



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

October 19, 2022

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

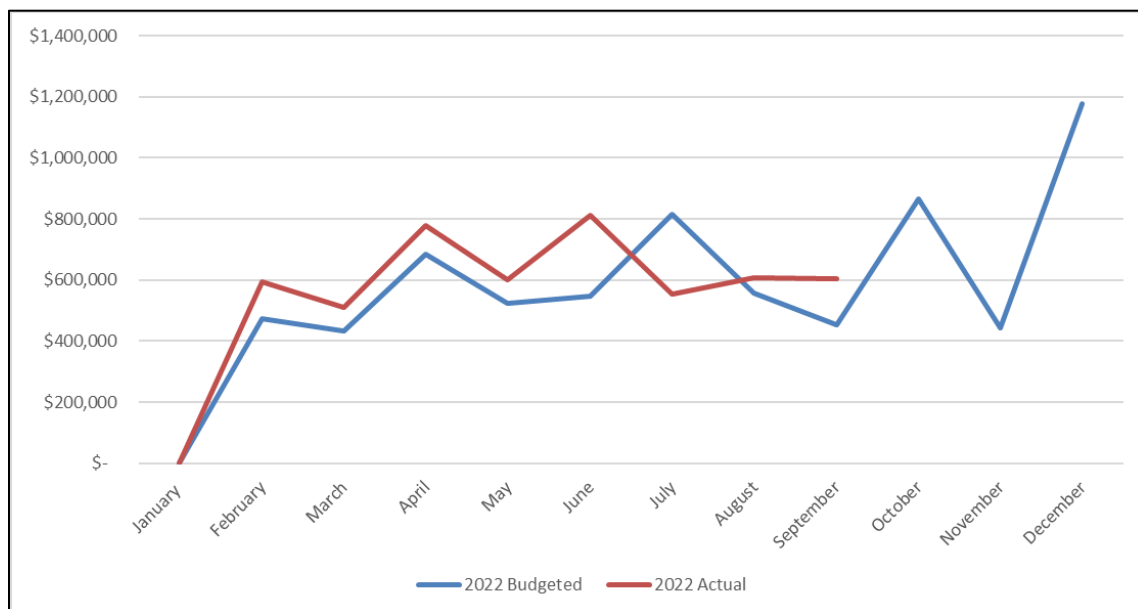
Re: Monthly Financial Update – October

This memo will provide an update for the closing of the month of September. 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 \$5.1 million, an amount higher than that of the FY 2021 YTD (\$4.5 million) and FY 2020 YTD (\$3.8 million). **Exhibit 1** (below) compares our monthly-realized revenue to our budgeted figures from the FY 2022 appropriation. We currently have an excess variance of \$571,994 for the first three quarters of the year (note that \$202,824 of this excess has been since budgeted for during the mid-year utilities cleanup and Council is considering using an additional portion to fund capital investments). Notice that the varying amounts in June and July occurring due to the timing of one of the revenue disbursements made to the City. This caused June actuals to appear higher and July actuals to appear lower than anticipated (but ultimately nets out with a surplus).

**Exhibit 1) FY 2022 Sales Taxes, Budgeted Compared to Actual**



## Contingency Accounts

Nearing the close of FY 2022, the below **Exhibit 2** will outline the use of contingency accounts so far in the year (as well as amounts in known upcoming resolutions). Note that a minor correction was made to the amount associated to CSEA MOA in resolution 121521.12 (it was listed as a positive figure last month but should have been negative).

### Exhibit 2) Contingency Accounts and FY 2022 YTD Usage

#### General Fund Contingency Detail

Amount	Resolution	Description
\$ 331,000	N/A	FY 2022 Appropriation
\$ (2,579)	121521.12	CSEA MOA
\$ 5,000	012622.18	Ambulance Purchase
\$ 7,505	020922.11	Mechanic Position Alteration
\$ 2,100	052522.5	Sound Machines
\$ 3,000	062222.11	July 4th Parade Costs
\$ 9,611	062222.17A	Fire Chief Contract Costs
\$ 10,577	071322.25	Police - Axon Lease
\$ 30,000	072722.11	Ambulance Audit
\$ 5,000	082422.10	Legal Settlement
\$ 150,000	092822.5	Fire Truck Purchase
\$ 31,929	92822.7	ID City Hall System
<b>\$ 78,857</b>		<b>Remaining</b>

#### Water Fund Contingency Detail

Amount	Resolution	Description
\$ 138,570	N/A	FY 2022 Appropriation
\$ 2,604	121521.12	CSEA MOA
\$ 4,202	062222.17C	DH MOU
\$ 763	062222.17E	Position Alterations
\$ 3,684	071322.22	County Supply of Water
\$ 7,100	080222.8	Mid-Year Utility Cleanup
<b>\$ 120,217</b>		<b>Remaining</b>

#### Sewer Fund Contingency Detail

Amount	Resolution	Description
\$ 130,511	N/A	FY 2022 Appropriation
\$ 5,210	121521.12	CSEA MOA
\$ 9,106	062222.17C	DH MOU
\$ 5,000	062222.17D	CSEA MOA
\$ (7,372)	062222.17G	Position Alterations
\$ 10,000	080222.8	Mid-Year Utility Cleanup
\$ 6,000	020321.18	Capital Contribution
<b>\$ 102,567</b>		<b>Remaining</b>

## Revenue Adjustments

Notably, the month of September contains the initial adjustments made to properties purchased in the in-rem process. As a result, water, sewer, and refuse rate revenues are slightly deflated for the month (and will be adjusted again to negate this in October). This includes \$17,491 in metered water revenue, \$14,494 in sewer rents, and \$10,710 in refuse charges. Please keep this in mind as you reference the revenue values in **Appendix A**.

In addition, a correction was made to worker's compensation expenses that were made in error throughout the year, totaling \$23,236. This was corrected in September and produced a deflated interfund revenue in the worker's compensation fund that you can see in **Appendix I**.

## Year-End Projection Update

The closing of September produced beneficial results in the General Fund. We are still on track to maintain a surplus in year-end. In the event that Council does decide to pursue capital investments (presented were a fire chassis and communications improvements in police), we would anticipate a decrease in YE surplus in the amount of \$602,150. This is calculated as the total cost of both projects (\$953k) minus new in-rem revenue that will be booked in October (\$350).

The Water Fund is anticipated to end the year with a slightly higher deficit compared to the projected amount last month. Notable in September includes higher than anticipated contractual costs (primarily related to \$110k in payments to Starpoint for school taxes). Revenues (after taking into consideration the adjustment noted above) were relatively in line with projected levels for the month.

The Sewer Fund is still anticipated to end with a slight surplus. In addition, we are working on closing out the outstanding flood-related claim with our insurance carrier. It is anticipated that we will experience around \$80k in more revenue this year based on our expenses, however, we are still awaiting on the department head's determination on a few remaining open purchase orders (totaling \$10k).

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	
November	\$479,254	\$440,361	\$497,773	
December	\$1,063,377	\$1,166,752	\$1,353,428	
<b>Annual Total</b>	<b>\$6,245,172</b>	<b>\$6,261,172</b>	<b>\$7,232,790</b>	<b>\$5,058,974</b>
<b>YTD Total</b>	<b>\$4,052,375</b>	<b>\$3,795,451</b>	<b>\$4,566,378</b>	<b>\$5,058,974</b>

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	
November	\$258,601	\$278,051	\$269,140	
December	\$424,907	\$546,600	\$401,685	
<b>Annual Total</b>	<b>\$3,903,982</b>	<b>\$3,903,260</b>	<b>\$3,846,375</b>	<b>\$2,872,184</b>
<b>YTD Total</b>	<b>\$2,897,075</b>	<b>\$2,852,291</b>	<b>\$2,847,383</b>	<b>\$2,872,184</b>

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	
November	\$347,273	\$428,818	\$329,634	
December	\$349,195	\$297,395	\$200,818	
<b>Annual Total</b>	<b>\$4,128,392</b>	<b>\$3,710,345</b>	<b>\$4,485,646</b>	<b>\$3,053,530</b>
<b>YTD Total</b>	<b>\$3,170,005</b>	<b>\$2,611,244</b>	<b>\$3,557,020</b>	<b>\$3,053,530</b>

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	
November	\$602	\$352	\$371	
December	(\$1,661)	\$9,116	\$332	
<b>Annual Total</b>	<b>\$1,290,398</b>	<b>\$1,301,144</b>	<b>\$1,298,108</b>	<b>\$707,938</b>
<b>YTD Total</b>	<b>\$647,866</b>	<b>\$646,785</b>	<b>\$650,786</b>	<b>\$707,938</b>

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	
November	\$201,775	\$208,311	\$212,508	
December	\$321,302	\$343,643	\$302,343	
<b>Annual Total</b>	<b>\$2,977,435</b>	<b>\$3,003,440</b>	<b>\$2,993,923</b>	<b>\$2,227,997</b>
<b>YTD Total</b>	<b>\$2,189,345</b>	<b>\$2,261,073</b>	<b>\$2,222,712</b>	<b>\$2,227,997</b>

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	
November	\$91,678	\$59,082	\$15,944	
December	\$196,474	\$17,510	\$18,727	
<b>Annual Total</b>	<b>\$803,904</b>	<b>\$385,796</b>	<b>\$279,351</b>	<b>\$198,765</b>
<b>YTD Total</b>	<b>\$416,031</b>	<b>\$241,366</b>	<b>\$215,556</b>	<b>\$198,765</b>

## 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	
November	\$5,238,105	\$6,880,160	\$8,796,874	
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	
November	\$2,113,688	\$2,216,425	\$2,330,266	
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	
November	\$1,658,550	\$2,204,290	\$1,940,100	
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)	
November	(\$49,681)	\$115,500	\$217,571	
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	
November	\$979,618	\$1,453,768	\$1,617,365	
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	
November	\$1,854,624	\$1,903,516	\$2,311,173	
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				Water - Industrial				Water - Commercial				Water - Total			
Month	2020	2021	2022	Month	2020	2021	2022	Month	2020	2021	2022	Month	2020	2021	2022
January	39,782	41,501	38,408	January	11,822	11,475	11,632	January	-	-	-	January	51,604	52,976	50,040
February	32,675	33,381	32,453	February	10,749	10,788	10,241	February	-	-	-	February	43,424	44,169	42,694
March	30,694	32,503	30,065	March	13,614	10,465	12,130	March	30,992	21,936	28,548	March	75,300	64,904	70,743
April	39,826	38,946	40,190	April	11,650	15,772	10,550	April	-	-	-	April	51,476	54,718	50,740
May	32,608	31,310	31,479	May	11,671	12,319	12,374	May	-	-	-	May	44,279	43,629	43,853
June	30,983	30,556	28,849	June	4,167	11,268	12,371	June	34,437	27,916	29,006	June	69,587	69,740	70,226
July	44,153	42,711	42,106	July	5,625	12,389	14,919	July	-	-	-	July	49,778	55,100	57,025
August	39,715	35,271	35,257	August	5,784	10,259	13,988	August	-	-	-	August	45,499	45,530	49,245
September	37,796	34,465	34,970	September	6,594	15,115	14,273	September	26,179	29,866	31,613	September	70,569	79,446	80,856
October	52,760	46,618		October	5,769	13,816		October	-	-	-	October	58,529	60,434	-
November	37,776	34,539		November	12,903	12,741		November	-	-	-	November	50,679	47,280	-
December	33,991	31,837		December	12,469	12,806		December	38,696	32,632		December	85,156	77,275	-
<b>Annual Total</b>	<b>452,759</b>	<b>433,638</b>	<b>313,777</b>	<b>Annual Total</b>	<b>112,817</b>	<b>149,213</b>	<b>112,478</b>	<b>Annual Total</b>	<b>130,304</b>	<b>112,350</b>	<b>89,167</b>	<b>Annual Total</b>	<b>695,880</b>	<b>695,201</b>	<b>515,422</b>
<b>YTD Total</b>	<b>328,232</b>	<b>320,644</b>	<b>313,777</b>	<b>YTD Total</b>	<b>81,676</b>	<b>109,850</b>	<b>112,478</b>	<b>YTD Total</b>	<b>91,608</b>	<b>79,718</b>	<b>89,167</b>	<b>YTD Total</b>	<b>501,516</b>	<b>510,212</b>	<b>515,422</b>

Sewer - Residential				Sewer - Industrial				Sewer - Commercial				Sewer - Total			
Month	2020	2021	2022	Month	2020	2021	2022	Month	2020	2021	2022	Month	2020	2021	2022
January	39,940	41,695	38,588	January	16,119	15,586	14,380	January	-	-	-	January	56,059	57,281	52,968
February	31,928	32,653	31,852	February	14,214	16,972	11,907	February	-	-	-	February	46,142	49,625	43,759
March	30,760	32,602	30,206	March	16,509	12,347	15,324	March	30,842	21,793	28,415	March	78,111	66,742	73,945
April	40,017	39,141	40,379	April	15,773	17,762	12,215	April	-	-	-	April	55,790	56,903	52,594
May	31,857	30,618	30,802	May	14,118	15,379	13,668	May	-	-	-	May	45,975	45,997	44,470
June	31,068	30,685	29,045	June	13,931	13,269	13,437	June	34,227	27,752	28,920	June	79,226	71,706	71,402
July	44,346	42,902	42,272	July	14,684	14,453	13,852	July	-	-	-	July	59,030	57,355	56,124
August	38,738	34,356	34,396	August	16,470	12,137	13,972	August	-	-	-	August	55,208	46,493	48,368
September	37,733	34,499	34,583	September	25,747	14,358	12,885	September	25,640	29,349	31,068	September	89,120	78,206	78,536
October	52,948	46,817		October	5,490	14,375		October	-	-	-	October	58,438	61,192	-
November	36,895	33,680		November	11,710	16,806		November	-	-	-	November	48,605	50,486	-
December	34,053	31,899		December	13,873	14,251		December	38,250	32,126		December	86,176	78,276	-
<b>Annual Total</b>	<b>450,283</b>	<b>431,547</b>	<b>312,123</b>	<b>Annual Total</b>	<b>178,638</b>	<b>177,695</b>	<b>121,640</b>	<b>Annual Total</b>	<b>128,959</b>	<b>111,020</b>	<b>88,403</b>	<b>Annual Total</b>	<b>757,880</b>	<b>720,262</b>	<b>522,166</b>
<b>YTD Total</b>	<b>326,387</b>	<b>319,151</b>	<b>312,123</b>	<b>YTD Total</b>	<b>147,565</b>	<b>132,263</b>	<b>121,640</b>	<b>YTD Total</b>	<b>90,709</b>	<b>78,894</b>	<b>88,403</b>	<b>YTD Total</b>	<b>564,661</b>	<b>530,308</b>	<b>522,166</b>

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

	January*	February*	March*	April*	May*	June*	July*	August*	September*	October	November	December	Total:
<b>Revenues:</b>													
Real Property Taxes	13,198	223	27	37	160	46	36	13	7	17	24	7	13,794
Nonproperty Tax Items	2	594	574	789	609	816	649	612	643	1,011	548	1,398	8,244
Intergovernmental	1	36	1	1	1	1	1	1	1	-	-	501	545
Departmental	8	6	8	7	21	9	17	35	10	13	3	32	169
Use of Money	0	1	2	4	7	0	16	78	27	1	1	76	212
Licenses and Permits	16	8	34	16	16	12	12	15	13	17	12	27	198
Fines	-	6	9	12	7	7	8	10	9	24	17	20	128
Sale of Property	-	-	10	1	6	1	-	1	1	1	-	8	29
Miscellaneous	(31)	0	3	9	2	4	14	6	0	0	-	31	39
State Aid	-	0	-	-	9	196	18	1	304	9	-	2,619	3,157
Federal Aid	-	5	4	-	8	1	3	1	4	-	4	17	47
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	65	65
<b>Total Revenues:</b>	<b>13,193</b>	<b>879</b>	<b>672</b>	<b>876</b>	<b>847</b>	<b>1,092</b>	<b>774</b>	<b>773</b>	<b>1,019</b>	<b>1,094</b>	<b>608</b>	<b>4,801</b>	<b>26,627</b>
<b>Expenditures:</b>													
Personal Services	789	861	836	823	838	1,290	949	897	830	848	856	1,715	11,532
Equipment	10	23	5	40	6	1	13	7	9	44	6	150	313
Contractual	396	310	285	221	216	275	240	110	226	238	225	486	3,227
Debt Principal	-	-	60	-	510	-	-	-	-	134	13	(0)	717
Debt Interest	-	-	9	10	14	0	-	-	9	7	12	0	62
Employee Benefits	1,231	807	575	569	552	620	572	586	529	577	577	2,432	9,626
Interfund Transfers	-	114	-	-	-	-	-	23	-	-	-	-	136
<b>Total Expenditures:</b>	<b>2,426</b>	<b>2,113</b>	<b>1,770</b>	<b>1,664</b>	<b>2,136</b>	<b>2,186</b>	<b>1,774</b>	<b>1,622</b>	<b>1,602</b>	<b>1,848</b>	<b>1,690</b>	<b>4,783</b>	<b>25,614</b>
<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>2,076</i>	<i>995</i>	<i>1,013</i>	
<b>Month-End Cash Balance</b>	<b>19,078</b>	<b>18,264</b>	<b>17,521</b>	<b>17,042</b>	<b>15,467</b>	<b>14,601</b>	<b>14,768</b>	<b>13,911</b>	<b>13,328</b>	<b>12,574</b>	<b>11,492</b>	<b>9,268</b>	

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

	January*	February*	March*	April*	May*	June*	July*	August*	September*	October	November	December	Total:
<b>Revenues:</b>													
Intergovernmental Charges	-	-	-	-	-	-	-	-	-	-	-	129	129
Departmental Income	311	265	386	305	266	403	336	300	408	296	295	570	4,140
Use of Money and Property	-	0	0	0	1	-	2	0	3	0	0	0	7
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	51	51
<b>Total Revenues:</b>	<b>311</b>	<b>265</b>	<b>386</b>	<b>305</b>	<b>267</b>	<b>403</b>	<b>338</b>	<b>300</b>	<b>411</b>	<b>296</b>	<b>296</b>	<b>750</b>	<b>4,327</b>
<b>Expenditures:</b>													
Personal Services	65	88	88	85	89	135	102	85	91	95	96	175	1,194
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Contractual	23	63	133	74	51	60	54	49	220	106	87	333	1,253
Debt Principal	-	-	160	-	195	-	-	-	-	114	-	77	545
Debt Interest	-	-	50	15	7	-	-	-	48	19	9	(9)	140
Employee Benefits	130	74	74	74	76	81	76	74	75	83	84	235	1,136
Interfund Transfers	-	78	-	-	-	-	-	-	-	-	-	78	157
<b>Total Expenditures:</b>	<b>218</b>	<b>304</b>	<b>506</b>	<b>248</b>	<b>418</b>	<b>277</b>	<b>232</b>	<b>208</b>	<b>434</b>	<b>416</b>	<b>276</b>	<b>889</b>	<b>4,425</b>
<i>Surplus (Deficiency)</i>	93	54	(66)	(9)	(160)	(34)	72	164	141	21	41	(99)	
<b>Month-End Cash Balance</b>	2,642	2,529	2,447	2,430	2,214	2,404	2,440	2,525	2,502	2,382	2,402	2,550	



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

	January*	February*	March*	April*	May*	June*	July*	August*	September*	October	November	December	Total:
<b>Revenues:</b>													
Departmental Income	239	220	317	415	374	329	277	399	304	399	219	550	4,042
Use of Money and Property	0	0	1	36	0	0	1	0	2	0	0	0	40
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	83	83
<b>Total Revenues:</b>	<b>239</b>	<b>220</b>	<b>318</b>	<b>451</b>	<b>374</b>	<b>329</b>	<b>278</b>	<b>399</b>	<b>306</b>	<b>399</b>	<b>219</b>	<b>633</b>	<b>4,165</b>
<b>Expenditures:</b>													
Personal Services	58	67	65	60	64	102	86	77	76	68	80	123	927
Equipment	-	-	2	-	0	0	13	-	1	0	-	9	25
Contractual	18	58	79	92	149	88	65	106	82	101	104	350	1,292
Debt Principal	-	-	153	-	265	-	-	2	-	118	51	7	596
Debt Interest	-	-	22	10	11	1	-	-	20	23	12	(11)	87
Employee Benefits	112	62	60	58	59	66	64	64	64	70	71	205	955
Interfund Transfers	-	38	-	-	-	-	-	6	-	-	-	-	44
<b>Total Expenditures:</b>	<b>188</b>	<b>225</b>	<b>381</b>	<b>220</b>	<b>549</b>	<b>256</b>	<b>229</b>	<b>255</b>	<b>243</b>	<b>380</b>	<b>317</b>	<b>683</b>	<b>3,926</b>
<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>387</i>	<i>288</i>	<i>238</i>	
<b>Month-End Cash Balance</b>	1,636	1,595	1,550	1,718	1,502	1,614	1,605	1,744	1,806	1,825	1,727	1,733	

## Appendix G) Refuse and Recycling Fund - Cash Flow Statement

*January to September Actual, Remainder Projected (Value in Thousands)*

	January*	February*	March*	April*	May*	June*	July*	August*	September*	October	November	December	Total:
<b>Revenues:</b>													
Fees and Fund Revenues	14	1	1	2	711	1	1	1	(8)	711	0	1	1,435
<b>Total Revenues:</b>	<b>14</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>711</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>(8)</b>	<b>711</b>	<b>0</b>	<b>1</b>	<b>1,435</b>
<b>Expenditures:</b>													
Equipment and Capital Outlay	-	-	-	-	16	-	-	-	0	-	-	-	17
Contractual	89	88	87	89	89	91	93	91	96	90	90	294	1,288
Debt Principal	-	-	-	-	-	-	-	-	-	31	-	-	31
Debt Interest	-	-	-	2	-	-	-	-	-	2	-	-	5
<b>Total Expenditures:</b>	<b>89</b>	<b>88</b>	<b>87</b>	<b>91</b>	<b>105</b>	<b>91</b>	<b>93</b>	<b>91</b>	<b>97</b>	<b>124</b>	<b>90</b>	<b>294</b>	<b>1,341</b>
<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>477</i>	<i>387</i>	<i>94</i>	
<b>Month-End Cash Balance</b>	276	198	122	37	(31)	356	334	301	197	784	694	568	

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

	January*	February*	March*	April*	May*	June*	July*	August*	September*	October	November	December	Total:
<b>Revenues:</b>													
Intergovernmental Charges	540	543	553	555	542	543	544	544	542	545	545	545	6,542
Use of Money and Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	10	12	8	8	11	15	12	10	13	10	9	9	126
<b>Total Revenues:</b>	<b>550</b>	<b>555</b>	<b>561</b>	<b>563</b>	<b>553</b>	<b>558</b>	<b>556</b>	<b>554</b>	<b>555</b>	<b>555</b>	<b>554</b>	<b>554</b>	<b>6,669</b>
<b>Expenditures:</b>													
Contractual Costs	434	362	531	306	420	434	463	745	545	589	729	531	6,089
<b>Total Expenditures:</b>	<b>434</b>	<b>362</b>	<b>531</b>	<b>306</b>	<b>420</b>	<b>434</b>	<b>463</b>	<b>745</b>	<b>545</b>	<b>589</b>	<b>729</b>	<b>531</b>	<b>6,089</b>
<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>731</i>	<i>556</i>	<i>579</i>	
<b>Month-End Cash Balance</b>	2,309	2,215	2,297	2,468	2,741	2,803	2,678	2,490	2,487	2,443	2,259	2,273	

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

*January to September Actual, Remainder Projected (Value in Thousands)*

	January*	February*	March*	April*	May*	June*	July*	August*	September*	October	November	December	Total:
<b>Revenues:</b>													
Intergovernmental Charges	82	62	63	63	65	112	94	80	46	64	63	120	915
<b>Total Revenues:</b>	<b>82</b>	<b>62</b>	<b>63</b>	<b>63</b>	<b>65</b>	<b>112</b>	<b>94</b>	<b>80</b>	<b>46</b>	<b>64</b>	<b>63</b>	<b>120</b>	<b>915</b>
<b>Expenditures:</b>													
Contractual Costs	42	121	43	37	20	25	34	25	41	40	40	40	507
<b>Total Expenditures:</b>	<b>42</b>	<b>121</b>	<b>43</b>	<b>37</b>	<b>20</b>	<b>25</b>	<b>34</b>	<b>25</b>	<b>41</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>507</b>
<i>Surplus (Deficiency)</i>	40	(19)	2	28	73	160	220	275	280	304	328	408	
<b>Month-End Cash Balance</b>	2,393	2,335	2,363	2,382	2,460	2,500	2,576	2,631	2,636	2,660	2,683	2,763	