

**Proposed VEPGA Guidance for transfer between CASH and LGIP – assessment to be made after Q1**

**Option A**

(Cash on Hand) minus (Budget + 10%) = Cash to LGIP (if positive), LGIP to Cash (if negative)

**Option B**

(Cash on Hand) minus (Budget + 25%) = Cash to LGIP (if positive), LGIP to Cash (if negative)

**Option C – Most Conservative**

(Cash on Hand) minus (Budget + 50%) = Cash to LGIP (if positive), LGIP to Cash (if negative)

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**FY 2026 Q1 Assessment Summary**

| Option | Q1 Cash on Hand | FY 26 Budget | Multiplier | Cash transfer | Direction    | New Cash on Hand |
|--------|-----------------|--------------|------------|---------------|--------------|------------------|
| A      | \$643,681       | \$488,100    | 1.10       | \$106,771     | Cash to LGIP | \$536,910        |
| B      | \$643,681       | \$488,100    | 1.25       | \$33,556      | Cash to LGIP | \$610,125        |
| C      | \$643,681       | \$488,100    | 1.50       | (\$88,469)    | LGIP to Cash | \$732,150        |

### **FY 2026 Q1 Assessment Option A**

Cash on Hand = \$643,681, and Budget = \$488,100

$\$643,681 - (\$488,100 \times 1.10) = \$106,771 \rightarrow$  Cash to LGIP

This leaves \$536,910 in cash for a \$488,100 budget year

### **FY 2026 Q1 Assessment Option B**

Cash on Hand = \$643,681, and Budget = \$488,100

$\$643,681 - (\$488,100 \times 1.25) = \$33,556 \rightarrow$  Cash to LGIP

This leaves \$610,125 in cash for a \$488,100 budget year

### **FY 2026 Q1 Assessment Option C**

Cash on Hand = \$643,681, and Budget = \$488,100

$\$643,681 - (\$488,100 \times 1.50) = \textcolor{red}{-\$88,469} \rightarrow$  LGIP to Cash

This leaves \$732,150 in cash for a \$488,100 budget year