

CITY OF LOCKPORT
One Locks Plaza
Lockport, New York 14094
(716) 439-6631
E-mail: trusso@lockportny.gov

TIM RUSSO
Director of Finance

January 26, 2023

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

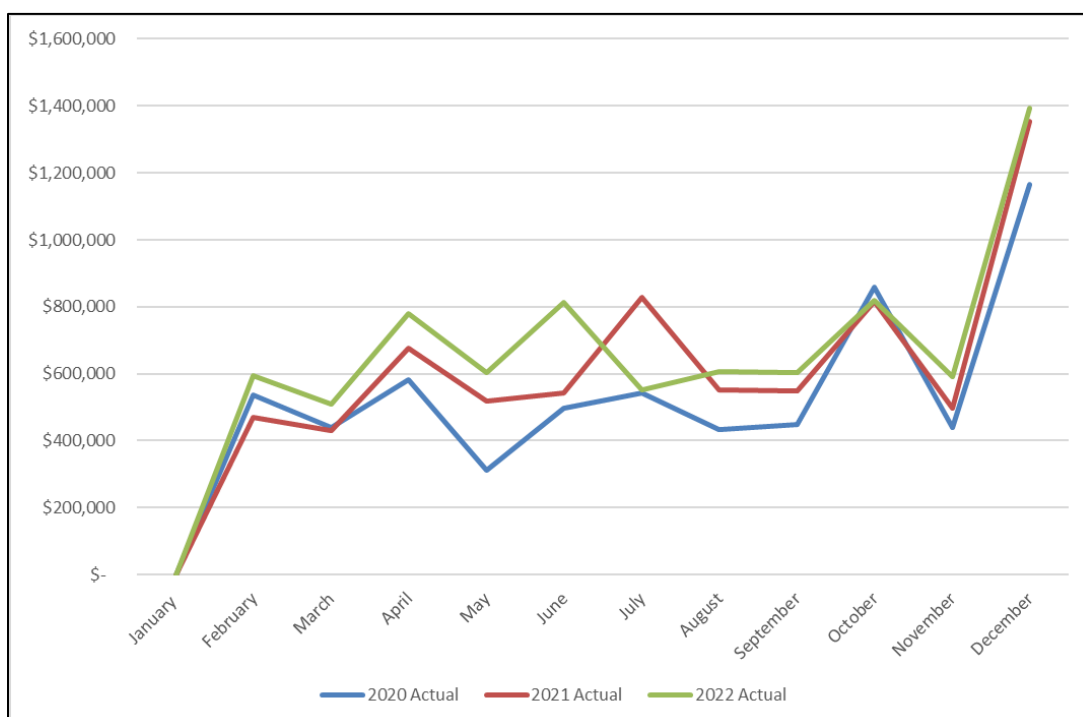
Re: Monthly Financial Update – January

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

Combined Sales Taxes, FY 2020 to FY 2022

The annual combined sales taxes collected in FY 2022 (as seen in **Appendix A**) totals \$7.9 million, an amount much higher than that of the FY 2021 YTD (\$7.2 million) and FY 2020 YTD (\$6.3 million). **Exhibit 1** (below) shows our monthly collections for FY 2020, FY 2021, and FY 2022.

Exhibit 1) Monthly Combined Sales Tax Collection, FY 2020 to FY 2022



The original appropriation for combined sales taxes in FY 2022 totaled \$7.0 million. Mid-year, the Common Council increased the budget for the lines by \$459k, \$203k for a mid-year utilities adjustment and \$256k for a fire engine purchase. The final amended budget for these revenue lines in FY 2022 was \$7.4 million.

In FY 2023, we utilized a less conservative budgeting style, opting to take the last 12 experienced months and include a small adjustment for inflation. The budget for FY 2023 totals \$7.7 million, \$131k less than what we experienced in FY 2022. As always, we will monitor our revenue monthly to ensure that our budget is reasonable. If too higher or too low, we will create adjustments as we had done in 2022, 2021, and 2020 to accommodate the increased or decreased revenues.

FY 2022 Early Closing Estimates

As noted in the introduction paragraph, the closing process is very much still underway and cannot be completed until the first week in March, as a few final adjustments require cash collections from January through February. However, early projections are explained below (detailed in **Appendices D through I**) and subject to change as we continue the closing process.

General Fund – With \$27.4 million in revenue, the General Fund experienced significantly greater income than anticipated. While amended revenues totaled \$27.5 million, this figure includes \$965k in budgeted fund balance appropriation. Appropriated fund balance means we intended to end the year with a negative balance, however, higher than anticipated sales tax revenues, interest, penalties, and revenue recognition of ARPA funding has so far negated the fund balance use all together. With current AP (including checks that would be distributed on 1/26/23 for the FY 2022 fiscal year) and all required payroll transactions posted, the fund is current set to experience a surplus of \$819k. This does not, however, include encumbered funds that can still be used on the first Finance Committee in February. These funds currently total \$233k, bringing the full estimated closing estimate to a surplus of \$586k.

Water Fund – As discussed in prior month's memos, metered water sales did not meet the allocation, coming in \$141k less than budgeted. In FY 2023, despite a 2% increase in fees, revenues are budgeted to decrease compared to this year in order to compensate for this. In addition, both usage and utilization rates are increasing in this new fiscal year, as opposed to only usage rates in prior years. The current surplus in the fund is \$9k, with \$30k in open encumbrances. It is anticipated that the fund will end with a deficit, however, perhaps not as low as the current budgeted deficit of \$46k. Future adjustments will depend on AP run in early February as well as cash collected throughout February.

Sewer Fund – Similar to the Water Fund, Sewer Fund rents are not as high as anticipated. This is similarly addressed in the FY 2023 budget. The fund is currently ending with a surplus of \$124k with \$80k in open encumbrances. It is expected to end the year with a surplus, which will be a needed contribution after last year's deficit due to flood invoices.

Refuse and Recycling Fund – The Refuse Fund ended with slightly higher revenues than budgeted (\$2k over), however, expenditures were much lower than

anticipated. Budgeted for \$1.4 million, the fund utilized only \$1.2 million, leaving a surplus of \$183k. Excess cash will be intentionally contributed to a surplus in order to grow an appropriate cash flow for the future year. As noted in previous memos, the cash balance in this fund does not currently meet the requirements per our fund balance policy.

Health and Worker's Compensation Funds – Both funds are anticipated to end with a surplus as the cost of managing these internal services were not as high as anticipated. The Health Insurance Fund is currently set to end with a surplus of \$664k, while the Worker's Compensation Fund is ending at a surplus of \$300k. Costs for these services were not budgeted to increase in FY 2023 in order to reduce the potential for over-budgeted expenditures.

Next month's memo will update these estimates as well as provide a January, 2023 analysis.

New Open Financial Data Portal

A new portal has been drafted on the City website that will host a great deal of regularly updated data for our citizens to access. You can see the drafted website at: <https://lockportny.gov/lockports-open-financial-data-portal/> but it is currently awaiting final review and revisions before it is linked up to other pages. All data will be updated monthly/quarterly, and will contain the following sets of data to download:

Fund Balance Accumulation - This data contains macro-level historic budgetary surpluses / (deficits) as well as the annual resulting fund balance accumulation for each major fund.

Balance Sheet - The balance sheet is a pivotal piece of information for any organization. This data contains monthly balances for City assets and liabilities.

Contingency Utilization - Each year, the Common Council can elect to utilize contingency accounts to fund unplanned projects and initiatives. This shows what resolutions formally use contingency each fiscal year.

Utility Billing Trends - Throughout the year, the City bills its citizens for water and sewer services. This data set shows long term trends occurring with each type of service based on billing information.

Metric Benchmarking - Certain metrics may be indicative of overall or trending performance of a fund. This file contains some of the most useful metrics to monitor.

Cash Balances - Cash balances are required per fund balance policy to ensure that the City can maintain day-to-day operations without delay. This data set contains monthly cash balance levels per fund.

Budget Reporting - Each year, the annual operating budget establishes a projected modified accrual-based budget. This data contains the year's recorded revenues and expenditures.

Combined Sales Tax - Sales tax is one of the most volatile revenue sources in the City. This data set contains our monthly revenue recognition compared to budgeted allocation for the month.

Accounts Payable - This data set contains City-made payments to vendors. Data is organized by budgetary accounts.

Payments by Vendor - This data set contains accounts payable data on the vendor level (i.e., how much has been paid to which vendor by the City as a whole).

Financial transparency is such an important necessity for us as a government, and this will help our citizens have more of an understanding and input on our operations and financial management.

Thank you,

A handwritten signature in black ink, appearing to read 'Tim Russo', is positioned above the printed name.

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	
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	\$0
YTD Total	\$3,903,982	\$3,903,260	\$3,846,375	\$3,878,996	\$0

Health Insurance Medical Claims					
Month	2019	2020	2021	2022	2023
January	\$327,073	\$365,250	\$350,338	\$374,014	
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	\$0
YTD Total	\$4,128,392	\$3,710,345	\$4,485,646	\$4,366,571	\$0

Refuse and Garbage Charges					
Month	2019	2020	2021	2022	2023
January	\$0	\$0	(\$371)	\$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	
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	\$0
YTD Total	\$2,977,435	\$3,003,440	\$2,993,923	\$3,006,602	\$0

Worker's Compensation Claims and Awards					
Month	2019	2020	2021	2022	2023
January	\$25,962	\$25,361	\$23,927	\$19,423	
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	\$0
YTD Total	\$803,904	\$385,796	\$279,351	\$410,900	\$0

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	
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	\$10,095,704	

Water Fund					
Month	2019	2020	2021	2022	2023
January	\$1,427,988	\$2,129,208	\$2,628,723	\$2,642,387	
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	
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	
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	
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	
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	
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	-
YTD Total	452,759	433,638	428,357	-

Water - Industrial				
Month	2020	2021	2022	2023
January	11,822	11,475	11,632	
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	-
YTD Total	112,817	149,213	150,459	-

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	130,304	112,350	121,322	-

Water - Total				
Month	2020	2021	2022	2023
January	51,604	52,976	50,040	-
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	-
YTD Total	695,880	695,201	700,138	-

Sewer - Residential				
Month	2020	2021	2022	2023
January	39,940	41,695	38,588	
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	-
YTD Total	450,283	431,547	425,554	-

Sewer - Industrial				
Month	2020	2021	2022	2023
January	16,119	15,586	14,380	
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	-
YTD Total	178,638	177,695	164,356	-

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	128,959	111,020	120,413	-

Sewer - Total				
Month	2020	2021	2022	2023
January	56,059	57,281	52,968	-
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	-
YTD Total	757,880	720,262	710,323	-

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	58	14,244
Nonproperty Tax Items	2	594	574	789	609	816	649	612	643	842	634	1,437	8,200
Intergovernmental	1	36	1	1	1	1	1	1	1	2	1	416	463
Departmental	8	6	8	7	21	9	17	35	10	22	10	16	169
Use of Money	0	1	2	4	7	0	16	78	27	(18)	35	35	186
Licenses and Permits	16	8	34	16	16	12	12	15	13	17	10	60	228
Fines	-	6	9	12	7	7	8	10	9	14	9	8	97
Sale of Property	-	-	10	1	6	1	-	1	1	2	54	-	77
Miscellaneous	(31)	0	3	9	2	4	14	6	0	-	-	35	43
State Aid	-	0	-	-	9	196	18	1	304	-	-	2,682	3,211
Federal Aid	-	5	4	-	8	1	3	1	4	5	3	430	465
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	65	65
Total Revenues:	13,193	879	672	876	847	1,092	774	773	1,019	1,260	822	5,242	27,447
Expenditures:													
Personal Services	789	861	836	823	838	1,290	949	897	830	858	846	1,835	11,652
Equipment	10	23	5	40	6	1	13	7	9	7	173	19	312
Contractual	396	310	285	221	216	275	240	206	222	152	329	453	3,305
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	346	1,089
Total Expenditures:	2,426	2,113	1,770	1,664	2,136	2,186	1,774	1,719	1,598	1,758	2,528	4,956	26,628
<i>Surplus (Deficiency)</i>	<i>10,767</i>	<i>9,532</i>	<i>8,434</i>	<i>7,646</i>	<i>6,357</i>	<i>5,263</i>	<i>4,263</i>	<i>3,317</i>	<i>2,738</i>	<i>2,240</i>	<i>534</i>	<i>819</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	10,096	

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	376	4,000
Use of Money and Property	-	0	0	0	1	-	2	0	3	4	6	5	21
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	51	51
Total Revenues:	311	265	386	305	267	403	338	298	411	367	289	561	4,201
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	60	54	90	220	43	77	295	1,184
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	277	232	249	434	412	246	649	4,192
<i>Surplus (Deficiency)</i>	<i>93</i>	<i>54</i>	<i>(66)</i>	<i>(9)</i>	<i>(160)</i>	<i>(34)</i>	<i>72</i>	<i>121</i>	<i>98</i>	<i>54</i>	<i>97</i>	<i>9</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	444	3,831
Use of Money and Property	0	0	1	36	0	0	1	0	2	40	2	0	82
Miscellaneous	-	-	-	-	-	-	-	-	-	-	132	-	132
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	83	83
Total Revenues:	240	220	318	451	374	329	278	397	306	328	361	527	4,127
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	88	65	135	82	45	105	519	1,434
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	256	229	283	243	324	302	804	4,004
<i>Surplus (Deficiency)</i>	<i>51</i>	<i>46</i>	<i>(17)</i>	<i>213</i>	<i>39</i>	<i>112</i>	<i>161</i>	<i>275</i>	<i>338</i>	<i>342</i>	<i>401</i>	<i>124</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	1	2	711	1	1	1	(8)	721	1	(14)	1,431
Total Revenues:	14	1	1	2	711	1	1	1	(8)	721	1	(14)	1,431
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>(163)</i>	<i>(336)</i>	<i>(338)</i>	<i>267</i>	<i>177</i>	<i>85</i>	<i>(102)</i>	<i>(111)</i>	<i>474</i>	<i>374</i>	<i>183</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	434	362	531	306	420	434	463	745	545	435	640	671	5,986
Total Expenditures:	434	362	531	306	420	434	463	745	545	435	640	671	5,986
<i>Surplus (Deficiency)</i>	<i>116</i>	<i>309</i>	<i>339</i>	<i>595</i>	<i>729</i>	<i>854</i>	<i>947</i>	<i>755</i>	<i>765</i>	<i>885</i>	<i>797</i>	<i>664</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	82	62	64	64	65	112	94	80	46	68	84	101	923
Total Revenues:	82	62	64	64	65	112	94	80	46	68	84	101	923
Expenditures:													
Contractual Costs	42	121	43	37	20	25	34	31	35	39	20	176	624
Total Expenditures:	42	121	43	37	20	25	34	31	35	39	20	176	624
<i>Surplus (Deficiency)</i>	40	(18)	3	30	75	162	222	270	281	311	375	299	
Month-End Cash Balance	2,393	2,335	2,363	2,382	2,460	2,500	2,576	2,631	2,642	2,665	2,729	2,653	