



CITY OF LOCKPORT
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TIM RUSSO
Director of Finance

September 20, 2022

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

Re: Monthly Financial Update – September

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 combined sales taxes (as seen in **Appendix A**) totals \$4.5 million, an amount higher than that of the FY 2021 YTD (\$4.0 million) and FY 2020 YTD (\$3.3 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 \$422,759 for the first two thirds of the year (note that \$202,824 of this excess has been since budgeted for during the mid-year utilities cleanup).

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

Month	2022 Budgeted	2022 Actual	Variance
January	\$ -	\$ -	\$ -
February	\$ 473,541	\$ 593,049	\$ 119,509
March	\$ 433,214	\$ 508,689	\$ 75,474
April	\$ 683,069	\$ 778,809	\$ 95,740
May	\$ 522,263	\$ 602,603	\$ 80,340
June	\$ 546,910	\$ 813,378	\$ 266,468
July	\$ 816,856	\$ 553,112	\$ (263,744)
August	\$ 557,807	\$ 606,779	\$ 48,972
September	\$ 452,321		
October	\$ 866,113		
November	\$ 444,209		
December	\$ 1,176,927		
Annual Total	\$ 4,033,660	\$4,456,419	\$ 422,759

If we assume that we will realize revenue equaling the last four months of FY 2021 for the remainder of FY 2022, total FY 2022 revenues will amount to \$7.7 million, almost \$700k greater than what we originally budgeted for.

Water and Sewer Usage Benchmarking

New to this month’s memo is **Appendix C**, which notes water and sewer usage (in cubic feet) for each month ranging from January of 2020 until August of 2022. This benchmarking is done in response to audit concerns regarding our water/sewer projections. Notably, both our third party auditor and NYS OSC has noted that, despite rate increases, total revenue declines. With **Appendix C**, we can see larger trends with utilization to help make more informed decisions about our rate increases and projecting in the future.

Notably, findings from this Appendix show that water usage has increased in the current year-to-date, while sewer usage has been steadily declining over the past three years. Finding are summarized below in **Exhibit 2**.

Exhibit 2) Water and Sewer Usage (in Cubic Feet), FY 2020 to FY 2022 YTD

Water - Total				Sewer - Total			
Month	2020	2021	2022	Month	2020	2021	2022
January	51,604	52,976	50,040	January	56,059	57,281	52,968
February	43,424	44,169	42,694	February	46,142	49,625	43,759
March	75,300	64,904	70,743	March	78,111	66,742	73,945
April	51,476	54,718	50,740	April	55,790	56,903	52,594
May	44,279	43,629	43,853	May	45,975	45,997	44,470
June	69,587	69,740	70,226	June	79,226	71,706	71,402
July	49,778	55,100	57,025	July	59,030	57,355	56,124
August	45,499	45,530	49,245	August	55,208	46,493	48,368
September	70,569	79,446	-	September	89,120	78,206	-
October	58,529	60,434	-	October	58,438	61,192	-
November	50,679	47,280	-	November	48,605	50,486	-
December	85,156	77,275	-	December	86,176	78,276	-
Annual Total	695,880	695,201	434,566	Annual Total	757,880	720,262	443,630
YTD Total	430,947	430,766	434,566	YTD Total	475,541	452,102	443,630

The FY 2023’s Mayor’s Recommended Budget will utilize cycle-specific data (for both usage and units) to ensure that we more accurately can forecast and predict revenue realized from rate increases.

Contingency Accounts

Nearing the close of FY 2022, the below **Exhibit 3** will outline the use of contingency accounts so far in the year (as well as amounts in known upcoming resolutions).

Exhibit 3) 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	Upcoming	Fire Truck Purchase
\$ 31,929	Upcoming	ID City Hall System
\$ 73,699		Remaining

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
\$ 120,217		Remaining

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
\$ 102,567		Remaining

Year-End Projection Update

The closing of August produced beneficial results in the General Fund. In addition to the sales tax surplus, departmental and use-of-money revenues were higher than anticipated, producing \$141k greater revenue than projected. Expenditures related to employee benefits and contractual items were also lower than anticipated, producing a month-end cash balance that is \$342k greater than projected. **Appendix D** shows the monthly breakdown of General Fund's trends so far this year.

While revenues in the Water Fund are slightly less than projected (by \$17k), lower personnel costs due to vacancies cause the fund to end slightly more positive than last month. The cash balance at month-end is \$3k higher than projected (more details in **Appendix E**). Dissimilarly, in the Sewer Fund, contractual costs were higher than anticipated, but revenues were greater as well (producing a positive month-end variance seen in **Appendix F**).

In the Health Insurance Fund, deferred costs from earlier this year (from the transition to BCBS to Highmark BCBS) produced a higher than anticipated monthly cost for August. It is expected to decrease back to average monthly FY 2022 monthly levels in September and for the remainder of the year (**Appendix I**). The Refuse Fund and Worker's Compensation Fund ended the month as expected.

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	
October	\$650,166	\$858,609	\$815,211	
November	\$479,254	\$440,361	\$497,773	
December	\$1,063,377	\$1,166,752	\$1,353,428	
Annual Total	\$6,245,172	\$6,261,172	\$7,232,790	\$4,456,419
YTD Total	\$3,529,515	\$3,347,049	\$4,017,478	\$4,456,419

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	
October	\$323,399	\$226,318	\$328,167	
November	\$258,601	\$278,051	\$269,140	
December	\$424,907	\$546,600	\$401,685	
Annual Total	\$3,903,982	\$3,903,260	\$3,846,375	\$2,467,093
YTD Total	\$2,471,686	\$2,454,412	\$2,441,905	\$2,467,093

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	
October	\$261,919	\$372,888	\$398,173	
November	\$347,273	\$428,818	\$329,634	
December	\$349,195	\$297,395	\$200,818	
Annual Total	\$4,128,392	\$3,710,345	\$4,485,646	\$2,661,919
YTD Total	\$2,802,585	\$2,345,722	\$3,378,634	\$2,661,919

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	
October	\$643,591	\$644,891	\$646,619	
November	\$602	\$352	\$371	
December	(\$1,661)	\$9,116	\$332	
Annual Total	\$1,290,398	\$1,301,144	\$1,298,108	\$715,716
YTD Total	\$646,960	\$645,508	\$649,969	\$715,716

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	
October	\$265,013	\$190,412	\$256,361	
November	\$201,775	\$208,311	\$212,508	
December	\$321,302	\$343,643	\$302,343	
Annual Total	\$2,977,435	\$3,003,440	\$2,993,923	\$1,925,971
YTD Total	\$1,871,639	\$1,951,571	\$1,921,223	\$1,925,971

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	
October	\$99,721	\$67,839	\$29,124	
November	\$91,678	\$59,082	\$15,944	
December	\$196,474	\$17,510	\$18,727	
Annual Total	\$803,904	\$385,796	\$279,351	\$166,168
YTD Total	\$393,909	\$221,409	\$196,797	\$166,168

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	
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	
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	
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	
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	
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	
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		September	6,594	15,115		September	26,179	29,866		September	70,569	79,446	-
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	-
Annual Total	452,759	433,638	278,807	Annual Total	112,817	149,213	98,205	Annual Total	130,304	112,350	57,554	Annual Total	695,880	695,201	434,566
YTD Total	290,436	286,179	278,807	YTD Total	75,082	94,735	98,205	YTD Total	65,429	49,852	57,554	YTD Total	430,947	430,766	434,566

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		September	25,747	14,358		September	25,640	29,349		September	89,120	78,206	-
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	-
Annual Total	450,283	431,547	277,540	Annual Total	178,638	177,695	108,755	Annual Total	128,959	111,020	57,335	Annual Total	757,880	720,262	443,630
YTD Total	288,654	284,652	277,540	YTD Total	121,818	117,905	108,755	YTD Total	65,069	49,545	57,335	YTD Total	475,541	452,102	443,630

Appendix D) General Fund - Cash Flow Statement
January to August 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	17	17	24	7	13,804
Nonproperty Tax Items	2	594	574	789	609	816	649	612	579	1,011	548	1,398	8,180
Intergovernmental	1	36	1	1	1	1	1	1	-	-	-	501	544
Departmental	8	6	8	7	21	9	17	35	9	13	3	32	169
Use of Money	0	1	2	4	7	0	16	78	1	1	1	76	185
Licenses and Permits	16	8	34	16	16	12	12	15	18	17	12	27	202
Fines	-	6	9	12	7	7	8	10	7	24	17	20	126
Sale of Property	-	-	10	1	6	1	-	1	-	1	-	8	28
Miscellaneous	(31)	0	3	9	2	4	14	6	0	0	-	31	39
State Aid	-	0	-	-	9	196	18	1	271	9	-	2,619	3,124
Federal Aid	-	5	4	-	8	1	3	1	2	-	4	17	44
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	65	65
Total Revenues:	13,193	879	672	876	847	1,092	774	773	902	1,094	608	4,801	26,511
Expenditures:													
Personal Services	789	861	836	823	838	1,290	949	897	875	848	856	1,715	11,577
Equipment	10	23	5	40	6	1	13	7	3	44	6	105	263
Contractual	396	310	285	221	216	275	240	110	375	238	225	486	3,375
Debt Principal	-	-	60	-	510	-	-	-	-	166	13	(32)	717
Debt Interest	-	-	9	10	14	0	-	-	-	23	12	(7)	62
Employee Benefits	1,231	807	575	569	552	620	572	586	829	577	577	2,432	9,926
Interfund Transfers	-	114	-	-	-	-	-	23	-	-	-	-	136
Total Expenditures:	2,426	2,113	1,770	1,664	2,136	2,186	1,774	1,622	2,082	1,896	1,690	4,699	26,057
<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>2,234</i>	<i>1,432</i>	<i>350</i>	<i>453</i>	
Month-End Cash Balance	19,078	18,264	17,521	17,042	15,467	14,601	14,768	13,911	12,732	11,930	10,848	8,709	

Appendix E) Water Fund - Cash Flow Statement
January to August 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	429	296	295	570	4,161
Use of Money and Property	-	0	0	0	1	-	2	0	0	0	0	0	4
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	51	51
Total Revenues:	311	265	386	305	267	403	338	300	429	296	296	750	4,345
Expenditures:													
Personal Services	65	88	88	85	89	135	102	85	93	95	96	175	1,195
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Contractual	23	63	133	74	51	60	54	49	165	106	87	333	1,198
Debt Principal	-	-	160	-	195	-	-	-	-	114	-	77	545
Debt Interest	-	-	50	15	7	-	-	-	-	19	9	40	140
Employee Benefits	130	74	74	74	76	81	76	74	82	83	84	235	1,144
Interfund Transfers	-	78	-	-	-	-	-	-	-	-	-	78	157
Total Expenditures:	218	304	506	248	418	277	232	208	340	416	276	937	4,380
<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>253</i>	<i>134</i>	<i>153</i>	<i>(34)</i>	
Month-End Cash Balance	2,642	2,529	2,447	2,430	2,214	2,404	2,440	2,525	2,614	2,494	2,514	2,614	

Appendix F) Sewer Fund - Cash Flow Statement
January to August 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	357	399	219	550	4,095
Use of Money and Property	0	0	1	36	0	0	1	0	0	0	0	0	38
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	83	83
Total Revenues:	239	220	318	451	374	329	278	399	357	399	219	633	4,216
Expenditures:													
Personal Services	58	67	65	60	64	102	86	77	70	68	80	123	920
Equipment	-	-	2	-	0	0	13	-	12	0	-	9	36
Contractual	18	58	79	92	149	88	65	106	119	101	104	350	1,330
Debt Principal	-	-	153	-	265	-	-	2	-	118	51	7	596
Debt Interest	-	-	22	10	11	1	-	-	-	23	12	9	87
Employee Benefits	112	62	60	58	59	66	64	64	69	70	71	205	960
Interfund Transfers	-	38	-	-	-	-	-	6	-	-	-	-	44
Total Expenditures:	188	225	381	220	549	256	229	255	270	380	317	703	3,973
<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>392</i>	<i>411</i>	<i>312</i>	<i>243</i>	
Month-End Cash Balance	1,636	1,595	1,550	1,718	1,502	1,614	1,605	1,744	1,831	1,849	1,751	1,738	

Appendix G) Refuse and Recycling Fund - Cash Flow Statement

January to August 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	1	711	0	1	1,445
Total Revenues:	14	1	1	2	711	1	1	1	1	711	0	1	1,445
Expenditures:													
Equipment and Capital Outlay	-	-	-	-	16	-	-	-	8	-	-	-	24
Contractual	89	88	87	89	89	91	93	91	90	90	90	294	1,282
Debt Principal	-	-	-	-	-	-	-	-	-	31	-	-	31
Debt Interest	-	-	-	2	-	-	-	-	-	2	-	-	5
Total Expenditures:	89	88	87	91	105	91	93	91	98	124	90	294	1,342
<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>(102)</i>	<i>485</i>	<i>395</i>	<i>102</i>	
Month-End Cash Balance	276	198	122	37	(31)	356	334	301	205	792	702	577	

Appendix H) Health Insurance Fund - Cash Flow Statement
January to August 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	545	545	545	545	6,545
Use of Money and Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	10	12	8	8	11	15	12	10	9	10	9	9	122
Total Revenues:	550	555	561	563	553	558	556	554	554	555	554	554	6,667
Expenditures:													
Contractual Costs	434	362	531	306	420	434	463	745	522	589	729	531	6,067
Total Expenditures:	434	362	531	306	420	434	463	745	522	589	729	531	6,067
<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>787</i>	<i>752</i>	<i>577</i>	<i>601</i>	
Month-End Cash Balance	2,309	2,215	2,297	2,468	2,741	2,803	2,678	2,490	2,513	2,468	2,285	2,298	

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

January to August 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	64	64	63	120	933
Total Revenues:	82	62	63	63	65	112	94	80	64	64	63	120	933
Expenditures:													
Contractual Costs	42	121	43	37	20	25	34	25	40	40	40	40	506
Total Expenditures:	42	121	43	37	20	25	34	25	40	40	40	40	506
<i>Surplus (Deficiency)</i>	40	(19)	2	28	73	160	220	275	299	323	346	426	
Month-End Cash Balance	2,393	2,335	2,363	2,382	2,460	2,500	2,576	2,631	2,655	2,679	2,702	2,782	