



CITY OF LOCKPORT
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TIM RUSSO
Director of Finance

May 22, 2023

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

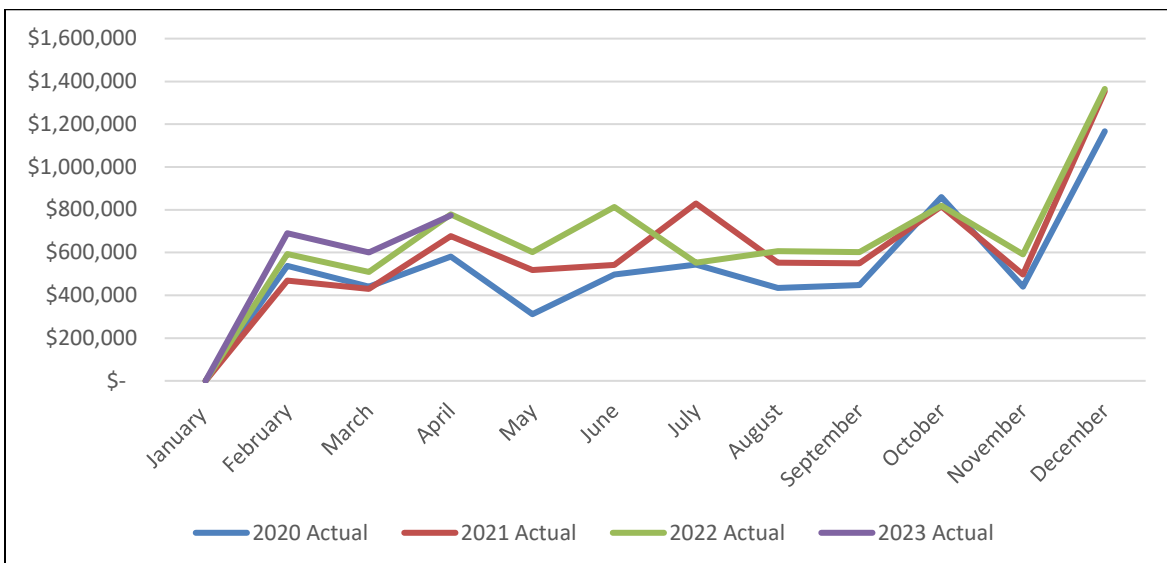
Re: Monthly Financial Update – May

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

Combined year-to-date sales taxes total \$2.1 million, \$183k higher than that experienced in the same time period last year. Notably, however, April is the first individual month this year in which collections were less than that of FY 2022 (by \$5k). While not a significant amount, compared to the amount we had anticipated in the FY 2023 budget, April had \$17k in less revenue. Year-to-date, we still have an excess of revenue in the line item totaling \$155k, but continued analysis of this trend should be done to ensure that this does not continue without budget adjustments.

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



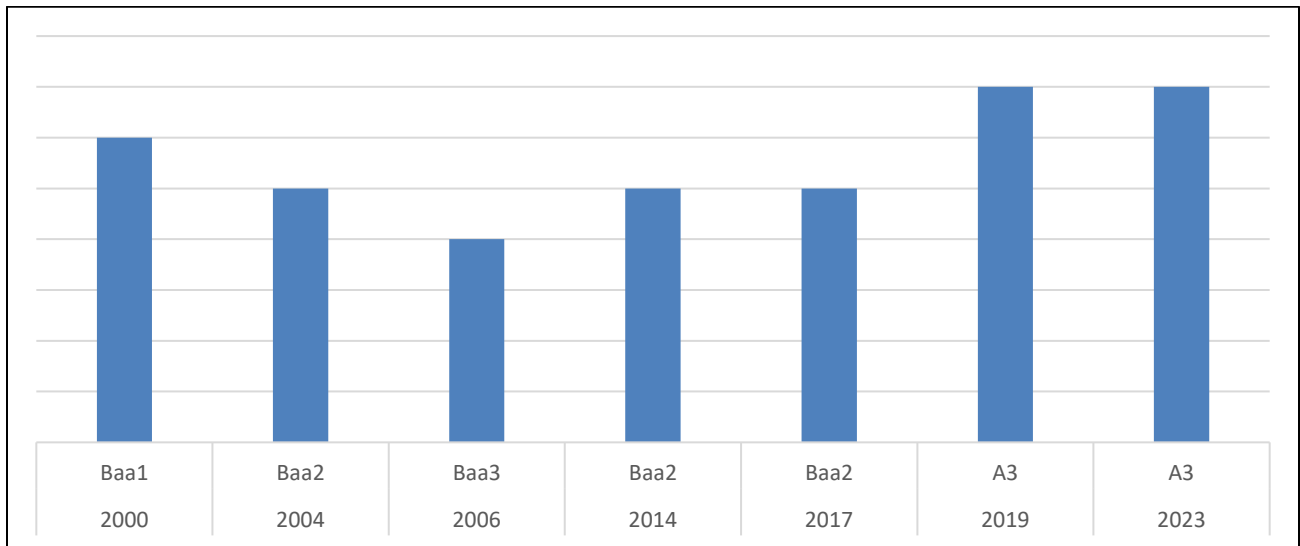
NYS Budget Appropriation

After many delays, the New York State budget was passed retroactive to April 1, 2023. This notably contains our annual AIM revenue (budgeted to remain the same) as well as NYSDOT funding for CHIPS (etc...) and Touring. These will be included in Council meeting on May 31, 2023 to be added into the FY 2023 capital budget.

Updated Credit Rating

Moody's, one of the largest credit rating agencies in the US, has reviewed the City's financial capabilities and has affirmed our current A3 rating that we've held since 2019. The below exhibit shows our rating history since 2000. Notice the large trend mirror the City's outlook over the years.

Exhibit 2. City of Lockport Moody's Rating, 2000 to 2023



It should be noted that the 2023 rating does not include FY 2022 financial data, rather it utilizes the most recent completed audit, which is FY 2021. With fund balance contributions in FY 2022, it may be possible that we experience a rating increase next year.

Ambulance Revenue Update

In the first report from Medex (the third party billing partner for ambulance operations), the fire department has performed services which has produced a billed net total in the amount of \$374k for all services from February 14, 2023 (date of service start) to April 30, 2023. Of this amount billed, \$28k had been collected in cash, notably with no collections from Medicare/Medicaid as start-up registration has resulted in a payment delay.

While it is still early to provide for an analysis of this data, the following extrapolations can be made:

- Total days in the period of the report amount to 75.
- The total net billable was \$374,360, an average of \$4,991 per day.
- The third-party consultant averages a collection rate of 76% for all billable balances. Of the current net billable total, we would expect to see \$284,838 in actual collected revenue if we were not starting up this year.
- If we annualize the daily data to a full year, this would amount to \$1.8 million billable and \$1.4 million collected.
- If we annualize for the 2/14/2023 to 12/31/2023 period (230 days), we would expect to have \$1.1 million in net billed charges and \$874k in collectable revenue.

The major factor that will impact the budgeted revenue source will be (1) availability to backdate Medicaid/Medicare bills, and (2) possible continued start-up delay with collections. In coming months, we will have a better picture of the impact to this year's budget.

Overtime Costs

Overtimes costs continue to vary City-wide. While the police department has continued to have favorable spending patterns (under the projected budget amount), the fire department continually experienced heavier spending due to both the ambulance situation as well as staffing requirements with employees in training. With 10 payrolls recorded to date, the department has used \$198k for overtime, which is around \$63k over what we would anticipate based on the budget and amount of payrolls. A notable addition this month is the separation of overtime for out-of-town transports in the budget report. Total for the year so far is \$48,929. It is likely the overtime line item will need to be adjusted in the near future to accommodate actual spending patterns.

As discussed in prior months, the seasonality of street maintenance overtime has taken effect and spending has begun to halt, dropping from a high of \$16k for a payroll in March to under \$1k in April. Final spending figures will depend on winter weather later this year and is an unknown variable to total estimated department spend.

Water and Sewer Utilization

Unfavorable trends continue to be found in the water utilization detailed in **Appendix C**. Notice that year-to-date totals decline each year- 222k in FY 2020, 217k in FY 2021, 214k in FY 2022, and 211k in FY 2023. While usage is decreasing, higher rates applied in FY 2023 have increased revenue as recorded in **Appendix A**. The City needs to determine causes for declining utilization and approach the sustainability of the fund more appropriately – continuing years of increasing rates with a declining base will cause for insufficient tax equity.

Health Insurance Expenditures

In last month's memo we discussed higher than normal health insurance claims. In getting more detail breakdown of these costs, it appears to be largely due to a number of deferred payments from Highmark. This has continued into the month of April (as seen in **Appendix A**), however to a

much lesser degree than that of March. While these deferred payments will increase the costs this year, future projections will not include them (assuming our incurred but not yet paid reports decreases with the last two months costs). As such, we may see expenditures 'fall' next year from this artificial inflation. Given projections in **Appendix H**, it is unlikely we will need to formally adjust the health insurance fund to accommodate these costs, but will continue to monitor.

Thank you,

A handwritten signature in black ink, appearing to read 'Tim Russo', written in a cursive style.

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	
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	
Annual Total	\$6,261,172	\$7,232,790	\$7,834,095	\$2,063,789
YTD Total	\$1,559,856	\$1,576,050	\$1,880,547	\$2,063,789

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	
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	
Annual Total	\$3,903,260	\$3,846,375	\$3,929,499	\$1,240,480
YTD Total	\$1,244,076	\$1,240,677	\$1,226,887	\$1,240,480

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	
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	
Annual Total	\$3,710,345	\$4,485,646	\$4,366,571	\$1,710,229
YTD Total	\$1,172,220	\$1,745,719	\$1,215,073	\$1,710,229

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	
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	
Annual Total	\$1,301,144	\$1,298,108	\$1,436,665	\$2,511
YTD Total	\$1,406	\$1,844	\$2,584	\$2,511

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	
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	
Annual Total	\$3,003,440	\$2,993,923	\$3,046,210	\$1,022,864
YTD Total	\$971,410	\$986,164	\$962,388	\$1,022,864

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	
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	
Annual Total	\$385,796	\$279,351	\$410,900	\$101,689
YTD Total	\$113,235	\$106,292	\$90,233	\$101,689

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	
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	\$2,548,870
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	\$2,746,979
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	\$187,487
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	\$1,712,318
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	\$2,661,655
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	39,987
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	141,538
YTD Total	142,977	146,331	141,116	141,538

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	
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	41,892
YTD Total	47,835	48,500	44,553	41,892

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	
Annual Total	130,304	112,350	121,322	27,994
YTD Total	30,992	21,936	28,548	27,994

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	-
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	211,424
YTD Total	221,804	216,767	214,217	211,424

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	
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	141,240
YTD Total	142,645	146,091	141,025	141,240

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	
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	58,433
YTD Total	62,615	62,667	53,826	58,433

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	
Annual Total	128,959	111,020	120,413	27,831
YTD Total	30,842	21,793	28,415	27,831

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	-
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	227,504
YTD Total	236,102	230,551	223,266	227,504

Appendix D) General Fund - Cash Flow Statement
January through April 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	149	34	50	168	22	27	9	5	15	116	36	14,074
Nonproperty Tax Items	(5)	691	674	784	559	646	927	597	630	920	566	1,461	8,450
Intergovernmental	-	-	37	2	-	0	-	0	0	2	1	426	469
Departmental	24	6	8	16	8	60	20	15	15	23	11	5	212
Use of Money	40	72	81	0	9	6	4	4	3	4	4	3	230
Licenses and Permits	39	17	52	12	16	11	31	15	18	12	13	58	293
Fines	-	15	10	10	13	9	22	12	12	12	13	10	139
Sale of Property	32	1	1	-	0	-	0	0	0	4	0	0	38
Miscellaneous	(34)	3	3	1	9	1	0	4	-	13	6	8	14
State Aid	-	37	1	-	122	131	-	-	243	-	6	2,339	2,880
Federal Aid	1	1	3	5	-	0	0	2	23	0	0	0	35
Interfund Transfers	-	-	11	-	-	-	-	-	-	-	-	-	11
Total Revenues:	13,540	992	914	882	904	888	1,031	658	949	1,004	735	4,348	26,845
Expenditures:													
Personal Services	784	881	919	905	922	869	1,404	902	993	933	881	1,965	12,358
Equipment	12	77	21	67	0	1	13	1	182	16	1	20	411
Contractual	273	290	446	188	230	288	401	272	335	223	240	567	3,754
Debt Principal	-	-	65	-	335	-	-	-	-	77	9	-	486
Debt Interest	-	-	9	7	11	0	-	-	5	8	8	-	48
Employee Benefits	1,192	678	541	563	574	657	676	591	582	552	580	2,555	9,742
Interfund Transfers	-	-	-	-	-	-	18	-	123	-	-	19	160
Total Expenditures:	2,262	1,926	2,001	1,731	2,072	1,816	2,511	1,766	2,221	1,809	1,719	5,126	26,959
<i>Surplus (Deficiency)</i>	<i>11,278</i>	<i>10,344</i>	<i>9,257</i>	<i>8,408</i>	<i>7,240</i>	<i>6,312</i>	<i>4,832</i>	<i>3,724</i>	<i>2,452</i>	<i>1,647</i>	<i>663</i>	<i>(114)</i>	<i>-</i>
Month-End Cash Balance	21,356	20,571	19,740	18,892	17,723	16,795	15,315	14,207	12,935	12,131	11,146	10,369	

Appendix E) Water Fund - Cash Flow Statement
January through April 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	271	412	347	297	427	345	286	423	4,088
Use of Money and Property	3	5	6	-	2	-	0	0	1	0	0	0	18
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	53	53
Total Revenues:	320	265	393	315	273	412	348	297	428	345	286	611	4,293
Expenditures:													
Personal Services	72	96	95	93	142	87	151	101	116	93	94	164	1,304
Equipment	-	2	-	4	6	-	0	-	-	-	0	19	31
Contractual	29	58	124	82	65	47	53	39	107	193	81	408	1,287
Debt Principal	-	-	130	-	186	-	-	-	-	156	-	-	471
Debt Interest	-	-	48	10	7	-	-	1	39	15	5	-	126
Employee Benefits	121	75	75	77	78	72	83	77	78	76	76	217	1,104
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures:	223	231	473	266	483	206	287	217	340	534	257	807	4,323
<i>Surplus (Deficiency)</i>	<i>97</i>	<i>131</i>	<i>52</i>	<i>101</i>	<i>(109)</i>	<i>97</i>	<i>158</i>	<i>238</i>	<i>326</i>	<i>137</i>	<i>167</i>	<i>(30)</i>	
Month-End Cash Balance	2,678	2,642	2,574	2,624	2,414	2,620	2,681	2,761	2,849	2,660	2,690	2,493	

Appendix F) Sewer Fund - Cash Flow Statement
January through April 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	249	333	278	404	333	274	411	506	3,999
Use of Money and Property	6	3	3	-	2	0	0	0	0	0	0	0	14
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	129	129
Total Revenues:	263	219	311	430	251	333	278	404	333	274	411	635	4,141
Expenditures:													
Personal Services	61	83	84	85	127	84	136	84	97	81	78	133	1,133
Equipment	-	3	-	0	-	-	-	-	-	-	18	-	20
Contractual	28	56	110	80	38	65	47	89	93	95	88	743	1,531
Debt Principal	-	-	138	-	257	-	-	-	-	118	49	-	562
Debt Interest	-	-	20	7	10	1	-	0	15	9	9	-	71
Employee Benefits	99	60	60	62	67	63	70	64	63	62	61	178	910
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures:	188	202	412	234	499	212	254	237	268	366	302	1,055	4,228
<i>Surplus (Deficiency)</i>	75	92	(9)	187	(61)	60	84	251	316	224	333	(87)	
Month-End Cash Balance	1,764	1,700	1,587	1,783	1,535	1,655	1,679	1,846	1,911	1,820	1,928	1,508	

Appendix G) Refuse and Recycling Fund - Cash Flow Statement

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

	January*	February*	March*	April*	May	June	July	August	September	October	November	December	Total:
Revenues:													
Fees and Fund Revenues	-	1	1	1	699	(1)	1	1	1	700	0	10	1,413
Total Revenues:	-	1	1	1	699	(1)	1	1	1	700	0	10	1,413
Expenditures:													
Equipment and Capital Outlay	-	-	-	-	-	-	-	-	24	-	-	-	24
Contractual	94	103	198	-	114	114	114	114	114	114	114	114	1,308
Debt Principal	-	-	-	-	-	-	-	-	-	33	-	-	33
Debt Interest	-	-	-	2	-	-	-	-	-	2	-	-	3
Total Expenditures:	94	103	198	2	114	114	114	114	138	149	114	114	1,368
<i>Surplus (Deficiency)</i>	<i>(94)</i>	<i>(196)</i>	<i>(393)</i>	<i>(394)</i>	<i>190</i>	<i>75</i>	<i>(38)</i>	<i>(152)</i>	<i>(288)</i>	<i>263</i>	<i>149</i>	<i>44</i>	
Month-End Cash Balance	458	367	377	376	961	846	732	619	482	1,033	919	815	

Appendix H) Health Insurance Fund - Cash Flow Statement
January through April 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	538	538	538	538	538	538	538	538	6,422
Use of Money and Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Contributions	13	14	116	13	12	13	11	13	11	13	12	12	253
Total Revenues:	537	543	649	543	550	551	549	551	550	551	550	550	6,675
Expenditures:													
Contractual Costs	387	377	785	543	490	546	520	625	497	561	694	506	6,531
Total Expenditures:	387	377	785	543	490	546	520	625	497	561	694	506	6,531
<i>Surplus (Deficiency)</i>	<i>150</i>	<i>316</i>	<i>180</i>	<i>179</i>	<i>240</i>	<i>245</i>	<i>274</i>	<i>199</i>	<i>252</i>	<i>243</i>	<i>99</i>	<i>144</i>	
Month-End Cash Balance	2,796	2,883	2,747	2,747	2,807	2,812	2,841	2,767	2,819	2,810	2,666	2,711	

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

January through April 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	56	56	83	56	57	56	56	83	726
Use of Money and Property	6	5	6	-	-	-	-	-	-	-	-	-	17
Miscellaneous	17	-	11	-	-	-	-	-	-	-	-	-	28
Total Revenues:	77	61	74	57	56	56	83	56	57	56	56	83	772
Expenditures:													
Contractual Costs	153	21	71	8	63	63	63	63	63	63	63	63	760
Total Expenditures:	153	21	71	8	63	63	63	63	63	63	63	63	760
<i>Surplus (Deficiency)</i>	<i>(76)</i>	<i>(36)</i>	<i>(33)</i>	<i>16</i>	<i>8</i>	<i>1</i>	<i>21</i>	<i>14</i>	<i>7</i>	<i>0</i>	<i>(7)</i>	<i>12</i>	
Month-End Cash Balance	2,577	2,617	2,628	2,677	2,669	2,661	2,682	2,675	2,668	2,661	2,653	2,673	