



CITY OF LOCKPORT
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TIM RUSSO
Director of Finance

December 28, 2022

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

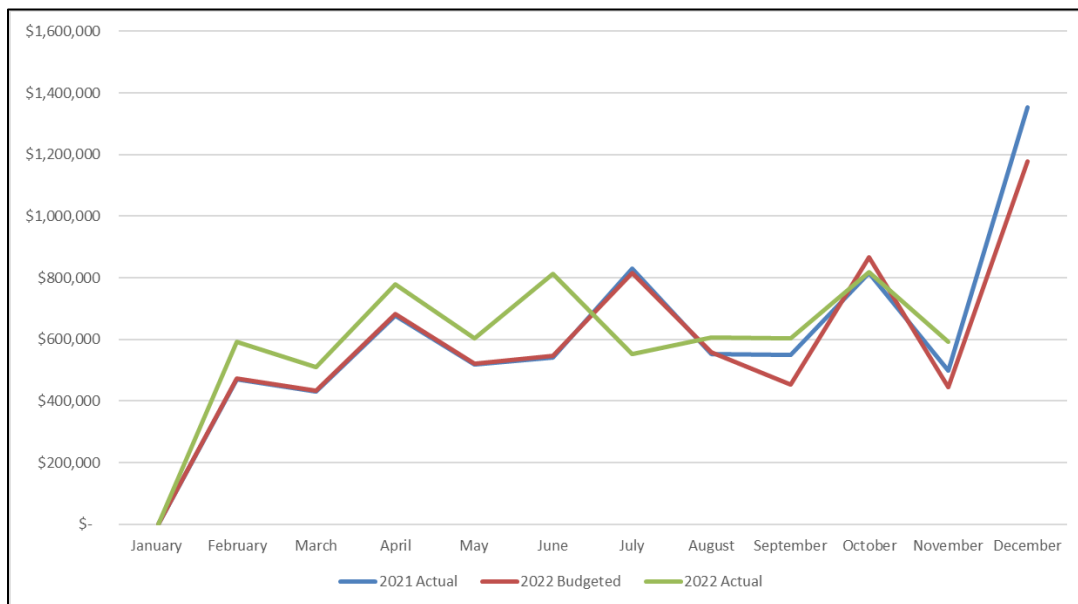
Re: Monthly Financial Update – December

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

Combined Sales Taxes Year to Date

Year-to-date combined sales taxes (as seen in **Appendix A**) totals \$6.5 million, an amount much higher than that of the FY 2021 YTD (\$5.8 million) and FY 2020 YTD (\$5.1 million). **Exhibit 1** (below) shows our monthly collections for FY 2021, FY 2022 as budgeted, and FY 2022 actual.

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



Partial December sales tax revenue has been realized, however, the full month's revenue will not be recorded until the end of January, as cash received in January for this revenue line is recorded as prior year funds. **Exhibit 2** (on the following page) shows the progression of funds that we have received so far in the calendar month compared to that of last year. We currently have \$70k in more recorded revenue for the portion of December sales tax revenues compared to last year.

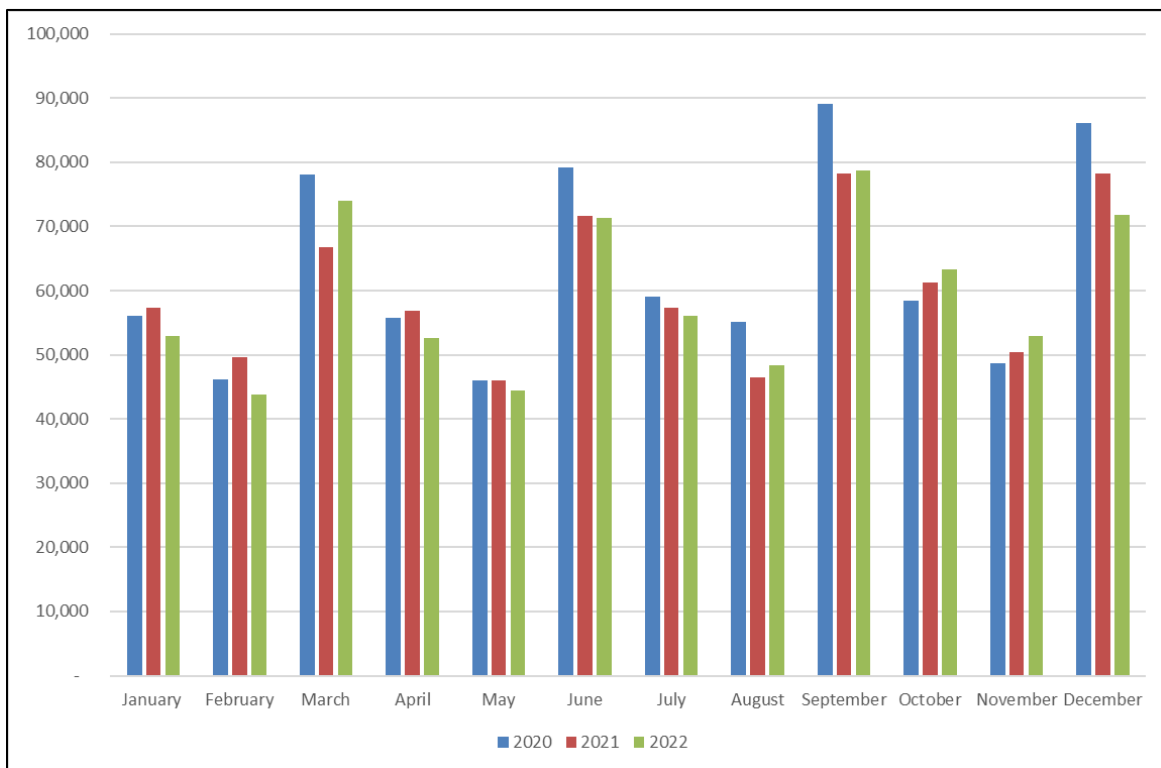
Exhibit 2) December Pre-empted and County Revenue, FY 2021 and FY 2022

	Pre-empted	County	Total
2021 True Calendar December	\$ 277,298	\$ 379,213	\$ 656,511
2022 January Revenue Accrued	\$ 148,946	\$ 547,981	\$ 696,926
Total 2021 December Revenue	\$ 426,243	\$ 927,194	\$1,353,437
2022 True Calendar December	\$ 293,204	\$ 432,982	\$ 726,186
2023 January Revenue Accrued	\$ -	\$ -	\$ -
Total 2022 December Revenue	\$ 293,204	\$ 432,982	\$ 726,186

Sewer Utilization

While water usage has increased in FY 2022 (see **Appendix C**) from 695k cubic feet to 700k cubic feet, sewer usage has continued to decrease in FY 2022 compared to the past prior two years. **Exhibit 3** (below) shows the monthly usage for the past three years. It should be noted that both residential and industrial usage has declined while commercial usage has increased from last year. While the decline from 2021 to 2022 (-1.4%) is not as drastic as 2020 to 2021 (-5.0%), a trending decline can have significant impact on the sustainability of the fund, who’s costs are increasing annually with inflation and cost of living adjustments for employees.

Exhibit 3) Monthly Sewer Usage in Cubic Feet, FY 2020 to FY 2022 (YTD)



The sewer fund budget for FY 2023 begins to address this issue by including a declining utilization assumption on top of the rate increases, however, a more in-depth analysis on main drivers impacting this annual decline will need to be done to find a more long-term solution to the

issue at hand (as continual increases on a diminishing tax base is not sustainable). Upcoming decisions to be made regarding the compost plant will need to be made with this in mind.

December Payrolls

The month of December has an unusual amount of payrolls, as a check occurs on the 1st, 15th, 29th, and finally a portion of the January 12th paycheck (around 60% of the 1/12/23 paycheck will be considered as FY 2022 expenses to match the calendar dates). The below **Exhibit 4** shows the actual paychecks experienced along with the projected final accrued paycheck.

Exhibit 4) December Wages by Paycheck

December Wages	General	Water	Sewer
1-Dec	\$ 506,231	\$ 46,980	\$ 37,646
15-Dec	\$ 605,005	\$ 44,053	\$ 39,651
29-Dec	\$ 479,726	\$ 52,444	\$ 41,582
23 to 31-Dec	\$ 308,395	\$ 33,714	\$ 26,731
Total	\$ 1,899,358	\$177,191	\$145,611

Note that in **Appendices A to A**, higher than normal wages are set to occur due to this reason. Police briefing and debriefing pay occurred on 12/15, causing a higher than normal paycheck.

Year-End Projection Update

Exhibit 5 on the following page (which summarized information from Appendices D to I) shows the projected surplus/(deficits) that may occur in each fund. Notably, all funds are currently projected to end the year with a favorable variance, but not positive in each instance. For example, the General Fund is approved to use \$965k in fund balance for the year, but due to positive variances in line items (more revenue and less expenses than budgeted), we are potentially looking at a deficit of only \$73k. Similarly, the Water fund has a budgeted use of fund balance in the amount of \$46k, but will most likely use only \$15k. The remaining funds (Sewer, Refuse, Heath, and Workers Compensation) are projected to end with a positive fund balance surplus.

Notably, a number of different closing adjustments cannot be done fully until March and will impact the resulting budgetary figures. For example, on March 1, we will analyze unpaid utility balances that have not been paid in the 60 days after closing and reduce the revenue by this amount on 12/31 (then to be reversed on 1/1). This is referred to as deferred compensation. More of these delayed types of adjustments are done in the closing process that will occur until mid-March.

Exhibit 5) FY 2022 Budgeted Surplus / Deficit Compared to Projected

	Budgeted Surplus / (Deficit)	Projected Surplus / (Deficit)
General Fund	\$ (965,297)	\$ (73,000)
Water Fund	\$ (45,651)	\$ (15,000)
Sewer Fund	\$ (67,157)	\$ 266,000
Refuse Fund	\$ -	\$ 81,000
Health Fund	\$ -	\$ 820,000
Workers Comp Fund	\$ -	\$ 333,000

The next finance memo will be done in late January and will provide updated figures to these initial closing estimates.

Thank you,



Tim Russo
Finance Director

Appendix A) City of Lockport - Monthly Metric Benchmarking

Combined Sales Taxes				
Month	2019	2020	2021	2022
January	\$196	\$0	\$0	\$0
February	\$454,392	\$537,581	\$469,438	\$593,049
March	\$407,892	\$440,772	\$429,461	\$508,689
April	\$583,444	\$581,503	\$677,151	\$778,809
May	\$473,367	\$311,836	\$517,738	\$602,603
June	\$595,675	\$497,539	\$542,171	\$813,378
July	\$525,611	\$544,038	\$828,544	\$553,112
August	\$488,937	\$433,779	\$552,974	\$606,779
September	\$522,860	\$448,402	\$548,900	\$602,555
October	\$650,166	\$858,609	\$815,211	\$818,429
November	\$479,254	\$440,361	\$497,773	\$591,993
December	\$1,063,377	\$1,166,752	\$1,353,428	
Annual Total	\$6,245,172	\$6,261,172	\$7,232,790	\$6,469,396
YTD Total	\$5,181,795	\$5,094,420	\$5,879,362	\$6,469,396

Metered Water Sales				
Month	2019	2020	2021	2022
January	\$295,986	\$297,007	\$301,094	\$294,409
February	\$260,683	\$254,496	\$256,025	\$255,502
March	\$405,376	\$395,895	\$380,084	\$377,768
April	\$289,579	\$296,677	\$303,475	\$299,208
May	\$256,745	\$256,303	\$254,526	\$258,967
June	\$398,689	\$647,034	\$373,512	\$383,412
July	\$298,889	\$37,626	\$310,474	\$319,669
August	\$265,739	\$269,373	\$262,716	\$278,157
September	\$425,389	\$397,879	\$405,477	\$405,091
October	\$323,399	\$226,318	\$328,167	\$360,649
November	\$258,601	\$278,051	\$269,140	\$278,017
December	\$424,907	\$546,600	\$401,685	
Annual Total	\$3,903,982	\$3,903,260	\$3,846,375	\$3,510,850
YTD Total	\$3,479,076	\$3,356,660	\$3,444,690	\$3,510,850

Health Insurance Medical Claims				
Month	2019	2020	2021	2022
January	\$327,073	\$365,250	\$350,338	\$252,854
February	\$492,824	\$324,937	\$642,054	\$284,383
March	\$355,269	\$331,536	\$423,243	\$326,715
April	\$341,465	\$150,496	\$330,084	\$229,961
May	\$271,852	\$261,417	\$385,970	\$278,789
June	\$226,553	\$307,858	\$337,826	\$287,283
July	\$438,502	\$283,401	\$427,822	\$388,004
August	\$349,046	\$320,825	\$481,298	\$613,931
September	\$367,420	\$265,522	\$178,386	\$391,611
October	\$261,919	\$372,888	\$398,173	\$293,890
November	\$347,273	\$428,818	\$329,634	\$436,289
December	\$349,195	\$297,395	\$200,818	
Annual Total	\$4,128,392	\$3,710,345	\$4,485,646	\$3,783,710
YTD Total	\$3,779,197	\$3,412,950	\$4,284,828	\$3,783,710

Refuse and Garbage Charges				
Month	2019	2020	2021	2022
January	\$0	\$0	(\$371)	\$0
February	\$1,604	\$505	\$483	\$638
March	\$918	\$134	\$732	\$469
April	\$885	\$767	\$1,000	\$1,477
May	\$641,780	\$643,697	\$646,125	\$710,720
June	\$4	(\$786)	(\$444)	\$1,048
July	\$868	\$625	\$1,820	\$652
August	\$901	\$566	\$624	\$711
September	\$906	\$1,277	\$817	(\$7,777)
October	\$643,591	\$644,891	\$646,619	\$720,630
November	\$602	\$352	\$371	\$818
December	(\$1,661)	\$9,116	\$332	
Annual Total	\$1,290,398	\$1,301,144	\$1,298,108	\$1,429,386
YTD Total	\$1,292,059	\$1,292,028	\$1,297,776	\$1,429,386

Sewer Rents				
Month	2019	2020	2021	2022
January	\$233,862	\$236,104	\$244,087	\$235,263
February	\$183,698	\$197,246	\$209,093	\$196,386
March	\$311,770	\$297,203	\$289,803	\$290,996
April	\$229,199	\$240,857	\$243,181	\$239,743
May	\$179,902	\$201,357	\$201,065	\$203,176
June	\$297,985	\$520,624	\$285,369	\$296,791
July	\$231,129	\$34,408	\$245,496	\$249,725
August	\$204,094	\$223,771	\$203,130	\$213,891
September	\$317,706	\$309,502	\$301,489	\$302,025
October	\$265,013	\$190,412	\$256,361	\$282,844
November	\$201,775	\$208,311	\$212,508	\$223,059
December	\$321,302	\$343,643	\$302,343	
Annual Total	\$2,977,435	\$3,003,440	\$2,993,923	\$2,733,899
YTD Total	\$2,656,133	\$2,659,797	\$2,691,580	\$2,733,899

Worker's Compensation Claims and Awards				
Month	2019	2020	2021	2022
January	\$25,962	\$25,361	\$23,927	\$19,423
February	\$156,370	\$28,641	\$21,680	\$19,390
March	\$24,913	\$39,215	\$23,171	\$23,093
April	\$19,836	\$20,019	\$37,514	\$28,327
May	\$62,964	\$46,371	\$20,347	\$19,397
June	\$26,428	\$18,852	\$30,508	\$18,022
July	\$51,001	\$22,829	\$20,785	\$19,202
August	\$26,436	\$20,122	\$18,865	\$19,313
September	\$22,122	\$19,957	\$18,759	\$32,597
October	\$99,721	\$67,839	\$29,124	\$21,100
November	\$91,678	\$59,082	\$15,944	\$18,025
December	\$196,474	\$17,510	\$18,727	
Annual Total	\$803,904	\$385,796	\$279,351	\$237,890
YTD Total	\$607,430	\$368,287	\$260,624	\$237,890

Appendix B) City of Lockport - Monthly Cash Benchmarking

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

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

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

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

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

Worker's Compensation Fund				
Month	2019	2020	2021	2022
January	\$1,997,340	\$1,745,702	\$1,998,255	\$2,393,153
February	\$1,810,515	\$1,788,014	\$1,928,873	\$2,334,752
March	\$1,816,543	\$1,701,080	\$1,955,724	\$2,363,158
April	\$1,826,967	\$1,888,125	\$1,962,406	\$2,382,915
May	\$1,798,140	\$1,850,060	\$2,011,136	\$2,459,626
June	\$1,810,951	\$1,876,361	\$2,062,510	\$2,500,566
July	\$1,863,941	\$1,914,344	\$2,118,521	\$2,575,912
August	\$1,917,557	\$1,940,469	\$2,169,345	\$2,630,995
September	\$1,946,815	\$1,935,185	\$2,207,318	\$2,635,399
October	\$1,877,740	\$1,901,682	\$2,224,352	\$2,664,942
November	\$1,854,624	\$1,903,516	\$2,311,173	\$2,728,865
December	\$1,735,301	\$1,960,151	\$2,352,920	

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
January	39,782	41,501	38,408
February	32,675	33,381	32,453
March	30,694	32,503	30,065
April	39,826	38,946	40,190
May	32,608	31,310	31,479
June	30,983	30,556	28,849
July	44,153	42,711	42,106
August	39,715	35,271	35,257
September	37,796	34,465	34,970
October	52,760	46,618	49,002
November	37,776	34,539	34,809
December	33,991	31,837	30,769
Annual Total	452,759	433,638	428,357
YTD Total	452,759	433,638	428,357

Water - Industrial			
Month	2020	2021	2022
January	11,822	11,475	11,632
February	10,749	10,788	10,241
March	13,614	10,465	12,130
April	11,650	15,772	10,550
May	11,671	12,319	12,374
June	4,167	11,268	12,371
July	5,625	12,389	14,919
August	5,784	10,259	13,988
September	6,594	15,115	14,273
October	5,769	13,816	14,485
November	12,903	12,741	14,656
December	12,469	12,806	8,840
Annual Total	112,817	149,213	150,459
YTD Total	112,817	149,213	150,459

Water - Commercial			
Month	2020	2021	2022
January	-	-	-
February	-	-	-
March	30,992	21,936	28,548
April	-	-	-
May	-	-	-
June	34,437	27,916	29,006
July	-	-	-
August	-	-	-
September	26,179	29,866	31,613
October	-	-	-
November	-	-	-
December	38,696	32,632	32,155
Annual Total	130,304	112,350	121,322
YTD Total	130,304	112,350	121,322

Water - Total			
Month	2020	2021	2022
January	51,604	52,976	50,040
February	43,424	44,169	42,694
March	75,300	64,904	70,743
April	51,476	54,718	50,740
May	44,279	43,629	43,853
June	69,587	69,740	70,226
July	49,778	55,100	57,025
August	45,499	45,530	49,245
September	70,569	79,446	80,856
October	58,529	60,434	63,487
November	50,679	47,280	49,465
December	85,156	77,275	71,764
Annual Total	695,880	695,201	700,138
YTD Total	695,880	695,201	700,138

Sewer - Residential			
Month	2020	2021	2022
January	39,940	41,695	38,588
February	31,928	32,653	31,852
March	30,760	32,602	30,206
April	40,017	39,141	40,379
May	31,857	30,618	30,802
June	31,068	30,685	29,045
July	44,346	42,902	42,272
August	38,738	34,356	34,396
September	37,733	34,499	34,583
October	52,948	46,817	49,163
November	36,895	33,680	33,837
December	34,053	31,899	30,431
Annual Total	450,283	431,547	425,554
YTD Total	450,283	431,547	425,554

Sewer - Industrial			
Month	2020	2021	2022
January	16,119	15,586	14,380
February	14,214	16,972	11,907
March	16,509	12,347	15,324
April	15,773	17,762	12,215
May	14,118	15,379	13,668
June	13,931	13,269	13,437
July	14,684	14,453	13,852
August	16,470	12,137	13,972
September	25,747	14,358	12,885
October	5,490	14,375	14,167
November	11,710	16,806	19,055
December	13,873	14,251	9,494
Annual Total	178,638	177,695	164,356
YTD Total	178,638	177,695	164,356

Sewer - Commercial			
Month	2020	2021	2022
January	-	-	-
February	-	-	-
March	30,842	21,793	28,415
April	-	-	-
May	-	-	-
June	34,227	27,752	28,920
July	-	-	-
August	-	-	-
September	25,640	29,349	31,202
October	-	-	-
November	-	-	-
December	38,250	32,126	31,876
Annual Total	128,959	111,020	120,413
YTD Total	128,959	111,020	120,413

Sewer - Total			
Month	2020	2021	2022
January	56,059	57,281	52,968
February	46,142	49,625	43,759
March	78,111	66,742	73,945
April	55,790	56,903	52,594
May	45,975	45,997	44,470
June	79,226	71,706	71,402
July	59,030	57,355	56,124
August	55,208	46,493	48,368
September	89,120	78,206	78,670
October	58,438	61,192	63,330
November	48,605	50,486	52,892
December	86,176	78,276	71,801
Annual Total	757,880	720,262	710,323
YTD Total	757,880	720,262	710,323

Appendix D) General Fund - Cash Flow Statement
January to November Actual, Remainder Projected (Value in Thousands)

	January*	February*	March*	April*	May*	June*	July*	August*	September*	October*	November*	December	Total:
Revenues:													
Real Property Taxes	13,198	223	27	37	160	46	36	13	7	373	65	7	14,192
Nonproperty Tax Items	2	594	574	789	609	816	649	612	643	842	634	1,398	8,161
Intergovernmental	1	36	1	1	1	1	1	1	1	2	1	415	462
Departmental	8	6	8	7	21	9	17	35	10	22	10	32	185
Use of Money	0	1	2	4	7	0	16	78	27	(18)	35	76	227
Licenses and Permits	16	8	34	16	16	12	12	15	13	17	10	27	196
Fines	-	6	9	12	7	7	8	10	9	14	9	20	109
Sale of Property	-	-	10	1	6	1	-	1	1	2	54	8	85
Miscellaneous	(31)	0	3	9	2	4	14	6	0	-	-	31	39
State Aid	-	0	-	-	9	196	18	1	304	-	-	2,470	2,999
Federal Aid	-	5	4	-	8	1	3	1	4	5	3	17	51
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	65	65
Total Revenues:	13,193	879	672	876	847	1,092	774	773	1,019	1,260	822	4,566	26,772
Expenditures:													
Personal Services	789	861	836	823	838	1,290	949	897	830	858	846	1,899	11,716
Equipment	10	23	5	40	6	1	13	7	9	7	173	102	395
Contractual	396	310	285	221	216	275	240	110	226	152	329	486	3,246
Debt Principal	-	-	60	-	510	-	-	-	-	132	15	-	717
Debt Interest	-	-	9	10	14	0	-	-	9	10	9	-	62
Employee Benefits	1,231	807	575	569	552	620	572	586	529	597	549	2,432	9,619
Interfund Transfers	-	114	-	-	-	-	-	23	-	-	606	346	1,089
Total Expenditures:	2,426	2,113	1,770	1,664	2,136	2,186	1,774	1,622	1,602	1,758	2,528	5,265	26,845
<i>Surplus (Deficiency)</i>	<i>10,767</i>	<i>9,532</i>	<i>8,434</i>	<i>7,646</i>	<i>6,357</i>	<i>5,263</i>	<i>4,263</i>	<i>3,413</i>	<i>2,830</i>	<i>2,332</i>	<i>626</i>	<i>(73)</i>	
Month-End Cash Balance	19,078	18,264	17,521	17,042	15,467	14,601	14,768	13,911	13,328	13,362	11,687	8,745	

Appendix E) Water Fund - Cash Flow Statement
January to November Actual, Remainder Projected (Value in Thousands)

	January*	February*	March*	April*	May*	June*	July*	August*	September*	October*	November*	December	Total:
Revenues:													
Intergovernmental Charges	-	-	-	-	-	-	-	-	-	-	-	129	129
Departmental Income	311	265	386	305	266	403	336	300	408	364	283	410	4,036
Use of Money and Property	-	0	0	0	1	-	2	0	3	4	6	0	16
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	51	51
Total Revenues:	311	265	386	305	267	403	338	300	411	367	289	590	4,232
Expenditures:													
Personal Services	65	88	88	85	89	135	102	85	91	88	91	177	1,184
Equipment	-	-	-	-	-	-	-	-	-	-	1	-	1
Contractual	23	63	133	74	51	60	54	49	220	43	77	333	1,181
Debt Principal	-	-	160	-	195	-	-	-	-	190	-	0	545
Debt Interest	-	-	50	15	7	-	-	-	48	15	5	-	140
Employee Benefits	130	74	74	74	76	81	76	74	75	75	73	235	1,118
Interfund Transfers	-	78	-	-	-	-	-	-	-	-	-	-	78
Total Expenditures:	218	304	506	248	418	277	232	208	434	412	246	745	4,247
<i>Surplus (Deficiency)</i>	<i>93</i>	<i>54</i>	<i>(66)</i>	<i>(9)</i>	<i>(160)</i>	<i>(34)</i>	<i>72</i>	<i>164</i>	<i>141</i>	<i>97</i>	<i>139</i>	<i>(15)</i>	
Month-End Cash Balance	2,642	2,529	2,447	2,430	2,214	2,404	2,440	2,525	2,502	2,347	2,401	2,534	

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

	January*	February*	March*	April*	May*	June*	July*	August*	September*	October*	November*	December	Total:
Revenues:													
Departmental Income	239	220	317	415	374	329	277	399	304	288	227	467	3,855
Use of Money and Property	0	0	1	36	0	0	1	0	2	40	2	0	82
Miscellaneous	-	-	-	-	-	-	-	-	-	-	132	-	132
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	83	83
Total Revenues:	239	220	318	451	374	329	278	399	306	328	361	550	4,152
Expenditures:													
Personal Services	58	67	65	60	64	102	86	77	76	78	74	146	953
Equipment	-	-	2	-	0	0	13	-	1	-	2	9	27
Contractual	18	58	79	92	149	88	65	106	82	45	105	350	1,238
Debt Principal	-	-	153	-	265	-	-	2	-	126	50	-	596
Debt Interest	-	-	22	10	11	1	-	-	20	10	9	5	87
Employee Benefits	112	62	60	58	59	66	64	64	64	65	62	205	941
Interfund Transfers	-	38	-	-	-	-	-	6	-	-	-	-	44
Total Expenditures:	188	225	381	220	549	256	229	255	243	324	302	715	3,886
<i>Surplus (Deficiency)</i>	<i>51</i>	<i>46</i>	<i>(17)</i>	<i>213</i>	<i>39</i>	<i>112</i>	<i>161</i>	<i>305</i>	<i>368</i>	<i>372</i>	<i>431</i>	<i>266</i>	
Month-End Cash Balance	1,636	1,595	1,550	1,718	1,502	1,614	1,605	1,744	1,806	1,685	1,761	1,652	

Appendix G) Refuse and Recycling Fund - Cash Flow Statement

January to November Actual, Remainder Projected (Value in Thousands)

	January*	February*	March*	April*	May*	June*	July*	August*	September*	October*	November*	December	Total:
Revenues:													
Fees and Fund Revenues	14	1	1	2	711	1	1	1	(8)	721	1	1	1,446
Total Revenues:	14	1	1	2	711	1	1	1	(8)	721	1	1	1,446
Expenditures:													
Equipment and Capital Outlay	-	-	-	-	16	-	-	-	0	-	-	-	17
Contractual	89	88	87	89	89	91	93	91	96	102	101	294	1,311
Debt Principal	-	-	-	-	-	-	-	-	-	31	-	-	31
Debt Interest	-	-	-	2	-	-	-	-	-	2	-	-	5
Total Expenditures:	89	88	87	91	105	91	93	91	97	136	101	294	1,364
<i>Surplus (Deficiency)</i>	<i>(75)</i>	<i>(163)</i>	<i>(249)</i>	<i>(338)</i>	<i>267</i>	<i>177</i>	<i>85</i>	<i>(5)</i>	<i>(110)</i>	<i>475</i>	<i>375</i>	<i>81</i>	
Month-End Cash Balance	276	198	122	37	(31)	356	334	301	197	100	463	487	

Appendix H) Health Insurance Fund - Cash Flow Statement
January to November Actual, Remainder Projected (Value in Thousands)

	January*	February*	March*	April*	May*	June*	July*	August*	September*	October*	November*	December	Total:
Revenues:													
Intergovernmental Charges	540	543	553	555	542	543	544	544	542	542	541	545	6,535
Use of Money and Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	10	12	8	8	11	15	12	10	13	13	11	9	131
Total Revenues:	550	555	561	563	553	558	556	554	555	555	552	554	6,666
Expenditures:													
Contractual Costs	434	362	531	306	420	434	463	745	545	435	640	531	5,847
Total Expenditures:	434	362	531	306	420	434	463	745	545	435	640	531	5,847
<i>Surplus (Deficiency)</i>	<i>116</i>	<i>309</i>	<i>339</i>	<i>595</i>	<i>729</i>	<i>853</i>	<i>946</i>	<i>755</i>	<i>765</i>	<i>885</i>	<i>797</i>	<i>820</i>	
Month-End Cash Balance	2,309	2,215	2,297	2,468	2,741	2,803	2,678	2,490	2,487	2,621	2,605	2,619	

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

January to November Actual, Remainder Projected (Value in Thousands)

	January*	February*	March*	April*	May*	June*	July*	August*	September*	October*	November*	December	Total:
Revenues:													
Intergovernmental Charges	82	62	63	63	65	112	94	80	46	68	84	120	940
Total Revenues:	82	62	63	63	65	112	94	80	46	68	84	120	940
Expenditures:													
Contractual Costs	42	121	43	37	20	25	34	25	41	39	20	160	606
Total Expenditures:	42	121	43	37	20	25	34	25	41	39	20	160	606
<i>Surplus (Deficiency)</i>	40	(19)	2	28	73	160	220	275	280	309	373	333	
Month-End Cash Balance	2,393	2,335	2,363	2,382	2,460	2,500	2,576	2,631	2,636	2,665	2,729	2,689	