

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Third Month Ending December 31, 2022
25% of the Fiscal Year 2023

A-3

Total All Funds

	Budget	Third MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
OPERATING REVENUES					
General Fund	\$ 24,324,606	\$ (178,771)	\$ 1,970,784	\$(22,353,822)	8%
Sewer Fund	4,908,972	(74,601)	1,270,116	(3,638,856)	26%
Debt Service Fund	18,862,129	(207,796)	439,711	(18,422,418)	2%
Capital Improvement Fund	352,305	2,759	6,981	(345,324)	2%
Lottery Fund	1,227,368	98,033	298,398	(928,970)	24%
Economic Development Program Fund	145,747	16,903	42,766	(102,981)	29%
Off Street Parking Fund	1,010	10,083	21,533	20,523	2132%
Redevelopment Fund	2,507,774	(196,284)	376,666	(2,131,109)	15%
Police Academy	214,640	108	162,918	(51,722)	76%
TIF 1A	389,569	—	—	(389,569)	—%
TIF 1B	491,954	—	—	(491,954)	—%
Sewer Reserve Fund	6,910	134	362	(6,548)	5%
Qualified Sinking Fund	2,740	499	1,250	(1,490)	46%
TIF 1C	48,302	—	—	(48,302)	—%
TIF 1D	21,672	—	—	(21,672)	—%
Total Operating Revenues	53,505,699	(528,933)	4,591,486	(48,914,213)	9%

OPERATING EXPENDITURES

General Fund	23,417,380	1,716,332	4,783,134	(18,634,246)	20%
Sewer Fund	4,532,332	316,346	1,023,216	(3,509,116)	23%
Debt Service Fund	3,060,191	2,063,455	2,268,543	(791,648)	74%
Capital Improvement Fund	—	—	—	—	—%
Lottery Fund	834,174	45,405	153,533	(680,641)	18%
Economic Development Program Fund	1,149,636	—	1,101,154	(48,482)	96%
Off Street Parking Fund	1,986,079	612,440	633,298	(1,352,781)	32%
Redevelopment Fund	2,966,664	4,883	12,453	(2,954,211)	—%
Police Academy	202,265	18,448	49,843	(152,421)	25%
TIF 1A	389,569	—	—	(389,569)	—%
TIF 1B	491,954	—	—	(491,954)	—%
Sewer Reserve Fund	—	—	—	—	—%
Qualified Sinking Fund	—	—	—	—	—%
TIF 1C	48,302	—	—	(48,302)	—%
TIF 1D	21,672	—	—	(21,672)	—%
Total Operating Expenditures	39,100,216	4,777,309	10,025,173	(29,075,044)	26%

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Third Month Ending December 31, 2022
25% of the Fiscal Year 2023

Total All Funds

	Budget	Third MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
OPERATING REVENUES NET OF EXPENDITURES					
General Fund	907,226	(1,895,103)	(2,812,350)	(3,719,576)	
Sewer Fund	376,640	(390,947)	246,900	(129,740)	
Debt Service Fund	15,801,938	(2,271,251)	(1,828,831)	(17,630,769)	
Capital Improvement Fund	352,305	2,759	6,981	(345,324)	
Lottery Fund	393,195	52,629	144,865	(248,329)	
Economic Development Program Fund	(1,003,889)	16,903	(1,058,387)	(54,499)	
Off Street Parking Fund	(1,985,069)	(602,357)	(611,765)	1,373,304	
Redevelopment Fund	(458,890)	(201,167)	364,213	823,102	
Police Academy	12,375	(18,340)	113,074	100,699	
TIF 1A	—	—	—	—	
TIF 1B	—	—	—	—	
Sewer Reserve Fund	6,910	134	362	(6,548)	
Qualified Sinking Fund	2,740	499	1,250	(1,490)	
TIF 1C	—	—	—	—	
TIF 1D	—	—	—	—	
Operating Revenues Net of Expenditures	14,405,482	(5,306,241)	(5,433,687)	(19,839,170)	

OTHER FINANCING SOURCES & USES

TRANSFERS IN

General Fund	523,100	—	298,669	(224,431)	57%
Sewer Fund	700	—	—	(700)	—%
Debt Service Fund	300,000	—	300,000	—	100%
Capital Improvement Fund	6,850,000	—	—	(6,850,000)	—%
Lottery Fund	—	—	—	—	
Economic Development Program Fund	1,034,681	—	—	(1,034,681)	
Off Street Parking Fund	2,682,624	—	—	(2,682,624)	—%
Redevelopment Fund	—	—	—	—	
Police Academy	—	—	—	—	
TIF 1A	—	—	—	—	
TIF 1B	—	—	—	—	
Sewer Reserve Fund	220,633	—	220,633	—	
Qualified Sinking Fund	250,000	—	—	(250,000)	—%

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TIF 1C	—	—	—	—	
TIF 1D	—	—	—	—	
Total Transfers In	<u>11,861,738</u>	<u>—</u>	<u>819,302</u>	<u>(11,042,436)</u>	<u>7%</u>

CITY OF LA VISTA, NEBRASKA
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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Third Month Ending December 31, 2022
25% of the Fiscal Year 2023

Total All Funds

	Budget (12 month)	Third MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
TRANSFERS OUT					
General Fund	(2,330,536)	—	(300,000)	2,030,536	13%
Sewer Fund	(220,633)	—	(220,633)	—	
Debt Service Fund	(8,286,769)	—	—	8,286,769	—%
Capital Improvement Fund	—	—	—	—	
Lottery Fund	(723,800)	—	—	723,800	—%
Economic Development Program Fund	—	—	—	—	
Off Street Parking Fund	(300,000)	—	(298,669)	1,331	
Redevelopment Fund	—	—	—	—	
Police Academy	—	—	—	—	
TIF 1A	—	—	—	—	
TIF 1B	—	—	—	—	
Sewer Reserve Fund	—	—	—	—	
Qualified Sinking Fund	—	—	—	—	
TIF 1C	—	—	—	—	
TIF 1D	—	—	—	—	
Total Transfers Out	(11,861,738)	—	(819,302)	11,042,436	7%

NET TRANSFERS

General Fund	(1,807,436)	—	(1,331)	1,806,105	—%
Sewer Fund	(219,933)	—	(220,633)	(700)	100%
Debt Service Fund	(7,986,769)	—	300,000	8,286,769	
Capital Improvement Fund	6,850,000	—	—	(6,850,000)	—%
Lottery Fund	(723,800)	—	—	723,800	—%
Economic Development Program Fund	1,034,681	—	—	(1,034,681)	
Off Street Parking Fund	2,382,624	—	(298,669)	(2,681,293)	
Redevelopment Fund	—	—	—	—	
Police Academy	—	—	—	—	
TIF 1A	—	—	—	—	
TIF 1B	—	—	—	—	
Sewer Reserve Fund	220,633	—	220,633	—	100%
Qualified Sinking Fund	250,000	—	—	(250,000)	—%
TIF 1C	—	—	—	—	
TIF 1D	—	—	—	—	
Total Net Transfers	—	—	—	—	

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Third Month Ending December 31, 2022
25% of the Fiscal Year 2023

	Total All Funds				
	Budget (12 month)	Third MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
OTHER REVENUE: BOND PROCEEDS					
Sewer Fund	—	—	—	—	
Capital Improvement Fund	—	—	—	—	
Economic Development Program Fund	—	—	—	—	
Off Street Parking Fund	—	—	—	—	
Redevelopment Fund	—	—	—	—	
Total Bond Proceeds	—	—	—	—	
OTHER EXPENDITURES: CIP					
Sewer Fund	2,720,000	1,500	1,500	(2,718,500)	—%
Capital Improvement Fund	7,874,305	2,869	394,135	(7,480,170)	5%
Off Street Parking Fund	9,354,000	927,975	2,910,963	(6,443,037)	31%
Redevelopment Fund	17,786,142	2,593,075	4,150,507	(13,635,635)	23%
Total Capital Improvement	37,734,447	3,525,419	7,457,105	(30,277,342)	20%
OTHER EXPENDITURES: GRANTS					
Economic Development Program Fund	5,500,000	416,200	1,355,437	(4,144,563)	25%
Total Grants	5,500,000	416,200	1,355,437	(4,144,563)	25%
NET FUND ACTIVITY					
General Fund	(900,210)	(1,895,103)	(2,813,681)	(1,913,471)	
Sewer Fund	(2,563,293)	(392,447)	24,767	2,588,060	
Debt Service Fund	7,815,169	(2,271,251)	(1,528,831)	(9,344,000)	
Capital Improvement Fund	(672,000)	(110)	(387,154)	284,846	
Lottery Fund	(330,605)	52,629	144,865	475,471	
Economic Development Program Fund	(5,469,208)	(399,296)	(2,413,824)	3,055,384	
Off Street Parking Fund	(8,956,445)	(1,530,332)	(3,821,397)	5,135,048	
Redevelopment Fund	(18,245,032)	(2,794,242)	(3,786,295)	14,458,737	
Police Academy	12,375	(18,340)	113,074	100,699	
TIF 1A	—	—	—	—	
TIF 1B	—	—	—	—	
Sewer Reserve Fund	227,543	134	220,995	(6,548)	
Qualified Sinking Fund	252,740	499	1,250	(251,490)	
TIF 1C	—	—	—	—	

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TIF 1D		—	—	—	—
Net Activity		(28,828,965)	(9,247,860)	(14,246,229)	14,582,735

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Third Month Ending December 31, 2022
25% of the Fiscal Year 2023

Total All Funds

	Ending Fund Balance As of		
	9/30/2023	12/31/2022	Variance
FUND BALANCE			
General Fund	16,336,806	13,523,125	(2,813,681)
Sewer Fund	3,625,600	3,650,367	24,767
Debt Service Fund	3,790,723	2,261,892	(1,528,831)
Capital Improvement Fund	3,042,852	2,655,698	(387,154)
Lottery Fund	4,671,760	4,816,626	144,866
Economic Development Program Fund	4,990,125	2,576,301	(2,413,824)
Off Street Parking Fund	8,943,408	5,122,011	(3,821,397)
Redevelopment Fund	22,678,982	18,892,687	(3,786,295)
Police Academy	133,688	246,763	113,075
TIF 1A	—	—	—
TIF 1B	—	—	—
Sewer Reserve Fund	1,967,531	2,188,526	220,995
Qualified Sinking Fund	529,057	530,308	1,251
TIF 1C	—	—	—
TIF 1D	\$ —	—	—
Net Fund Balance	\$ 70,710,532	\$ —	\$ 56,464,303
			\$(14,246,229)

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25% of the Fiscal Year 2023

General Fund

	Budget (12 month)	Third MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Property taxes	\$ 11,152,784	\$ —	\$ 93,207	\$(11,059,577)	1%
Sales and use taxes	4,917,452	(421,026)	676,671	(4,240,781)	14%
Motor vehicle taxes	516,364	—	81,150	(435,214)	16%
Payments in Lieu of taxes	202,989	—	—	(202,989)	—%
State revenue	2,103,008	—	196,094	(1,906,914)	9%
Occupation and franchise taxes	4,032,382	178,438	635,843	(3,396,539)	16%
Licenses and permits	524,122	32,362	115,623	(408,499)	22%
Interest income	26,300	8,124	22,792	(3,509)	87%
Recreation Revenue	190,450	5,390	43,557	(146,893)	23%
Grant Income	245,910	15,547	34,538	(211,372)	14%
Other	312,128	2,394	71,309	(240,819)	23%
Garage fees	100,717	—	—	(100,717)	—%
Total Revenues	24,324,606	(178,771)	1,970,784	(22,353,822)	8%
EXPENDITURES					
Administrative Services	611,240	46,830	146,826	(464,413)	24%
Mayor and Council	234,488	18,274	50,413	(184,075)	21%
Boards & Commissions	7,154	129	1,071	(6,083)	15%
Building Maintenance	793,780	40,460	115,097	(678,683)	14%
Administration	745,600	60,120	172,068	(573,533)	23%
Police and Animal Control	6,460,467	434,733	1,385,925	(5,074,542)	21%
Fire	2,821,318	448,315	897,258	(1,924,060)	32%
Community Development	769,345	53,655	156,318	(613,028)	20%
Public Works	4,712,703	279,785	905,669	(3,807,034)	19%
Recreation	1,023,745	50,084	159,830	(863,915)	16%
Library	1,125,468	69,818	258,599	(866,869)	23%
Information Technology	549,126	23,695	84,465	(464,662)	15%
Human Resources	1,108,281	76,525	214,266	(894,014)	19%
Public Transportation	128,328	7,993	22,270	(106,058)	17%
Finance	647,835	59,237	127,753	(520,082)	20%
Communication	309,992	22,130	80,454	(229,538)	26%
Capital outlay	1,368,510	24,549	4,852	(1,363,658)	—%
Total Expenditures	23,417,380	1,716,332	4,783,134	(18,634,246)	20%
REVENUES NET OF EXPENDITURES	907,226	(1,895,103)	(2,812,350)	(3,719,576)	

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For the Third Month Ending December 31, 2022
25% of the Fiscal Year 2023

General Fund

	Budget (12 month)	Third MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
OTHER FINANCING SOURCES (USES)					
Operating transfers in (Lottery)	523,100	—	298,669	(224,431)	57%
Operating transfers out (DSF, OSP, CIP)	(2,330,536)	—	(300,000)	2,030,536	13%
Total other Financing Sources (Uses)	(1,807,436)	—	(1,331)	1,806,105	—%
NET FUND ACTIVITY	\$ (900,210)	\$ (1,895,103)	\$ (2,813,681)	\$ (1,913,471)	

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Sewer Fund

	Budget (12 month)	Third MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
User fees	\$ 4,780,971	\$ (78,482)	\$ 1,256,695	\$ (3,524,276)	26%
Service charge and hook-up fees	125,110	1,693	7,839	(117,271)	6%
Miscellaneous	21	2	5	(16)	23%
Total Revenues	4,906,102	(76,786)	1,264,539	(3,641,563)	26%
EXPENDITURES					
Personnel Services	678,116	46,746	148,179	(529,937)	22%
Commodities	36,064	2,860	8,888	(27,176)	25%
Contract Services	3,427,689	15,627	611,709	(2,815,980)	18%
Maintenance	71,466	2,387	4,515	(66,951)	6%
Other	15,593	(1,160)	(1,160)	(16,753)	(7)%
Storm Water	59,926	—	1,200	(58,726)	2%
Capital Outlay	243,478	249,885	249,885	6,407	103%
Debt service					
Principal	—	—	—	—	—%
Interest	—	—	—	—	—%
Total Expenditures	4,532,332	316,346	1,023,216	(3,509,116)	23%
OPERATING INCOME (LOSS)	373,770	(393,132)	241,323	(132,447)	
NON-OPERATING REVENUE					
Interest income	2,870	2,186	5,577	2,707	194%
INCOME (LOSS) BEFORE TRANSFERS	2,870	2,186	5,577	2,707	194%
OTHER FINANCING SOURCES (USES)					
Operating transfers in	700	—	—	(700)	—%
Operating transfers out	(220,633)	—	(220,633)	—	100%
Bond proceeds	—	—	—	—	—%
Capital Improvement	(2,720,000)	(1,500)	(1,500)	2,718,500	—%
Total other Financing Sources (Uses)	(2,939,933)	(1,500)	(222,133)	2,717,800	8%
NET INCOME (LOSS)	\$ (2,563,293)	\$ (392,447)	\$ 24,767	\$ 2,588,060	

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Debt Service Fund

	Budget	Third MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Property Taxes	\$ 898,223	\$ —	\$ 9,513	\$ (888,710)	1%
Sales and use taxes	2,430,603	(210,513)	338,335	(2,092,268)	14%
Motor vehicle taxes	3,636	—	302	(3,334)	8%
Payments in Lieu of taxes	20,298	—	—	(20,298)	—%
Other (Assessments/Fire Reimbursement)	504,338	—	84,056	(420,282)	17%
Interest income	5,030	2,717	7,504	2,474	149%
Bond Proceeds	15,000,000	—	—	(15,000,000)	—%
Total Revenues	18,862,129	(207,796)	439,711	(18,422,418)	2%
EXPENDITURES					
Administration	69,507	750	1,250	(68,257)	2%
Fire Contract Bond	218,051	36,050	72,100	(145,951)	33%
Debt service					
Principal	2,100,000	1,841,500	2,006,500	(93,500)	96%
Interest	672,633	185,155	188,693	(483,940)	28%
Total Expenditures	3,060,191	2,063,455	2,268,543	(791,648)	74%
REVENUES NET OF EXPENDITURES	15,801,938	(2,271,251)	(1,828,831)	(17,630,769)	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF Hwy Alloc)	300,000	—	300,000	—	100%
Operating transfers out (CIP, OSP)	(8,286,769)	—	—	8,286,769	—%
Total other Financing Sources (Uses)	(7,986,769)	—	300,000	8,286,769	
NET FUND ACTIVITY	\$ 7,815,169	\$ (2,271,251)	\$ (1,528,831)	\$ (9,344,000)	

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Capital Improvement Program Fund

	Budget	Third MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Interest income	\$ 22,305	\$ 2,759	\$ 6,981	\$ (15,324)	31%
Grant income	330,000	—	—	(330,000)	—%
Special assessment	—	—	—	—	—%
Other income	—	—	—	—	—%
Total Revenues	352,305	2,759	6,981	(345,324)	2%
EXPENDITURES					
Administration	—	—	—	—	—%
Other	—	—	—	—	—%
Total Expenditures	—	—	—	—	—%
REVENUES NET OF EXPENDITURES	352,305	2,759	6,981	(345,324)	
OTHER FINANCING SOURCES (USES)					
				—	
Operating transfers in (GF, DSF, LF)	6,850,000	—	—	(6,850,000)	—%
Operating transfers out (DSF)	—	—	—	—	—%
Bond proceeds	—	—	—	—	—%
Capital outlay	(7,874,305)	(2,869)	(394,135)	7,480,170	5%
Total other Financing Sources (Uses)	(1,024,305)	(2,869)	(394,135)	630,170	38%
NET FUND ACTIVITY	\$ (672,000)	\$ (110)	\$ (387,154)	\$ 284,846	

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25% of the Fiscal Year 2023

Lottery Fund

	Budget	Third MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Lottery Rev/Community Betterment	\$ 900,000	\$ 71,175	\$ 221,725	\$ (678,275)	25%
Lottery Tax Form 51	313,043	26,614	76,149	(236,895)	24%
Interest income	14,325	244	524	(13,801)	4%
Miscellaneous / Other	—	—	—	—	—%
Total Revenues	1,227,368	98,033	298,398	(928,970)	24%
EXPENDITURES					
Professional Services	109,580	4,000	23,800	(85,780)	22%
Salute to Summer	—	—	—	—	—%
Community Events	361,550	14,790	53,186	(308,364)	15%
Events - Marketing	50,000	—	398	(49,602)	1%
Recreation Events	—	—	—	—	—%
Concert & Movie Nights	—	—	—	—	—%
State Taxes	313,043	26,614	76,149	(236,895)	24%
Total Expenditures	834,174	45,405	153,533	(680,641)	18%
REVENUES NET OF EXPENDITURES	393,195	52,629	144,865	(248,329)	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	
Operating transfers out (GF, SF, DSF, CIP)	(723,800)	—	—	723,800	—%
Total other Financing Sources (Uses)	(723,800)	—	—	723,800	—%
NET FUND ACTIVITY	\$ (330,605)	\$ 52,629	\$ 144,865	\$ 475,471	

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Economic Development Program Fund

	Budget	Third MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Other Income (Grant Payments)	\$ 145,747	\$ 15,276	\$ 37,917	\$ (107,830)	26%
Interest income	—	1,627	4,850	4,850	—%
Total Revenues	145,747	16,903	42,766	(102,981)	29%
EXPENDITURES					
Professional Services	—	—	—	—	—%
Financial / Legal Fees	500	—	400	(100)	80%
Debt service: (Warrants)					
Principal	1,050,000	—	1,050,000	—	100%
Interest	99,136	—	50,754	(48,382)	51%
Total Expenditures	1,149,636	—	1,101,154	(48,482)	96%
REVENUES NET OF EXPENDITURES	(1,003,889)	16,903	(1,058,387)	(54,499)	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF, DSF)	1,034,681	—	—	(1,034,681)	—%
Operating transfers out	—	—	—	—	—%
Bond proceeds	—	—	—	—	—%
Community Development - Grant	(5,500,000)	(416,200)	(1,355,437)	4,144,563	25%
Total other Financing Sources (Uses)	(4,465,319)	(416,200)	(1,355,437)	3,109,882	30%
NET FUND ACTIVITY	\$ (5,469,208)	\$ (399,296)	\$ (2,413,824)	\$ 3,055,384	

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Off Street Parking Fund

	Budget	Third MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Garage fees	\$ —	\$ 4,394	\$ 6,036	\$ 6,036	—%
Interest income	1,010	5,689	15,498	14,488	1534%
Total Revenues	<u>1,010</u>	<u>10,083</u>	<u>21,533</u>	<u>20,523</u>	<u>2132%</u>
EXPENDITURES					
General & Administrative	1,480	100	100	(1,380)	7%
Professional Services	170,465	13,300	34,071	(136,395)	20%
Maintenance	16,155	—	88	(16,067)	1%
Commodities	11,210	—	—	(11,210)	—%
Debt service:					
Principal	1,210,000	578,500	578,500	(631,500)	48%
Interest	576,769	20,540	20,540	(556,229)	4%
Total Expenditures	<u>1,986,079</u>	<u>612,440</u>	<u>633,298</u>	<u>(1,352,781)</u>	<u>32%</u>
REVENUES NET OF EXPENDITURES	<u>(1,985,069)</u>	<u>(602,357)</u>	<u>(611,765)</u>	<u>1,373,304</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF, DSF, RDF)	2,682,624	—	—	(2,682,624)	—%
Operating transfers out	(300,000)	—	(298,669)	1,331	100%
Bond proceeds	—	—	—	—	—%
Capital Improvement	(9,354,000)	(927,975)	(2,910,963)	6,443,037	31%
Total other Financing Sources (Uses)	<u>(6,971,376)</u>	<u>(927,975)</u>	<u>(3,209,632)</u>	<u>3,761,744</u>	<u>46%</u>
NET FUND ACTIVITY	<u><u>\$ (8,956,445)</u></u>	<u><u>\$ (1,530,332)</u></u>	<u><u>\$ (3,821,397)</u></u>	<u><u>\$ 5,135,048</u></u>	

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Redevelopment Fund

	Budget	Third MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Sales and use taxes	\$ 2,430,603	\$ (210,513)	\$ 338,335	(2,092,268)	14%
Occupation and franchise taxes	57,586	41	86	(57,500)	—%
Interest income	19,585	14,188	38,244	18,659	195%
Total Revenues	<u>2,507,774</u>	<u>(196,284)</u>	<u>376,666</u>	<u>(2,131,109)</u>	<u>15%</u>
EXPENDITURES					
Professional Services	285,000	4,883	12,453	(272,547)	4%
Financial / Legal Fees	1,750	—	—	(1,750)	—%
Debt service: (Warrants)				—	—%
Principal	1,350,000	—	—	(1,350,000)	—%
Interest	1,329,914	—	—	(1,329,914)	—%
Total Expenditures	<u>2,966,664</u>	<u>4,883</u>	<u>12,453</u>	<u>(2,954,211)</u>	<u>—%</u>
REVENUES NET OF EXPENDITURES	<u>(458,890)</u>	<u>(201,167)</u>	<u>364,213</u>	<u>823,102</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	—%
Operating transfers out (OSP)	—	—	—	—	—%
Bond proceeds	—	—	—	—	—%
Capital Improvement	(17,786,142)	(2,593,075)	(4,150,507)	13,635,635	23%
Total other Financing Sources (Uses)	<u>(17,786,142)</u>	<u>(2,593,075)</u>	<u>(4,150,507)</u>	<u>13,635,635</u>	
NET FUND ACTIVITY	<u><u>\$(18,245,032)</u></u>	<u><u>\$ (2,794,242)</u></u>	<u><u>\$ (3,786,295)</u></u>	<u><u>\$ 14,458,737</u></u>	

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Police Academy Fund

	Budget	Third MTD	YTD	Over(under)	% of budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Academy income	\$ 214,500	\$ —	\$ 162,626	\$ (51,874)	76%
Interest income	140	108	292	152	208%
Other income	—	—	—	—	—%
Total Revenues	<u>214,640</u>	<u>108</u>	<u>162,918</u>	<u>(51,722)</u>	<u>76%</u>
EXPENDITURES					
Personnel Services	184,165	13,761	43,431	(140,733)	24%
Commodities	2,150	133	775	(1,375)	36%
Contract Services	10,450	271	1,192	(9,258)	11%
Other Charges	5,500	4,284	4,444	(1,056)	81%
Total Expenditures	<u>202,265</u>	<u>18,448</u>	<u>49,843</u>	<u>(152,421)</u>	<u>25%</u>
REVENUES NET OF EXPENDITURES	<u>12,375</u>	<u>(18,340)</u>	<u>113,074</u>	<u>100,699</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF)	—	—	—	—	—%
Operating transfers out	—	—	—	—	—%
Total other Financing Sources (Uses)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
NET FUND ACTIVITY	<u>\$ 12,375</u>	<u>\$ (18,340)</u>	<u>\$ 113,074</u>	<u>\$ 100,699</u>	

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TIF 1A Fund

	Budget	Third MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Property Tax	\$ 389,569	\$ —	\$ —	(389,569)	—%
Total Revenues	<u>389,569</u>	<u>—</u>	<u>—</u>	<u>(389,569)</u>	<u>—%</u>
EXPENDITURES					
TIF Distributed Funds	385,673	—	—	(385,673)	—%
Contract Services	3,896	—	—	(3,896)	—%
Total Expenditures	<u>389,569</u>	<u>—</u>	<u>—</u>	<u>(389,569)</u>	<u>—%</u>
REVENUES NET OF EXPENDITURES	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	—%
Operating transfers out	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—%</u>
Total other Financing Sources (Uses)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
NET FUND ACTIVITY	<u><u>\$ —</u></u>	<u><u>\$ —</u></u>	<u><u>\$ —</u></u>	<u><u>\$ —</u></u>	

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TIF 1B Fund

	Budget	Third MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Property Tax	\$ 491,954	\$ —	\$ —	(491,954)	—%
Total Revenues	<u>491,954</u>	<u>—</u>	<u>—</u>	<u>(491,954)</u>	<u>—%</u>
EXPENDITURES					
TIF Distributed Funds	487,034	—	—	(487,034)	—%
Contract Services	4,920	—	—	(4,920)	—%
Total Expenditures	<u>491,954</u>	<u>—</u>	<u>—</u>	<u>(491,954)</u>	<u>—%</u>
REVENUES NET OF EXPENDITURES	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	—%
Operating transfers out	—	—	—	—	—%
Total other Financing Sources (Uses)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
NET FUND ACTIVITY	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	

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Sewer Reserve Fund

	Budget	Third MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Interest income	\$ 6,910	\$ 134	\$ 362	(6,548)	5%
Total Revenues	<u>6,910</u>	<u>134</u>	<u>362</u>	<u>(6,548)</u>	<u>5%</u>
EXPENDITURES					
Other	—	—	—	—	—%
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—%</u>
REVENUES NET OF EXPENDITURES	<u>6,910</u>	<u>134</u>	<u>362</u>	<u>(6,548)</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	220,633	—	220,633	—	100%
Operating transfers out	—	—	—	—	—%
Total other Financing Sources (Uses)	<u>220,633</u>	<u>—</u>	<u>220,633</u>	<u>—</u>	
NET FUND ACTIVITY	<u>\$ 227,543</u>	<u>\$ 134</u>	<u>\$ 220,995</u>	<u>\$ (6,548)</u>	

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Qualified Sinking Fund

	Budget	Third MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Interest income	\$ 2,740	\$ 499	\$ 1,250	(1,490)	46%
Total Revenues	<u>2,740</u>	<u>499</u>	<u>1,250</u>	<u>(1,490)</u>	<u>46%</u>
EXPENDITURES					
Other	—	—	—	—	—%
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—%</u>
REVENUES NET OF EXPENDITURES	<u>2,740</u>	<u>499</u>	<u>1,250</u>	<u>(1,490)</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	250,000	—	—	(250,000)	—%
Operating transfers out	—	—	—	—	—%
Total other Financing Sources (Uses)	<u>250,000</u>	<u>—</u>	<u>—</u>	<u>(250,000)</u>	
NET FUND ACTIVITY	<u>\$ 252,740</u>	<u>\$ 499</u>	<u>\$ 1,250</u>	<u>\$ (251,490)</u>	

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TIF 1C Fund

	Budget	Third MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Property Tax	\$ 48,302	\$ —	\$ —	(48,302)	—%
Total Revenues	<u>48,302</u>	<u>—</u>	<u>—</u>	<u>(48,302)</u>	<u>—%</u>
EXPENDITURES					
TIF Distributed Funds	47,819	—	—	(47,819)	—%
Contract Services	483	—	—	(483)	—%
Total Expenditures	<u>48,302</u>	<u>—</u>	<u>—</u>	<u>(48,302)</u>	<u>—%</u>
REVENUES NET OF EXPENDITURES	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	—%
Operating transfers out	—	—	—	—	—%
Total other Financing Sources (Uses)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
NET FUND ACTIVITY	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	

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TIF 1D Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Property Tax	\$ 21,672	\$ —	\$ —	(21,672)	—%
Total Revenues	<u>21,672</u>	<u>—</u>	<u>—</u>	<u>(21,672)</u>	<u>—%</u>
EXPENDITURES					
TIF Distributed Funds	21,455	—	—	(21,455)	—%
Contract Services	217	—	—	(217)	—%
Total Expenditures	<u>21,672</u>	<u>—</u>	<u>—</u>	<u>(21,672)</u>	<u>—%</u>
REVENUES NET OF EXPENDITURES	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	—%
Operating transfers out	—	—	—	—	—%
Total other Financing Sources (Uses)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
NET FUND ACTIVITY	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	