

Sewer Fund Year-End Estimates

The 6HØU Fund is budgeted in FY 2023 to experience a deficit, with appropriated fund balance amounting to \$258,405.32. The source of this budgeted deficit originates from the three sources detailed in **Exhibit 5** below.

Exhibit 5. Sewer Fund - Budgeted Fund Balance Sources

Description	Resolution	Amount
Encumbrances from FY 2022	022223.2	\$ 15,905.32
Water Sewer Master Plan Funding	072623.2	\$142,500.00
Workplace Violence Funding	091323.7	\$100,000.00
Total:		\$ 258,405.32

Like that of the Water Fund, the projections for the fund (**Appendix F**) forecast a deficit largely close to the budgeted deficit, at \$235k. Unlike the Water Fund, sewer usage (**Appendix C**) has increased compared to last year, which has augmented the rate increase put in place in early FY 2023. As a result, YTD revenue is \$123k greater than last year and more so on track with the intended budget (**Appendix A**).

Other Fund Year-End Estimates

The Refuse and Recycling Fund and Worker's Compensation Funds (**Appendix G and I** respectively) are both projected to end with a slight surplus based on lower than anticipated spend.

The Health Insurance Fund, on the other hand, is anticipated to end FY 2023 with a sizable unanticipated deficit, estimated at over \$1.1 million (shown in **Appendix H**). As discussed in prior month memos, this is primarily due to (1) the deferred payment on a number of prior year claims which are likely the result of the transition from BCBS to Highmark BCBS, and (2) an above-average amount of mid-tier users, who are not triggered the stop loss policy. Fortunately, the fund has a sizable excess cash balance which can be used for these costs in FY 2023 without additional mid-year rate increases or transfers from the operating funds. In addition, two users have recently reached the stop loss amount, meaning we will received reimbursements for the remainder of their costs this year. Moving into planning for FY 2024 for the Health Insurance Fund, there are two high-cost claimants (typically with costs over \$475k a year) who are recently no longer currently enrolled on the City plan, which should incur quite sizable savings to the plan (\$300k, which is 2 times the stop loss minimum of \$150k).

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	\$641,532
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	\$4,706,931
YTD Total	\$3,347,049	\$4,017,478	\$4,456,419	\$4,706,931

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	\$269,208
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	\$2,472,926
YTD Total	\$2,454,412	\$2,441,905	\$2,467,093	\$2,472,926

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	\$644,610
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	\$4,525,626
YTD Total	\$2,345,722	\$3,378,634	\$2,860,775	\$4,525,626

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	\$692
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	\$717,675
YTD Total	\$645,508	\$649,969	\$715,524	\$717,675

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	\$221,624
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	\$2,045,824
YTD Total	\$1,951,571	\$1,921,223	\$1,922,971	\$2,045,824

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	\$32,704
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	\$209,967
YTD Total	\$221,409	\$196,797	\$166,168	\$209,967

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	\$14,880,920
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	\$2,528,010
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	\$1,754,273
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	\$413,809
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	\$1,627,770
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	\$2,888,235
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	34,061
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	276,707
YTD Total	290,436	286,179	278,807	276,707

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	11,113
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	88,011
YTD Total	75,082	94,735	98,205	88,011

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	45,174
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	420,684
YTD Total	430,947	430,766	434,566	420,684

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	33,134
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	275,129
YTD Total	288,654	284,652	277,540	275,129

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	17,677
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	137,408
YTD Total	121,818	117,905	108,755	137,408

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	50,811
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	468,216
YTD Total	475,541	452,102	443,630	468,216

Appendix D) General Fund - Cash Flow Statement
January through August 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	4	5	300	65	(120)	14,131
Nonproperty Tax Items	(5)	691	674	784	601	786	699	667	643	842	634	1,441	8,457
Intergovernmental	-	-	37	2	0	0	0	2	0	-	-	410	452
Departmental	24	6	8	16	53	42	121	119	65	60	60	100	676
Use of Money	40	72	81	77	79	72	75	75	75	75	75	75	871
Licenses and Permits	39	17	52	12	18	14	26	14	13	17	10	62	293
Fines	-	15	10	10	7	6	6	4	9	14	9	18	107
Sale of Property	32	1	1	-	-	-	-	-	0	4	0	0	38
Miscellaneous	(34)	3	3	1	12	0	1	0	-	13	6	8	13
State Aid	-	37	1	-	8	168	27	-	280	-	6	2,500	3,028
Federal Aid	1	1	3	5	3	1	0	7	23	0	0	0	44
Interfund Transfers	-	-	11	-	-	-	-	-	-	-	-	-	11
Total Revenues:	13,540	991	914	959	920	1,113	995	894	1,112	1,325	865	4,494	28,121
Expenditures:													
Personal Services	784	881	919	905	897	1,384	1,021	1,008	1,015	1,015	1,480	1,550	12,859
Equipment	12	77	21	67	49	54	29	43	320	85	100	200	1,058
Contractual	248	290	446	188	210	437	269	268	200	223	240	567	3,587
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	587	532	552	580	2,655	9,606
Interfund Transfers	-	-	-	-	-	-	-	200	-	-	-	200	400
Total Expenditures:	2,237	1,926	2,001	1,731	1,985	2,486	1,899	2,107	2,072	1,960	2,418	5,225	28,045
<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>3,955</i>	<i>2,994</i>	<i>2,359</i>	<i>807</i>	<i>76</i>	<i>-</i>
Month-End Cash Balance	21,356	20,571	19,740	18,969	18,276	17,093	15,986	14,881	13,921	13,286	11,734	9,520	

Appendix E) Water Fund - Cash Flow Statement

January through August 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	338	287	427	345	286	423	4,055
Use of Money and Property	3	5	6	6	7	7	7	7	1	0	0	0	48
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	53	53
Total Revenues:	320	265	393	322	271	411	345	294	428	345	286	611	4,291
Expenditures:													
Personal Services	72	96	95	93	91	133	101	102	116	93	151	170	1,314
Equipment	-	2	-	4	6	-	0	-	-	-	0	19	31
Contractual	29	58	124	82	55	63	62	42	220	100	81	305	1,222
Debt Principal	-	-	130	-	145	-	-	-	-	156	-	44	475
Debt Interest	-	-	48	10	5	-	-	-	39	15	5	-	123
Employee Benefits	121	75	75	77	75	79	71	75	75	76	77	200	1,077
Interfund Transfers	-	-	-	-	-	-	-	183	-	-	-	170	353
Total Expenditures:	223	231	473	266	377	275	234	402	450	441	314	908	4,594
<i>Surplus (Deficiency)</i>	<i>97</i>	<i>131</i>	<i>52</i>	<i>107</i>	<i>1</i>	<i>138</i>	<i>248</i>	<i>140</i>	<i>118</i>	<i>22</i>	<i>(6)</i>	<i>(303)</i>	
Month-End Cash Balance	2,678	2,642	2,574	2,630	2,456	2,549	2,662	2,528	2,506	2,411	2,382	2,398	

Appendix F) Sewer Fund - Cash Flow Statement

January through August 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	446	242	333	290	411	506	4,006
Use of Money and Property	6	3	3	3	4	4	4	3	0	0	0	0	29
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	129	129
Total Revenues:	263	219	311	433	222	352	450	245	333	290	411	635	4,163
Expenditures:													
Personal Services	61	83	84	85	82	129	96	83	97	81	125	120	1,125
Equipment	-	3	-	0	-	-	-	-	-	-	15	-	18
Contractual	28	56	110	80	65	86	65	47	93	95	88	631	1,443
Debt Principal	-	-	138	-	225	-	-	2	-	118	49	39	571
Debt Interest	-	-	20	7	9	-	-	-	15	7	9	1	68
Employee Benefits	99	60	60	62	62	68	64	62	63	62	70	155	888
Interfund Transfers	-	-	-	-	-	-	-	185	-	-	-	100	285
Total Expenditures:	188	202	412	234	442	283	225	378	268	363	356	1,046	4,398
<i>Surplus (Deficiency)</i>	75	92	(9)	191	(29)	39	264	130	195	122	177	(235)	
Month-End Cash Balance	1,764	1,700	1,587	1,786	1,512	1,563	1,787	1,628	1,693	1,619	1,674	1,519	

Appendix G) Refuse and Recycling Fund - Cash Flow Statement
January through August 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	715	0	(25)	1,423
Total Revenues:	15	1	1	1	712	2	1	1	1	715	0	(25)	1,423
Expenditures:													
Equipment and Capital Outlay	-	-	-	-	-	-	-	-	24	-	-	-	24
Contractual	94	103	99	99	99	103	102	107	108	108	108	183	1,314
Debt Principal	-	-	-	-	-	-	-	-	-	33	-	-	33
Debt Interest	-	-	-	2	-	-	-	-	-	2	-	-	3
Total Expenditures:	94	103	99	101	99	103	102	107	132	143	108	183	1,374
<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>(77)</i>	<i>(207)</i>	<i>365</i>	<i>257</i>	<i>49</i>	
Month-End Cash Balance	458	367	377	277	114	480	470	414	284	856	748	724	

Appendix H) Health Insurance Fund - Cash Flow Statement
January through August 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	527	530	530	530	530	6,342
Use of Money and Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Contributions	13	14	116	13	14	14	13	13	14	14	14	14	266
Total Revenues:	537	543	649	543	543	541	537	540	544	544	544	544	6,608
Expenditures:													
Contractual Costs	509	377	785	543	1,097	613	668	775	600	600	600	600	7,767
Total Expenditures:	509	377	785	543	1,097	613	668	775	600	600	600	600	7,767
<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>(934)</i>	<i>(990)</i>	<i>(1,046)</i>	<i>(1,102)</i>	<i>(1,158)</i>	
Month-End Cash Balance	2,796	2,883	2,747	2,747	2,193	2,120	1,989	1,754	1,698	1,642	1,586	1,530	

Appendix I) Worker's Compensation Fund - Cash Flow Statement
January through August 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	68	57	56	56	83	767
Use of Money and Property	6	5	6	6	7	7	7	8	-	-	-	-	53
Miscellaneous	17	-	11	-	25	0	14	8	-	-	-	-	75
Total Revenues:	77	61	74	63	91	103	90	84	57	56	56	83	894
Expenditures:													
Contractual Costs	153	28	71	8	47	37	21	49	38	38	170	170	830
Total Expenditures:	153	28	71	8	47	37	21	49	38	38	170	170	830
<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>228</i>	<i>247</i>	<i>265</i>	<i>151</i>	<i>64</i>	
Month-End Cash Balance	2,577	2,617	2,628	2,676	2,705	2,777	2,846	2,838	2,857	2,875	2,761	2,674	