

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Eleventh Month Ending August 31, 2023
92% of the Fiscal Year 2023

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Total All Funds

	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
OPERATING REVENUES					
General Fund	\$ 24,324,606	\$ 4,031,628	\$ 21,184,967	\$ (3,139,639)	87%
Sewer Fund	4,908,972	609,141	4,757,395	(151,577)	97%
Debt Service Fund	18,862,129	12,664,274	15,789,487	(3,072,642)	84%
Capital Improvement Fund	352,305	9,080	60,692	(291,613)	17%
Lottery Fund	1,227,368	141,908	1,245,528	18,160	101%
Economic Development Program Fund	145,747	22,381	235,646	89,899	162%
Off Street Parking Fund	1,010	2,302	66,469	65,459	6581%
Redevelopment Fund	2,507,774	338,584	2,771,515	263,741	111%
Police Academy	214,640	161	206,783	(7,857)	96%
TIF 1A	389,569	191,906	383,812	(5,757)	99%
TIF 1B	491,954	242,341	484,683	(7,271)	99%
Sewer Reserve Fund	6,910	12,665	36,248	29,338	525%
Qualified Sinking Fund	2,740	2,153	12,276	9,536	448%
TIF 1C	48,302	23,794	47,588	(714)	99%
TIF 1D	21,672	10,676	21,351	(321)	99%
Total Operating Revenues	53,505,699	18,302,994	47,304,441	(6,201,258)	88%

OPERATING EXPENDITURES

General Fund	23,417,380	1,479,145	18,389,767	(5,027,614)	79%
Sewer Fund	4,472,406	61,943	3,350,852	(1,121,554)	75%
Debt Service Fund	3,060,191	221,271	2,814,394	(245,797)	92%
Capital Improvement Fund	—	—	—	—	—%
Lottery Fund	834,174	50,535	663,782	(170,391)	80%
Economic Development Program Fund	1,149,636	—	1,149,936	300	100%
Off Street Parking Fund	1,986,079	(34,432)	1,020,517	(965,562)	51%
Redevelopment Fund	2,966,664	1,702	1,620,719	(1,345,945)	55%
Police Academy	202,265	11,806	178,557	(23,708)	88%
TIF 1A	389,569	191,906	383,812	(5,757)	99%
TIF 1B	491,954	242,341	484,683	(7,271)	99%
Sewer Reserve Fund	—	—	—	—	—%
Qualified Sinking Fund	—	—	—	—	—%
TIF 1C	48,302	23,794	47,588	(714)	99%
TIF 1D	21,672	10,676	21,351	(321)	99%
Total Operating Expenditures	39,040,290	2,260,686	30,125,956	(8,914,335)	77%

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Eleventh Month Ending August 31, 2023
92% of the Fiscal Year 2023

Total All Funds

	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
OPERATING REVENUES NET OF EXPENDITURES					
General Fund	907,226	2,552,483	2,795,200	1,887,974	
Sewer Fund	436,566	547,197	1,406,544	969,977	
Debt Service Fund	15,801,938	12,443,003	12,975,093	(2,826,845)	
Capital Improvement Fund	352,305	9,080	60,692	(291,613)	
Lottery Fund	393,195	91,373	581,746	188,551	
Economic Development Program Fund	(1,003,889)	22,381	(914,290)	89,599	
Off Street Parking Fund	(1,985,069)	36,734	(954,048)	1,031,022	
Redevelopment Fund	(458,890)	336,882	1,150,796	1,609,686	
Police Academy	12,375	(11,645)	28,227	15,851	
TIF 1A	—	—	—	—	
TIF 1B	—	—	—	—	
Sewer Reserve Fund	6,910	12,665	36,248	29,338	
Qualified Sinking Fund	2,740	2,153	12,276	9,536	
TIF 1C	—	—	—	—	
TIF 1D	—	—	—	—	
Operating Revenues Net of Expenditures	14,465,408	16,042,308	17,178,486	2,713,077	

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)	—%
TIF 1C	—	—	—	—	
TIF 1D	—	—	—	—	
Total Transfers In	11,861,738	—	1,853,983	(10,007,755)	16%

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92% of the Fiscal Year 2023

Total All Funds

	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
TRANSFERS OUT					
General Fund	(2,330,536)	—	(1,334,681)	995,855	57%
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)	—	(1,853,983)	10,007,755	16%

NET TRANSFERS

General Fund	(1,807,436)	—	(1,036,012)	771,424	57%
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 Eleventh Month Ending August 31, 2023
92% of the Fiscal Year 2023

	Total All Funds				
	Budget (12 month)	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	263,731	435,700	(2,284,300)	16%
Capital Improvement Fund	7,874,305	59,321	2,701,821	(5,172,484)	34%
Off Street Parking Fund	9,354,000	441,090	7,611,665	(1,742,335)	81%
Redevelopment Fund	17,786,142	1,206,044	13,641,526	(4,144,616)	77%
Total Capital Improvement	37,734,447	1,970,185	24,390,712	(13,343,735)	65%
OTHER EXPENDITURES: GRANTS					
Economic Development Program Fund	5,500,000	—	5,012,419	(487,581)	91%
Total Grants	5,500,000	—	5,012,419	(487,581)	91%
NET FUND ACTIVITY					
General Fund	(900,210)	2,552,483	1,759,188	2,659,398	
Sewer Fund	(2,503,367)	283,467	750,211	3,253,578	
Debt Service Fund	7,815,169	12,443,003	13,275,093	5,459,924	
Capital Improvement Fund	(672,000)	(50,240)	(2,641,129)	(1,969,129)	
Lottery Fund	(330,605)	91,373	581,746	912,351	
Economic Development Program Fund	(5,469,208)	22,381	(4,892,028)	577,180	
Off Street Parking Fund	(8,956,445)	(404,355)	(8,864,381)	92,064	
Redevelopment Fund	(18,245,032)	(869,162)	(12,490,730)	5,754,302	
Police Academy	12,375	(11,645)	28,227	15,851	
TIF 1A	—	—	—	—	
TIF 1B	—	—	—	—	
Sewer Reserve Fund	227,543	12,665	256,881	29,338	
Qualified Sinking Fund	252,740	2,153	12,276	(240,464)	
TIF 1C	—	—	—	—	
TIF 1D	—	—	—	—	
Net Activity	(28,769,039)	14,072,123	(12,224,645)	16,544,393	

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Eleventh Month Ending August 31, 2023
92% of the Fiscal Year 2023

Total All Funds

	Ending Fund Balance As of		
	Budget 9/30/2023	8/31/2023	Variance
FUND BALANCE			
General Fund	14,796,731	18,132,686	3,335,955
Sewer Fund	1,050,539	4,300,470	3,249,931
Debt Service Fund	11,273,864	17,065,816	5,791,952
Capital Improvement Fund	2,166,423	401,722	(1,764,701)
Lottery Fund	4,607,532	5,253,506	645,974
Economic Development Program Fund	—	98,097	98,097
Off Street Parking Fund	583,255	79,027	(504,228)
Redevelopment Fund	3,907,240	10,188,252	6,281,012
Police Academy	142,152	161,915	19,763
TIF 1A	—	—	—
TIF 1B	—	—	—
Sewer Reserve Fund	2,195,066	2,224,412	29,346
Qualified Sinking Fund	781,626	541,334	(240,292)
TIF 1C	—	—	—
TIF 1D	\$ —	—	—
Net Fund Balance	<u>\$ 41,504,428</u>	<u>\$ —</u>	<u>\$ 58,447,237</u>
			<u>\$ 16,942,809</u>

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92% of the Fiscal Year 2023

General Fund

	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Property taxes	\$ 11,152,784	\$ 2,940,688	\$ 9,806,574	\$ (1,346,210)	88%
Sales and use taxes	4,917,452	561,877	4,746,181	(171,271)	97%
Motor vehicle taxes	516,364	43,941	473,132	(43,232)	92%
Payments in Lieu of taxes	202,989	—	177,932	(25,057)	88%
State revenue	2,103,008	183,338	1,977,615	(125,393)	94%
Occupation and franchise taxes	4,032,382	154,459	2,743,315	(1,289,067)	68%
Licenses and permits	524,122	27,622	366,261	(157,861)	70%
Interest income	26,300	57,478	319,892	293,592	1216%
Recreation Revenue	190,450	32,984	205,959	15,509	108%
Grant Income	245,910	4,930	94,473	(151,437)	38%
Other	312,128	10,789	196,552	(115,576)	63%
Garage fees	100,717	13,523	77,081	(23,637)	77%
Total Revenues	24,324,606	4,031,628	21,184,967	(3,139,639)	87%
EXPENDITURES					
Administrative Services	611,240	36,243	531,670	(79,570)	87%
Mayor and Council	234,488	13,170	166,327	(68,161)	71%
Boards & Commissions	7,154	128	4,170	(2,984)	58%
Building Maintenance	793,780	55,595	498,203	(295,577)	63%
Administration	745,600	38,675	623,350	(122,250)	84%
Police and Animal Control	6,460,467	407,418	5,339,643	(1,120,824)	83%
Fire	2,821,318	226,413	2,485,865	(335,454)	88%
Community Development	769,345	40,616	590,077	(179,268)	77%
Public Works	4,712,703	329,187	3,524,090	(1,188,614)	75%
Recreation	1,023,745	73,777	747,852	(275,893)	73%
Library	1,125,468	65,128	879,528	(245,940)	78%
Information Technology	549,126	24,944	492,472	(56,655)	90%
Human Resources	1,108,281	64,792	941,420	(166,861)	85%
Public Transportation	128,328	11,766	96,606	(31,723)	75%
Finance	647,835	61,833	574,972	(72,863)	89%
Communication	309,992	17,704	271,595	(38,397)	88%
Capital outlay	1,368,510	11,756	621,928	(746,582)	45%
Total Expenditures	23,417,380	1,479,145	18,389,767	(5,027,614)	79%
REVENUES NET OF EXPENDITURES	907,226	2,552,483	2,795,200	1,887,974	

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Eleventh Month Ending August 31, 2023
92% of the Fiscal Year 2023

General Fund

	Budget (12 month)	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)	—	(1,334,681)	995,855	57%
Total other Financing Sources (Uses)	(1,807,436)	—	(1,036,012)	771,424	57%
NET FUND ACTIVITY	\$ (900,210)	\$ 2,552,483	\$ 1,759,188	\$ 2,659,398	

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Sewer Fund

	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
User fees	\$ 4,780,971	\$ 591,227	\$ 4,628,843	\$ (152,128)	97%
Service charge and hook-up fees	125,110	6,428	34,356	(90,754)	27%
Miscellaneous	21	4	44	23	209%
Total Revenues	4,906,102	597,660	4,663,243	(242,859)	95%
EXPENDITURES					
Personnel Services	678,116	35,856	544,468	(133,648)	80%
Commodities	36,064	1,866	34,571	(1,493)	96%
Contract Services	3,414,165	16,535	2,466,435	(947,729)	72%
Maintenance	40,257	1,225	31,954	(8,303)	79%
Other	400	6,460	6,487	6,087	1622%
Storm Water	59,926	—	17,050	(42,876)	28%
Capital Outlay	243,478	—	249,885	6,407	103%
Debt service					
Principal	—	—	—	—	—%
Interest	—	—	—	—	—%
Total Expenditures	4,472,406	61,943	3,350,852	(1,121,554)	75%
OPERATING INCOME (LOSS)	433,696	535,716	1,312,392	878,695	
NON-OPERATING REVENUE					
Interest income	2,870	11,481	94,152	91,282	3281%
INCOME (LOSS) BEFORE TRANSFERS	2,870	11,481	94,152	91,282	3281%
OTHER FINANCING SOURCES (USES)					
Operating transfers in	700	—	—	(700)	—%
Operating transfers out	(220,633)	—	(220,633)	—	100%
Bond proceeds	—	—	—	—	—%
Capital Improvement	(2,720,000)	(263,731)	(435,700)	2,284,300	16%
Total other Financing Sources (Uses)	(2,939,933)	(263,731)	(656,333)	2,283,600	22%
NET INCOME (LOSS)	\$ (2,503,367)	\$ 283,467	\$ 750,211	\$ 3,253,578	

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92% of the Fiscal Year 2023

Debt Service Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Property Taxes	\$ 898,223	\$ 235,256	\$ 788,057	\$ (110,166)	88%
Sales and use taxes	2,430,603	280,939	2,373,091	(57,513)	98%
Motor vehicle taxes	3,636	—	2,007	(1,629)	55%
Payments in Lieu of taxes	20,298	—	16,723	(3,575)	82%
Other (Assessments/Fire Reimbursement)	504,338	42,028	462,748	(41,590)	92%
Interest income	5,030	17,138	57,947	52,917	1152%
Bond Proceeds	15,000,000	12,088,914	12,088,914	(2,911,086)	81%
Total Revenues	18,862,129	12,664,274	15,789,487	(3,072,642)	84%
EXPENDITURES					
Administration	69,507	141,177	148,465	78,958	214%
Fire Contract Bond	218,051	18,025	198,275	(19,776)	91%
Debt service					
Principal	2,100,000	56,901	2,105,000	5,000	100%
Interest	672,633	5,168	362,654	(309,979)	54%
Total Expenditures	3,060,191	221,271	2,814,394	(245,797)	92%
REVENUES NET OF EXPENDITURES	15,801,938	12,443,003	12,975,093	(2,826,845)	
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	\$ 12,443,003	\$ 13,275,093	\$ 5,459,924	

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Capital Improvement Program Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Interest income	\$ 22,305	\$ 9,080	\$ 60,692	\$ 38,387	272%
Grant income	330,000	—	—	(330,000)	—%
Special assessment	—	—	—	—	—%
Other income	—	—	—	—	—%
Total Revenues	352,305	9,080	60,692	(291,613)	17%
EXPENDITURES					
Administration	—	—	—	—	—%
Other	—	—	—	—	—%
Total Expenditures	—	—	—	—	—%
REVENUES NET OF EXPENDITURES	352,305	9,080	60,692	(291,613)	
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)	(59,321)	(2,701,821)	5,172,484	34%
Total other Financing Sources (Uses)	(1,024,305)	(59,321)	(2,701,821)	(1,677,516)	264%
NET FUND ACTIVITY	\$ (672,000)	\$ (50,240)	\$ (2,641,129)	\$ (1,969,129)	

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Lottery Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Lottery Rev/Community Betterment	\$ 900,000	\$ 112,782	\$ 911,480	\$ 11,480	101%
Lottery Tax Form 51	313,043	26,300	294,643	(18,401)	94%
Interest income	14,325	2,827	38,805	24,480	271%
Miscellaneous / Other	—	—	600	600	—%
Total Revenues	1,227,368	141,908	1,245,528	18,160	101%
EXPENDITURES					
Professional Services	109,580	—	36,883	(72,697)	34%
Salute to Summer	—	—	—	—	—%
Community Events	361,550	19,888	307,800	(53,751)	85%
Events - Marketing	50,000	4,347	24,457	(25,543)	49%
Recreation Events	—	—	—	—	—%
Concert & Movie Nights	—	—	—	—	—%
State Taxes	313,043	26,300	294,643	(18,401)	94%
Total Expenditures	834,174	50,535	663,782	(170,391)	80%
REVENUES NET OF EXPENDITURES	393,195	91,373	581,746	188,551	
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)	\$ 91,373	\$ 581,746	\$ 912,351	

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92% of the Fiscal Year 2023

Economic Development Program Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Other Income (Grant Payments)	\$ 145,747	\$ 22,195	\$ 189,758	\$ 44,011	130%
Interest income	—	186	45,887	45,887	—%
Total Revenues	<u>145,747</u>	<u>22,381</u>	<u>235,646</u>	<u>89,899</u>	<u>162%</u>
EXPENDITURES					
Professional Services	—	—	—	—	—%
Financial / Legal Fees	500	—	800	300	160%
Debt service: (Warrants)					
Principal	1,050,000	—	1,050,000	—	100%
Interest	99,136	—	99,136	—	100%
Total Expenditures	<u>1,149,636</u>	<u>—</u>	<u>1,149,936</u>	<u>300</u>	<u>100%</u>
REVENUES NET OF EXPENDITURES	<u>(1,003,889)</u>	<u>22,381</u>	<u>(914,290)</u>	<u>89,599</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF, DSF)	1,034,681	—	1,034,681	—	100%
Operating transfers out	—	—	—	—	—%
Bond proceeds	—	—	—	—	—%
Community Development - Grant	(5,500,000)	—	(5,012,419)	487,581	91%
Total other Financing Sources (Uses)	<u>(4,465,319)</u>	<u>—</u>	<u>(3,977,738)</u>	<u>487,581</u>	<u>89%</u>
NET FUND ACTIVITY	<u>\$ (5,469,208)</u>	<u>\$ 22,381</u>	<u>\$ (4,892,028)</u>	<u>\$ 577,180</u>	

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Off Street Parking Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Garage fees	\$ —	\$ 844	\$ 11,884	\$ 11,884	—%
Interest income	1,010	1,458	54,586	53,576	5405%
Total Revenues	<u>1,010</u>	<u>2,302</u>	<u>66,469</u>	<u>65,459</u>	<u>6581%</u>
EXPENDITURES					
General & Administrative	1,480	—	450	(1,030)	30%
Professional Services	170,465	18,457	174,757	4,292	103%
Maintenance	16,155	1,830	9,646	(6,509)	60%
Commodities	11,210	7,350	11,417	207	102%
Debt service:					
Principal	1,210,000	(127,771)	520,000	(690,000)	43%
Interest	576,769	65,702	304,247	(272,522)	53%
Total Expenditures	<u>1,986,079</u>	<u>(34,432)</u>	<u>1,020,517</u>	<u>(965,562)</u>	<u>51%</u>
REVENUES NET OF EXPENDITURES	<u>(1,985,069)</u>	<u>36,734</u>	<u>(954,048)</u>	<u>1,031,022</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)	(441,090)	(7,611,665)	1,742,335	81%
Total other Financing Sources (Uses)	<u>(6,971,376)</u>	<u>(441,090)</u>	<u>(7,910,334)</u>	<u>(938,958)</u>	<u>113%</u>
NET FUND ACTIVITY	<u>\$ (8,956,445)</u>	<u>\$ (404,355)</u>	<u>\$ (8,864,381)</u>	<u>\$ 92,064</u>	

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Redevelopment Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Sales and use taxes	\$ 2,430,603	\$ 280,939	\$ 2,373,091	(57,513)	98%
Occupation and franchise taxes	57,586	16	201	(57,385)	—%
Interest income	19,585	57,630	398,224	378,639	2033%
Total Revenues	<u>2,507,774</u>	<u>338,584</u>	<u>2,771,515</u>	<u>263,741</u>	<u>111%</u>
EXPENDITURES					
Professional Services	285,000	1,702	52,830	(232,170)	19%
Financial / Legal Fees	1,750	—	1,300	(450)	74%
Debt service: (Warrants)				—	—%
Principal	1,350,000	—	710,000	(640,000)	53%
Interest	1,329,914	—	856,588	(473,326)	64%
Total Expenditures	<u>2,966,664</u>	<u>1,702</u>	<u>1,620,719</u>	<u>(1,345,945)</u>	<u>55%</u>
REVENUES NET OF EXPENDITURES	<u>(458,890)</u>	<u>336,882</u>	<u>1,150,796</u>	<u>1,609,686</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	—%
Operating transfers out (OSP)	—	—	—	—	—%
Bond proceeds	—	—	—	—	—%
Capital Improvement	(17,786,142)	(1,206,044)	(13,641,526)	4,144,616	77%
Total other Financing Sources (Uses)	<u>(17,786,142)</u>	<u>(1,206,044)</u>	<u>(13,641,526)</u>	<u>4,144,616</u>	
NET FUND ACTIVITY	<u><u>\$(18,245,032)</u></u>	<u><u>\$ (869,162)</u></u>	<u><u>\$(12,490,730)</u></u>	<u><u>\$ 5,754,302</u></u>	

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Police Academy Fund

	Budget	MTD	YTD	Over(under)	% of budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Academy income	\$ 214,500	\$ —	\$ 205,945	\$ (8,555)	96%
Interest income	140	161	839	699	599%
Other income	—	—	—	—	—%
Total Revenues	<u>214,640</u>	<u>161</u>	<u>206,783</u>	<u>(7,857)</u>	<u>96%</u>
EXPENDITURES					
Personnel Services	184,165	10,728	158,597	(25,567)	86%
Commodities	2,150	—	1,811	(339)	84%
Contract Services	10,450	1,012	7,756	(2,694)	74%
Other Charges	5,500	65	10,392	4,892	189%
Total Expenditures	<u>202,265</u>	<u>11,806</u>	<u>178,557</u>	<u>(23,708)</u>	<u>88%</u>
REVENUES NET OF EXPENDITURES	<u>12,375</u>	<u>(11,645)</u>	<u>28,227</u>	<u>15,851</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>\$ (11,645)</u>	<u>\$ 28,227</u>	<u>\$ 15,851</u>	

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TIF 1A Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Property Tax	\$ 389,569	\$ 191,906	\$ 383,812	(5,757)	99%
Total Revenues	<u>389,569</u>	<u>191,906</u>	<u>383,812</u>	<u>(5,757)</u>	<u>99%</u>
EXPENDITURES					
TIF Distributed Funds	385,673	189,987	379,974	(5,699)	99%
Contract Services	3,896	1,919	3,838	(58)	99%
Total Expenditures	<u>389,569</u>	<u>191,906</u>	<u>383,812</u>	<u>(5,757)</u>	<u>99%</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 1B Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Property Tax	\$ 491,954	\$ 242,341	\$ 484,683	(7,271)	99%
Total Revenues	<u>491,954</u>	<u>242,341</u>	<u>484,683</u>	<u>(7,271)</u>	<u>99%</u>
EXPENDITURES					
TIF Distributed Funds	487,034	239,918	479,836	(7,198)	99%
Contract Services	4,920	2,423	4,847	(73)	99%
Total Expenditures	<u>491,954</u>	<u>242,341</u>	<u>484,683</u>	<u>(7,271)</u>	<u>99%</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	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Interest income	\$ 6,910	\$ 12,665	\$ 36,248	29,338	525%
Total Revenues	<u>6,910</u>	<u>12,665</u>	<u>36,248</u>	<u>29,338</u>	<u>525%</u>
EXPENDITURES					
Other	—	—	—	—	—%
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—%</u>
REVENUES NET OF EXPENDITURES	<u>6,910</u>	<u>12,665</u>	<u>36,248</u>	<u>29,338</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>\$ 12,665</u>	<u>\$ 256,881</u>	<u>\$ 29,338</u>	

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Qualified Sinking Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Interest income	\$ 2,740	\$ 2,153	\$ 12,276	9,536	448%
Total Revenues	<u>2,740</u>	<u>2,153</u>	<u>12,276</u>	<u>9,536</u>	<u>448%</u>
EXPENDITURES					
Other	—	—	—	—	—%
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—%</u>
REVENUES NET OF EXPENDITURES	<u>2,740</u>	<u>2,153</u>	<u>12,276</u>	<u>9,536</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>\$ 2,153</u>	<u>\$ 12,276</u>	<u>\$ (240,464)</u>	

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TIF 1C Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Property Tax	\$ 48,302	\$ 23,794	\$ 47,588	(714)	99%
Total Revenues	<u>48,302</u>	<u>23,794</u>	<u>47,588</u>	<u>(714)</u>	<u>99%</u>
EXPENDITURES					
TIF Distributed Funds	47,819	23,556	47,112	(707)	99%
Contract Services	483	238	476	(7)	99%
Total Expenditures	<u>48,302</u>	<u>23,794</u>	<u>47,588</u>	<u>(714)</u>	<u>99%</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	\$ 10,676	\$ 21,351	(321)	99%
Total Revenues	<u>21,672</u>	<u>10,676</u>	<u>21,351</u>	<u>(321)</u>	<u>99%</u>
EXPENDITURES					
TIF Distributed Funds	21,455	10,569	21,138	(317)	99%
Contract Services	217	107	214	(3)	98%
Total Expenditures	<u>21,672</u>	<u>10,676</u>	<u>21,351</u>	<u>(321)</u>	<u>99%</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>	