

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Six Month Ending March 31, 2022
50% of the Fiscal Year 2022

A-4

Total All Funds

	Budget (12 month)	Six MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
OPERATING REVENUES					
General Fund	\$ 22,251,240	\$ 1,504,475	\$ 6,734,008	\$(15,517,232)	30%
Sewer Fund	4,681,710	370,999	2,398,497	(2,283,213)	51%
Debt Service Fund	3,821,553	375,426	1,556,418	(2,265,135)	41%
Capital Improvement Fund	664	60	4,177	3,513	629%
Lottery Fund	1,361,363	112,680	656,760	(704,603)	48%
Economic Development Program Fund	143,678	343	2,663	(141,015)	2%
Off Street Parking Fund	32,028	5,787	21,037	(10,991)	66%
Redevelopment Fund	2,312,099	288,196	1,160,985	(1,151,114)	50%
Police Academy	172,058	8	191,766	19,708	111%
TIF 1A	514,534	—	—	(514,534)	—%
TIF 1B	806,735	—	—	(806,735)	—%
Sewer Reserve Fund	1,799	—	3,461	1,662	192%
Qualified Sinking Fund	1,848	108	760	(1,088)	41%
Total Operating Revenues	36,101,309	2,658,082	12,730,533	(23,370,776)	35%
OPERATING EXPENDITURES					
General Fund	21,129,107	1,736,146	8,486,777	(12,642,330)	40%
Sewer Fund	4,312,258	326,322	1,763,842	(2,548,416)	41%
Debt Service Fund	3,458,428	342,256	3,110,206	(348,222)	90%
Capital Improvement Fund	—	—	—	—	—%
Lottery Fund	756,877	97,970	275,275	(481,602)	36%
Economic Development Program Fund	48,426	64,115	140,545	92,119	290%
Off Street Parking Fund	1,265,821	85,762	851,541	(414,280)	67%
Redevelopment Fund	1,560,866	21,367	338,213	(1,222,653)	22%
Police Academy	192,250	19,482	80,862	(111,388)	42%
TIF 1A	514,534	—	136,153	(378,381)	26%
TIF 1B	806,735	—	53,192	(753,543)	7%
Sewer Reserve Fund	—	—	—	—	—%
Qualified Sinking Fund	—	—	—	—	—%
Total Operating Expenditures	34,045,302	2,693,420	15,236,607	(18,808,695)	45%

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50% of the Fiscal Year 2022

Total All Funds

	Budget (12 month)	Six MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
OPERATING REVENUES NET OF EXPENDITURES					
General Fund	1,122,133	(231,671)	(1,752,769)	(2,874,902)	
Sewer Fund	369,452	44,677	634,655	265,203	
Debt Service Fund	363,125	33,170	(1,553,788)	(1,916,913)	
Capital Improvement Fund	664	60	4,177	3,513	
Lottery Fund	604,486	14,710	381,485	(223,001)	
Economic Development Program Fund	95,252	(63,773)	(137,882)	(233,134)	
Off Street Parking Fund	(1,233,793)	(79,975)	(830,504)	403,289	
Redevelopment Fund	751,233	266,829	822,772	71,539	
Police Academy	(20,192)	(19,474)	110,904	131,096	
TIF 1A	—	—	(136,153)	(136,153)	
TIF 1B	—	—	(53,192)	(53,192)	
Sewer Reserve Fund	1,799	—	3,461	1,662	
Qualified Sinking Fund	1,848	108	760	(1,088)	
Operating Revenues Net of Expenditures	2,056,007	(35,338)	(2,506,074)	(4,562,081)	

OTHER FINANCING SOURCES & USES

TRANSFERS IN

General Fund	407,210	—	298,669	(108,541)	73%
Sewer Fund	1,450,150	—	—	(1,450,150)	—%
Debt Service Fund	679,775	—	—	(679,775)	—%
Capital Improvement Fund	1,341,000	—	8,979	(1,332,021)	1%
Lottery Fund	—	—	—	—	
Economic Development Program Fund	—	—	—	—	
Off Street Parking Fund	1,233,847	72,521	692,491	(541,356)	56%
Redevelopment Fund	—	—	—	—	
Police Academy	—	—	—	—	
TIF 1A	—	—	—	—	
TIF 1B	—	—	—	—	
Sewer Reserve Fund	—	—	—	—	
Qualified Sinking Fund	125,000	—	—	(125,000)	—%
Total Transfers In	5,236,982	72,521	1,000,139	(4,236,843)	19%

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
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50% of the Fiscal Year 2022

Total All Funds

	Budget (12 month)	Six MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
TRANSFERS OUT					
General Fund	(1,300,609)	—	(52,305)	1,248,304	4%
Sewer Fund	—	—	—	—	
Debt Service Fund	(1,824,013)	(72,521)	(649,165)	1,174,848	36%
Capital Improvement Fund	—	—	—	—	
Lottery Fund	(662,360)	—	—	662,360	—%
Economic Development Program Fund	—	—	—	—	
Off Street Parking Fund	—	—	(298,669)	(298,669)	
Redevelopment Fund	—	—	—	—	
Police Academy	—	—	—	—	
TIF 1A	—	—	—	—	
TIF 1B	—	—	—	—	
Sewer Reserve Fund	(1,450,000)	—	—	1,450,000	—%
Qualified Sinking Fund	—	—	—	—	
Total Transfers Out	(5,236,982)	(72,521)	(1,000,139)	4,236,843	19%

NET TRANSFERS

General Fund	(893,399)	—	246,364	1,139,763	
Sewer Fund	1,450,150	—	—	(1,450,150)	—%
Debt Service Fund	(1,144,238)	(72,521)	(649,165)	495,073	57%
Capital Improvement Fund	1,341,000	—	8,979	(1,332,021)	1%
Lottery Fund	(662,360)	—	—	662,360	—%
Economic Development Program Fund	—	—	—	—	
Off Street Parking Fund	1,233,847	72,521	393,822	(840,025)	32%
Redevelopment Fund	—	—	—	—	
Police Academy	—	—	—	—	
TIF 1A	—	—	—	—	
TIF 1B	—	—	—	—	
Sewer Reserve Fund	(1,450,000)	—	—	1,450,000	—%
Qualified Sinking Fund	125,000	—	—	(125,000)	—%
Total Net Transfers	—	—	—	—	

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Total All Funds

	Budget (12 month)	Six MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
OTHER REVENUE: BOND PROCEEDS					
Sewer Fund	4,000,000	—	—	(4,000,000)	—%
Capital Improvement Fund	—	—	—	—	
Economic Development Program Fund	3,000,000	—	3,080,000	80,000	103%
Off Street Parking Fund	12,500,000	—	13,657,391	1,157,391	109%
Redevelopment Fund	15,567,000	—	—	(15,567,000)	—%
Total Bond Proceeds	35,067,000	—	16,737,391	(18,329,609)	48%
OTHER EXPENDITURES: CIP					
Sewer Fund	5,720,000	44,685	221,590	(5,498,410)	4%
Capital Improvement Fund	4,306,000	38,606	256,924	(4,049,076)	6%
Off Street Parking Fund	9,500,000	180,350	594,702	(8,905,298)	6%
Redevelopment Fund	10,689,000	173,886	701,360	(9,987,640)	7%
Total Capital Improvement	30,215,000	437,528	1,774,576	(28,440,424)	6%
OTHER EXPENDITURES: GRANTS					
Economic Development Program Fund	8,231,882	259,549	858,128	(7,373,754)	10%
Total Grants	8,231,882	259,549	858,128	(7,373,754)	10%
NET FUND ACTIVITY					
General Fund	228,734	(231,671)	(1,506,405)	(1,735,139)	
Sewer Fund	99,602	(8)	413,064	313,462	
Debt Service Fund	(781,113)	(39,351)	(2,202,953)	(1,421,840)	
Capital Improvement Fund	(2,964,336)	(38,547)	(243,768)	2,720,568	
Lottery Fund	(57,874)	14,710	381,485	439,359	
Economic Development Program Fund	(5,136,630)	(323,322)	2,083,990	7,220,620	
Off Street Parking Fund	3,000,054	(187,803)	12,626,007	9,625,953	
Redevelopment Fund	5,629,233	92,943	121,413	(5,507,820)	
Police Academy	(20,192)	(19,474)	110,904	131,096	
TIF 1A	—	—	(136,153)	(136,153)	
TIF 1B	—	—	(53,192)	(53,192)	
Sewer Reserve Fund	(1,448,201)	—	3,461	1,451,662	
Qualified Sinking Fund	126,848	108	760	(126,088)	
Net Activity	(1,323,875)	(732,415)	11,598,613	12,922,488	

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50% of the Fiscal Year 2022

Total All Funds

	Ending Fund Balance As of		
	9/30/2022	3/31/2022	Variance
FUND BALANCE			
General Fund	11,313,174	9,127,836	(2,185,338)
Sewer Fund	1,734,585	2,893,124	1,158,539
Debt Service Fund	2,506,501	1,357,759	(1,148,742)
Capital Improvement Fund	356,814	3,414,821	3,058,007
Lottery Fund	4,475,677	4,912,470	436,793
Economic Development Program Fund	104,799	7,593,483	7,488,684
Off Street Parking Fund	3,030,802	12,641,655	9,610,853
Redevelopment Fund	10,015,720	4,647,776	(5,367,944)
Police Academy	58,925	190,783	131,858
TIF 1A	—	—	—
TIF 1B	—	—	—
Sewer Reserve Fund	512,858	1,964,073	1,451,215
Qualified Sinking Fund	529,020	403,131	(125,889)
Net Fund Balance	\$ 34,638,875	\$ —	\$ 49,146,913
			\$ 14,508,038

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50% of the Fiscal Year 2022

General Fund

	Budget	Six MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Property taxes	\$ 9,840,484	\$ 449,965	\$ 1,444,991	\$ (8,395,493)	15%
Sales and use taxes	4,566,703	574,413	2,308,078	(2,258,625)	51%
Motor vehicle taxes	606,222	33,607	239,208	(367,014)	39%
Payments in Lieu of taxes	197,077	—	—	(197,077)	—%
State revenue	1,871,045	159,302	986,764	(884,281)	53%
Occupation and franchise taxes	2,248,828	179,356	1,178,903	(1,069,925)	52%
Licenses and permits	504,708	35,883	344,030	(160,678)	68%
Interest income	30,801	1,239	11,610	(19,191)	38%
Charges for services	388,671	48,039	123,182	(265,489)	32%
Grant Income	1,748,848	20,122	77,783	(1,671,065)	4%
Other	247,853	2,548	19,458	(228,395)	8%
Total Revenues	22,251,240	1,504,475	6,734,008	(15,517,232)	30%
EXPENDITURES					
Administrative Services	613,636	65,065	285,340	(328,296)	46%
Mayor and Council	238,915	12,359	77,371	(161,544)	32%
Boards & Commissions	6,335	152	819	(5,516)	13%
Building Maintenance	764,982	33,379	207,684	(557,298)	27%
Administration	738,737	64,611	328,662	(410,075)	44%
Police and Animal Control	5,644,591	568,782	2,630,423	(3,014,168)	47%
Fire	2,608,425	216,863	1,304,014	(1,304,411)	50%
Community Development	743,511	67,618	302,234	(441,277)	41%
Public Works	4,436,712	336,941	1,573,564	(2,863,148)	35%
Recreation	931,897	79,220	332,274	(599,623)	36%
Library	1,069,905	84,790	423,411	(646,494)	40%
Information Technology	464,863	25,631	157,268	(307,595)	34%
Human Resources	1,076,076	47,693	337,605	(738,471)	31%
Public Transportation	115,430	8,559	39,067	(76,363)	34%
Finance	603,025	54,613	280,284	(322,741)	46%
Communication	307,110	24,718	91,172	(215,938)	30%
Capital outlay	764,957	45,152	115,584	(649,373)	15%
Total Expenditures	21,129,107	1,736,146	8,486,777	(12,642,330)	40%
REVENUES NET OF EXPENDITURES	1,122,133	(231,671)	(1,752,769)	(2,874,902)	

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 For the Six Month Ending March 31, 2022
 50% of the Fiscal Year 2022

General Fund

	Budget (12 month)	Six MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
OTHER FINANCING SOURCES (USES)					
Operating transfers in (Lottery)	407,210	—	298,669	(108,541)	73%
Operating transfers out (DSF, OSP, CIP)	(1,300,609)	—	(52,305)	1,248,304	4%
Total other Financing Sources (Uses)	(893,399)	—	246,364	1,139,763	(28)%
NET FUND ACTIVITY	<u>\$ 228,734</u>	<u>\$ (231,671)</u>	<u>\$ (1,506,405)</u>	<u>\$ (1,735,139)</u>	

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Sewer Fund

	Budget (12 month)	Six MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
User fees	\$ 4,553,306	\$ 369,145	\$ 2,286,891	\$ (2,266,415)	50%
Service charge and hook-up fees	123,613	1,594	99,939	(23,674)	81%
Miscellaneous	20	1	7,237	7,217	36184%
Total Revenues	4,676,939	370,740	2,394,067	(2,282,872)	51%
EXPENDITURES					
Personnel Services	665,251	61,036	267,605	(397,646)	40%
Commodities	35,356	2,512	11,036	(24,320)	31%
Contract Services	3,159,657	254,766	1,472,113	(1,687,544)	47%
Maintenance	39,084	6,833	11,529	(27,555)	29%
Other	34,730	—	384	(34,346)	1%
Storm Water	58,180	1,176	1,176	(57,004)	2%
Capital Outlay	250,000	—	—	(250,000)	—%
Debt service					
Principal	—	—	—	—	—%
Interest	70,000	—	—	(70,000)	—%
Total Expenditures	4,312,258	326,322	1,763,842	(2,548,416)	41%
OPERATING INCOME (LOSS)	364,681	44,419	630,224	265,543	
NON-OPERATING REVENUE					
Interest income	4,771	258	4,431	(340)	93%
INCOME (LOSS) BEFORE TRANSFERS	4,771	258	4,431	(340)	93%
OTHER FINANCING SOURCES (USES)					
Operating transfers in	1,450,150	—	—	(1,450,150)	—%
Operating transfers out	—	—	—	—	—%
Bond proceeds	4,000,000	—	—	(4,000,000)	—%
Capital Improvement	(5,720,000)	(44,685)	(221,590)	5,498,410	4%
Total other Financing Sources (Uses)	(269,850)	(44,685)	(221,590)	48,260	82%
NET INCOME (LOSS)	\$ 99,602	\$ (8)	\$ 413,064	\$ 313,462	

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Debt Service Fund

	Budget (12 month)	Six MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Property Taxes	\$ 1,009,029	\$ 45,903	\$ 147,141	\$ (861,888)	15%
Sales and use taxes	2,283,352	287,207	1,154,039	(1,129,313)	51%
Motor vehicle taxes	—	—	751	751	—%
Payments in Lieu of taxes	19,707	—	—	(19,707)	—%
Other (Assessments/Fire Reimbursement)	504,517	42,043	252,258	(252,259)	50%
Interest income	4,948	274	2,228	(2,720)	45%
Total Revenues	3,821,553	375,426	1,556,418	(2,265,135)	41%
EXPENDITURES					
Administration	25,670	250	1,428	(24,242)	6%
Fire Contract Bond	218,096	18,175	109,050	(109,046)	50%
Debt service					
Principal	2,740,000	310,000	2,750,000	10,000	100%
Interest	474,662	13,831	249,728	(224,934)	53%
Total Expenditures	3,458,428	342,256	3,110,206	(348,222)	90%
REVENUES NET OF EXPENDITURES	363,125	33,170	(1,553,788)	(1,916,913)	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF Hwy Alloc)	679,775	—	—	(679,775)	—%
Operating transfers out (CIP, OSP)	(1,824,013)	(72,521)	(649,165)	1,174,848	36%
Total other Financing Sources (Uses)	(1,144,238)	(72,521)	(649,165)	495,073	
NET FUND ACTIVITY	\$ (781,113)	\$ (39,351)	\$ (2,202,953)	\$ (1,421,840)	

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Capital Improvement Program Fund

	Budget (12 month)	Six MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Interest income	\$ 664	\$ 60	\$ 4,177	\$ 3,513	629%
Grant income	—	—	—	—	—%
Special assessment	—	—	—	—	—%
Other income	—	—	—	—	—%
Total Revenues	664	60	4,177	3,513	629%
EXPENDITURES					
Administration	—	—	—	—	—%
Other	—	—	—	—	—%
Total Expenditures	—	—	—	—	—%
REVENUES NET OF EXPENDITURES	664	60	4,177	3,513	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF, DSF)	1,341,000	—	8,979	(1,332,021)	1%
Operating transfers out (DSF)	—	—	—	—	—%
Bond proceeds	—	—	—	—	—%
Capital outlay	(4,306,000)	(38,606)	(256,924)	4,049,076	6%
Total other Financing Sources (Uses)	(2,965,000)	(38,606)	(247,945)	2,717,055	8%
NET FUND ACTIVITY	\$ (2,964,336)	\$ (38,547)	\$ (243,768)	\$ 2,720,568	

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Lottery Fund

	Budget	Six MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Lottery Rev/Community Betterment	\$ 1,000,000	\$ 80,472	\$ 478,716	\$ (521,284)	48%
Lottery Tax Form 51	347,826	32,189	170,618	(177,208)	49%
Interest income	13,537	18	4,277	(9,260)	32%
Miscellaneous / Other	—	—	3,150	3,150	—%
Total Revenues	1,361,363	112,680	656,760	(704,603)	48%
EXPENDITURES					
Professional Services	139,040	100	18,202	(120,838)	13%
Salute to Summer	152,182	55,130	55,268	(96,914)	36%
Community Events	44,924	3,528	22,652	(22,272)	50%
Events - Marketing	60,341	7,024	8,536	(51,805)	14%
Recreation Events	1,564	—	—	(1,564)	—%
Concert & Movie Nights	11,000	—	—	(11,000)	—%
State Taxes	347,826	32,189	170,618	(177,208)	49%
Total Expenditures	756,877	97,970	275,275	(481,602)	36%
REVENUES NET OF EXPENDITURES	604,486	14,710	381,485	(223,001)	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	
Operating transfers out (GF, SF, DSF)	(662,360)	—	—	662,360	—%
Total other Financing Sources (Uses)	(662,360)	—	—	662,360	—%
NET FUND ACTIVITY	\$ (57,874)	\$ 14,710	\$ 381,485	\$ 439,359	

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50% of the Fiscal Year 2022

Economic Development Program Fund

	Budget (12 month)	Six MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Other Income (Grant Payments)	\$ 143,570	\$ —	\$ —	\$ (143,570)	—%
Interest income	108	343	2,663	2,555	2466%
Total Revenues	<u>143,678</u>	<u>343</u>	<u>2,663</u>	<u>(141,015)</u>	<u>2%</u>
EXPENDITURES					
Professional Services	—	—	—	—	—%
Financial / Legal Fees	500	—	76,430	75,930	15286%
Debt service: (Warrants)					
Principal	—	—	—	—	—%
Interest	47,926	64,115	64,115	16,189	134%
Total Expenditures	<u>48,426</u>	<u>64,115</u>	<u>140,545</u>	<u>92,119</u>	<u>290%</u>
REVENUES NET OF EXPENDITURES	<u>95,252</u>	<u>(63,773)</u>	<u>(137,882)</u>	<u>(233,134)</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF, DSF)	—	—	—	—	—%
Operating transfers out	—	—	—	—	—%
Bond proceeds	3,000,000	—	3,080,000	80,000	103%
Community Development - Grant	(8,231,882)	(259,549)	(858,128)	7,373,754	10%
Total other Financing Sources (Uses)	<u>(5,231,882)</u>	<u>(259,549)</u>	<u>2,221,872</u>	<u>7,453,754</u>	<u>(42)%</u>
NET FUND ACTIVITY	<u>\$ (5,136,630)</u>	<u>\$ (323,322)</u>	<u>\$ 2,083,990</u>	<u>\$ 7,220,620</u>	

CITY OF LA VISTA, NEBRASKA
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50% of the Fiscal Year 2022

Off Street Parking Fund

	Budget (12 month)	Six MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Garage fees	\$ 29,000	\$ 5,254	\$ 19,450	\$ (9,550)	67%
Interest income	3,028	534	1,588	(1,440)	52%
Total Revenues	<u>32,028</u>	<u>5,787</u>	<u>21,037</u>	<u>(10,991)</u>	<u>66%</u>
EXPENDITURES					
General & Administrative	35,480	250	157,472	121,992	444%
Professional Services	160,908	13,241	83,551	(77,357)	52%
Maintenance	15,700	—	4,624	(11,076)	29%
Commodities	11,000	—	—	(11,000)	—%
Debt service:					
Principal	710,000	—	510,000	(200,000)	72%
Interest	332,733	72,271	95,895	(236,838)	29%
Total Expenditures	<u>1,265,821</u>	<u>85,762</u>	<u>851,541</u>	<u>(414,280)</u>	<u>67%</u>
REVENUES NET OF EXPENDITURES	<u>(1,233,793)</u>	<u>(79,975)</u>	<u>(830,504)</u>	<u>403,289</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF, DSF, RDF)	1,233,847	72,521	692,491	(541,356)	56%
Operating transfers out	—	—	(298,669)	(298,669)	—%
Bond proceeds	12,500,000	—	13,657,391	1,157,391	109%
Capital Improvement	(9,500,000)	(180,350)	(594,702)	8,905,298	6%
Total other Financing Sources (Uses)	<u>4,233,847</u>	<u>(107,829)</u>	<u>13,456,511</u>	<u>9,222,664</u>	<u>318%</u>
NET FUND ACTIVITY	<u>\$ 3,000,054</u>	<u>\$ (187,803)</u>	<u>\$ 12,626,007</u>	<u>\$ 9,625,953</u>	

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Redevelopment Fund

	Budget	Six MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Sales and use taxes	\$ 2,283,352	\$ 287,207	\$ 1,154,039	(1,129,313)	51%
Occupation and franchise taxes	100	14	93	(7)	93%
Interest income	28,647	975	6,853	(21,794)	24%
Total Revenues	<u>2,312,099</u>	<u>288,196</u>	<u>1,160,985</u>	<u>(1,151,114)</u>	<u>50%</u>
EXPENDITURES					
Professional Services	175,000	21,367	132,230	(42,770)	76%
Financial / Legal Fees	36,250	—	450	(35,800)	1%
Debt service: (Warrants)				—	—%
Principal	705,000	—	—	(705,000)	—%
Interest	644,616	—	205,533	(439,083)	32%
Total Expenditures	<u>1,560,866</u>	<u>21,367</u>	<u>338,213</u>	<u>(1,222,653)</u>	<u>22%</u>
REVENUES NET OF EXPENDITURES	<u>751,233</u>	<u>266,829</u>	<u>822,772</u>	<u>71,539</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	—%
Operating transfers out (OSP)	—	—	—	—	—%
Bond proceeds	15,567,000	—	—	(15,567,000)	—%
Capital Improvement	(10,689,000)	(173,886)	(701,360)	9,987,640	7%
Total other Financing Sources (Uses)	<u>4,878,000</u>	<u>(173,886)</u>	<u>(701,360)</u>	<u>(5,579,360)</u>	
NET FUND ACTIVITY	<u>\$ 5,629,233</u>	<u>\$ 92,943</u>	<u>\$ 121,413</u>	<u>\$ (5,507,820)</u>	

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Police Academy Fund

	Budget	Six MTD	YTD	Over(under)	% of budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Academy income	\$ 172,000	\$ —	\$ 191,706	\$ 19,706	111%
Interest income	58	8	60	2	104%
Other income	—	—	—	—	—%
Total Revenues	<u>172,058</u>	<u>8</u>	<u>191,766</u>	<u>19,708</u>	<u>111%</u>
EXPENDITURES					
Personnel Services	174,050	19,532	69,181	(104,869)	40%
Commodities	2,150	—	2,045	(105)	95%
Contract Services	11,250	(50)	3,522	(7,728)	31%
Other Charges	4,800	—	6,114	1,314	127%
Total Expenditures	<u>192,250</u>	<u>19,482</u>	<u>80,862</u>	<u>(111,388)</u>	<u>42%</u>
REVENUES NET OF EXPENDITURES	<u>(20,192)</u>	<u>(19,474)</u>	<u>110,904</u>	<u>131,096</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>\$ (20,192)</u>	<u>\$ (19,474)</u>	<u>\$ 110,904</u>	<u>\$ 131,096</u>	

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TIF 1A Fund

	Budget (12 month)	Six MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Property Tax	\$ 514,534	\$ —	\$ —	(514,534)	—%
Total Revenues	<u>514,534</u>	<u>—</u>	<u>—</u>	<u>(514,534)</u>	<u>—%</u>
EXPENDITURES					
TIF Distributed Funds	509,389	—	136,153	(373,236)	27%
Contract Services	5,145	—	—	(5,145)	—%
Total Expenditures	<u>514,534</u>	<u>—</u>	<u>136,153</u>	<u>(378,381)</u>	<u>26%</u>
REVENUES NET OF EXPENDITURES	<u>—</u>	<u>—</u>	<u>(136,153)</u>	<u>(136,153)</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>\$ (136,153)</u>	<u>\$ (136,153)</u>	

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TIF 1B Fund

	Budget (12 month)	Six MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Property Tax	\$ 806,735	\$ —	\$ —	(806,735)	—%
Total Revenues	<u>806,735</u>	<u>—</u>	<u>—</u>	<u>(806,735)</u>	<u>—%</u>
EXPENDITURES					
TIF Distributed Funds	798,668	—	53,192	(745,476)	7%
Contract Services	8,067	—	—	(8,067)	—%
Total Expenditures	<u>806,735</u>	<u>—</u>	<u>53,192</u>	<u>(753,543)</u>	<u>7%</u>
REVENUES NET OF EXPENDITURES	<u>—</u>	<u>—</u>	<u>(53,192)</u>	<u>(53,192)</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>\$ (53,192)</u>	<u>\$ (53,192)</u>	

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Sewer Reserve Fund

	Budget (12 month)	Six MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Interest income	\$ 1,799	\$ —	\$ 3,461	1,662	192%
Total Revenues	<u>1,799</u>	<u>—</u>	<u>3,461</u>	<u>1,662</u>	<u>192%</u>
EXPENDITURES					
Other	—	—	—	—	—%
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—%</u>
REVENUES NET OF EXPENDITURES	<u>1,799</u>	<u>—</u>	<u>3,461</u>	<u>1,662</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	—%
Operating transfers out	(1,450,000)	—	—	1,450,000	—%
Total other Financing Sources (Uses)	<u>(1,450,000)</u>	<u>—</u>	<u>—</u>	<u>1,450,000</u>	
NET FUND ACTIVITY	<u>\$ (1,448,201)</u>	<u>\$ —</u>	<u>\$ 3,461</u>	<u>\$ 1,451,662</u>	

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Qualified Sinking Fund

	Budget (12 month)	Six MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Interest income	\$ 1,848	\$ 108	\$ 760	(1,088)	41%
Total Revenues	<u>1,848</u>	<u>108</u>	<u>760</u>	<u>(1,088)</u>	<u>41%</u>
EXPENDITURES					
Other	—	—	—	—	—%
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—%</u>
REVENUES NET OF EXPENDITURES	<u>1,848</u>	<u>108</u>	<u>760</u>	<u>(1,088)</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	125,000	—	—	(125,000)	—%
Operating transfers out	—	—	—	—	—%
Total other Financing Sources (Uses)	<u>125,000</u>	<u>—</u>	<u>—</u>	<u>(125,000)</u>	
NET FUND ACTIVITY	<u>\$ 126,848</u>	<u>\$ 108</u>	<u>\$ 760</u>	<u>\$ (126,088)</u>	