

**CITY OF LOCKPORT**  
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**TIM RUSSO**  
Director of Finance

November 21, 2023

To: Department Heads, Mayor, Common Council, Public Transparency Portal  
From: Director of Finance

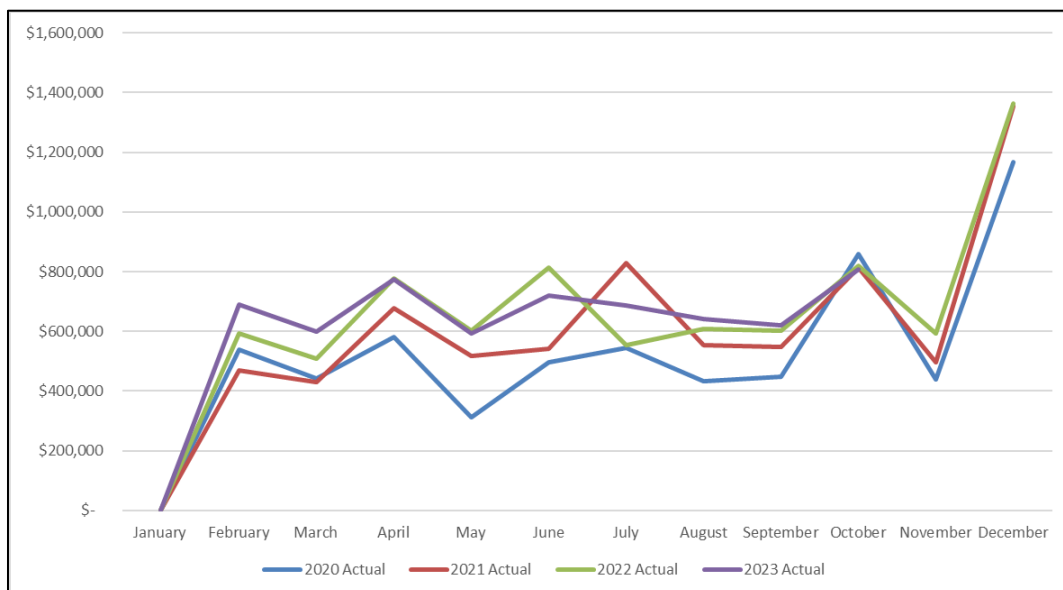
**Re: Monthly Financial Update – November**

This memo will provide an update for the closing of the month of October. Like prior months, **appendices A through I** are attached for reference. The below sections will describe relevant activities that occurred throughout the month.

**Monthly Sales Taxes**

Combined sales tax revenue in the month of October is lower than the anticipated amount by \$21k. Notably, tax attainment this month (\$807k) is lesser than that of October 2022 (\$818k), but not by a significant amount. The line items are still experiencing a positive variance of \$280k compared to the original budgeted allocation and there is currently no significant indication that on-going revenue will trend downward. Like in the months of May and June, we will continue to monitor.

**Exhibit 1. Combined Monthly Sales Tax Collection, FY 2020 to FY 2023 (YTD)**



## Ambulance Operations Impact Estimation

Having the latest billing and budget data from February 14, 2023 to October 31, 2023, the Ambulance Audit Committee met on November 20<sup>th</sup> to discuss ambulance operations. In this meeting, the group discussed call demographics, seasonality, the impact of the new hospital, revenues, expenditures, and resulting net impact.

Over this period of time, operations have utilized \$905k of their \$1.1 million budget. Forecasted budgetary projections are estimating a budgetary surplus in the line items amounting to \$47,330. Of the total year-end projected spending, \$472k is from one-time costs such as equipment and fleet, while \$597k are from on-going operational expenses.

Net billing for services rendered until the end of October total \$1.3 million, with \$437k collected in cash. Notably, these figures do not include Medicaid, as the application is still pending. Projected until the end of the year, revenues are anticipated to total \$690k for FY 2023.

The below **Exhibit 2** details the resulting net impact for both 10/31/23 and projected 12/31/23. Note that the right-most column excludes one-time costs to look at the program on an operational basis.

### Exhibit 2. Net Impact of Ambulance, 10/31/23 and Projected 12/31/23

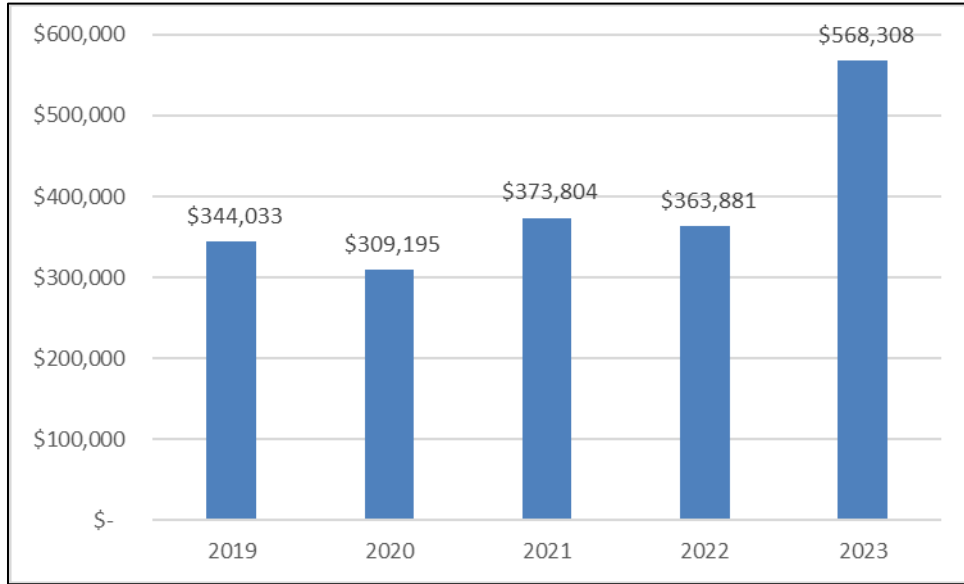
| <u>2/14 to 10/31 Net Impact:</u> | <u>Actual</u>      | <u>Excluding One-Time</u> |
|----------------------------------|--------------------|---------------------------|
| Revenue                          | \$ 436,732         | \$ 436,732                |
| Expenses                         | \$ 904,514         | \$ 492,935                |
| Surplus / (Deficit)              | \$ (467,782)       | \$ (56,203)               |
| <u>2/14 to 12/31 Net Impact:</u> | <u>Anticipated</u> | <u>Excluding One-Time</u> |
| Revenue                          | \$ 690,127         | \$ 690,127                |
| Expenses                         | \$ 1,069,070       | \$ 596,678                |
| Surplus / (Deficit)              | \$ (378,943)       | \$ 93,449                 |

The full ambulance billing report and ambulance audit committee materials can be found on the Open Finance Portal.

## High Health Insurance Costs

As noted in prior month memos, medical costs in the Health Insurance Fund continue to exceed the budget. The average monthly cost for medical claims in FY 2023 has vastly surpassed that of prior years, as show in **Exhibit 3**, on the following page.

**Exhibit 3. Average Monthly of Medical Claims, FY 2019 to FY 2023**



The unanticipated high average monthly cost has negatively impacted the cash flow of the fund. At the end of October of 2022, the fund had \$2.6 million in reserves, while the fund currently has only \$1.5 million. It is anticipated that a closing adjustment will be required to increase the interfund transfer expenditures from the major funds in order to provide the health insurance fund with more revenue and cash flow support.

Health insurance premiums have been increased in the FY 2024 appropriation in a manner which would support an average monthly expenditure of \$603k in the fund. We will have to monitor claim activities and perhaps adjust the operating funds accordingly if there is indication that costs will continue to increase beyond the budgeted allocation.

**Low Water Utilization Rates**

Monthly water utilization in the City has continued to decrease compare to the prior year as detailed in **Appendix C**. Consumption by the end of October is 4.7% lower than that of last year, an amount that has a large negative impact on the fund’s revenue. Notice that the year-to-date (YTD) metered water sales in Appendix A is \$3.2 million as of October 2023, a 0.8% decrease compared to the prior year. The reduction in utilization has been offset by a rate increase in FY 2023, but not enough to fully engulf the trending consumption rates.

As mentioned with prior month memos, the City will have to consider larger operational changes in order to mitigate financial difficulty in the fund in future years. As utilization declines, so does billing, the primary source of revenue supporting all water fund activities.

## **GIGP Streetscape Receivable**

As year-end FY 2023 begins to shape, a notable receivable is existing in the GIGP Streetscape capital project that could put the City in an unfavorable position. The project, totaling \$2,767,000, is funded by a NYS GIGP award (\$1.5 million), DRI funding (\$1.1 million), and CDBG funding (\$.2 million).

Current spend totals \$2.4 million and revenues received amount to \$1.6 million (and primarily are from NYS GIGP). There is a resulting cash deficit of \$841k in the project that should ideally be received with DRI funds in coming weeks. If not received, a year-end closing adjustment would occur that would establish a short-term borrowing from the General Fund, reducing 12/31/23 operating cash by a substantial amount. While this is something that has commonly occurred for projects in prior years, the high amount required for this project would be noteworthy.

## **Other Year-End Liabilities**

The General Fund is anticipated to have a number of unfavorable year-end adjustments that relate to (1) the calculation for deferred revenue, (2) an anticipated recorded liability for on-going Article 7 cases, and (3) an anticipated recorded liability for on-going litigation. These are incorporated into **Appendix D**, and is the reason why a negative value is occurring with the real property taxes revenue account and why contractual expenses are so significant in December (for comparison, contractual costs in December of 2022 were \$388k). Currently, there is no indication that these adjustments will drive the operating deficit below the appropriated amount.

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          | \$619,076          |
| October              | \$858,609          | \$815,211          | \$818,429          | \$806,760          |
| November             | \$440,361          | \$497,773          | \$591,993          |                    |
| December             | \$1,166,752        | \$1,353,428        | \$1,364,699        |                    |
| <b>Annual Total</b>  | <b>\$6,261,172</b> | <b>\$7,232,790</b> | <b>\$7,834,095</b> | <b>\$6,132,767</b> |
| <b>YTD Total</b>     | <b>\$4,654,059</b> | <b>\$5,381,589</b> | <b>\$5,877,403</b> | <b>\$6,132,767</b> |

| 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          | \$414,107          |
| October             | \$226,318          | \$328,167          | \$360,649          | \$319,308          |
| November            | \$278,051          | \$269,140          | \$278,017          |                    |
| December            | \$546,600          | \$401,685          | \$418,648          |                    |
| <b>Annual Total</b> | <b>\$3,903,260</b> | <b>\$3,846,375</b> | <b>\$3,929,499</b> | <b>\$3,206,340</b> |
| <b>YTD Total</b>    | <b>\$3,078,609</b> | <b>\$3,175,550</b> | <b>\$3,232,833</b> | <b>\$3,206,340</b> |

| 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          | \$260,051          |
| October                         | \$372,888          | \$398,173          | \$293,890          | \$897,402          |
| November                        | \$428,818          | \$329,634          | \$436,289          |                    |
| December                        | \$297,395          | \$200,818          | \$383,555          |                    |
| <b>Annual Total</b>             | <b>\$3,710,345</b> | <b>\$4,485,646</b> | <b>\$4,366,571</b> | <b>\$5,683,079</b> |
| <b>YTD Total</b>                | <b>\$2,984,132</b> | <b>\$3,955,193</b> | <b>\$3,546,727</b> | <b>\$5,683,079</b> |

| 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)          | \$1,188            |
| October                    | \$644,891          | \$646,619          | \$720,630          | \$712,163          |
| November                   | \$352              | \$371              | \$818              |                    |
| December                   | \$9,116            | \$332              | \$7,469            |                    |
| <b>Annual Total</b>        | <b>\$1,301,144</b> | <b>\$1,298,108</b> | <b>\$1,436,665</b> | <b>\$1,431,026</b> |
| <b>YTD Total</b>           | <b>\$1,291,676</b> | <b>\$1,297,405</b> | <b>\$1,428,377</b> | <b>\$1,431,026</b> |

| 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          | \$332,334          |
| October             | \$190,412          | \$256,361          | \$282,844          | \$261,453          |
| November            | \$208,311          | \$212,508          | \$223,059          |                    |
| December            | \$343,643          | \$302,343          | \$315,310          |                    |
| <b>Annual Total</b> | <b>\$3,003,440</b> | <b>\$2,993,923</b> | <b>\$3,046,210</b> | <b>\$2,639,611</b> |
| <b>YTD Total</b>    | <b>\$2,451,485</b> | <b>\$2,479,072</b> | <b>\$2,507,840</b> | <b>\$2,639,611</b> |

| 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         | \$34,819         |
| October                                 | \$67,839         | \$29,124         | \$21,100         | \$26,755         |
| November                                | \$59,082         | \$15,944         | \$18,026         |                  |
| December                                | \$17,510         | \$18,727         | \$173,009        |                  |
| <b>Annual Total</b>                     | <b>\$385,796</b> | <b>\$279,351</b> | <b>\$410,900</b> | <b>\$271,542</b> |
| <b>YTD Total</b>                        | <b>\$309,205</b> | <b>\$244,680</b> | <b>\$219,865</b> | <b>\$271,542</b> |

## 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 | \$14,056,097 |
| October      | \$7,651,250  | \$10,060,279 | \$13,362,187 | \$12,721,263 |
| 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 | \$2,374,944 |
| October    | \$2,238,293 | \$2,368,372 | \$2,347,358 | \$2,284,047 |
| 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 | \$2,030,149 |
| October               | \$2,183,213 | \$1,799,002 | \$2,621,187 | \$1,537,764 |
| 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  | \$311,509 |
| October                   | (\$110,252) | (\$80,793)  | \$99,655   | \$172,309 |
| 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 | \$1,627,341 |
| October    | \$1,513,652 | \$1,568,846 | \$1,684,979 | \$1,681,712 |
| 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 | \$2,910,686 |
| October                    | \$1,901,682 | \$2,224,352 | \$2,664,942 | \$2,940,777 |
| 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         | 33,244         |
| October             | 52,760         | 46,618         | 49,002         | 43,656         |
| November            | 37,776         | 34,539         | 34,809         |                |
| December            | 33,991         | 31,837         | 30,769         |                |
| <b>Annual Total</b> | <b>452,759</b> | <b>433,638</b> | <b>428,357</b> | <b>353,607</b> |
| <b>YTD Total</b>    | <b>380,992</b> | <b>367,262</b> | <b>362,779</b> | <b>353,607</b> |

| 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         | 12,118         |
| October             | 5,769          | 13,816         | 14,485         | 11,201         |
| November            | 12,903         | 12,741         | 14,656         |                |
| December            | 12,469         | 12,806         | 8,840          |                |
| <b>Annual Total</b> | <b>112,817</b> | <b>149,213</b> | <b>150,459</b> | <b>111,330</b> |
| <b>YTD Total</b>    | <b>87,445</b>  | <b>123,666</b> | <b>126,963</b> | <b>111,330</b> |

| 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         | 30,580        |
| October             | -              | -              | -              | -             |
| November            | -              | -              | -              | -             |
| December            | 38,696         | 32,632         | 32,155         |               |
| <b>Annual Total</b> | <b>130,304</b> | <b>112,350</b> | <b>121,322</b> | <b>86,546</b> |
| <b>YTD Total</b>    | <b>91,608</b>  | <b>79,718</b>  | <b>89,167</b>  | <b>86,546</b> |

| 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         | 75,942         |
| October             | 58,529         | 60,434         | 63,487         | 54,857         |
| November            | 50,679         | 47,280         | 49,465         | -              |
| December            | 85,156         | 77,275         | 71,764         | -              |
| <b>Annual Total</b> | <b>695,880</b> | <b>695,201</b> | <b>700,138</b> | <b>551,483</b> |
| <b>YTD Total</b>    | <b>560,045</b> | <b>570,646</b> | <b>578,909</b> | <b>551,483</b> |

| 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         | 33,349         |
| October             | 52,948         | 46,817         | 49,163         | 43,835         |
| November            | 36,895         | 33,680         | 33,837         |                |
| December            | 34,053         | 31,899         | 30,431         |                |
| <b>Annual Total</b> | <b>450,283</b> | <b>431,547</b> | <b>425,554</b> | <b>352,313</b> |
| <b>YTD Total</b>    | <b>379,335</b> | <b>365,968</b> | <b>361,286</b> | <b>352,313</b> |

| 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         | 21,243         |
| October             | 5,490          | 14,375         | 14,167         | 15,868         |
| November            | 11,710         | 16,806         | 19,055         |                |
| December            | 13,873         | 14,251         | 9,494          |                |
| <b>Annual Total</b> | <b>178,638</b> | <b>177,695</b> | <b>164,356</b> | <b>174,519</b> |
| <b>YTD Total</b>    | <b>153,055</b> | <b>146,638</b> | <b>135,807</b> | <b>174,519</b> |

| 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         | 30,048        |
| October             | -              | -              | -              | -             |
| November            | -              | -              | -              | -             |
| December            | 38,250         | 32,126         | 31,876         |               |
| <b>Annual Total</b> | <b>128,959</b> | <b>111,020</b> | <b>120,413</b> | <b>85,727</b> |
| <b>YTD Total</b>    | <b>90,709</b>  | <b>78,894</b>  | <b>88,537</b>  | <b>85,727</b> |

| 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         | 84,640         |
| October             | 58,438         | 61,192         | 63,330         | 59,703         |
| November            | 48,605         | 50,486         | 52,892         | -              |
| December            | 86,176         | 78,276         | 71,801         | -              |
| <b>Annual Total</b> | <b>757,880</b> | <b>720,262</b> | <b>710,323</b> | <b>612,559</b> |
| <b>YTD Total</b>    | <b>623,099</b> | <b>591,500</b> | <b>585,630</b> | <b>612,559</b> |

## Appendix D) General Fund - Cash Flow Statement

*January through October Actual, Remainder Projections, (Value in Thousands)*

|                               | January*      | February*     | March*        | April*        | May*          | June*         | July*         | August*       | September*    | October*      | November      | December     | Total:        |
|-------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|
| <b>Revenues:</b>              |               |               |               |               |               |               |               |               |               |               |               |              |               |
| Real Property Taxes           | 13,444        | 148           | 34            | 50            | 140           | 22            | 39            | 4             | 10            | 4             | 65            | (120)        | 13,840        |
| Nonproperty Tax Items         | (5)           | 691           | 674           | 784           | 601           | 786           | 699           | 667           | 653           | 845           | 634           | 1,441        | 8,470         |
| Intergovernmental             | -             | -             | 37            | 2             | 0             | 0             | 0             | 2             | -             | 1             | -             | 410          | 452           |
| Departmental                  | 24            | 6             | 8             | 16            | 53            | 42            | 121           | 119           | 131           | 108           | 60            | 100          | 791           |
| Use of Money                  | 40            | 72            | 81            | 77            | 79            | 72            | 75            | 75            | 66            | 63            | 75            | 75           | 850           |
| Licenses and Permits          | 39            | 17            | 52            | 12            | 18            | 14            | 26            | 14            | 14            | 14            | 10            | 62           | 292           |
| Fines                         | -             | 15            | 10            | 10            | 7             | 6             | 6             | 4             | 9             | 8             | 9             | 18           | 102           |
| Sale of Property              | 32            | 1             | 1             | -             | -             | -             | -             | -             | -             | 0             | 0             | 0            | 34            |
| Miscellaneous                 | (34)          | 3             | 3             | 1             | 12            | 0             | 1             | 0             | 11            | 1             | 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             | 2             | -             | 0             | 0            | 23            |
| Interfund Transfers           | -             | -             | 11            | -             | -             | -             | -             | -             | -             | -             | -             | -            | 11            |
| <b>Total Revenues:</b>        | <b>13,540</b> | <b>991</b>    | <b>914</b>    | <b>959</b>    | <b>920</b>    | <b>1,113</b>  | <b>995</b>    | <b>894</b>    | <b>1,176</b>  | <b>1,044</b>  | <b>865</b>    | <b>4,494</b> | <b>27,905</b> |
| <b>Expenditures:</b>          |               |               |               |               |               |               |               |               |               |               |               |              |               |
| Personal Services             | 784           | 881           | 919           | 905           | 897           | 1,384         | 1,021         | 1,008         | 991           | 939           | 1,480         | 1,550        | 12,758        |
| Equipment                     | 12            | 77            | 21            | 67            | 49            | 54            | 29            | 43            | 236           | 18            | 100           | 200          | 907           |
| Contractual                   | 248           | 290           | 446           | 188           | 210           | 437           | 269           | 268           | 176           | 267           | 240           | 817          | 3,857         |
| Debt Principal                | -             | -             | 65            | -             | 285           | -             | -             | -             | -             | 139           | 9             | 53           | 551           |
| Debt Interest                 | -             | -             | 9             | 7             | 9             | -             | -             | -             | 8             | 7             | 8             | -            | 48            |
| Employee Benefits             | 1,192         | 678           | 541           | 563           | 535           | 611           | 580           | 587           | 532           | 540           | 580           | 2,655        | 9,594         |
| Interfund Transfers           | -             | -             | -             | -             | -             | -             | -             | 200           | -             | -             | -             | 200          | 400           |
| <b>Total Expenditures:</b>    | <b>2,237</b>  | <b>1,926</b>  | <b>2,001</b>  | <b>1,731</b>  | <b>1,985</b>  | <b>2,486</b>  | <b>1,899</b>  | <b>2,107</b>  | <b>1,943</b>  | <b>1,910</b>  | <b>2,418</b>  | <b>5,475</b> | <b>28,116</b> |
| <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>3,188</i>  | <i>2,323</i>  | <i>770</i>    | <i>(211)</i> | <i>-</i>      |
| <b>Month-End Cash Balance</b> | <b>21,356</b> | <b>20,571</b> | <b>19,740</b> | <b>18,969</b> | <b>18,276</b> | <b>17,093</b> | <b>15,986</b> | <b>14,881</b> | <b>15,056</b> | <b>12,721</b> | <b>11,169</b> | <b>8,705</b> |               |



## Appendix E) Water Fund - Cash Flow Statement

*January through October Actual, Remainder Projections, (Value in Thousands)*

|                               | January*     | February*    | March*       | April*       | May*         | June*        | July*        | August*      | September*   | October*     | November     | December     | Total:       |
|-------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>Revenues:</b>              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| Intergovernmental Charges     | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 134          | 134          |
| Departmental Income           | 317          | 260          | 387          | 315          | 265          | 405          | 338          | 287          | 419          | 327          | 286          | 423          | 4,028        |
| Use of Money and Property     | 3            | 5            | 6            | 6            | 7            | 7            | 7            | 7            | 6            | 7            | 0            | 0            | 60           |
| Interfund Transfers           | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 53           | 53           |
| <b>Total Revenues:</b>        | <b>320</b>   | <b>265</b>   | <b>393</b>   | <b>322</b>   | <b>271</b>   | <b>411</b>   | <b>345</b>   | <b>294</b>   | <b>425</b>   | <b>334</b>   | <b>286</b>   | <b>611</b>   | <b>4,277</b> |
| <b>Expenditures:</b>          |              |              |              |              |              |              |              |              |              |              |              |              |              |
| Personal Services             | 72           | 96           | 95           | 93           | 91           | 133          | 101          | 102          | 98           | 96           | 151          | 170          | 1,299        |
| Equipment                     | -            | 2            | -            | 4            | 6            | -            | 0            | -            | 3            | 2            | 0            | 19           | 37           |
| Contractual                   | 29           | 58           | 124          | 82           | 55           | 63           | 62           | 42           | 213          | 26           | 81           | 305          | 1,141        |
| Debt Principal                | -            | -            | 130          | -            | 145          | -            | -            | -            | -            | 200          | -            | 44           | 519          |
| Debt Interest                 | -            | -            | 48           | 10           | 5            | -            | -            | -            | 47           | 10           | 5            | -            | 126          |
| Employee Benefits             | 121          | 75           | 75           | 77           | 75           | 79           | 71           | 75           | 75           | 73           | 77           | 200          | 1,074        |
| Interfund Transfers           | -            | -            | -            | -            | -            | -            | -            | 183          | -            | -            | -            | 170          | 353          |
| <b>Total Expenditures:</b>    | <b>223</b>   | <b>231</b>   | <b>473</b>   | <b>266</b>   | <b>377</b>   | <b>275</b>   | <b>234</b>   | <b>402</b>   | <b>436</b>   | <b>408</b>   | <b>314</b>   | <b>908</b>   | <b>4,548</b> |
| <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>128</i>   | <i>54</i>    | <i>26</i>    | <i>(271)</i> |              |
| <b>Month-End Cash Balance</b> | <b>2,678</b> | <b>2,642</b> | <b>2,574</b> | <b>2,630</b> | <b>2,456</b> | <b>2,549</b> | <b>2,662</b> | <b>2,528</b> | <b>2,375</b> | <b>2,284</b> | <b>2,256</b> | <b>2,272</b> |              |

## Appendix F) Sewer Fund - Cash Flow Statement

*January through October Actual, Remainder Projections, (Value in Thousands)*

|                               | January*   | February*  | March*     | April*     | May*       | June*      | July*      | August*    | September* | October*   | November   | December     | Total:       |
|-------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|--------------|
| <b>Revenues:</b>              |            |            |            |            |            |            |            |            |            |            |            |              |              |
| Departmental Income           | 258        | 216        | 308        | 429        | 218        | 348        | 446        | 242        | 339        | 434        | 411        | 506          | 4,156        |
| Use of Money and Property     | 6          | 3          | 3          | 3          | 4          | 4          | 4          | 3          | 3          | 3          | 0          | 0            | 36           |
| Interfund Transfers           | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | 129          | 129          |
| <b>Total Revenues:</b>        | <b>263</b> | <b>219</b> | <b>311</b> | <b>433</b> | <b>222</b> | <b>352</b> | <b>450</b> | <b>245</b> | <b>342</b> | <b>437</b> | <b>411</b> | <b>635</b>   | <b>4,319</b> |
| <b>Expenditures:</b>          |            |            |            |            |            |            |            |            |            |            |            |              |              |
| Personal Services             | 61         | 83         | 84         | 85         | 82         | 129        | 96         | 83         | 88         | 84         | 125        | 120          | 1,119        |
| Equipment                     | -          | 3          | -          | 0          | -          | -          | -          | -          | 0          | 2          | 15         | -            | 20           |
| Contractual                   | 28         | 56         | 110        | 80         | 65         | 86         | 65         | 47         | 58         | 67         | 88         | 631          | 1,379        |
| Debt Principal                | -          | -          | 138        | -          | 225        | -          | -          | 2          | -          | 133        | 49         | 39           | 586          |
| Debt Interest                 | -          | -          | 20         | 7          | 9          | -          | -          | -          | 18         | 7          | 9          | 1            | 71           |
| Employee Benefits             | 99         | 60         | 60         | 62         | 62         | 68         | 64         | 62         | 64         | 64         | 70         | 155          | 890          |
| Interfund Transfers           | -          | -          | -          | -          | -          | -          | -          | 185        | -          | -          | -          | 100          | 285          |
| <b>Total Expenditures:</b>    | <b>188</b> | <b>202</b> | <b>412</b> | <b>234</b> | <b>442</b> | <b>283</b> | <b>225</b> | <b>378</b> | <b>227</b> | <b>356</b> | <b>356</b> | <b>1,046</b> | <b>4,350</b> |
| <i>Surplus (Deficiency)</i>   | 75         | 92         | (9)        | 191        | (29)       | 39         | 264        | 130        | 245        | 326        | 381        | (31)         |              |
| <b>Month-End Cash Balance</b> | 1,764      | 1,700      | 1,587      | 1,786      | 1,512      | 1,563      | 1,787      | 1,628      | 1,627      | 1,681      | 1,736      | 1,581        |              |

**Appendix G) Refuse and Recycling Fund - Cash Flow Statement**  
*January through October Actual, Remainder Projections, (Value in Thousands)*

|                               | January*    | February*    | March*       | April*       | May*       | June*      | July*      | August*     | September*   | October*   | November   | December    | Total:       |
|-------------------------------|-------------|--------------|--------------|--------------|------------|------------|------------|-------------|--------------|------------|------------|-------------|--------------|
| <b>Revenues:</b>              |             |              |              |              |            |            |            |             |              |            |            |             |              |
| Fees and Fund Revenues        | 15          | 1            | 1            | 1            | 712        | 2          | 1          | 1           | 1            | 712        | 0          | (25)        | 1,420        |
| <b>Total Revenues:</b>        | <b>15</b>   | <b>1</b>     | <b>1</b>     | <b>1</b>     | <b>712</b> | <b>2</b>   | <b>1</b>   | <b>1</b>    | <b>1</b>     | <b>712</b> | <b>0</b>   | <b>(25)</b> | <b>1,420</b> |
| <b>Expenditures:</b>          |             |              |              |              |            |            |            |             |              |            |            |             |              |
| Equipment and Capital Outlay  | -           | -            | -            | -            | -          | -          | -          | -           | -            | 20         | -          | -           | 20           |
| Contractual                   | 94          | 103          | 99           | 99           | 99         | 103        | 102        | 107         | 113          | 102        | 108        | 183         | 1,313        |
| Debt Principal                | -           | -            | -            | -            | -          | -          | -          | -           | -            | 33         | -          | -           | 33           |
| Debt Interest                 | -           | -            | -            | 2            | -          | -          | -          | -           | -            | 2          | -          | -           | 3            |
| <b>Total Expenditures:</b>    | <b>94</b>   | <b>103</b>   | <b>99</b>    | <b>101</b>   | <b>99</b>  | <b>103</b> | <b>102</b> | <b>107</b>  | <b>113</b>   | <b>156</b> | <b>108</b> | <b>183</b>  | <b>1,369</b> |
| <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>(189)</i> | <i>367</i> | <i>259</i> | <i>51</i>   |              |
| <b>Month-End Cash Balance</b> | 458         | 367          | 377          | 277          | 114        | 480        | 470        | 414         | 312          | 172        | 464        | 540         |              |

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

|                               | January*     | February*    | March*       | April*       | May*         | June*        | July*        | August*      | September*   | October*       | November       | December       | Total:       |
|-------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|----------------|----------------|--------------|
| <b>Revenues:</b>              |              |              |              |              |              |              |              |              |              |                |                |                |              |
| Intergovernmental Charges     | 524          | 529          | 533          | 530          | 529          | 527          | 524          | 527          | 525          | 522            | 530            | 530            | 6,329        |
| Use of Money and Property     | -            | -            | -            | -            | -            | -            | -            | -            | -            | -              | -              | -              | -            |
| Employee Contributions        | 13           | 14           | 116          | 13           | 14           | 14           | 13           | 13           | 13           | 13             | 14             | 14             | 265          |
| <b>Total Revenues:</b>        | <b>537</b>   | <b>543</b>   | <b>649</b>   | <b>543</b>   | <b>543</b>   | <b>541</b>   | <b>537</b>   | <b>540</b>   | <b>538</b>   | <b>535</b>     | <b>544</b>     | <b>544</b>     | <b>6,593</b> |
| <b>Expenditures:</b>          |              |              |              |              |              |              |              |              |              |                |                |                |              |
| Contractual Costs             | 509          | 377          | 785          | 543          | 1,097        | 613          | 668          | 775          | 262          | 1,026          | 600            | 600            | 7,855        |
| <b>Total Expenditures:</b>    | <b>509</b>   | <b>377</b>   | <b>785</b>   | <b>543</b>   | <b>1,097</b> | <b>613</b>   | <b>668</b>   | <b>775</b>   | <b>262</b>   | <b>1,026</b>   | <b>600</b>     | <b>600</b>     | <b>7,855</b> |
| <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>(658)</i> | <i>(1,149)</i> | <i>(1,205)</i> | <i>(1,261)</i> |              |
| <b>Month-End Cash Balance</b> | <b>2,796</b> | <b>2,883</b> | <b>2,747</b> | <b>2,747</b> | <b>2,193</b> | <b>2,120</b> | <b>1,989</b> | <b>1,754</b> | <b>2,030</b> | <b>1,539</b>   | <b>1,483</b>   | <b>1,427</b>   |              |

**Appendix I) Worker's Compensation Fund - Cash Flow Statement**  
*January through October Actual, Remainder Projections, (Value in Thousands)*

|                               | January*    | February*   | March*      | April*    | May*      | June*      | July*      | August*    | September* | October*   | November   | December   | Total:     |
|-------------------------------|-------------|-------------|-------------|-----------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|
| <b>Revenues:</b>              |             |             |             |           |           |            |            |            |            |            |            |            |            |
| Intergovernmental Charges     | 54          | 55          | 57          | 57        | 59        | 96         | 69         | 68         | 53         | 63         | 56         | 83         | 770        |
| Use of Money and Property     | 6           | 5           | 6           | 6         | 7         | 7          | 7          | 8          | 8          | 8          | -          | -          | 69         |
| Miscellaneous                 | 17          | -           | 11          | -         | 25        | 0          | 14         | 8          | -          | 1          | -          | -          | 76         |
| <b>Total Revenues:</b>        | <b>77</b>   | <b>61</b>   | <b>74</b>   | <b>63</b> | <b>91</b> | <b>103</b> | <b>90</b>  | <b>84</b>  | <b>61</b>  | <b>73</b>  | <b>56</b>  | <b>83</b>  | <b>915</b> |
| <b>Expenditures:</b>          |             |             |             |           |           |            |            |            |            |            |            |            |            |
| Contractual Costs             | 153         | 28          | 71          | 8         | 47        | 37         | 21         | 49         | 32         | 43         | 170        | 170        | 829        |
| <b>Total Expenditures:</b>    | <b>153</b>  | <b>28</b>   | <b>71</b>   | <b>8</b>  | <b>47</b> | <b>37</b>  | <b>21</b>  | <b>49</b>  | <b>32</b>  | <b>43</b>  | <b>170</b> | <b>170</b> | <b>829</b> |
| <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>257</i> | <i>287</i> | <i>173</i> | <i>86</i>  |            |
| <b>Month-End Cash Balance</b> | 2,577       | 2,617       | 2,628       | 2,676     | 2,705     | 2,777      | 2,846      | 2,838      | 2,911      | 2,941      | 2,827      | 2,740      |            |