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CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the eight months ending May 31, 2016
67% of the Fiscal Year 2016

	General 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>
REVENUES					
Property Taxes	\$ 5,977,668	\$ 648,471	\$ 3,396,966	\$ (2,580,702)	57%
Sales and use taxes	3,108,225	419,162	2,632,330	(475,895)	85%
Payments in Lieu of taxes	275,000	240,990	240,990	(34,010)	88%
State revenue	1,461,035	116,232	1,056,416	(404,619)	72%
Occupation and franchise taxes	1,030,000	72,532	752,336	(277,664)	73%
Hotel Occupation Tax	900,000	90,311	569,122	(330,878)	63%
Licenses and permits	347,800	15,769	321,962	(25,838)	93%
Interest income	11,522	1,130	13,947	2,425	121%
Recreation fees	156,100	10,242	85,887	(70,213)	55%
Special Services	22,500	1,670	16,251	(6,249)	72%
Grant Income	215,917	7,271	31,361	(184,556)	15%
Other	234,365	5,616	200,681	(33,684)	86%
Total Revenues	13,740,132	1,629,396	9,318,249	(4,421,883)	68%
EXPENDITURES					
Current:					
Administrative Services	590,974	43,014	352,715	(238,259)	60%
Mayor and Council	191,343	6,892	71,759	(119,584)	38%
Boards & Commissions	9,160	1,067	3,848	(5,312)	42%
Public Buildings & Grounds	510,328	35,072	252,464	(257,864)	49%
Administration	500,043	38,546	294,813	(205,230)	59%
Police and Animal Control	4,346,735	286,457	2,587,814	(1,758,921)	60%
Fire	1,705,949	136,508	1,085,441	(620,508)	64%
Community Development	598,148	34,880	295,750	(302,398)	49%
Public Works	3,372,972	227,757	1,947,115	(1,425,857)	58%
Recreation	670,345	41,854	338,039	(332,306)	50%
Library	766,945	57,133	441,352	(325,593)	58%
Information Technology	208,485	6,126	130,385	(78,100)	63%
Human Resources	693,497	23,397	331,733	(361,764)	48%
Public Transportation	94,677	7,191	51,704	(42,973)	55%
Capital outlay	493,499	71,177	120,016	(373,483)	24%
Total Expenditures	14,753,100	1,017,071	8,304,948	(6,448,152)	56%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,012,968)	612,325	1,013,301	2,026,269	-100%
OTHER FINANCING SOURCES (USES)					
Operating transfers in (Lottery)	70,663	-	-	(70,663)	0%
Operating transfers out (EDF, OSP, CIP)	(1,265,000)	-	-	1,265,000	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Total other Financing Sources (Uses)	(1,194,337)	-	-	1,194,337	0%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ (2,207,305)	\$ 612,325	\$ 1,013,301	\$ 3,220,606	-46%

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67% of the Fiscal Year 2016

	Debt Service Fund				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>	<u>% of budget Used</u>
REVENUES					
Property Taxes	\$ 1,864,694	\$ 207,402	1,040,923	\$ (823,771)	56%
Sales and use taxes	1,554,113	209,581	1,316,166	(237,947)	85%
Payments in Lieu of taxes	30,000	82,289	82,289	52,289	274%
Interest income	7,002	4	1,096	(5,906)	16%
Other (Special Assessments; Fire Reimbursmt)	852,796	121,494	430,979	(421,817)	51%
Total Revenues	4,308,605	620,770	2,871,453	(1,437,152)	67%
EXPENDITURES					
Current:					
Administration	90,000	2,827	13,552	(76,448)	15%
Fire Contract Bond	298,677	24,700	203,098	(95,579)	68%
Debt service					
Principal	2,947,400	-	1,670,000	(1,277,400)	57%
Interest	871,458	16,868	364,115	(507,343)	42%
Total Expenditures	4,207,535	44,395	2,250,765	(1,956,770)	53%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	101,070	576,375	620,688	519,618	614%
OTHER FINANCING SOURCES (USES)					
Operating transfers in (Lottery Bond)	339,145	-	-	(339,145)	0%
Operating transfers out (CIP)	(12,333,489)	-	-	12,333,489	0%
Bond/registered warrant proceeds	11,500,000	-	-	(11,500,000)	0%
Total other Financing Sources (Uses)	(494,344)	-	-	494,344	0%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ (393,274)	\$ 576,375	\$ 620,688	\$ 1,013,962	-158%

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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	\$ -	\$ -	\$ 4	\$ 4	0%
Grant Income	1,061,000	-	478,770	(582,230)	45%
Interagency	926,100	-	9,840	(916,260)	1%
Total Revenues	1,987,100	-	488,614	(1,498,486)	25%
<u>EXPENDITURES</u>					
Current:					
Capital outlay	30,847,780	89,394	769,543	(30,078,237)	2%
Total Expenditures	30,847,780	89,394	769,543	(30,078,237)	2%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES					
	(28,860,680)	(89,394)	(280,929)	(28,579,751)	1%
OTHER FINANCING SOURCES (USES)					
Operating transfers in	28,860,680	-	-	(28,860,680)	0%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Total other Financing Sources (Uses)	28,860,680	-	-	(28,860,680)	0%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
	\$ -	\$ (89,394)	\$ (280,929)	\$ 280,929	0%

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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>
REVENUES					
Lottery Rev/Community Betterment	\$ 925,000	\$ 89,620	\$ 714,072	\$ (210,928)	77%
Lottery Tax Form 51	350,000	35,605	235,699	(114,301)	67%
Event Revenue	30,500	2,900	8,174	(22,326)	27%
Interest income	2,972	9	1,483	(1,489)	50%
Total Revenues	1,308,472	128,134	959,428	(349,044)	73%
EXPENDITURES					
Current:					
Professional Services	233,261	23,767	128,164	(105,097)	55%
Salute to Summer	22,535	15,378	19,623	(2,912)	87%
50th Year Celebration	-	32	519	519	0%
Community Events	9,290	124	7,442	(1,848)	80%
Events - Marketing	22,600	6,385	8,373	(14,227)	37%
Recreation Events	10,000	-	-	(10,000)	0%
Concert & Movie Nights	9,800	958	958	(8,842)	10%
Travel & Training	13,420	2,281	2,524	(10,896)	19%
State Taxes	350,000	35,605	235,699	(114,301)	67%
Other	-	-	-	-	0%
Capital outlay	14,000	-	13,776	(224)	98%
Total Expenditures	684,906	84,530	417,078	(267,828)	61%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	623,566	43,604	542,350	81,216	87%
OTHER FINANCING SOURCES (USES)					
Operating transfers out	(1,461,999)	-	-	1,461,999	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Total other Financing Sources (Uses)	(1,461,999)	-	-	1,461,999	0%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ (838,433)	\$ 43,604	\$ 542,350	\$ 1,543,215	-65%

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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>
REVENUES					
JQH Payment	1,186,573		889,930	(296,643)	75%
Interest income	266	-	-	(266)	0%
Total Revenues	<u>1,186,839</u>	<u>-</u>	<u>889,930</u>	<u>(296,909)</u>	<u>75%</u>
EXPENDITURES					
Current:					
Professional Services	10,000	-	-	-	0%
Debt service: (Warrants)					0%
Principal	685,000	-	685,000	-	100%
Interest	1,311,427		1,311,427	-	100%
Total Expenditures	<u>2,006,427</u>	<u>-</u>	<u>1,996,427</u>	<u>(10,000)</u>	<u>100%</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	<u>(819,588)</u>	<u>-</u>	<u>(1,106,497)</u>	<u>(286,909)</u>	<u>135%</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	600,000	-	-	(600,000)	0%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds		-	-	-	0%
Total other Financing Sources (Uses)	<u>600,000</u>	<u>-</u>	<u>-</u>	<u>(600,000)</u>	<u>0%</u>
EXCESS OF REVENUES AND OTHER FINANCING					
SOURCES OVER (UNDER) EXPENDITURES					
AND OTHER FINANCING USES	<u>\$ (219,588)</u>	<u>\$ -</u>	<u>\$ (1,106,497)</u>	<u>\$ (886,909)</u>	<u>504%</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>
REVENUES					
Interest income	45	-	4	(41)	9%
Total Revenues	<u>45</u>	<u>-</u>	<u>4</u>	<u>(41)</u>	<u>9%</u>
EXPENDITURES					
Current:					
General & Administrative	19,467	923	8,920	(10,547)	46%
Professional Services		-			0%
Maintenance	19,500	61	7,221	(12,279)	37%
Debt service: (Warrants)					
Principal	430,000	-	430,000	-	100%
Interest	144,580	-	4,730	(139,850)	3%
Total Expenditures	<u>613,547</u>	<u>984</u>	<u>450,871</u>	<u>(162,676)</u>	<u>73%</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	<u>(613,502)</u>	<u>(984)</u>	<u>(450,867)</u>	<u>162,635</u>	<u>73%</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	615,000		-	(615,000)	0%
Operating transfers out					0%
Bond/registered warrant proceeds		-	-	-	0%
Total other Financing Sources (Uses)	<u>615,000</u>	<u>-</u>	<u>-</u>	<u>(615,000)</u>	<u>0%</u>
EXCESS OF REVENUES AND OTHER FINANCING					
SOURCES OVER (UNDER) EXPENDITURES					
AND OTHER FINANCING USES	\$ <u>1,498</u>	\$ <u>(984)</u>	\$ <u>(450,867)</u>	\$ <u>(452,365)</u>	<u>-30098%</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>
REVENUES					
Sales and use taxes	1,554,113	209,581	1,316,166	(237,947)	85%
Interest income	3,583	-	2,239	(1,344)	62%
Total Revenues	<u>1,557,696</u>	<u>209,581</u>	<u>1,318,405</u>	<u>(239,291)</u>	<u>85%</u>
EXPENDITURES					
Current:					
Community Development	30,000	-	-	(30,000)	0%
Professional Services	150,000	26,070	46,294	(103,706)	31%
Financial / Legal Fees	50,000	-	-	(50,000)	0%
Debt service: (Warrants)					
Principal	-	-	-	-	0%
Interest	307,500	-	-	(307,500)	0%
Total Expenditures	<u>537,500</u>	<u>26,070</u>	<u>46,294</u>	<u>(491,206)</u>	<u>9%</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	<u>1,020,196</u>	<u>183,511</u>	<u>1,272,111</u>	<u>251,915</u>	<u>125%</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in			-	-	0%
Operating transfers out	(15,550,000)		-	15,550,000	0%
Bond/registered warrant proceeds	15,000,000	-	-	(15,000,000)	0%
Total other Financing Sources (Uses)	<u>(550,000)</u>	<u>-</u>	<u>-</u>	<u>550,000</u>	<u>0%</u>
EXCESS OF REVENUES AND OTHER FINANCING					
SOURCES OVER (UNDER) EXPENDITURES					
AND OTHER FINANCING USES	<u>\$ 470,196</u>	<u>\$ 183,511</u>	<u>\$ 1,272,111</u>	<u>\$ 801,915</u>	<u>271%</u>

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	Sewer Fund				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>(Under) Budget</u>	<u>% of Budget Used</u>
REVENUES					
User fees	\$ 3,629,271	\$ 217,642	1,874,773	\$ (1,754,498)	52%
Service charge and hook-up fees	200,000	2,200	244,797	44,797	122%
Grant Income	22,918	-	22,918	-	100%
Miscellaneous	450	15	228	(222)	51%
Total Revenues	<u>3,852,639</u>	<u>219,857</u>	<u>2,142,716</u>	<u>(1,709,923)</u>	<u>56%</u>
EXPENDITURES					
General & Administrative	533,968	36,512	308,704	(225,264)	58%
Maintenance	2,854,687	35,640	1,100,093	(1,754,594)	39%
Storm Water Grant	27,502	7,214	15,570	(11,932)	57%
Capital Outlay	405,300	-	5,471	(399,829)	1%
Total Expenditures	<u>3,821,457</u>	<u>79,366</u>	<u>1,429,838</u>	<u>(2,391,619)</u>	<u>37%</u>
OPERATING INCOME (LOSS)	<u>31,182</u>	<u>140,491</u>	<u>712,878</u>	<u>681,696</u>	<u>2286%</u>
NON-OPERATING REVENUE (EXPENSE)					
Interest income	3,311	-	591	(2,720)	18%
	<u>3,311</u>	<u>-</u>	<u>591</u>	<u>(2,720)</u>	<u>18%</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>34,493</u>	<u>140,491</u>	<u>713,469</u>	<u>678,976</u>	<u>2068%</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers out (CIP)	(50,000)	-	-	50,000	0%
NET INCOME (LOSS)	<u>\$ (15,507)</u>	<u>\$ 140,491</u>	<u>\$ 713,469</u>	<u>\$ 728,976</u>	<u>-4601%</u>

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	Golf Course Fund				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>(Under) Budget</u>	<u>% of Budget Used</u>
REVENUES					
Greens Fees	\$ 138,000	\$ 8,829	\$ 52,685	\$ (85,315)	38%
Carts	50,000	2,194	12,355	(37,645)	25%
Concessions	33,500	2,012	9,716	(23,784)	29%
Total Golf Proceeds	221,500	13,035	74,756	(146,744)	34%
Pro-Shop Merchandise	4,750	277	1,631	(3,119)	34%
Fee Income	200	25	139	(61)	70%
Miscellaneous	100	2	6	(94)	6%
Total Other Revenue	5,050	304	1,776	(3,274)	35%
Total Revenue	226,550	13,339	76,532	(150,018)	34%
EXPENDITURES					
General & Administrative	156,591	11,945	74,150	(82,441)	47%
Cost of merchandise sold	18,664	3,307	12,142	(6,522)	65%
Maintenance	160,288	11,338	66,208	(94,080)	41%
Capital Outlay	22,000	-	21,500	(500)	98%
Total Expenditures	357,543	26,590	174,000	(183,543)	49%
OPERATING INCOME (LOSS)	(130,993)	(13,251)	(97,468)	33,525	74%
NON-OPERATING REVENUE (EXPENSE)					
Interest income	503	19	173	(330)	34%
	503	19	173	(330)	34%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(130,490)	(13,232)	(97,295)	33,195	75%
OTHER FINANCING SOURCES (USES)					
Operating transfers in (Lottery)	125,000	-	-	(125,000)	0%
NET INCOME (LOSS)	\$ (5,490)	\$ (13,232)	\$ (97,295)	\$ 91,805	1772%