

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the two months ending November 30, 2018
17% of the Fiscal Year 2019

	Total All Funds				
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
<u>OPERATING REVENUES</u>					
General Fund	\$ 18,435,291	\$ 864,106	\$ 1,859,580	\$ (16,575,711)	10%
Sewer Fund	4,528,909	432,515	698,104	(3,830,805)	15%
Debt Service Fund	4,232,911	200,098	486,260	(3,746,651)	11%
Capital Improvement Program Fund	811,366	-	-	(811,366)	0%
Lottery Fund	1,206,691	92,111	183,635	(1,023,056)	15%
Economic Development Fund	718	-	4	(714)	1%
Off Street Parking Fund	464	-	6	(458)	1%
Redevelopment Fund	3,164,298	200,353	397,013	(2,767,285)	13%
Police Academy	80,055	-	19	(80,036)	0%
TIF 1A	-	-	-	-	0%
TIF 1B	-	-	-	-	0%
Sewer Reserve Fund	3,003	378	729	(2,274)	24%
Qualified Sinking Fund	250	32	60	(190)	24%
Total Operating Revenues	32,463,956	1,789,591	3,625,410	(28,838,546)	11%
<u>OPERATING EXPENDITURES</u>					
General Fund	18,155,822	1,512,997	2,630,066	(15,525,756)	14%
Sewer Fund	3,978,263	72,458	131,456	(3,846,807)	3%
Debt Service Fund	4,130,462	1,500,763	1,706,295	(2,424,167)	41%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	760,175	37,752	69,631	(690,544)	9%
Economic Development Fund	134,559	-	-	(134,559)	0%
Off Street Parking Fund	1,137,642	521,966	523,675	(613,967)	46%
Redevelopment Fund	2,508,057	4,894	12,973	(2,495,084)	1%
Police Academy	95,104	7,642	13,770	(81,334)	14%
TIF 1A	-	12,364	12,364	12,364	0%
TIF 1B	-	19,136	19,136	19,136	0%
Sewer Reserve Fund	-	-	-	-	0%
Qualified Sinking Fund	-	-	-	-	0%
Total Operating Expenditures	30,900,084	3,689,972	5,119,366	(25,780,718)	17%
<u>OPERATING REVENUES NET OF EXPENDITURES</u>					
General Fund	279,469	(648,892)	(770,486)	(1,049,955)	
Sewer Fund	550,646	360,057	566,648	16,002	
Debt Service Fund	102,449	(1,300,665)	(1,220,035)	(1,322,484)	
Capital Improvement Program Fund	811,366	-	-	(811,366)	
Lottery Fund	446,516	54,358	114,004	(332,512)	
Economic Development Fund	(133,841)	-	4	133,845	
Off Street Parking Fund	(1,137,178)	(521,966)	(523,669)	613,509	
Redevelopment Fund	656,241	195,459	384,040	(272,201)	
Police Academy	(15,049)	(7,642)	(13,750)	1,299	
TIF 1A	-	(12,364)	(12,364)	(12,364)	
TIF 1B	-	(19,136)	(19,136)	(19,136)	
Sewer Reserve Fund	3,003	378	729	(2,274)	
Qualified Sinking Fund	250	32	60	(190)	
Operating Revenues Net of Expenditures	1,563,872	(1,900,381)	(1,493,956)	(3,057,828)	0

CITY OF LAVISTA, NEBRASKA
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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the two months ending November 30, 2018
17% of the Fiscal Year 2019

	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 FINANCING SOURCES & USES</u>					
<u>TRANSFERS IN</u>					
General Fund	96,902	-	72,652	(24,250)	75%
Sewer Fund	3,000	-	-	(3,000)	0%
Debt Service Fund	724,604	-	-	(724,604)	0%
Capital Improvement Program Fund	2,570,012	496,757	496,757	(2,073,255)	19%
Lottery Fund	-	-	-	-	-
Economic Development Fund	200,000	-	-	(200,000)	0%
Off Street Parking Fund	1,138,651	710,740	720,990	(417,661)	63%
Redevelopment Fund	-	-	-	-	-
Police Academy	20,000	-	20,000	-	100%
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	1,201,125	-	1,201,125	-	100%
Qualified Sinking Fund	100,000	-	100,000	-	100%
Total Transfers In	6,054,294	1,207,497	2,611,524	(3,442,770)	43%
<u>TRANSFERS OUT</u>					
General Fund	(772,604)	-	(30,250)	742,354	4%
Sewer Fund	(1,201,125)	-	(1,201,125)	-	100%
Debt Service Fund	(3,179,106)	(541,663)	(541,663)	2,637,443	17%
Capital Improvement Program Fund	(90,000)	-	-	90,000	0%
Lottery Fund	(395,902)	-	(172,652)	223,250	44%
Economic Development Fund	-	-	-	-	-
Off Street Parking Fund	-	-	-	-	-
Redevelopment Fund	(415,557)	(665,834)	(665,834)	(250,277)	160%
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	-	-	-	-	-
Qualified Sinking Fund	-	-	-	-	-
Total Transfers Out	(6,054,294)	(1,207,497)	(2,611,524)	3,442,770	43%
<u>NET TRANSFERS</u>					
General Fund	(675,702)	-	42,402	718,104	-
Sewer Fund	(1,198,125)	-	(1,201,125)	(3,000)	100%
Debt Service Fund	(2,454,502)	(541,663)	(541,663)	1,912,839	22%
Capital Improvement Program Fund	2,480,012	496,757	496,757	(1,983,255)	20%
Lottery Fund	(395,902)	-	(172,652)	223,250	44%
Economic Development Fund	200,000	-	-	(200,000)	0%
Off Street Parking Fund	1,138,651	710,740	720,990	(417,661)	63%
Redevelopment Fund	(415,557)	(665,834)	(665,834)	(250,277)	160%
Police Academy	20,000	-	20,000	-	100%
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	1,201,125	-	1,201,125	-	100%
Qualified Sinking Fund	100,000	-	100,000	-	100%
Total Transfers Out	-	-	-	0	-

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17% of the Fiscal Year 2019

	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	10,270,000	-	-	(10,270,000)	0%
Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
Off Street Parking Fund	2,503,611	-	-	(2,503,611)	0%
Redevelopment Fund	17,130,000	-	-	(17,130,000)	0%
Total Bond Proceeds	32,903,611	-	-	(32,903,611)	0%

OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM

Sewer Fund	125,000	-	-	(125,000)	0%
Capital Improvement Program Fund	8,982,012	25,175	29,012	(8,953,000)	0%
Off Street Parking Fund	6,852,315	479,601	670,133	(6,182,182)	10%
Redevelopment Fund	10,780,187	780,292	1,302,307	(9,477,880)	12%
Total Capital Improvement Program	26,739,514	1,285,068	2,001,452	(24,738,062)	7%

OTHER EXPENDITURES: EDP GRANT

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

General Fund	(396,233)	(648,892)	(728,084)	(331,851)	
Sewer Fund	(772,479)	360,057	(634,477)	138,002	
Debt Service Fund	(2,352,053)	(1,842,328)	(1,761,698)	590,355	
Capital Improvement Program Fund	4,579,366	471,582	467,745	(4,111,621)	
Lottery Fund	50,614	54,358	(58,648)	(109,262)	
Economic Development Fund	66,159	-	4	(66,155)	
Off Street Parking Fund	(4,347,231)	(290,827)	(472,812)	3,874,419	
Redevelopment Fund	6,590,497	(1,250,667)	(1,584,101)	(8,174,598)	
Police Academy	4,951	(7,642)	6,250	1,299	
TIF 1A	-	(12,364)	(12,364)	(12,364)	
TIF 1B	-	(19,136)	(19,136)	(19,136)	
Sewer Reserve Fund	1,204,128	378	1,201,854	(2,274)	
Qualified Sinking Fund	100,250	32	100,060	(190)	
Net Activity	\$ 4,727,969	(3,185,449)	(3,495,408)	(8,223,377)	

FUND BALANCE

	<u>As of FYE 9/30/19</u>	<u>As of 11/30/18</u>	
General Fund	6,050,646	5,364,101	(686,545)
Sewer Fund	825,173	826,172	999
Debt Service Fund	2,577,299	5,805,206	3,227,907
Capital Improvement Program Fund	4,568,738	(557,792)	(5,126,530)
Lottery Fund	3,387,235	3,251,643	(135,592)
Economic Development Fund	178,182	6,938	(171,244)
Off Street Parking Fund	619,369	4,762,254	4,142,885
Redevelopment Fund	16,539,092	10,003,693	(6,535,399)
Police Academy	13,554	32,875	19,321
TIF 1A	0	-	-
TIF 1B	0	-	-
Sewer Reserve Fund	1,204,128	1,201,476	(2,652)
Qualified Sinking Fund	100,250	100,029	(221)
Net Fund Balance	36,063,666	30,796,595	(5,267,071)

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COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
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17% of the Fiscal Year 2019

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>
<u>REVENUES</u>					
Property Taxes	\$ 8,102,903	\$ 53,089	\$ 238,812	\$ (7,864,091)	3%
Sales and use taxes	5,196,961	386,625	765,046	(4,431,915)	15%
Payments in Lieu of taxes	281,875	-	-	(281,875)	0%
State revenue	1,868,498	142,346	319,272	(1,549,226)	17%
Occupation and franchise taxes	882,000	63,444	141,121	(740,879)	16%
Hotel Occupation Tax	1,007,475	91,275	176,586	(830,889)	18%
Licenses and permits	460,250	17,861	34,280	(425,970)	7%
Interest income	30,992	8,760	13,796	(17,196)	45%
Recreation fees	170,710	13,677	35,080	(135,630)	21%
Special Services	19,500	876	3,769	(15,731)	19%
Grant Income	163,185	11,031	50,191	(112,994)	31%
Other	250,942	75,122	81,625	(169,317)	33%
Total Revenues	<u>18,435,291</u>	<u>864,106</u>	<u>1,859,580</u>	<u>(16,575,711)</u>	<u>10%</u>
<u>EXPENDITURES</u>					
Administrative Services	529,503	51,872	93,082	(436,421)	18%
Mayor and Council	242,643	12,059	39,054	(203,589)	16%
Boards & Commissions	10,338	54	102	(10,236)	1%
Public Buildings & Grounds	670,385	21,911	42,756	(627,629)	6%
Administration	768,999	73,989	137,794	(631,205)	18%
Police and Animal Control	5,103,734	501,985	861,284	(4,242,450)	17%
Fire	1,975,871	162,404	323,497	(1,652,374)	16%
Community Development	691,268	52,492	100,015	(591,253)	14%
Public Works	3,826,276	361,037	559,001	(3,267,275)	15%
Recreation	866,314	87,932	131,363	(734,951)	15%
Library	880,477	66,803	109,728	(770,749)	12%
Information Technology	268,300	26,943	48,919	(219,381)	18%
Human Resources	1,010,268	39,779	86,310	(923,958)	9%
Public Transportation	106,272	7,120	12,467	(93,805)	12%
Finance	463,027	24,854	47,661	(415,366)	10%
Capital outlay	742,147	21,762	37,034	(705,113)	5%
Total Expenditures	<u>18,155,822</u>	<u>1,512,997</u>	<u>2,630,066</u>	<u>(15,525,756)</u>	<u>14%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>279,469</u>	<u>(648,892)</u>	<u>(770,486)</u>	<u>(1,049,955)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery)	96,902	-	72,652	(24,250)	75%
Operating transfers out (DSF, OSP, CIP)	(772,604)	-	(30,250)	742,354	4%
Total other Financing Sources (Uses)	<u>(675,702)</u>	<u>-</u>	<u>42,402</u>	<u>718,104</u>	<u>-6%</u>
<u>NET FUND ACTIVITY</u>	<u>\$ (396,233)</u>	<u>\$ (648,892)</u>	<u>\$ (728,084)</u>	<u>\$ (331,851)</u>	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the two months ending November 30, 2018
17% of the Fiscal Year 2019

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	\$ 4,352,612	\$ 425,745	683,050	\$ (3,669,562)	16%
Service charge and hook-up fees	170,173	6,583	14,401	(155,772)	8%
Grant Income	-	-	-	-	0%
Miscellaneous (MUD old SID refunds)	115	12	29	(86)	25%
Total Revenues	<u>4,522,900</u>	<u>432,340</u>	<u>697,480</u>	<u>(3,825,420)</u>	<u>15%</u>
<u>EXPENDITURES</u>					
Personnel Services	618,649	48,747	86,854	(531,795)	14%
Commodities	39,046	601	3,614	(35,432)	9%
Contract Services	2,856,232	19,330	30,465	(2,825,767)	1%
Maintenance	38,201	704	1,291	(36,910)	3%
Other	227	-	-	(227)	0%
Storm Water Grant	54,000	-	3,080	(50,920)	6%
Capital Outlay	371,908	3,076	6,151	(365,757)	2%
Total Expenditures	<u>3,978,263</u>	<u>72,458</u>	<u>131,456</u>	<u>(3,846,807)</u>	<u>3%</u>
<u>OPERATING INCOME (LOSS)</u>	<u>544,637</u>	<u>359,883</u>	<u>566,024</u>	<u>21,387</u>	
<u>NON-OPERATING REVENUE (EXPENSE)</u>					
Interest income	6,009	175	624	(5,385)	10%
	<u>6,009</u>	<u>175</u>	<u>624</u>	<u>(5,385)</u>	<u>10%</u>
<u>INCOME (LOSS) BEFORE OPERATING TRANSFERS</u>	<u>550,646</u>	<u>360,057</u>	<u>566,648</u>	<u>16,002</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery Events)	3,000	-	-	(3,000)	0%
Operating transfers out (CIP)	(1,201,125)	-	(1,201,125)	-	100%
Bond/registered warrant proceeds	-	-	-	-	0%
Capital Improvement	(125,000)	-	-	125,000	0%
Total other Financing Sources (Uses)	<u>(1,323,125)</u>	<u>-</u>	<u>(1,201,125)</u>	<u>122,000</u>	<u>91%</u>
<u>NET INCOME (LOSS)</u>	<u>\$ (772,479)</u>	<u>\$ 360,057</u>	<u>\$ (634,477)</u>	<u>\$ 138,002</u>	

Restatement of Operating Income Variance

Operating Income Variance	21,387
City of Omaha billing in arrears 2 months	(457,586)
Adjusted Operating Income Variance	<u>(436,199)</u>

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	Debt Service 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>					
Property Taxes	\$ 940,376	\$ 2,712	53,011	\$ (887,365)	6%
Sales and use taxes	2,598,480	193,313	382,523	(2,215,957)	15%
Payments in Lieu of taxes	91,225	-	-	(91,225)	0%
Interest income	18,586	4,074	8,289	(10,297)	45%
Other (Special Assessments; Fire Reimbursmt)	584,244	-	42,437	(541,807)	7%
Total Revenues	4,232,911	200,098	486,260	(3,746,651)	11%
<u>EXPENDITURES</u>					
Administration	162,869	27	849	(162,020)	1%
Fire Contract Bond	122,513	10,209	20,418	(102,095)	17%
Debt service					
Principal	3,180,000	1,385,000	1,540,000	(1,640,000)	48%
Interest	665,080	105,527	145,029	(520,051)	22%
Total Expenditures	4,130,462	1,500,763	1,706,295	(2,424,167)	41%
<u>REVENUES NET OF EXPENDITURES</u>	102,449	(1,300,665)	(1,220,035)	(1,322,484)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF Hwy Alloc)	724,604	-	-	(724,604)	0%
Operating transfers out (CIP, OSP)	(3,179,106)	(541,663)	(541,663)	2,637,443	17%
Total other Financing Sources (Uses)	(2,454,502)	(541,663)	(541,663)	1,912,839	
<u>NET FUND ACTIVITY</u>	\$ (2,352,053)	\$ (1,842,328)	\$ (1,761,698)	\$ 590,355	

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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	\$ 11,366	\$ -	\$ -	\$ (11,366)	0%
Grant Income	-	-	-	-	0%
Special Assessment	800,000			(800,000)	0%
Interagency	-	-	-	-	0%
Total Revenues	<u>811,366</u>	<u>-</u>	<u>-</u>	<u>(811,366)</u>	<u>0%</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>811,366</u>	<u>-</u>	<u>-</u>	<u>(811,366)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	2,570,012	496,757	496,757	(2,073,255)	19%
Operating transfers out (DSF)	(90,000)	-	-	90,000	0%
Bond/registered warrant proceeds	10,270,000			(10,270,000)	0%
Capital outlay	(8,982,012)	(25,175)	(29,012)	8,953,000	0%
Total other Financing Sources (Uses)	<u>3,768,000</u>	<u>471,582</u>	<u>467,745</u>	<u>(3,300,255)</u>	<u>12%</u>
<u>NET FUND ACTIVITY</u>	<u>\$ 4,579,366</u>	<u>\$ 471,582</u>	<u>\$ 467,745</u>	<u>\$ (4,111,621)</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	\$ 63,540	\$ 126,824	\$ (723,176)	15%
Lottery Tax Form 51	340,000	25,416	50,614	(289,386)	15%
Event Revenue	-	-	-	-	0%
Interest income	16,691	3,155	6,197	(10,494)	37%
Miscellaneous / Other	-	-	-	-	0%
Total Revenues	1,206,691	92,111	183,635	(1,023,056)	15%
<u>EXPENDITURES</u>					
Professional Services	285,813	4,778	6,795	(279,018)	2%
Salute to Summer	32,634	-	-	(32,634)	0%
Community Events	11,832	4,568	6,250	(5,582)	53%
Events - Marketing	31,668	2,991	3,889	(27,779)	12%
Recreation Events	4,507	-	28	(4,479)	1%
Concert & Movie Nights	13,721	-	2,056	(11,665)	15%
City Anniversary Celebration	30,000	-	-	(30,000)	0%
Travel & Training	-	-	-	-	0%
State Taxes	350,000	25,416	50,614	(299,386)	14%
Other	-	-	-	-	0%
Capital outlay	-	-	-	-	0%
Total Expenditures	760,175	37,752	69,631	(690,544)	9%
<u>REVENUES NET OF EXPENDITURES</u>	446,516	54,358	114,004	(332,512)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	
Operating transfers out (GF, SF, DSF)	(395,902)	-	(172,652)	223,250	44%
Total other Financing Sources (Uses)	(395,902)	-	(172,652)	223,250	44%
<u>NET FUND ACTIVITY</u>	\$ 50,614	\$ 54,358	\$ (58,648)	\$ (109,262)	

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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	718	-	4	(714)	
Total Revenues	718	-	4	(714)	
<u>EXPENDITURES</u>					
Professional Services	75,000	-	-	(75,000)	0%
Debt service: (Warrants)					0%
Principal	-	-	-	-	0%
Interest	59,559	-	-	(59,559)	0%
Total Expenditures	134,559	-	-	(134,559)	0%
<u>REVENUES NET OF EXPENDITURES</u>	<u>(133,841)</u>	<u>-</u>	<u>4</u>	<u>133,845</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	200,000	-	-	(200,000)	0%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	3,000,000			(3,000,000)	0%
Community Development - Grant	(3,000,000)	-	-	3,000,000	0%
Total other Financing Sources (Uses)	200,000	-	-	(200,000)	0%
<u>NET FUND ACTIVITY</u>	\$ 66,159	\$ -	\$ 4	\$ (66,155)	

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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	\$ 464	-	6	(458)	1%
Total Revenues	<u>464</u>	<u>-</u>	<u>6</u>	<u>(458)</u>	<u>1%</u>
<u>EXPENDITURES</u>					
General & Administrative	20,518	1,758	3,428	(17,090)	17%
Professional Services	163,150	-	-	(163,150)	0%
Maintenance	34,073	-	39	(34,034)	0%
Debt service: (Warrants)					
Principal	670,000	485,000	485,000	(185,000)	72%
Interest	249,901	35,208	35,208	(214,694)	14%
Total Expenditures	<u>1,137,642</u>	<u>521,966</u>	<u>523,675</u>	<u>(613,967)</u>	<u>46%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>(1,137,178)</u>	<u>(521,966)</u>	<u>(523,669)</u>	<u>613,509</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF, RDF)	1,138,651	710,740	720,990	(417,661)	63%
Operating transfers out		-	-		0%
Bond/registered warrant proceeds	2,503,611	-	-	(2,503,611)	0%
Capital Improvement	(6,852,315)	(479,601)	(670,133)	6,182,182	10%
Total other Financing Sources (Uses)	<u>(3,210,053)</u>	<u>231,139</u>	<u>50,857</u>	<u>3,260,910</u>	<u>-2%</u>
<u>NET FUND ACTIVITY</u>	<u>\$ (4,347,231)</u>	<u>\$ (290,827)</u>	<u>\$ (472,812)</u>	<u>\$ 3,874,419</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	\$ 2,598,480	193,313	382,523	(2,215,957)	15%
Franchise Fee & Occupation Tax	500,000	-	-	(500,000)	0%
Interest income	65,818	7,041	14,490	(51,328)	22%
Total Revenues	3,164,298	200,353	397,013	(2,767,285)	13%
<u>EXPENDITURES</u>					
Community Development	-	-	-	-	0%
Professional Services	556,639	-	-	(556,639)	0%
Financial / Legal Fees	175,500	4,894	12,973	(162,527)	7%
Debt service: (Warrants)	-	-	-	-	0%
Principal	775,000	-	-	(775,000)	0%
Interest	1,000,918	-	-	(1,000,918)	0%
Total Expenditures	2,508,057	4,894	12,973	(2,495,084)	
<u>REVENUES NET OF EXPENDITURES</u>	656,241	195,459	384,040	(272,201)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	0%
Operating transfers out (OSP)	(415,557)	(665,834)	(665,834)	(250,277)	160%
Bond/registered warrant proceeds	17,130,000	-	-	(17,130,000)	0%
Capital Improvement	(10,780,187)	(780,292)	(1,302,307)	9,477,880	12%
Total other Financing Sources (Uses)	5,934,256	(1,446,126)	(1,968,141)	(7,902,397)	
<u>NET FUND ACTIVITY</u>	\$ 6,590,497	\$ (1,250,667)	\$ (1,584,101)	\$ (8,174,598)	

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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	\$ 80,000	-	-	(80,000)	0%
Interest income	55	-	19	(36)	35%
Total Revenues	<u>80,055</u>	<u>-</u>	<u>19</u>	<u>(80,036)</u>	<u>0%</u>
<u>EXPENDITURES</u>					
Personnel Services	76,404	6,605	12,360	(64,044)	16%
Commodities	3,500	213	219	(3,281)	6%
Contract Services	11,700	170	450	(11,250)	4%
Other Charges	3,500	654	740	(2,760)	21%
Total Expenditures	<u>95,104</u>	<u>7,642</u>	<u>13,770</u>	<u>(81,334)</u>	<u>14%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>(15,049)</u>	<u>(7,642)</u>	<u>(13,750)</u>	<u>1,299</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF)	20,000	-	20,000	-	100%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ 4,951</u>	<u>\$ (7,642)</u>	<u>\$ 6,250</u>	<u>\$ 1,299</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	\$			-	0%
Interest income				-	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Contract Services	-	12,364	12,364	12,364	0%
Total Expenditures	<u>-</u>	<u>12,364</u>	<u>12,364</u>	<u>12,364</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>-</u>	<u>(12,364)</u>	<u>(12,364)</u>	<u>(12,364)</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>\$ (12,364)</u>	<u>\$ (12,364)</u>	<u>\$ (12,364)</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	\$			-	0%
Interest income				-	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Contract Services	-	19,136	19,136	19,136	0%
Total Expenditures	<u>-</u>	<u>19,136</u>	<u>19,136</u>	<u>19,136</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>-</u>	<u>(19,136)</u>	<u>(19,136)</u>	<u>(19,136)</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>\$ (19,136)</u>	<u>\$ (19,136)</u>	<u>\$ (19,136)</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	\$ 3,003	378	729	(2,274)	24%
Total Revenues	<u>3,003</u>	<u>378</u>	<u>729</u>	<u>(2,274)</u>	<u>24%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>3,003</u>	<u>378</u>	<u>729</u>	<u>(2,274)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	1,201,125	-	1,201,125	-	100%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>1,201,125</u>	<u>-</u>	<u>1,201,125</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ 1,204,128</u>	<u>\$ 378</u>	<u>\$ 1,201,854</u>	<u>\$ (2,274)</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>250</u>	<u>32</u>	<u>60</u>	<u>(190)</u>	<u>24%</u>
Total Revenues		<u>250</u>	<u>32</u>	<u>60</u>	<u>(190)</u>	<u>24%</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>250</u>	<u>32</u>	<u>60</u>	<u>(190)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in		<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>100%</u>
Operating transfers out		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total other Financing Sources (Uses)		<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>		\$ <u>100,250</u>	\$ <u>32</u>	\$ <u>100,060</u>	\$ <u>(190)</u>	