

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Twelve months ending September 30, 2020
100% of the Fiscal Year 2020

Preliminary

Total All Funds					
	<u>Budget</u>		<u>MTD</u>		<u>YTD</u>
	<u>(12 month)</u>		<u>Actual</u>		<u>Actual</u>
				<u>Over(under)</u>	<u>% of Budget</u>
				<u>Budget</u>	<u>Used</u>
<u>OPERATING REVENUES</u>					
General Fund	\$ 19,268,775	\$	1,236,563	\$	18,048,978
Sewer Fund	4,410,092		447,125		4,232,516
Debt Service Fund	4,037,476		200,053		3,614,136
Capital Improvement Program Fund	22,411		-		248
Lottery Fund	1,206,420		143,284		1,429,421
Economic Development Fund	517		1		26
Off Street Parking Fund	115,771		1,643		15,203
Redevelopment Fund	2,441,569		88,589		2,111,438
Police Academy	100,083		7		102,663
TIF 1A	541,612		-		95,628
TIF 1B	-		-		30,870
Sewer Reserve Fund	8,937		725		7,525
Qualified Sinking Fund	625		130		756
Total Operating Revenues	32,154,288		2,118,120		29,689,410
				(2,464,878)	92%

OPERATING EXPENDITURES

General Fund	18,932,599		1,333,963		16,499,167
Sewer Fund	3,737,941		77,899		3,125,812
Debt Service Fund	3,153,682		10,704		3,139,621
Capital Improvement Program Fund	-		-		-
Lottery Fund	710,076		47,356		532,447
Economic Development Fund	137,466		-		-
Off Street Parking Fund	1,241,698		15,352		1,068,895
Redevelopment Fund	1,533,687		12,588		1,328,453
Police Academy	98,596		5,300		97,274
TIF 1A	541,612		-		66,179
TIF 1B	-		-		15,589
Sewer Reserve Fund	-		-		-
Qualified Sinking Fund	-		-		-
Total Operating Expenditures	30,087,357		1,503,164		25,873,436
				(4,213,921)	86%

OPERATING REVENUES NET OF EXPENDITURES

General Fund	336,176	(97,401)	1,549,811	1,213,635
Sewer Fund	672,151	369,225	1,106,704	434,553
Debt Service Fund	883,794	189,349	474,515	(409,279)
Capital Improvement Program Fund	22,411	-	248	(22,163)
Lottery Fund	496,344	95,928	896,974	400,630
Economic Development Fund	(136,949)	1	26	136,975
Off Street Parking Fund	(1,125,927)	(13,709)	(1,053,692)	72,235
Redevelopment Fund	907,882	76,001	782,985	(124,897)
Police Academy	1,487	(5,294)	5,389	3,902
TIF 1A	-	-	29,450	29,450
TIF 1B	-	-	15,281	15,281
Sewer Reserve Fund	8,937	725	7,525	(1,412)
Qualified Sinking Fund	625	130	756	131
Operating Revenues Net of Expenditures	2,066,931	614,956	3,815,973	1,749,042
	-	-	-	-

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100% of the Fiscal Year 2020
Preliminary

	Total All Funds				
	<u>Budget</u>	<u>MTD</u>	<u>YTD</u>	<u>Over(under)</u>	<u>% of Budget</u>
	<u>(12 month)</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Used</u>
OTHER FINANCING SOURCES & USES					
TRANSFERS IN					
General Fund	100,293	-	65,843	(34,450)	66%
Sewer Fund	3,000	-	-	(3,000)	0%
Debt Service Fund	214,782	-	441,451	226,669	206%
Capital Improvement Program Fund	1,142,500	45,374	1,119,197	(23,303)	98%
Lottery Fund	-	-	-	-	
Economic Development Fund	-	-	-	-	
Off Street Parking Fund	1,396,911	328,191	1,332,259	(64,652)	95%
Redevelopment Fund	200,000	-	940,110	740,110	470%
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	728,630	-	740,000	11,370	102%
Qualified Sinking Fund	450,000	-	250,000	(200,000)	56%
Total Transfers In	4,236,116	373,565	4,888,861	652,745	115%

TRANSFERS OUT

General Fund	(1,430,161)	(328,176)	(824,464)	605,697	58%
Sewer Fund	(728,630)	-	(740,000)	(11,370)	102%
Debt Service Fund	(1,255,003)	(45,374)	(1,269,444)	(14,441)	101%
Capital Improvement Program Fund	-	-	(253,322)	(253,322)	
Lottery Fund	(822,322)	-	(517,599)	304,723	63%
Economic Development Fund	-	-	-	-	
Off Street Parking Fund	-	-	(940,110)	(940,110)	
Redevelopment Fund	-	(15)	(343,923)	(343,923)	
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	-	-	-	-	
Qualified Sinking Fund	-	-	-	-	
Total Transfers Out	(4,236,116)	(373,565)	(4,888,861)	(652,745)	115%

NET TRANSFERS

General Fund	(1,329,868)	(328,176)	(758,621)	571,247	57%
Sewer Fund	(725,630)	-	(740,000)	(14,370)	102%
Debt Service Fund	(1,040,221)	(45,374)	(827,993)	212,228	80%
Capital Improvement Program Fund	1,142,500	45,374	865,876	(276,624)	76%
Lottery Fund	(822,322)	-	(517,599)	304,723	63%
Economic Development Fund	-	-	-	-	
Off Street Parking Fund	1,396,911	328,191	392,149	(1,004,762)	28%
Redevelopment Fund	200,000	(15)	596,188	396,188	298%
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	728,630	-	740,000	11,370	102%
Qualified Sinking Fund	450,000	-	250,000	(200,000)	56%
Total Net Transfers	-	-	-	-	

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Preliminary

Total All Funds

	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>OTHER REVENUE: BOND PROCEEDS</u>					
Sewer Fund	-	-	-	-	
Capital Improvement Program Fund	8,500,000	-	-	(8,500,000)	0%
Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
Off Street Parking Fund	-	-	-	-	
Redevelopment Fund	6,500,000	-	-	(6,500,000)	0%
Total Bond Proceeds	18,000,000	-	-	(18,000,000)	0%

OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM

Sewer Fund	50,000	-	38,002	(11,998)	76%
Capital Improvement Program Fund	9,979,512	38,778	928,816	(9,050,696)	9%
Off Street Parking Fund	750,000	19,801	555,375	(194,625)	74%
Redevelopment Fund	10,700,000	94,483	3,292,784	(7,407,216)	31%
Total Capital Improvement Program	21,479,512	153,061	4,814,976	(16,664,536)	22%

OTHER EXPENDITURES: EDP GRANT

Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
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NET FUND ACTIVITY

General Fund	(993,692)	(425,576)	791,191	1,784,883
Sewer Fund	(103,479)	369,225	328,703	432,182
Debt Service Fund	(156,427)	143,975	(353,478)	(197,051)
Capital Improvement Program Fund	(314,601)	6,596	(62,692)	251,909
Lottery Fund	(325,978)	95,928	379,375	705,353
Economic Development Fund	(136,949)	1	26	136,975
Off Street Parking Fund	(479,016)	294,681	(1,216,917)	(737,901)
Redevelopment Fund	(3,092,118)	(18,497)	(1,913,611)	1,178,507
Police Academy	1,487	(5,294)	5,389	3,902
TIF 1A	-	-	29,450	29,450
TIF 1B	-	-	15,281	15,281
Sewer Reserve Fund	737,567	725	747,525	9,958
Qualified Sinking Fund	450,625	130	250,756	(199,869)
Net Activity	\$ (4,412,581)	461,895	(999,003)	3,413,579
	-	-	0	-

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Preliminary

Total All Funds					
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>FUND BALANCE</u>	<u>As of FYE 9/30/2020</u>		<u>As of 9/30/2020</u>	<u>Variance</u>	<u>Notes</u>
General Fund	4,688,168		7,671,787	2,983,619	
Sewer Fund	978,985		1,422,990	444,005	
Debt Service Fund	2,354,279		3,438,704	1,084,425	
Capital Improvement Program Fund	(41,847)		(38,508)	3,339	
Lottery Fund	2,900,404		3,890,376	989,972	
Economic Development Fund	70,019		7,069	(62,950)	
Off Street Parking Fund	234,504		15,144	(219,360)	
Redevelopment Fund	2,416,093		3,805,897	1,389,804	
Police Academy	26,360		31,774	5,414	
TIF 1A	(3,420)		47,336	50,756	
TIF 1B	(19,136)		15,281	34,417	
Sewer Reserve Fund	1,944,692		1,957,259	12,567	
Qualified Sinking Fund	551,125		351,472	(199,653)	
Net Fund Balance	16,100,226	-	22,616,582	6,516,356	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Twelve months ending September 30, 2020
100% of the Fiscal Year 2020
Preliminary

	General Fund				
	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
<u>REVENUES</u>					
Property Taxes	\$ 8,673,516	\$ 620,521	\$ 8,535,987	\$ (137,529)	98%
Sales and use taxes	4,691,663	173,605	4,110,117	(581,546)	88%
Payments in Lieu of taxes	288,922	-	304,487	15,565	105%
State revenue	1,958,268	175,172	1,853,126	(105,142)	95%
Occupation and franchise taxes	883,900	8,497	847,152	(36,748)	96%
Hotel Occupation Tax	1,017,550	43,476	659,528	(358,022)	65%
Licenses and permits	440,250	70,132	484,478	44,228	110%
Interest income	28,708	3,041	54,576	25,868	190%
Recreation fees	172,710	4,874	77,777	(94,933)	45%
Special Services	19,500	1,728	20,500	1,000	105%
Grant Income	150,575	19,194	119,830	(30,745)	80%
Other	943,213	116,323	981,420	38,207	104%
Total Revenues	19,268,775	1,236,563	18,048,978	(1,219,797)	94%
Note 1: Due to other entity filing error, September sales tax understated by \$250,000; to be received in October; % of Budget would be 93%					
<u>EXPENDITURES</u>					
Administrative Services	555,523	39,970	514,186	(41,337)	93%
Mayor and Council	258,001	13,696	202,620	(55,381)	79%
Boards & Commissions	10,544	182	3,541	(7,003)	34%
Building Maintenance	666,644	51,857	434,529	(232,115)	65%
Administration	814,815	83,533	741,204	(73,611)	91%
Police and Animal Control	5,316,825	436,634	5,110,692	(206,133)	96%
Fire	2,181,863	180,934	2,164,581	(17,282)	99%
Community Development	687,211	42,094	579,849	(107,362)	84%
Public Works	3,982,560	245,842	3,208,703	(773,857)	81%
Recreation	887,273	46,559	586,359	(300,914)	66%
Library	908,468	62,761	777,389	(131,079)	86%
Information Technology	289,745	18,942	289,459	(286)	100%
Human Resources	1,023,722	56,797	876,065	(147,657)	86%
Public Transportation	109,385	7,156	80,991	(28,394)	74%
Finance	489,213	30,764	461,751	(27,462)	94%
Capital outlay	750,807	16,241	467,249	(283,558)	62%
Total Expenditures	18,932,599	1,333,963	16,499,167	(2,433,432)	87%
<u>REVENUES NET OF EXPENDITURES</u>	336,176	(97,401)	1,549,811	1,213,635	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery)	100,293	-	65,843	(34,450)	66%
Operating transfers out (DSF, OSP, CIP)	(1,430,161)	(328,176)	(824,464)	605,697	58%
Total other Financing Sources (Uses)	(1,329,868)	(328,176)	(758,621)	571,247	
<u>NET FUND ACTIVITY</u>	\$ (993,692)	\$ (425,576)	\$ 791,190.5	\$ 1,784,883	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the Twelve months ending September 30, 2020
100% of the Fiscal Year 2020
Preliminary

Sewer Fund

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>(Under) Budget</u>	<u>% of Budget Used</u>
<u>REVENUES</u>					
User fees	\$ 4,277,805	\$ 433,120	\$ 4,083,095	\$ (194,710)	95%
Service charge and hook-up fees	128,210	12,903	135,384	7,174	106%
Miscellaneous	18	4	53	35	
Total Revenues	4,406,033	446,027	4,218,532	(187,501)	96%
<u>EXPENDITURES</u>					
Personnel Services	581,719	39,163	518,171	(63,548)	89%
Commodities	39,200	1,772	24,415	(14,785)	62%
Contract Services	2,989,841	10,277	2,490,281	(499,560)	83%
Maintenance	38,584	1,687	25,946	(12,638)	67%
Other	228	-	1,458	1,230	640%
Storm Water Grant	54,540	25,000	40,373	(14,167)	74%
Capital Outlay	33,829	-	25,167	(8,662)	74%
Total Expenditures	3,737,941	77,899	3,125,812	(612,129)	84%
<u>OPERATING INCOME (LOSS)</u>	668,092	368,128	1,092,721	424,629	Note 1
<u>NON-OPERATING REVENUE (EXPENSE)</u>					
Interest income	4,059	1,097	13,984	9,925	345%
	4,059	1,097	13,984	9,925	345%
<u>INCOME (LOSS) BEFORE</u>					
<u>OPERATING TRANSFERS</u>	672,151	369,225	1,106,704	434,553	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery Events)	3,000	-	-	(3,000)	0%
Operating transfers out (CIP & Sewer Reserve)	(728,630)	-	(740,000)	(11,370)	102%
Capital Improvement	(50,000)	-	(38,002)	11,998	76%
Total other Financing Sources (Uses)	(775,630)	-	(778,002)	(2,372)	100%
<u>NET INCOME (LOSS)</u>	\$ (103,479)	\$ 369,225	\$ 328,703	\$ 432,182	

Note 1: Restatement of Operating Income Variance

Operating Income Variance	424,629
City of Omaha billing in arrears 1 months	(240,000)
Adjusted Operating Income Variance	<u>184,629</u>

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Preliminary

Debt Service Fund

	<u>Budget</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
REVENUES					
Property Taxes	\$ 1,004,487	\$ 69,626	\$ 986,793	\$ (17,694)	98%
Sales and use taxes	2,345,832	86,802	1 2,055,059	(290,773)	88%
Payments in Lieu of taxes	93,506	-	37,284	(56,222)	40%
Other (Special Assessments; Fire Reimbursement)	581,714	42,222	508,102	(73,612)	87%
Interest income	11,937	1,403	26,898	14,961	225%
Total Revenues	4,037,476	200,053	3,614,136	(423,340)	90%

Note 1: Due to other entity filing error, September sales tax understated by \$125,000; to be received in October; % of Budget would be 93%

EXPENDITURES

Administration	12,834	696	19,834	7,000	155%
Fire Contract Bond	121,611	10,008	120,096	(1,515)	99%
Debt service					
Principal	2,605,000	-	2,605,000	-	100%
Interest	414,237	-	394,692	(19,545)	95%
Total Expenditures	3,153,682	10,704	3,139,621	(14,061)	100%

<u>REVENUES NET OF EXPENDITURES</u>	883,794	189,349	474,515	(409,279)	
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OTHER FINANCING SOURCES (USES)

Operating transfers in (GF Hwy Alloc)	214,782	-	441,451	226,669	206%
Operating transfers out (CIP, OSP)	(1,255,003)	(45,374)	(1,269,444)	(14,441)	101%
Total other Financing Sources (Uses)	(1,040,221)	(45,374)	(827,993)	212,228	

<u>NET FUND ACTIVITY</u>	\$ (156,427)	\$ 143,975	\$ (353,478)	\$ (197,051)	
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Capital Fund

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>	<u>% of Budget Used</u>
<u>REVENUES</u>					
Interest income	\$ 22,411	\$ -	\$ 248	\$ (22,163)	1%
Grant Income	-	-	-	-	0%
Special Assessment	-	-	-	-	0%
Interagency	-	-	-	-	0%
Total Revenues	<u>22,411</u>	<u>-</u>	<u>248</u>	<u>(22,163)</u>	<u>1%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>22,411</u>	<u>-</u>	<u>248</u>	<u>(22,163)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	1,142,500	45,374	1,119,197	(23,303)	98%
Operating transfers out (DSF)	-	-	(253,322)	(253,322)	0%
Bond/registered warrant proceeds	8,500,000	-	-	(8,500,000)	0%
Capital outlay	(9,979,512)	(38,778)	(928,816)	9,050,696	9%
Total other Financing Sources (Uses)	<u>(337,012)</u>	<u>6,596</u>	<u>(62,940)</u>	<u>274,072</u>	<u>19%</u>
<u>NET FUND ACTIVITY</u>	<u>\$ (314,601)</u>	<u>\$ 6,596</u>	<u>\$ (62,692)</u>	<u>\$ 251,909</u>	

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	Lottery Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Lottery Rev/Community Betterment	\$ 850,000	\$ 112,546	\$ 1,070,995	\$ 220,995	126%
Lottery Tax Form 51	340,000	27,465	318,980	(21,020)	94%
Event Revenue	-	-	-	-	0%
Interest income	16,420	2,223	28,953	12,533	176%
Miscellaneous / Other	-	1,050	10,493	10,493	0%
Total Revenues	1,206,420	143,284	1,429,421	223,001	118%
<u>EXPENDITURES</u>					
Professional Services	160,735	(454)	71,799	(88,936)	45%
Salute to Summer	56,848	-	5,310	(51,538)	9%
Community Events	20,027	827	10,007	(10,020)	50%
Events - Marketing	59,747	19,518	87,641	27,894	147%
Recreation Events	1,474	-	-	(1,474)	0%
Concert & Movie Nights	11,145	-	158	(10,987)	1%
City Anniversary Celebration	50,000	-	38,453	(11,547)	77%
Travel & Training	-	-	-	-	0%
State Taxes	350,000	27,465	318,980	(31,020)	91%
Other	100	-	100	-	100%
Capital outlay	-	-	-	-	0%
Total Expenditures	710,076	47,356	532,447	(177,629)	75%
<u>REVENUES NET OF EXPENDITURES</u>	496,344	95,928	896,974	400,630	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	
Operating transfers out (GF, SF, DSF)	(822,322)	-	(517,599)	304,723	63%
Total other Financing Sources (Uses)	(822,322)	-	(517,599)	304,723	63%
<u>NET FUND ACTIVITY</u>	\$ (325,978)	\$ 95,928	\$ 379,375	\$ 705,353	

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	Economic Development				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Other Income	\$ -	\$ -	\$ -	\$ -	
Interest income	<u>517</u>	<u>1</u>	<u>26</u>	<u>(491)</u>	
Total Revenues	<u>517</u>	<u>1</u>	<u>26</u>	<u>(491)</u>	
<u>EXPENDITURES</u>					
Professional Services	75,000	-	-	(75,000)	0%
Debt service: (Warrants)					0%
Principal	-	-	-	-	0%
Interest	<u>62,466</u>	<u>-</u>	<u>-</u>	<u>(62,466)</u>	<u>0%</u>
Total Expenditures	<u>137,466</u>	<u>-</u>	<u>-</u>	<u>(137,466)</u>	<u>0%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>(136,949)</u>	<u>1</u>	<u>26</u>	<u>136,975</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	3,000,000	-	-	(3,000,000)	0%
Community Development - Grant	<u>(3,000,000)</u>	<u>-</u>	<u>-</u>	<u>3,000,000</u>	<u>0%</u>
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<u>NET FUND ACTIVITY</u>	<u>\$ (136,949)</u>	<u>\$ 1</u>	<u>\$ 26</u>	<u>\$ 136,975</u>	

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	Off Street Parking				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Interest income	\$ 771	\$ 11	\$ 3,422	\$ 2,651	444%
Other Income	<u>115,000</u>	<u>1,632</u>	<u>11,782</u>	<u>(103,219)</u>	10%
Total Revenues	<u>115,771</u>	<u>1,643</u>	<u>15,203</u>	<u>(100,568)</u>	13%
<u>EXPENDITURES</u>					
General & Administrative	220,518	14,363	148,951	(71,567)	68%
Professional Services	76,500	-	1,301	(75,199)	2%
Maintenance	31,404	988	17,410	(13,994)	55%
Commodities	17,365	-	5,323	(12,042)	31%
Debt service: (Warrants)					
Principal	685,000	-	685,000	-	100%
Interest	210,911	-	210,910	(1)	100%
Total Expenditures	<u>1,241,698</u>	<u>15,352</u>	<u>1,068,895</u>	<u>(172,803)</u>	86%
<u>REVENUES NET OF EXPENDITURES</u>	<u>(1,125,927)</u>	<u>(13,709)</u>	<u>(1,053,692)</u>	<u>72,235</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF, RDF)	1,396,911	328,191	1,332,259	(64,652)	95%
Operating transfers out	-	-	(940,110)	(940,110)	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Capital Improvement	(750,000)	(19,801)	(555,375)	194,625	74%
Total other Financing Sources (Uses)	<u>646,911</u>	<u>308,390</u>	<u>(163,226)</u>	<u>(810,137)</u>	-25%
<u>NET FUND ACTIVITY</u>	<u>\$ (479,016)</u>	<u>\$ 294,681</u>	<u>\$ (1,216,917)</u>	<u>\$ (737,901)</u>	

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Redevelopment Fund

	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Sales and use taxes	\$ 2,345,832	\$ 86,802	\$ 2,055,059	\$ (290,773)	88%
Franchise Fee & Occupation Tax	29,485	-	-	(29,485)	0%
Interest income	66,252	1,787	56,379	(9,873)	85%
Total Revenues	2,441,569	88,589	2,111,438	(330,131)	86%
Note 1: Due to other entity filing error, September sales tax understated by \$125,000; to be received in October; % of Budget would be 93%					
<u>EXPENDITURES</u>					
Community Development	-	-	-	-	0%
Professional Services	200,000	12,558	36,865	(163,135)	18%
Financial / Legal Fees	100,500	30	155,900	55,400	155%
Debt service: (Warrants)	-	-	-	-	0%
Principal	505,000	-	505,000	-	100%
Interest	728,187	-	630,688	(97,500)	87%
Total Expenditures	1,533,687	12,588	1,328,453	(205,234)	87%
<u>REVENUES NET OF EXPENDITURES</u>	907,882	76,001	782,985	(124,897)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	200,000	-	940,110	740,110	470%
Operating transfers out (OSP)	-	(15)	(343,923)	(343,923)	0%
Bond/registered warrant proceeds	6,500,000	-	-	(6,500,000)	0%
Capital Improvement	(10,700,000)	(94,483)	(3,292,784)	7,407,216	31%
Total other Financing Sources (Uses)	(4,000,000)	(94,498)	(2,696,596)	1,303,404	
<u>NET FUND ACTIVITY</u>	\$ (3,092,118)	\$ (18,497)	\$ (1,913,611)	\$ 1,178,507	

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Police Academy Fund

	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of budget</u> <u>Used</u>
<u>REVENUES</u>					
Other Income	\$ 100,000	\$ -	\$ 102,405	\$ 2,405	102%
Interest income	83	7	258	175	311%
Total Revenues	<u>100,083</u>	<u>7</u>	<u>102,663</u>	<u>2,580</u>	<u>103%</u>
<u>EXPENDITURES</u>					
Personnel Services	79,672	6,145	78,426	(1,246)	98%
Commodities	3,535	-	1,239	(2,296)	35%
Contract Services	11,854	(1,245)	7,252	(4,602)	61%
Other Charges	3,535	400	10,358	6,823	293%
Total Expenditures	<u>98,596</u>	<u>5,300</u>	<u>97,274</u>	<u>(1,322)</u>	<u>99%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>1,487</u>	<u>(5,294)</u>	<u>5,389</u>	<u>3,902</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF)	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ 1,487</u>	<u>\$ (5,294)</u>	<u>\$ 5,389</u>	<u>\$ 3,902</u>	

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	TIF 1A				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Property Tax	\$ 541,612	\$ -	\$ 95,628	\$ (445,984)	18%
Total Revenues	<u>541,612</u>	<u>-</u>	<u>95,628</u>	<u>(445,984)</u>	<u>18%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Contract Services	5,416	-	956	(4,460)	18%
Debt service: (Warrants)					
Principal	313,710	-	65,222	(248,488)	21%
Interest	222,486	-	-	(222,486)	0%
Total Expenditures	<u>541,612</u>	<u>-</u>	<u>66,179</u>	<u>(475,433)</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>-</u>	<u>-</u>	<u>29,450</u>	<u>29,450</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,450</u>	<u>\$ 29,450</u>	

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	TIF 1B				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Property Tax	\$ -	\$ -	\$ 30,870	\$ 30,870	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>30,870</u>	<u>30,870</u>	<u>0%</u>
<u>EXPENDITURES</u>					
Other	-	-	15,281	15,281	0%
Contract Services	-	-	309	309	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>15,589</u>	<u>15,589</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>-</u>	<u>-</u>	<u>15,281</u>	<u>15,281</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in				-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,281</u>	<u>\$ 15,281</u>	

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Sewer Reserve Fund					
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Interest income	\$ <u>8,937</u>	\$ <u>725</u>	\$ <u>7,525</u>	\$ <u>(1,412)</u>	<u>84%</u>
Total Revenues	<u>8,937</u>	<u>725</u>	<u>7,525</u>	<u>(1,412)</u>	<u>84%</u>
<u>EXPENDITURES</u>					
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>REVENUES NET OF EXPENDITURES</u>					
	<u>8,937</u>	<u>725</u>	<u>7,525</u>	<u>(1,412)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	<u>728,630</u>	<u>-</u>	<u>740,000</u>	<u>11,370</u>	<u>102%</u>
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total other Financing Sources (Uses)	<u>728,630</u>	<u>-</u>	<u>740,000</u>	<u>11,370</u>	
<u>NET FUND ACTIVITY</u>					
	\$ <u>737,567</u>	\$ <u>725</u>	\$ <u>747,525</u>	\$ <u>9,958</u>	

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	Qualified Sinking Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Interest income	\$ <u>625</u>	\$ <u>130</u>	\$ <u>756</u>	\$ <u>131</u>	<u>121%</u>
Total Revenues	<u>625</u>	<u>130</u>	<u>756</u>	<u>131</u>	<u>121%</u>
<u>EXPENDITURES</u>					
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>625</u>	<u>130</u>	<u>756</u>	<u>131</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	<u>450,000</u>	<u>-</u>	<u>250,000</u>	<u>(200,000)</u>	<u>56%</u>
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total other Financing Sources (Uses)	<u>450,000</u>	<u>-</u>	<u>250,000</u>	<u>(200,000)</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ 450,625</u>	<u>\$ 130</u>	<u>\$ 250,756</u>	<u>\$ (199,869)</u>	