,808	\$2,424,713	
October	\$1,784,054	\$2,238,293	\$2,368,372	\$2,347,358	
November	\$2,113,688	\$2,216,425	\$2,330,266	\$2,400,818	
December	\$2,020,072	\$2,579,966	\$2,625,687	\$2,660,958	

Health Insurance Fund					
Month	2019	2020	2021	2022	2023
January	\$1,100,904	\$1,896,866	\$2,309,292	\$2,309,292	\$2,796,037
February	\$927,989	\$1,719,295	\$2,069,674	\$2,214,675	
March	\$676,129	\$1,750,426	\$1,888,385	\$2,296,827	
April	\$436,847	\$1,958,385	\$1,910,279	\$2,468,381	
May	\$264,834	\$1,961,066	\$1,883,529	\$2,740,509	
June	\$30,955	\$2,105,150	\$2,024,272	\$2,802,695	
July	\$133,061	\$2,171,030	\$1,818,975	\$2,677,996	
August	\$14,389	\$2,207,294	\$1,685,015	\$2,489,593	
September	\$1,768,852	\$2,297,491	\$1,852,391	\$2,500,212	
October	\$1,536,529	\$2,183,213	\$1,799,002	\$2,621,187	
November	\$1,658,550	\$2,204,290	\$1,940,100	\$2,605,408	
December	\$1,806,436	\$2,260,574	\$1,959,592	\$2,568,251	

Refuse and Recycling Fund					
Month	2019	2020	2021	2022	2023
January	\$278,946	\$279,629	\$228,806	\$275,621	\$458,148
February	\$201,535	\$139,096	\$140,675	\$197,803	
March	\$118,686	\$53,833	\$56,990	\$121,517	
April	\$38,739	\$54,447	(\$38,160)	\$37,114	
May	(\$47,902)	(\$134,923)	(\$129,002)	(\$31,141)	
June	(\$133,056)	\$254,538	\$193,283	\$355,879	
July	\$167,639	\$179,471	\$195,332	\$334,159	
August	\$201,741	\$231,097	\$149,067	\$301,336	
September	\$108,578	\$45,998	\$56,369	\$213,617	
October	\$59,462	(\$110,252)	(\$80,793)	\$99,655	
November	(\$49,681)	\$115,500	\$217,571	\$462,888	
December	\$353,551	\$306,795	\$349,032	\$528,529	

Sewer Fund					
Month	2019	2020	2021	2022	2023
January	\$806,298	\$1,081,511	\$1,536,779	\$1,635,729	\$1,764,311
February	\$580,701	\$1,088,058	\$1,663,905	\$1,595,185	
March	\$692,539	\$1,079,858	\$1,511,408	\$1,549,736	
April	\$979,887	\$1,276,663	\$1,699,874	\$1,718,465	
May	\$715,776	\$1,093,714	\$1,431,550	\$1,502,102	
June	\$766,335	\$1,237,171	\$1,499,025	\$1,613,841	
July	\$1,058,987	\$1,444,144	\$1,590,576	\$1,604,849	
August	\$1,084,153	\$1,463,381	\$1,858,622	\$1,743,519	
September	\$907,957	\$1,550,040	\$1,861,897	\$1,751,101	
October	\$997,305	\$1,513,652	\$1,568,846	\$1,684,979	
November	\$979,618	\$1,453,768	\$1,617,365	\$1,760,948	
December	\$872,968	\$1,526,438	\$1,763,724	\$1,610,102	

Worker's Compensation Fund					
Month	2019	2020	2021	2022	2023
January	\$1,997,340	\$1,745,702	\$1,998,255	\$2,393,153	\$2,576,909
February	\$1,810,515	\$1,788,014	\$1,928,873	\$2,334,752	
March	\$1,816,543	\$1,701,080	\$1,955,724	\$2,363,158	
April	\$1,826,967	\$1,888,125	\$1,962,406	\$2,382,915	
May	\$1,798,140	\$1,850,060	\$2,011,136	\$2,459,626	
June	\$1,810,951	\$1,876,361	\$2,062,510	\$2,500,566	
July	\$1,863,941	\$1,914,344	\$2,118,521	\$2,575,912	
August	\$1,917,557	\$1,940,469	\$2,169,345	\$2,630,995	
September	\$1,946,815	\$1,935,185	\$2,207,318	\$2,635,399	
October	\$1,877,740	\$1,901,682	\$2,224,352	\$2,664,942	
November	\$1,854,624	\$1,903,516	\$2,311,173	\$2,728,865	
December	\$1,735,301	\$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	
March	30,694	32,503	30,065	
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	
Annual Total	452,759	433,638	428,357	39,426
YTD Total	39,782	41,501	38,408	39,426

Water - Industrial				
Month	2020	2021	2022	2023
January	11,822	11,475	11,632	10,616
February	10,749	10,788	10,241	
March	13,614	10,465	12,130	
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	
Annual Total	112,817	149,213	150,459	10,616
YTD Total	11,822	11,475	11,632	10,616

Water - Commercial				
Month	2020	2021	2022	2023
January	-	-	-	-
February	-	-	-	-
March	30,992	21,936	28,548	
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	
Annual Total	130,304	112,350	121,322	-
YTD Total	-	-	-	-

Water - Total				
Month	2020	2021	2022	2023
January	51,604	52,976	50,040	50,042
February	43,424	44,169	42,694	-
March	75,300	64,904	70,743	-
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	-
Annual Total	695,880	695,201	700,138	50,042
YTD Total	51,604	52,976	50,040	50,042

Sewer - Residential				
Month	2020	2021	2022	2023
January	39,940	41,695	38,588	39,568
February	31,928	32,653	31,852	
March	30,760	32,602	30,206	
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	
Annual Total	450,283	431,547	425,554	39,568
YTD Total	39,940	41,695	38,588	39,568

Sewer - Industrial				
Month	2020	2021	2022	2023
January	16,119	15,586	14,380	19,161
February	14,214	16,972	11,907	
March	16,509	12,347	15,324	
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	
Annual Total	178,638	177,695	164,356	19,161
YTD Total	16,119	15,586	14,380	19,161

Sewer - Commercial				
Month	2020	2021	2022	2023
January	-	-	-	-
February	-	-	-	-
March	30,842	21,793	28,415	
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	
Annual Total	128,959	111,020	120,413	-
YTD Total	-	-	-	-

Sewer - Total				
Month	2020	2021	2022	2023
January	56,059	57,281	52,968	58,729
February	46,142	49,625	43,759	-
March	78,111	66,742	73,945	-
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	-
Annual Total	757,880	720,262	710,323	58,729
YTD Total	56,059	57,281	52,968	58,729

Appendix D) General Fund - Cash Flow Statement

January to December Actual, (Value in Thousands)

	January*	February*	March*	April*	May*	June*	July*	August*	September*	October*	November*	December*	Total:
Revenues:													
Real Property Taxes	13,198	223	27	37	160	46	36	13	7	373	65	59	14,245
Nonproperty Tax Items	2	594	574	789	609	816	649	612	643	842	634	1,351	8,114
Intergovernmental	1	36	1	1	1	1	1	1	1	2	1	418	464
Departmental	8	6	8	7	21	9	17	35	10	22	10	21	174
Use of Money	0	1	2	4	7	10	16	78	27	(18)	35	35	196
Licenses and Permits	16	8	34	16	16	12	12	15	13	17	10	62	231
Fines	-	6	9	12	7	7	8	10	9	14	9	18	107
Sale of Property	-	-	10	1	6	1	-	1	1	2	54	-	77
Miscellaneous	(31)	0	3	9	2	4	14	6	0	-	-	37	45
State Aid	(2)	0	-	-	9	196	18	1	304	-	-	2,682	3,209
Federal Aid	-	5	4	-	8	1	3	1	4	5	3	430	465
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	86	86
Total Revenues:	13,191	879	672	876	847	1,103	774	773	1,019	1,260	822	5,198	27,412
Expenditures:													
Personal Services	789	861	840	823	838	1,290	949	897	830	858	846	1,835	11,656
Equipment	10	23	5	40	6	1	13	7	9	7	173	19	313
Contractual	396	310	285	221	216	302	240	206	222	152	329	599	3,478
Debt Principal	-	-	60	-	510	-	-	-	-	132	15	-	717
Debt Interest	-	-	9	10	14	0	-	-	9	10	9	-	62
Employee Benefits	1,231	807	575	569	552	620	572	586	529	597	549	2,303	9,490
Interfund Transfers	-	114	-	-	-	-	-	23	-	-	606	379	1,121
Total Expenditures:	2,426	2,113	1,774	1,664	2,136	2,213	1,774	1,719	1,598	1,758	2,528	5,135	26,838
<i>Surplus (Deficiency)</i>	<i>10,765</i>	<i>9,530</i>	<i>8,428</i>	<i>7,640</i>	<i>6,351</i>	<i>5,241</i>	<i>4,241</i>	<i>3,295</i>	<i>2,715</i>	<i>2,217</i>	<i>511</i>	<i>575</i>	
Month-End Cash Balance	19,078	18,264	17,521	17,042	15,467	14,601	14,768	13,911	13,332	13,362	11,687	8,834	

Appendix E) Water Fund - Cash Flow Statement

January to December Actual, (Value in Thousands)

	January*	February*	March*	April*	May*	June*	July*	August*	September*	October*	November*	December*	Total:
Revenues:													
Intergovernmental Charges	-	-	-	-	-	-	-	-	-	-	-	129	129
Departmental Income	311	265	386	305	266	403	336	298	408	364	283	402	4,026
Use of Money and Property	0	0	0	0	1	1	2	3	3	4	5	5	23
Miscellaneous	-	-	0	-	-	-	-	-	-	-	1	-	1
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	51	51
Total Revenues:	311	265	386	305	267	404	337	300	411	367	289	587	4,230
Expenditures:													
Personal Services	65	88	88	85	89	135	102	85	91	88	91	175	1,182
Equipment	-	-	-	-	-	-	-	-	-	-	1	-	1
Contractual	23	63	133	74	51	78	54	90	220	43	77	305	1,211
Debt Principal	-	-	160	-	195	-	-	-	-	190	-	-	545
Debt Interest	-	-	50	15	7	-	-	-	48	15	5	-	140
Employee Benefits	130	74	74	74	76	81	76	74	75	75	73	179	1,062
Interfund Transfers	-	78	-	-	-	-	-	-	-	-	-	-	78
Total Expenditures:	218	304	506	248	418	294	232	249	434	412	246	659	4,220
<i>Surplus (Deficiency)</i>	<i>93</i>	<i>54</i>	<i>(66)</i>	<i>(9)</i>	<i>(160)</i>	<i>(50)</i>	<i>56</i>	<i>107</i>	<i>84</i>	<i>40</i>	<i>82</i>	<i>10</i>	
Month-End Cash Balance	2,642	2,529	2,447	2,430	2,214	2,404	2,440	2,525	2,502	2,347	2,401	2,661	

Appendix F) Sewer Fund - Cash Flow Statement
January to December Actual, (Value in Thousands)

	January*	February*	March*	April*	May*	June*	July*	August*	September*	October*	November*	December*	Total:
Revenues:													
Departmental Income	239	220	317	415	374	329	277	397	304	288	227	470	3,856
Use of Money and Property	0	0	0	0	0	1	1	1	2	2	2	3	12
Sale of Property and Compensation for Loss	-	-	-	-	-	-	-	-	-	38	132	1	171
Miscellaneous	-	-	-	5	-	-	-	-	-	-	-	-	5
Federal Aid	-	-	-	31	-	-	-	-	-	-	-	-	31
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	83	83
Total Revenues:	239	220	317	452	374	330	277	399	306	328	361	557	4,160
Expenditures:													
Personal Services	58	67	65	60	64	102	86	77	76	78	74	139	946
Equipment	-	-	2	-	0	0	13	-	1	-	2	1	20
Contractual	18	58	79	92	149	102	65	135	82	45	105	559	1,490
Debt Principal	-	-	153	-	265	-	-	2	-	126	50	-	596
Debt Interest	-	-	22	10	11	1	-	-	20	10	9	-	82
Employee Benefits	112	62	60	58	59	66	64	64	64	65	62	146	882
Interfund Transfers	-	38	-	-	-	-	-	6	-	-	-	-	44
Total Expenditures:	188	225	381	220	549	271	229	283	243	324	302	845	4,059
<i>Surplus (Deficiency)</i>	<i>51</i>	<i>46</i>	<i>(18)</i>	<i>213</i>	<i>39</i>	<i>99</i>	<i>147</i>	<i>263</i>	<i>325</i>	<i>330</i>	<i>389</i>	<i>101</i>	
Month-End Cash Balance	1,636	1,595	1,550	1,718	1,502	1,614	1,605	1,744	1,806	1,685	1,761	1,610	

Appendix G) Refuse and Recycling Fund - Cash Flow Statement

January to December Actual, (Value in Thousands)

	January*	February*	March*	April*	May*	June*	July*	August*	September*	October*	November*	December*	Total:
Revenues:													
Fees and Fund Revenues	14	1	0	1	711	1	1	1	(8)	721	1	3	1,446
Miscellaneous	-	0	0	1	0	0	0	0	-	-	-	-	1
Total Revenues:	14	1	1	2	711	1	1	1	(8)	721	1	3	1,448
Expenditures:													
Equipment and Capital Outlay	-	-	-	1	16	-	-	-	-	-	-	-	17
Contractual	89	88	174	0	89	91	93	188	0	102	101	177	1,194
Debt Principal	-	-	-	-	-	-	-	-	-	31	-	-	31
Debt Interest	-	-	-	2	-	-	-	-	-	2	-	-	5
Total Expenditures:	89	88	174	4	105	91	93	188	0	136	101	177	1,248
<i>Surplus (Deficiency)</i>	<i>(75)</i>	<i>(162)</i>	<i>(336)</i>	<i>(338)</i>	<i>267</i>	<i>177</i>	<i>85</i>	<i>(102)</i>	<i>(110)</i>	<i>475</i>	<i>374</i>	<i>199</i>	
Month-End Cash Balance	276	198	122	37	(31)	356	334	301	293	100	463	529	

Appendix H) Health Insurance Fund - Cash Flow Statement

January to December Actual, (Value in Thousands)

	January*	February*	March*	April*	May*	June*	July*	August*	September*	October*	November*	December*	Total:
Revenues:													
Intergovernmental Charges	540	543	553	555	542	543	544	544	542	542	541	527	6,517
Use of Money and Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	10	12	8	8	11	15	12	10	13	13	11	11	133
Total Revenues:	550	555	561	563	553	558	556	554	555	555	552	538	6,650
Expenditures:													
Contractual Costs	525	409	531	306	420	576	463	745	545	435	640	389	5,984
Total Expenditures:	525	409	531	306	420	576	463	745	545	435	640	389	5,984
<i>Surplus (Deficiency)</i>	<i>26</i>	<i>171</i>	<i>201</i>	<i>457</i>	<i>591</i>	<i>573</i>	<i>666</i>	<i>475</i>	<i>485</i>	<i>604</i>	<i>517</i>	<i>666</i>	
Month-End Cash Balance	2,309	2,215	2,297	2,468	2,741	2,803	2,678	2,490	2,487	2,621	2,605	2,568	

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

January to December Actual, (Value in Thousands)

	January*	February*	March*	April*	May*	June*	July*	August*	September*	October*	November*	December*	Total:
Revenues:													
Intergovernmental Charges	63	62	64	63	64	99	76	75	43	64	64	96	833
Use of Money and Property	0	0	0	0	1	1	2	2	3	4	5	5	22
Miscellaneous	20	-	-	0	0	14	16	2	0	-	16	-	69
Total Revenues:	82	62	64	64	65	113	94	80	46	68	84	101	924
Expenditures:													
Contractual Costs	42	121	43	37	20	25	34	31	35	39	20	96	543
Total Expenditures:	42	121	43	37	20	25	34	31	35	39	20	96	543
<i>Surplus (Deficiency)</i>	<i>40</i>	<i>(18)</i>	<i>3</i>	<i>30</i>	<i>75</i>	<i>163</i>	<i>223</i>	<i>272</i>	<i>282</i>	<i>312</i>	<i>376</i>	<i>381</i>	
Month-End Cash Balance	2,393	2,335	2,363	2,382	2,460	2,500	2,576	2,631	2,639	2,665	2,729	2,653	