

FY19 & FY20 Biennial Budget

MID-CYCLE BUDGET UPDATE

Finance Department
CITY OF LA VISTA | 8116 PARK VIEW BLVD

Introduction

This is the mid-point of the FY19 & FY20 Biennial Budget and FY19 – FY 23 Capital Improvement Program that were adopted by the City Council on September 4, 2018. The purpose of this update is to review and refine revenue and expenditure estimates and to ensure that any fiscal decisions made in the current year are reflected in the FY20 budget.

Adopted Budget FY19 & FY20

The FY19 & FY20 Biennial Budget includes total revenues of \$65.4 and \$42.4 million, respectively. Budgeted expenditures for all funds total \$60.6 and \$48.6 million. At mid-cycle, the FY19 year-end-estimate (YEE) for all funds projects revenue of \$31.6 million (Table 2), which is approximately \$34 million less than the budget. The primary reason for this variance relates to the timing of capital projects and delayed bond issuance.

Total expenditures and capital purchases for FY19 are anticipated to be \$41.3 million, \$19.3 million less than budgeted amount of \$60.6 million. This variance is also associated with the timing of capital projects. Because the adopted budget authority exceeds FY19 YEE expenditures, it is unnecessary to amend the FY19 budget.

Table 1

FY19 - FY20 Adopted Biennial Budget

Fund Name	FY19 Adopted Budget				FY20 Adopted Budget				
	Beginning Balance	Total Revenue	Total Expenses	Net Transfers	Ending Balance	Total Income	Total Expenses	Net Transfers	Ending Balance
General Fund	\$ 6,446,879	18,435,291	18,155,822	(675,702)	6,050,646	19,065,145	18,803,062	(714,457)	5,598,272
Sewer	\$ 1,597,652	4,528,909	4,103,263	(1,198,125)	825,173	4,909,949	3,737,941	(1,169,665)	827,516
Debt Service	\$ 4,929,352	4,232,911	4,130,462	(2,454,502)	2,577,299	4,444,820	3,833,702	(888,159)	2,300,258
CIP	\$ (10,628)	11,081,366	8,982,012	2,480,012	4,568,738	2,522,411	3,792,500	1,142,500	4,441,149
Lottery	\$ 3,336,621	1,206,691	760,175	(395,902)	3,387,235	1,206,420	710,076	(622,322)	3,261,257
EDP	\$ 112,023	3,000,718	3,134,559	200,000	178,182	517	345,897	200,000	32,802
Off-Street Parking	\$ 4,966,600	2,504,075	7,989,957	1,138,651	619,369	5,960,771	7,705,033	1,705,846	580,953
Redevelopment	\$ 9,948,595	20,294,298	13,288,244	(415,557)	16,539,092	3,684,994	9,072,235	(897,408)	10,254,443
Police Academy	\$ 8,603	80,055	95,104	20,000	13,554	84,083	98,596	21,000	20,041
TIF1	\$ -	0	0	0	0	541,612	541,612	0	0
TIF2	\$ -	0	0	0	0	0	0	0	0
Sewer Reserve	\$ -	3,003	0	1,201,125	1,204,128	8,937	0	1,172,665	2,385,730
Q Sinking	\$ -	250	0	100,000	100,250	625	0	50,000	150,875
Total All Funds	\$31,335,697	\$65,367,567	\$60,639,598	\$ -	\$36,063,666	\$42,430,284	\$48,640,654	\$ -	\$29,853,296

In addition to reflecting an updated FY19 beginning fund balance based on FY18 Actuals and including the FY19 YEE, the FY19 – FY20 Mid Cycle Budget Table (Table 2) identifies recommended budget amendments for All Funds. Significant areas of adjustment are highlighted in the following narrative.

Table 2

FY19 - FY20 Mid Cycle Budget Update

Fund Name	FY19 Year End Estimate					FY20 Proposed Amendment				
	Beginning Balances	Total Income	Total Expenses	Net Transfers	Ending Balance	Total Income	Total Expenses	Net Transfers	Ending Balance	
General Fund	\$ 5,837,195	18,046,044	17,663,312	(538,067)	\$ 5,681,860	19,349,725	18,823,062	(1,329,868)	\$ 4,878,655	
Sewer	\$ 1,764,804	4,560,798	4,077,013	(1,198,125)	\$ 1,050,464	4,410,092	3,787,941	(725,630)	\$ 946,985	
Debt Service	\$ 5,603,166	4,425,232	3,605,277	(3,912,415)	\$ 2,510,706	4,047,388	3,153,682	(1,040,221)	\$ 2,364,191	
CIP	\$ (553,954)	800,000	3,803,525	3,590,262	\$ 32,783	8,522,411	9,266,912	1,142,500	\$ 430,782	
Lottery	\$ 3,182,599	1,225,610	760,175	(421,652)	\$ 3,226,382	1,206,420	710,076	(822,322)	\$ 2,900,404	
EDP	\$ 6,933	35	0	200,000	\$ 206,968	3,000,517	3,137,466	0	\$ 70,019	
Off-Street Parking	\$ 4,944,239	10,000	5,301,906	958,872	\$ 611,205	115,771	2,091,698	1,396,911	\$ 32,189	
Redevelopment	\$10,337,128	2,455,840	6,011,208	0	\$ 6,781,760	8,941,569	11,933,687	200,000	\$ 3,989,642	
Police Academy	\$ 19,045	80,932	95,104	20,000	\$ 24,873	100,083	98,596	0	\$ 26,360	
TIF1	\$ -	9,034	12,454	0	\$ (3,420)	541,612	541,612	0	\$ (3,420)	
TIF2	\$ -	0	19,136	0	\$ (19,136)	0	0	0	\$ (19,136)	
Sewer Reserve	\$ -	6,000	0	1,201,125	\$ 1,207,125	8,937	0	728,630	\$ 1,944,692	
Q Sinking	\$ -	500	0	100,000	\$ 100,500	625	0	450,000	\$ 551,125	
Total All Funds	\$31,141,155	\$31,620,025	\$41,349,110	\$ -	\$21,412,070	\$50,245,150	\$53,544,732	\$ -	\$18,112,488	

Primary Revenue Sources

PROPERTY TAX

Accounting for approximately 30% of the total revenue budget, the property tax is the City's most stable funding source. Based on preliminary information from the Sarpy County Assessor's office, an FY20 budget amendment is recommended to reflect 8.16% growth, which will increase the City's assessed valuation from \$1.54 billion to \$1.67 billion. Because the State of Nebraska's biennial budget submission requirements restrict Year-2 assessed valuation growth projections, a budget amendment is necessary to reflect growth.

As a result of the valuation increase, the General Fund property tax receipts for FY20 are expected to increase by \$616,403, based on a levy of .49 cents/\$100 of assessed valuation. Property tax receipts in the Debt Service Fund are projected to increase by \$75,478, based on a .06 cent levy. The City's total tax levy will remain at .55 cents. **Note:** *The final assessed valuation from the Assessor's Office will be available on August 20, 2019 and may require adjustment.*

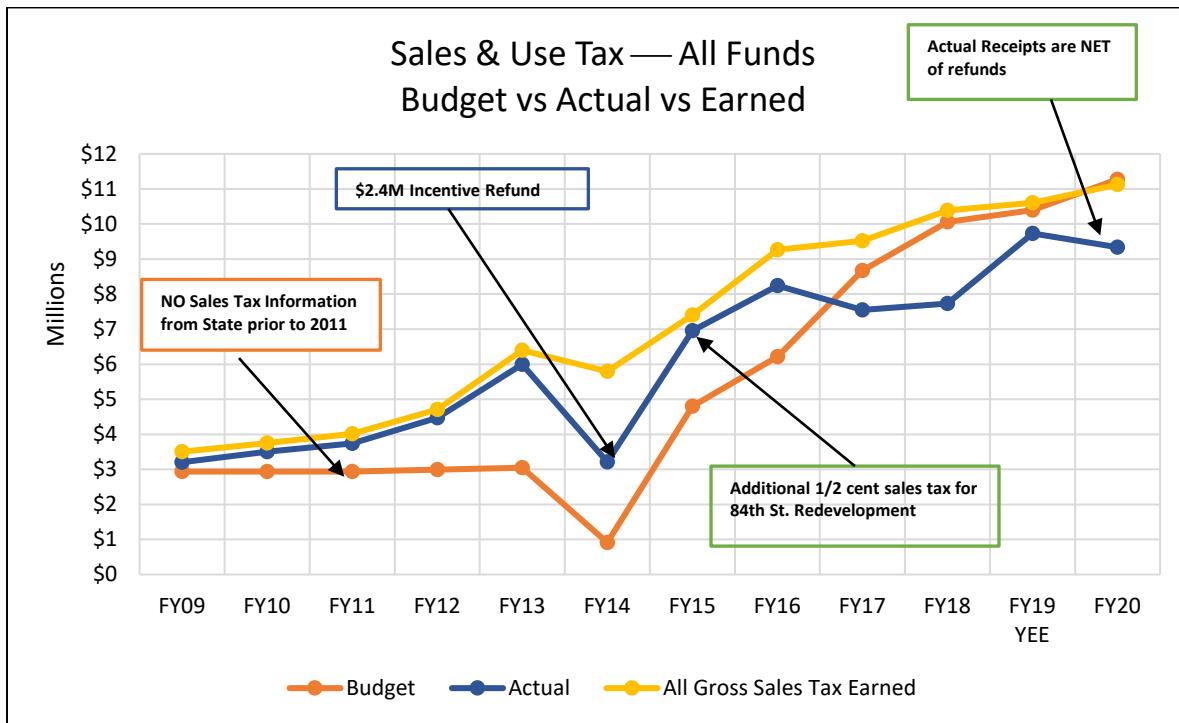
SALES & USE TAX

Sales and use tax receipts remain a significant source of the City's overall revenue stream, specifically in the General Fund (24%), Debt Service (58%) and Redevelopment (96%) funds. Budgeting and forecasting for sales and use tax revenue continues to be challenging due to the limited information available from Nebraska Department of Revenue.

Specific uncertainty exists related to the timing and size of future sales and use tax refunds, the remittance of sales tax by transient construction contractors and the overall ability of the Department of Revenue to collect from new businesses as they locate within our jurisdiction. Without the ability to fully audit our own sales and use tax receipts, forecasting will continue to be a challenge when planning our financial future.

To better understand the situation, the following chart has been prepared to show the Sales & Use Tax history as it pertains to Budgeted Amounts, Actual Receipts and Earned - but not necessarily received because of incentive or other refunds.

Chart 1



The notes on Chart 1 identify some of the highlights of the City's sales tax history over the past 10 years. Prior to 2014, the City's practice was to under-budget revenues substantially to correct for the significant uncertainty caused by incentive refunds. As shown above, staff has found success honing-in on the trend of gross receipts. However, as indicated in FY17, FY18 & FY19, incentives cause the actuals to behave erratically, often contrary to the trends that influence sales tax growth. A look at the budgeted or actual sales tax revenue numbers alone, does not reflect the true strength of the current revenue stream. Rather, it is necessary to focus on the gross sales tax earned. This is the amount that the City **"would"** receive if incentive refunds were not a factor. As you can see, the FY19 YEE is on target with the budget.

It takes a considerable effort to establish a sales tax revenue budget that accounts for growth and anticipates incentive refunds. As a result, we are recommending some adjustments based on the timing of new growth and anticipated refunds which would reduce the FY20 sales tax revenue budget by \$1.8 million. *(This includes \$1.5 million in incentive refunds, that will be replenished through incentive earmarks)*. Recent review of select sales and use tax information indicates continued retail strength.

INCENTIVE REFUNDS

Included with sales tax receipts are consumer use tax receipts. Through ongoing monitoring and analysis, a distinct correlation between consumer use tax receipts and incentive refunds has been identified. Prior history and comparisons with other Nebraska municipalities shows that La Vista's current average consumer use tax receipts should fall within a range of \$250,000 – 275,000 annually. Using this as a benchmark, Table 3 shows actual Consumer Use tax receipts, which if reduced by the benchmark, result in what could be considered "Potential Refunds". This is the amount that we earmark in the "sales tax incentive reserve", which is to be utilized to replenish the incentive revenue withheld by the State in subsequent months.

If compared, the cumulation of Potential Refunds and Actual Refunds are actually very close, which gives us some confidence that we have adequate funding earmarked to replace revenue lost when incentives are paid back by the State.

Table 3

Consumer Use Tax & Incentive Refunds												
Year	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19 YEE	FY20 Prop
Consumer Use Tax Recvd	244,274	472,656	234,841	755,543	1,900,966	779,386	926,128	1,766,511	1,086,598	1,393,806	1,462,717	1,805,134
Less Non-Incentive Ctax	244,274	250,000	234,841	250,000	255,000	260,000	265,000	270,000	275,000	275,000	280,000	285,000
Equal Potential Refunds	-	222,656	0	505,543	1,645,966	519,386	661,128	1,496,511	811,598	1,118,806	1,182,717	1,520,134
Cumulative Potential Refunds		(222,656)	(222,656)	(728,199)	(2,374,165)	(2,893,551)	(3,554,679)	(5,051,190)	(5,862,789)	(6,981,595)	(8,164,312)	(9,684,446)
Incentive Refunds Notices		-	-	-	-	(2,426,693)	(99,060)	(730,856)	(1,657,221)	(2,064,859)	(406,958)	(1,166,835)
Cumulative Refunds Paid						(2,426,693)	(2,525,753)	(3,256,609)	(4,913,830)	(6,978,689)	(7,385,647)	(8,552,482)
Estimated Remaining Refunds		(222,656)	(222,656)	(728,199)	(2,374,165)	(466,858)	(1,028,926)	(1,794,582)	(948,959)	(2,906)	(778,665)	(1,131,964)

To date, we have received refund notification letters totaling \$406,958 for FY19 and are estimating additional refunds to bring the total to \$668,300. For FY20, notification letters received to date total \$ 1,166,835, with additional refunds anticipated, the total will reach \$1.5 million. To make up for the City's loss, funds from the sales tax reserve will be reallocated from the sales tax reserve to accurately reflect the sales and use taxes earned in each fund.

SEWER FEES

The recently approved Sewer Rate Study recommended a customer charge increase of 2% increase and flow charge increase of 6% over the next 5 years. The original budget had anticipated 10% increase Year over Year in anticipation of Omaha's 10% annual increase, which did not occur. The net change to the budget is a \$499,857 revenue decrease in the FY20 budget.

Expenditures

GENERAL FUND

Departments were asked to identify any significant changes to their FY20 budget. Following a thorough review of the requests, it was determined that change requests were minor and could be absorbed within the existing budget by reducing other expenditures. Therefore, there are no additional department expense requests in the General Fund.

OFF-STREET PARKING

Funding is allocated in the Off-Street Parking District Fund to cover the debt service and operations and maintenance costs associated with the City Parking Lot located in Southport West. In addition, construction of the City's first parking garage is currently underway and expected to be completed by the end of FY19. Additional funding is necessary to cover debt service and the associated operations and maintenance of this garage. The City recently solicited proposals for the operations and maintenance of Garage #1 and a contract draft is currently being prepared for Council consideration. The recommended budget contains the requisite funding for this.

CAPITAL IMPROVEMENT PROJECTS

The FY19 construction activity has been reviewed and carryover amounts have been identified (Table 4) that are expected to occur in FY20 have been included in the proposed budget amendment. The FY20 Projects (Table 5) has been updated to include 6 new projects totaling \$4.3 million. Notably, these include the 96th St Panel Overlay and 108th St Asphalt Overlay along with an adjusted construction schedule related to the Swimming Pool and 84th St Underpass. This is offset by \$5.6 million gained from delaying the construction of Parking Garage #2 until FY22.

Table 4

FY19 Carryover Projects		
Applewood Creek Trail	32,500	Capital Improvement Fund
84th Street Adaptive Signals	60,000	Capital Improvement Fund
Giles Road Widening	512,000	Capital Improvement Fund
117th & Giles Signal	40,000	Capital Improvement Fund
Storm Sewer Inlet Top Repair	70,000	Capital Improvement Fund
City Parking Lot Service Road	281,912	Capital Improvement Fund
120th & Giles Public Infrastructure	500,000	Capital Improvement Fund
City Centre Intersection	150,000	Redevelopment Fund
Civic Center Park OPPD Line	1,800,000	Redevelopment Fund
Civic Center Park Phase 3 Improvements	100,000	Redevelopment Fund
Civic Center Park Interface Improvements	700,000	Redevelopment Fund
City Centre Parking #1	500,000	Off Street Parking Fund
City Centre Parking #2	500,000	Off Street Parking Fund
Total	\$ 5,246,412	

Table 5

Project Name	FY20 Projects					Fund	
	FY20 Adopted	Proposed Amendment			Change		
		FY20	Change	Fund			
East La Vista Sewer Pavement Rehab	\$ -	\$ 50,000	\$ 50,000	Sewer			
City Hall Facility Improvements	150,000	150,000	-	Capital Improvement			
Library Exterior Upgrades	252,000	375,000	123,000	Capital Improvement			
Mini Park Plan Improvements	50,000	50,000	-	Capital Improvement			
<i>Applewood Creek Trail</i>	2,500	35,000	32,500	Capital Improvement			
West Papio Trail Giles to Q	250,000	250,000	-	Capital Improvement			
<i>City Park Parking Lot Improvements</i>	150,000	125,000	(25,000)	Capital Improvement			
Sports Complex Lighting Rehab	85,000	85,000	-	Capital Improvement			
Sports Complex Sidewalks	53,000	53,000	-	Capital Improvement			
<i>84th St Adaptive Signals</i>	-	60,000	60,000	Capital Improvement			
<i>City Parking Lot Service Road</i>	-	281,912	281,912	Capital Improvement			
<i>120th & Giles Public Infrastructure</i>	2,500,000	3,000,000	500,000	Capital Improvement			
<i>Giles Road Widening</i>	-	512,000	512,000	Capital Improvement			
<i>Storm Sewer Inlet Top Repair</i>	-	150,000	150,000	Capital Improvement			
<i>117th and Giles Signal</i>	-	40,000	40,000	Capital Improvement			
<i>96th St Panel Overlay (New)</i>	-	1,100,000	1,100,000	Capital Improvement			
<i>108th St Asphalt (New)</i>	-	2,400,000	2,400,000	Capital Improvement			
<i>Street Pavement Analysis (New)</i>	-	100,000	100,000	Capital Improvement			
Resurfacing Package #1	300,000	500,000	200,000	Capital Improvement			
<i>City Centre Parking #1</i>	-	500,000	500,000	Off Street Parking			
City Centre Parking #2	6,000,000	350,000	(5,650,000)	Off Street Parking			
* City Centre Mixed Use Redev.	572,687	-	(572,687)	Redevelopment			
City Centre Intersection	-	150,000	150,000	Redevelopment			
Thompson Creek Channel & Trail	150,000	150,000	-	Redevelopment			
<i>City Centre - Building Demolition (New)</i>	-	100,000	100,000	Redevelopment			
Civic Center Park OPPD Line	-	2,100,000	2,100,000	Redevelopment			
Civic Center Park Phase 3 Imprv	100,000	200,000	100,000	Redevelopment			
Civic Center Park Interface Imprv	2,500,000	3,200,000	700,000	Redevelopment			
<i>Swimming Pool (New)</i>	-	500,000	500,000	Redevelopment			
West Leg Summer Drive	213,044	1,000,000	786,956	Redevelopment			
<i>84th St Underpass (New)</i>	-	500,000	500,000	Redevelopment			
84 Corridor Streetscape	2,500,000	2,500,000	-	Redevelopment			
Total	\$ 15,828,231	\$ 20,566,912	\$ 4,738,681				

Italics = Carryover Project

* FY20 City Centre funding was reallocated among specific FY20 projects

Summary of Proposed Amendments

Table 6

	FY20 Proposed Amendments				
	Revenue	Expenditures	Transfers	Net	Explanation
Total - General Fund	\$ 284,580	20,000	615,411	(350,831)	
Property Tax	616,403				Preliminary property valuation
Sales Tax	(945,823)				Revised forecast
Restaurant Tax	700,000				New request
Miscellaneous	(86,000)				Move Parking Fees to OSP Fund
Police Academy Share		20,000			Show interlocal as expense
Transfer to OSP			749,508		OSP operations & debt service
Transfer to DSF			(513,097)		Revised CIP schedule
Transfer to Police Academy			(21,000)		Show interlocal as expense in GF
Transfer to QSF			400,000		Build reserve for capital items
Total - Sewer Fund	(499,857)	50,000	(444,035)	105,822)	
Sewer Fees	(499,857)				Updated FY20 Sewer Study
CIP		50,000			Revised CIP schedule
Transfer to SRF			(444,035)		Funding for reserve
Total - Debt Service	(397,432)	(680,020)	152,062	130,526	
Property Tax	75,478				Preliminary property valuation
Sales Tax	(472,910)				Revised forecast
Debt Service		(680,020)			Revised CIP schedule
Transfer from GF (Hwy AI)			513,097		Revised CIP schedule
Transfer to OSP			(161,035)		Revised CIP schedule
Transfer to EDP			(200,000)		Move EDP out 1 year
Total - CIP	6,000,000	5,474,412	-	525,588	
Bond Proceeds	6,000,000				Revised CIP schedule -Streets
CIP		5,474,412			Revised CIP schedule -Streets
Total - Lottery	-	-	200,000	(200,000)	
Transfer			200,000		Revised CIP schedule - City Hall

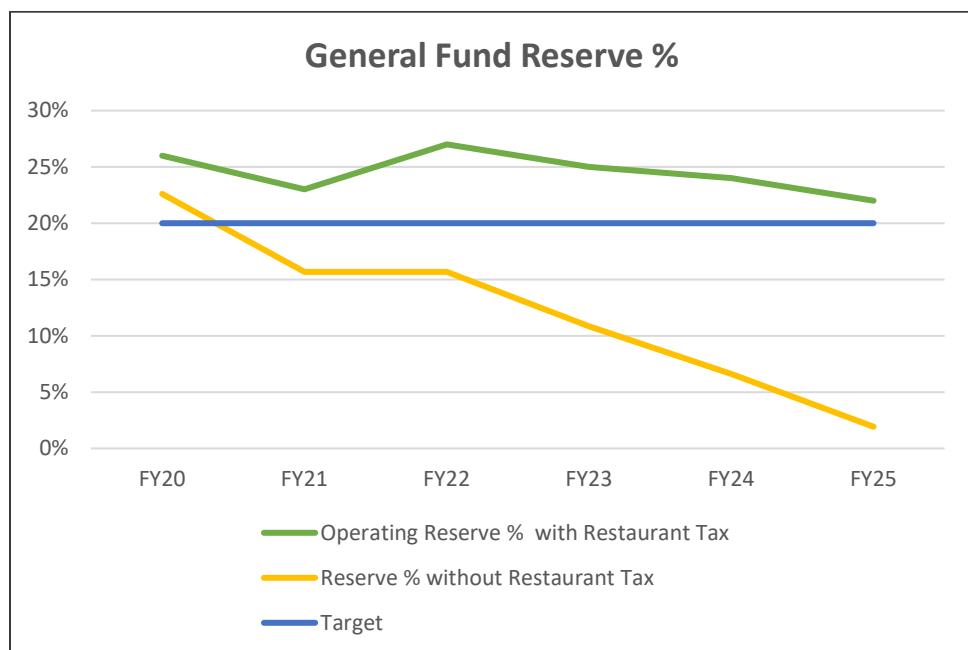
	FY20 Proposed Amendments				
	Revenue	Expenditures	Transfers	Net	Explanation
Total - EDP	3,000,000	2,791,569	200,000	8,431	
Bond Proceeds	3,000,000				Move grant from FY19 - FY20
Grant		3,000,000			Move grant from FY19 - FY20
Debt Service		(208,431)			Move grant from FY19 - FY20
Transfer from DSF			200,000		Move grant from FY19 - FY20
Total - Off- Street Parking	(5,845,000)	(5,613,335)	308,935	(540,600)	
Bond Proceeds	(5,960,000)				Move Garage 2 to FY22
Parking Fees	115,000				Revised estimate
Debt Service		(638,535)			Move Garage 2 to FY22
Contractual Services		175,200			Parking Services Contract
CIP		(5,150,000)			Move Garage 2 to FY22
Transfer from GF			(405,100)		Shift funding from RDF to GF (operations)
Transfer from GF			(344,408)		Shift funding from RDF to GF (debt)
Transfer from DSF			161,035		Revised CIP schedule
Transfer from RDF			897,408		Shift funding from RDF to GF
Total - Redevelopment	5,256,575	2,861,452	(1,097,408)	3,492,531	
Bond	6,500,000				Revised CIP schedule
Sales Taxes	(472,910)				Revised forecast
GBOT	(770,515)				Revised forecast
Debt Service		(1,502,817)			Revised CIP schedule
CIP		4,364,269			Revised CIP schedule
Transfer from Lottery			(200,000)		Swimming Pool
Transfer to OSP			(897,408)		Shift funding from RDF to GF
Total - Police Academy	16,000	-	21,000	(5,000)	
Police Academy	16,000				Show as GF expense
Transfer			21,000		Show as GF expense
Total - Sewer Reserve Fund	-	-	444,035	(444,035)	
Transfer from Sewer Fund			444,035		Updated FY20 Sewer Study
Total - Qualified Sinking Fund	-	-	(400,000)	400,000	
Transfer from GF			(400,000)		Build capital reserve
Grand Total	7,814,866	4,904,078	-	2,910,788	

Council Policy Decision

FOOD & BEVERAGE OCCUPATION TAX

As a dynamic, evolving community, La Vista faces challenges resulting from rapid residential, commercial and industrial growth over the last two decades and the associated demand for community resources, public infrastructure and additional staff. While purveyors of food and beverage are a vital component of the City's overall economy, the visitors they attract impact our bottom line and should be accounted for in projecting the revenue necessary to serve residents and visitors alike.

To ensure adequate, sustainable resources, staff is recommending the imposition of a food and beverage occupation tax of 1.50% to begin in FY20. A total collection of \$700,000 could be collected in each year going forward per the state statute limit on occupation taxes. This strategy is being recommended to shift some of the cost burdens to non-residents who utilize City services and infrastructure.



Appendix List

- A. Fund Summaries
- B. DRAFT — Food & Beverage Occupation Tax Information Sheet
- C. DRAFT — Food & Beverage Occupation Tax Ordinance

CITY OF LA VISTA FY19 FY20 BIENNIAL BUDGET
ALL FUNDS SUMMARY

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
Revenues										
Property Tax	8,620,683	9,043,279	8,958,191	9,076,984	9,768,865	10,254,541	12,006,494	12,387,883	13,465,936	13,855,552
Sales Tax	7,727,092	10,393,921	9,636,408	11,274,970	9,383,327	9,942,893	10,703,029	11,096,588	11,470,559	11,833,338
Payments in Lieu of Taxes	339,463	373,100	343,156	380,147	382,428	389,651	399,393	409,378	414,945	419,094
State Revenue	1,732,384	1,868,498	1,829,273	1,958,268	1,958,268	2,052,442	2,151,242	2,254,894	2,277,443	2,300,218
Occupation and Franchise Taxes	884,146	1,382,000	870,000	1,683,900	913,385	895,647	1,047,148	1,161,734	1,186,603	1,207,337
Hotel Occupation Tax	1,013,471	1,007,475	1,007,475	1,017,550	1,017,550	1,027,725	1,038,000	1,048,383	1,058,867	1,069,456
Licenses and Permits	641,327	460,250	455,150	440,250	440,250	444,395	448,579	452,807	457,337	461,910
Interest Income	199,945	153,952	227,592	160,720	160,720	137,011	103,494	99,860	100,658	82,464
Recreation Fees	186,095	170,710	176,036	172,710	172,710	172,210	172,210	172,210	173,934	175,676
Special Services	19,504	19,500	19,000	19,500	19,500	19,500	19,500	19,500	19,695	19,892
Grant Income	132,918	163,185	146,370	150,575	150,575	145,575	145,575	145,575	147,031	148,502
Restaurant Tax	0	0	0	0	700,000	700,000	700,000	700,000	700,000	700,000
Miscellaneous	963,571	1,560,186	1,668,928	838,208	749,927	754,771	755,984	756,469	762,559	770,186
Bond Proceeds	26,903,208	32,903,611	0	8,460,000	18,000,000	32,057,354	16,560,000	5,960,000	2,500,000	0
Sewer Charges	3,926,800	4,522,900	4,552,727	4,905,890	4,406,033	4,624,434	4,853,835	5,094,936	5,347,165	5,452,046
Special Assessments - Principal	67,283	50,000	334,296	50,000	50,000	50,000	50,000	50,000	50,500	51,005
Special Assessments - Interest	13,455	25,000	115,512	25,000	25,000	25,000	25,000	25,000	25,250	25,503
Community Betterment	818,558	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000
Taxes - Form 51	326,501	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000
Loan Payments	16,556,770	0	0	0	0	0	0	0	0	0
Police Academy	80,862	80,000	80,877	84,000	100,000	110,000	110,000	115,000	116,150	117,312
Tax Increment Financing	0	0	9,034	541,612	541,612	1,379,798	1,379,798	1,379,798	1,393,596	1,407,532
Parking Garage Fees	0	0	0	0	115,000	115,000	115,000	365,000	615,000	615,000
Total Revenue	71,154,036	65,367,567	31,620,025	42,430,284	50,245,150	66,487,947	53,974,281	44,885,015	43,473,228	41,902,023

CITY OF LA VISTA

FY19 FY20 BIENNIAL BUDGET

ALL FUNDS SUMMARY

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
Expenditures										
Salary & Benefits	9,930,050	11,675,131	11,176,054	12,116,878	12,116,878	12,578,482	13,035,622	13,437,533	13,997,704	14,582,255
Commodities	441,487	583,470	571,795	580,014	580,014	589,257	586,437	594,668	600,612	606,618
Contractual Services	7,524,089	8,813,128	8,667,446	8,793,866	8,989,066	9,078,789	9,314,703	9,862,128	9,956,863	10,054,542
Maintenance	634,694	844,871	911,540	799,414	799,414	852,765	831,372	840,320	849,379	858,514
Other Charges	799,985	4,146,458	984,534	763,704	3,839,204	874,063	835,282	749,201	753,174	757,188
Debt Service	37,040,354	6,722,971	5,457,596	8,973,911	5,868,608	8,464,648	10,852,643	10,791,271	10,596,879	10,792,276
Capital Improvement	8,076,010	26,739,514	12,474,291	15,828,231	20,566,912	28,493,100	15,900,000	10,400,000	4,060,000	0
Total Expenditures	64,446,669	59,525,543	40,243,256	47,856,018	52,760,096	60,931,104	51,356,059	46,675,121	40,814,611	37,651,393
Total Capital Items	597,880	1,114,055	1,105,854	784,636	784,636	540,000	530,000	530,000	550,000	550,000
Total Expenditures & Capital	65,044,549	60,639,598	41,349,110	48,640,654	53,544,732	61,471,104	51,886,059	47,205,121	41,364,611	38,201,393
Other Financing Sources (Uses)										
Transfers In	10,063,736	6,054,294	6,558,323	5,123,187	4,036,116	5,187,952	6,711,766	4,918,879	6,527,469	4,989,869
Transfers Out	(10,063,736)	(6,054,294)	(6,558,323)	(5,123,183)	(4,036,116)	(5,187,952)	(6,711,766)	(4,918,879)	(6,527,469)	(4,989,869)
Fund 03 & SID	18,389						1,144,135			
Total Other Uses of Funds (SID Trf)	18,389	0	0	4	0	0	1,144,135	0	0	0
Prior Year Fund Balance	25,013,279	31,141,155	31,141,155	21,412,070	21,412,070	18,112,488	23,129,331	26,361,688	24,041,582	26,150,199
Net Change	6,127,876	4,727,969	(9,729,085)	(6,210,366)	(3,299,582)	5,016,843	3,232,357	(2,320,106)	2,108,617	3,700,630
Ending Fund Balance	31,141,155	35,869,124	21,412,070	15,201,704	18,112,488	23,129,331	26,361,688	24,041,582	26,150,199	29,850,829
Sales Tax Incentive Refund Reserve										
Beginning Balance	3,057,050	3,922,716	3,922,716	3,462,749	3,462,749	3,412,749	3,362,749	3,312,749	3,262,749	3,212,749
Contribution to Reserve	1,500,000	1,350,000	208,333	2,520,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000
Reserve Used	(634,334)	(1,350,000)	(668,300)	(2,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Ending Balance	3,922,716	3,922,716	3,462,749	3,482,749	3,412,749	3,362,749	3,312,749	3,262,749	3,212,749	3,162,749

CITY OF LA VISTA

FY19 FY20 BIENNIAL BUDGET

OPERATING EXPENDITURE SUMMARY BY DEPARTMENT

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
General Fund Operating Expenditures										
Administrative Services	758,074	529,503	529,503	555,523	555,523	566,072	585,234	595,935	618,377	641,751
Mayor and Council	181,711	242,643	242,643	258,001	258,001	253,211	257,111	266,220	271,399	276,722
Adv. Boards and Commissions	6,825	10,338	10,338	10,544	10,544	10,754	10,863	11,008	11,118	11,229
Building Maintenance	516,036	682,385	675,108	666,644	666,644	728,536	709,062	720,145	732,952	746,135
Administration	725,236	768,999	755,510	814,815	814,815	828,646	852,432	872,429	901,045	930,798
Police	4,728,561	5,304,912	5,299,766	5,383,050	5,403,050	5,648,480	5,828,717	6,040,687	6,306,045	6,546,269
Animal Control	49,077	56,822	52,000	58,775	58,775	60,807	62,910	65,086	65,737	66,394
Fire	1,846,418	1,975,871	1,957,621	2,072,326	2,072,326	2,173,957	2,280,648	2,392,654	2,416,581	2,440,748
Community Development	582,391	718,268	614,537	687,211	687,211	720,806	741,262	765,898	792,374	819,960
Street Admin.	289,159	390,701	379,753	445,393	445,393	309,181	317,460	328,490	341,288	354,614
Streets Operating	1,951,485	2,302,236	2,302,236	2,522,062	2,522,062	2,409,665	2,441,955	2,520,355	2,443,692	2,510,083
Parks	897,747	1,147,210	1,147,210	1,180,306	1,180,306	1,209,644	1,294,043	1,235,698	1,332,654	1,376,320
Recreation	605,754	744,146	674,928	762,557	762,557	776,412	796,058	812,512	839,793	868,739
Sports Complex	432,604	392,356	385,605	413,496	413,496	426,549	394,152	404,161	417,895	432,201
Library	759,582	904,397	904,397	908,468	908,468	941,049	972,970	990,975	1,023,093	1,056,457
Information Technology	237,719	268,300	265,952	289,745	289,745	299,885	304,200	287,295	290,168	293,070
Swimming Pool	119,984	133,168	130,846	135,826	135,826	136,115	138,833	142,607	147,108	151,772
Human Resources	679,887	1,010,268	771,097	1,023,722	1,023,722	1,006,221	1,048,635	1,098,736	1,130,271	1,163,246
Public Transportation	6,532	6,181	6,181	6,243	6,243	6,305	6,368	6,432	6,496	6,561
Senior Bus	73,839	100,091	97,985	119,142	119,142	104,088	107,063	128,251	113,690	117,255
Finance		467,027	460,096	489,213	489,213	499,413	525,528	540,377	624,394	639,886
Total General Fund	15,448,594	18,155,822	17,663,312	18,803,062	18,823,062	19,115,796	19,675,504	20,225,951	20,826,170	21,450,210
Sewer Fund Operating Expenditures										
Operating Expenditures	3,193,826	3,924,263	3,851,013	3,683,401	3,683,401	3,828,226	3,988,328	4,161,533	4,241,846	4,303,578
Storm Water Management	34,512	54,000	54,000	54,540	54,540	55,085	55,636	56,193	56,754	57,322
Total Sewer Fund	3,228,338	3,978,263	3,905,013	3,737,941	3,737,941	3,883,311	4,043,964	4,217,726	4,298,600	4,360,900
Police Academy Operating Expenditures										
Police Academy	82,004	95,104	95,104	98,596	98,596	99,247	102,891	106,691	110,710	114,909
Total Police Academy Fund	82,004	95,104	95,104	98,596	98,596	99,247	102,891	106,691	110,710	114,909

CITY OF LA VISTA FY19 FY20 BIENNIAL BUDGET
GENERAL FUND SUMMARY

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
Revenues										
Property Tax	6,543,510	8,102,903	8,027,338	8,138,063	8,754,466	9,366,062	10,962,255	11,312,726	12,293,284	12,647,996
Sales Tax	3,863,546	5,196,961	4,818,204	5,637,486	4,691,663	4,971,447	5,351,513	5,548,294	5,735,281	5,916,670
Payments in Lieu of Taxes	253,054	281,875	305,721	288,922	288,922	296,145	303,549	311,138	314,249	317,391
State Revenue	1,732,384	1,868,498	1,829,273	1,958,268	1,958,268	2,052,442	2,151,242	2,254,894	2,277,443	2,300,218
Occupation and Franchise Taxes	884,146	882,000	870,000	883,900	883,900	860,990	863,030	890,100	899,001	907,991
Hotel Occupation Tax	1,013,471	1,007,475	1,007,475	1,017,550	1,017,550	1,027,725	1,038,000	1,048,383	1,058,867	1,069,456
Licenses and Permits	641,327	460,250	455,150	440,250	440,250	444,395	448,579	452,807	457,337	461,910
Interest Income	57,067	30,992	86,193	28,708	28,708	22,203	23,358	29,850	30,149	30,450
Recreation Fees	186,095	170,710	176,036	172,710	172,710	172,210	172,210	172,210	173,934	175,676
Special Services	19,504	19,500	19,000	19,500	19,500	19,500	19,500	19,500	19,695	19,892
Grant Income	132,918	163,185	146,370	150,575	150,575	145,575	145,575	145,575	147,031	148,502
Restaurant Tax	0	0	0	0	700,000	700,000	700,000	700,000	700,000	700,000
Miscellaneous	432,541	250,942	305,284	329,213	243,213	248,719	249,071	249,675	252,171	254,694
Total Revenue	15,759,563	18,435,291	18,046,044	19,065,145	19,349,725	20,327,413	22,427,882	23,135,152	24,358,442	24,950,846
Expenditures										
Salary & Benefits	9,370,321	10,980,078	10,503,442	11,455,487	11,455,487	11,922,628	12,353,669	12,734,235	13,265,423	13,819,748
Commodities	418,588	527,652	525,249	519,914	519,914	528,558	525,142	532,770	538,098	543,482
Contractual Services	4,255,917	4,832,464	4,731,690	5,073,647	5,093,647	5,085,886	5,207,902	5,374,480	5,427,339	5,480,720
Maintenance	591,546	755,869	821,462	699,126	699,126	750,744	727,656	734,902	742,250	749,669
Other Charges	270,061	317,612	338,523	304,081	304,081	327,980	361,135	349,564	353,060	356,591
Total Expenditures	14,906,433	17,413,675	16,920,366	18,052,255	18,072,255	18,615,796	19,175,504	19,725,951	20,326,170	20,950,210
Total Capital Items	542,161	742,147	742,946	750,807	750,807	500,000	500,000	500,000	500,000	500,000
Total Expenditures & Capital	15,448,594	18,155,822	17,663,312	18,803,062	18,823,062	19,115,796	19,675,504	20,225,951	20,826,170	21,450,210

CITY OF LA VISTA FY19 FY20 BIENNIAL BUDGET
GENERAL FUND SUMMARY

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
Other Financing Sources (Uses)										
RDF Transfer	0	0	0	0	0	0	(200,000)	(600,000)	(500,000)	(600,000)
EDP Transfer	(986,017)	0	0	0	0	(400,000)	(400,000)	(400,000)	(425,000)	(425,000)
OSP Transfer	(575,112)	(68,000)	(408,307)	(94,900)	(844,408)	(495,893)	(1,448,293)	(973,293)	(1,605,643)	(1,630,193)
DSF Transfer	0	(634,604)	(182,412)	(698,850)	(185,753)	(475,430)	(765,332)	(811,172)	(813,393)	(807,939)
CIP Transfer	0	0	0	0	0	0	0	0	0	0
SID Transfers	0	0	0	0	0	0	1,144,135	0	0	0
Police Academy Transfers	(20,000)	(20,000)	(20,000)	(21,000)	0	0	0	0	0	0
Lottery Transfer	73,277	96,902	122,652	100,293	100,293	103,804	107,437	111,197	112,309	113,432
Qualified Sinking Fund Transfer	0	(50,000)	(50,000)	0	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
Total Other Uses of Funds	(1,507,852)	(675,702)	(538,067)	(714,457)	(1,329,868)	(1,667,519)	(1,962,053)	(3,073,268)	(3,631,727)	(3,749,700)
Prior Year Fund Balance	7,034,078	5,837,195	5,837,195	5,681,860	5,681,860	4,878,655	4,422,753	5,213,078	5,049,011	4,949,556
Net Change	(1,196,883)	(396,233)	(155,335)	(452,374)	(803,205)	(455,902)	790,325	(164,067)	(99,455)	(249,064)
Ending Fund Balance	5,837,195	5,440,962	5,681,860	5,229,486	4,878,655	4,422,753	5,213,078	5,049,011	4,949,556	4,700,492
Actual Operating Reserve %	39%	31%	34%	29%	27%	24%	27%	26%	24%	22%
Target Operating Reserve %	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
Over (Under) Target	19%	11%	14%	9%	7%	4%	7%	6%	4%	2%
General Fund Sales Tax Incentive										
Reserve Balance	1,961,358	1,961,358	1,731,375	1,741,375	1,706,375	1,681,375	1,656,375	1,631,375	1,606,375	1,581,375
Reserve Excluding Sls Tx Rsve	3,875,837	3,479,604	3,950,486	3,488,112	3,172,281	2,741,379	3,556,704	3,417,637	3,343,182	3,119,118
Reserve % Excluding Sales Tax R	26%	20%	23%	19%	18%	15%	19%	17%	16%	15%
Impact of Sls Tx Reserve	13%	11%	11%	10%	9%	9%	8%	9%	8%	7%
Sales Tax Incentive Refund Reserve										
Beginning Balance	1,528,525	1,961,358	1,961,358	1,731,375	1,731,375	1,706,375	1,681,375	1,656,375	1,631,375	1,606,375
Contribution to Reserve	750,000	675,000	104,167	1,260,000	725,000	725,000	725,000	725,000	725,000	725,000
Reserve Used	(317,167)	(675,000)	(334,150)	(1,250,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
Ending Balance	1,961,358	1,961,358	1,731,375	1,741,375	1,706,375	1,681,375	1,656,375	1,631,375	1,606,375	1,581,375

CITY OF LA VISTA FY19 FY20 BIENNIAL BUDGET

SEWER FUND SUMMARY

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
REVENUES										
Sewer Service Charges	125,928	70,173	100,000	11,000	25,095	26,350	27,667	29,051	29,632	30,225
Sewer User Fees	3,719,401	4,352,612	4,352,612	4,794,872	4,277,805	4,494,950	4,723,033	4,962,749	5,214,397	5,318,685
Sales Tax Collection Fee	734	115	115	18	18	19	20	21	21	21
Sewer Hookup Fee	80,737	100,000	100,000	100,000	103,115	103,115	103,115	103,115	103,115	103,115
Interest Income	9,328	6,009	8,071	4,059	4,059	5,680	6,083	7,732	7,809	7,887
Bond Proceeds	-	-	-	-	4,045,000	-	-	-	-	-
Total Revenue	3,936,128	4,528,909	4,560,798	4,909,949	4,410,092	8,675,114	4,859,918	5,102,668	5,354,974	5,459,933
EXPENDITURES										
Salary & Benefits	494,806	618,649	596,208	581,719	581,719	575,740	598,408	616,169	641,327	667,552
Commodities	13,784	39,046	39,046	39,200	39,200	39,606	40,007	40,415	40,820	41,229
Contractual Services	2,603,175	2,869,232	2,824,324	3,002,971	3,002,971	3,144,921	3,291,698	3,446,475	3,480,938	3,515,749
Maintenance	37,919	68,201	69,277	68,884	68,884	69,573	70,268	70,970	71,681	72,397
Other Charges	22,935	11,227	13,250	11,338	11,338	13,471	13,583	13,697	13,834	13,973
Debt Service	-	-	-	-	-	155,900	294,600	294,100	293,400	297,400
Capital Improvement Program	-	125,000	172,000	-	50,000	3,800,000	-	450,000	-	-
Total Expenditures	3,172,619	3,731,355	3,714,105	3,704,112	3,754,112	7,799,211	4,308,564	4,931,826	4,542,000	4,608,300
Total Capital Items	55,719	371,908	362,908	33,829	33,829	40,000	30,000	30,000	50,000	50,000
Total Expenditures & Capital	3,228,338	4,103,263	4,077,013	3,737,941	3,787,941	7,839,211	4,338,564	4,961,826	4,592,000	4,658,300
Other Financing Sources (Uses)										
Lottery Transfer	4,673	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Sewer Reserve Transfer	0	(1,201,125)	(1,201,125)	(1,172,665)	(728,630)	0	(1,225,601)	0	(846,457)	(788,058)
Total Other Uses of Funds	4,673	(1,198,125)	(1,198,125)	(1,169,665)	(725,630)	3,000	(1,222,601)	3,000	(843,457)	(785,058)

CITY OF LA VISTA FY19 FY20 BIENNIAL BUDGET
SEWER FUND SUMMARY

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
Prior Year Fund Balance	1,052,341	1,764,804	1,764,804	1,050,464	1,050,464	946,985	1,785,888	1,084,641	1,228,483	1,148,000
Net Change	712,463	(772,479)	(714,340)	2,343	(103,479)	838,903	(701,247)	143,842	(80,483)	16,575
Ending Fund Balance	1,764,804	992,325	1,050,464	1,052,807	946,985	1,785,888	1,084,641	1,228,483	1,148,000	1,164,575
Actual Operating Reserve %	55%	24%	26%	28%	25%	23%	25%	25%	25%	25%
Target Operating Reserve %	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Over (Under) Target	30%	-1%	1%	3%	0%	-2%	0%	0%	0%	0%
Sewer Reserve Fund Balance	-	1,204,128	1,207,125	1,204,128	1,944,692	1,956,561	3,184,572	3,190,548	4,043,041	4,837,195

CITY OF LA VISTA FY19 FY20 BIENNIAL BUDGET
DEBT SERVICE FUND SUMMARY

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
REVENUES										
Property Tax	2,077,173	940,376	930,853	938,921	1,014,399	888,479	1,044,239	1,075,157	1,172,652	1,207,556
Sales Tax	1,931,773	2,598,480	2,409,102	2,818,742	2,345,832	2,485,723	2,675,758	2,774,147	2,867,639	2,958,334
Special Assessments - Principal	67,283	50,000	334,296	50,000	50,000	50,000	50,000	50,000	50,500	51,005
Special Assessments - Interest	13,455	25,000	115,512	25,000	25,000	25,000	25,000	25,000	25,250	25,503
Bond Proceeds	3,160,123	0	0	0	0	0	0	0	0	0
Interest Income	46,363	18,586	35,000	11,937	11,937	11,795	9,593	12,124	12,245	12,367
Other	608,253	600,469	600,469	600,220	600,220	599,558	602,757	605,034	611,084	617,195
Total Revenue	7,904,423	4,232,911	4,425,232	4,444,820	4,047,388	4,060,555	4,407,347	4,541,462	4,739,370	4,871,960
EXPENDITURES										
Operating - Other										
Debt Service - Bond Principal	5,910,000	3,180,000	2,895,000	2,967,500	2,605,000	3,082,692	3,388,887	2,768,503	2,122,829	2,157,228
Debt Service - Bond Interest	556,272	665,080	416,593	731,757	414,237	414,654	579,323	593,904	542,650	500,113
County Treasurer Fees	21,039	9,094	17,396	9,059	9,059	9,469	11,635	11,975	12,095	12,216
Debt Payment - PFD	289,284	122,513	122,513	121,611	121,611	120,891	121,084	121,041	122,251	123,474
Financial/Legal Fees	38,025	153,775	153,775	3,775	3,775	78,775	3,775	3,775	3,813	3,851
Total Expenditures	6,814,620	4,130,462	3,605,277	3,833,702	3,153,682	3,706,481	4,104,704	3,499,198	2,803,638	2,796,882
Other Financing Sources (Uses)										
Lottery Transfer	0	0	0	29,029	29,029	161,035	169,278	171,827	168,827	170,752
Transfer from SID	0	0	0	0	0	0	0	0	0	0
Transfer from General Fund (Hwy A)	0	634,604	182,412	698,850	185,753	475,430	765,332	811,172	813,393	807,939
Trf from CIP	0	90,000	90,000	0	0	0	0	0	0	0
Transfer to CIP	(1,291,842)	(2,324,012)	(3,434,262)	(702,500)	(702,500)	(2,500,000)	(400,000)	(1,400,000)	(1,500,000)	0
Transfer to OSP	0	(655,094)	(550,565)	(713,538)	(552,503)	(548,790)	(548,690)	(548,390)	(552,840)	(551,495)
Transfer to EDP	0	(200,000)	(200,000)	(200,000)	0	0	0	0	0	0
Transfer to RDF	0	0	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Funds	(1,291,842)	(2,454,502)	(3,912,415)	(888,159)	(1,040,221)	(2,412,325)	(14,080)	(965,391)	(1,070,620)	427,196

CITY OF LA VISTA FY19 FY20 BIENNIAL BUDGET
DEBT SERVICE FUND SUMMARY

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
Prior Year Fund Balance	5,805,205	5,603,166	5,603,166	2,510,706	2,510,706	2,364,191	305,940	594,503	671,376	1,536,488
Net Change	(202,039)	(2,352,053)	(3,092,460)	(277,041)	(146,515)	(2,058,251)	288,563	76,873	865,112	2,502,274
Ending Fund Balance	5,603,166	3,251,113	2,510,706	2,233,665	2,364,191	305,940	594,503	671,376	1,536,488	4,038,762
Debt Service Coverage Ratio	1.04	0.95	1.03	1.07	1.01	1.00	1.04	1.29	1.70	1.75
Target DSCR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Over (Under) Target	0.04	(0.05)	0.03	0.07	0.01	-	0.04	0.29	0.70	0.75
Sales Tax Incentive Refund Reserve										
Beginning Balance	764,263	980,679	980,679	865,687	865,687	853,187	840,687	828,187	815,687	803,187
Contribution to Reserve	375,000	337,500	52,083	630,000	362,500	362,500	362,500	362,500	362,500	362,500
Reserve Used	(158,584)	(337,500)	(167,075)	(625,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)
Ending Balance	980,679	980,679	865,687	870,687	853,187	840,687	828,187	815,687	803,187	790,687

CITY OF LA VISTA

FY19 FY20 BIENNIAL BUDGET

CAPITAL FUND SUMMARY

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
REVENUES										
MISC. REVENUE/MISC. BILLING AR	0	800,000	800,000	0	0	0	0	0	0	0
INTEREST INCOME & GAIN/LOSS	107	11,366	0	22,411	22,411	21,753	548	548	553	559
BOND PROCEEDS	0	10,270,000	0	2,500,000	8,500,000	5,062,354	0	0	0	0
Total Revenue	107	11,081,366	800,000	2,522,411	8,522,411	5,084,107	548	548	553	559
EXPENDITURES - Capital Improvement Program										
Streets	881,226	8,228,512	3,297,525	2,800,000	8,143,912	5,159,600	500,000	1,400,000	560,000	0
Parks	940,261	457,500	300,000	452,500	460,000	633,500	50,000	50,000	1,000,000	0
Buildings and Grounds	0	0	0	0	0	0	0	0	0	0
Sewer	137,265	0	0	0	0	0	0	0	0	0
Recreation	0	0	0	0	0	0	0	0	0	0
Community Development	6,089,485	0	0	0	0	0	0	0	0	0
Public Works	0	0	0	0	0	0	0	0	0	0
Information Technology	27,773	0	0	0	0	0	0	0	0	0
Sports Complex	0	0	0	138,000	138,000	0	0	0	0	0
Public Safety	0	0	0	0	0	0	0	0	0	0
Administration	0	100,000	10,000	150,000	150,000	2,000,000	0	0	0	0
Fire Department	0	0	0	0	0	0	0	0	0	0
Public Buildings	0	196,000	196,000	252,000	375,000	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Total Expenditures	8,076,010	8,982,012	3,803,525	3,792,500	9,266,912	7,793,100	550,000	1,450,000	1,560,000	0
Other Financing Sources (Uses)										
(NET) INTER-FUND TRANSFER(S)	8,332,511	(90,000)	(90,000)	0	0	0	0	0	0	0
TRANSFER DSF	0	2,324,012	3,434,262	702,500	702,500	2,500,000	400,000	1,400,000	1,500,000	0
TRANSFER RDF	0	0	0	0	0	0	0	0	0	0
LOTTERY TRANSFER (BUDGETED)	71,418	246,000	246,000	440,000	440,000	50,000	50,000	50,000	50,000	50,000
Total Other Sources/Uses of Funds	8,403,929	2,480,012	3,590,262	1,142,500	1,142,500	2,550,000	450,000	1,450,000	1,550,000	50,000
Prior Year Fund Balance	(881,980)	(553,954)	(553,954)	32,783	32,783	430,782	271,789	172,337	172,885	163,438
Net Change	328,026	4,579,366	586,737	(127,589)	397,999	(158,993)	(99,452)	548	(9,447)	50,559
Ending Fund Balance	(553,954)	4,025,412	32,783	(94,806)	430,782	271,789	172,337	172,885	163,438	213,997

CITY OF LA VISTA

LOTTERY FUND SUMMARY

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
REVENUES										
Community Betterment	818,558	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000
Interest Income	29,428	16,691	35,000	16,420	16,420	14,982	16,436	17,520	17,695	17,872
Taxes - Form 51	326,501	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000
Bond Proceeds	0	0	0	0	0	0	0	0	0	0
Miscellaneous	9,186	0	610	0	0	0	0	0	0	0
Total Revenue	1,183,673	1,206,691	1,225,610	1,206,420	1,206,420	1,204,982	1,206,436	1,207,520	1,207,695	1,207,872
EXPENDITURES - Contractual Services										
Professional Services	91,971	251,068	251,068	184,159	184,159	154,181	136,246	157,354	158,928	160,519
Events Marketing	29,813	31,668	31,668	29,734	29,734	30,625	31,545	32,491	32,816	33,145
Concerts & Movie Nights	8,532	13,721	13,721	11,145	11,145	11,480	11,824	12,179	12,301	12,424
Recreation Events	6,943	4,507	4,507	4,642	4,642	4,781	4,925	5,073	5,124	5,175
Community Events	11,312	43,723	43,723	63,560	63,560	33,907	14,264	14,633	14,779	14,925
Salute to Summer	28,704	30,743	30,743	31,746	31,746	37,907	38,896	39,910	40,310	40,714
Other Contractual Services	24,790	34,745	34,745	35,090	35,090	40,575	40,700	40,630	41,036	41,446
Other Charges (Taxes)	326,501	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Total Expenditures	528,566	760,175	760,175	710,076	710,076	663,456	628,400	652,270	655,294	658,348

CITY OF LA VISTA

LOTTERY FUND SUMMARY

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
Other Financing Sources (Uses)										
General Fund Transfer	(54,888)	(96,902)	(122,652)	(100,293)	(100,293)	(103,804)	(107,437)	(111,197)	(112,309)	(113,432)
Debt Service Fund Transfer						(161,035)	(169,278)	(171,827)	(168,827)	(170,752)
Sewer Fund Transfer	(4,673)	(3,000)	(3,000)	(32,029)	(32,029)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Golf Fund Transfer	(728)	0	0	0	0	0	0	0	0	0
CIP Transfer	(71,418)	(246,000)	(246,000)	(440,000)	(440,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
RDF Transfer	0	0	0	0	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
QSF Transfer	0	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Total Other Uses of Funds	(131,707)	(395,902)	(421,652)	(622,322)	(822,322)	(567,839)	(579,715)	(586,024)	(584,136)	(587,184)
Prior Year Fund Balance	2,659,199	3,182,599	3,182,599	3,226,382	3,226,382	2,900,404	2,874,091	2,872,412	2,841,638	2,809,903
Net Change	523,400	50,614	43,783	(125,978)	(325,978)	(26,313)	(1,679)	(30,774)	(31,735)	(37,660)
Ending Fund Balance	3,182,599	3,233,213	3,226,382	3,100,404	2,900,404	2,874,091	2,872,412	2,841,638	2,809,903	2,772,243

CITY OF LA VISTA

FY19 FY20 BIENNIAL BUDGET

ECONOMIC DEVELOPMENT FUND SUMMARY

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
REVENUES										
JQH Payments	16,556,770	0	0	0	0	0	0	0	0	0
Bond Proceeds	0	3,000,000	0	0	3,000,000	0	0	0	0	0
Interest Income	6,934	718	35	517	517	0	0	0	0	0
Total Revenue	16,563,704	3,000,718	35	517	3,000,517	0	0	0	0	0
EXPENDITURES										
Debt Service - Bond Principal	16,420,000	0	0	230,000	0	302,778	307,778	317,778	327,778	337,778
Debt Service - Bond Interest	1,431,476	59,559	0	115,897	62,466	118,804	111,953	104,059	94,990	85,122
Grants	0	3,000,000	0	0	3,000,000	0	0	0	0	0
Financial Fees	736	75,000	0	0	75,000	0	0	0	0	0
Total Expenditures	17,852,212	3,134,559	0	345,897	3,137,466	421,582	419,731	421,837	422,768	422,900
Other Financing Sources (Uses)										
General Fund Transfer - Sales Tax	986,017	0	0	0	0	400,000	400,000	400,000	425,000	425,000
Debt Service Fund Transfer - Sales Tax	0	200,000	200,000	200,000	0	0	0	0	0	0
Total Other Uses of Funds	986,017	200,000	200,000	200,000	0	400,000	400,000	400,000	425,000	425,000
Prior Year Fund Balance	309,424	6,933	6,933	206,968	206,968	70,019	48,437	28,706	6,869	9,101
Net Change	(302,491)	66,159	200,035	(145,380)	(136,949)	(21,582)	(19,731)	(21,837)	2,232	2,100
Ending Fund Balance	6,933	73,092	206,968	61,588	70,019	48,437	28,706	6,869	9,101	11,201

CITY OF LA VISTA FY19 FY20 BIENNIAL BUDGET
OFF-STREET PARKING FUND SUMMARY

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
REVENUES										
Interest Income	6	464	10,000	771	771	3,101	4,134	5,134	5,185	5,237
Bond Proceeds	4,978,799	2,503,611	0	5,960,000	0	0	5,960,000	5,960,000	0	0
Parking Garage Fees	0	0	0	0	115,000	115,000	115,000	365,000	615,000	615,000
Total Revenue	4,978,805	2,504,075	10,000	5,960,771	115,771	118,101	6,079,134	6,330,134	620,185	620,237
EXPENDITURES										
Commodities	6,312	13,272	4,000	17,365	17,365	17,538	17,713	17,888	18,064	18,241
Contractual Services	15,114	32,918	32,918	45,318	220,518	222,518	224,538	426,578	630,844	637,152
Maintenance	5,229	20,801	20,801	31,404	31,404	32,448	33,448	34,448	35,448	36,448
Debt Service - Bond Principal	470,000	670,000	670,000	950,000	685,000	695,000	890,000	915,000	1,130,000	1,165,000
Debt Service - Bond Interest	75,115	249,901	220,872	584,946	210,911	198,683	480,733	455,433	727,233	690,438
Land/Construction	0	6,852,315	4,352,315	6,000,000	850,000	0	6,350,000	6,000,000	0	0
Financial Fees	34,750	150,750	1,000	76,000	76,500	1,500	77,000	2,000	2,000	2,000
Total Expenditures	606,520	7,989,957	5,301,906	7,705,033	2,091,698	1,167,687	8,073,432	7,851,347	2,543,589	2,549,279
Other Financing Sources (Uses)										
Transfer In - General Fund	575,112	68,000	68,000	94,900	500,000	150,000	550,000	75,000	300,000	325,000
Transfer In - General Fund DS	0	0	340,307	0	344,408	345,893	898,293	898,293	1,305,643	1,305,193
Transfer In - Debt Service Fund	0	655,094	550,565	713,538	552,503	548,790	548,690	548,390	552,840	551,495
Transfer In - Redevelopment Fund	0	415,557	0	897,408	0	0	0	0	0	0
Total Other Uses of Funds	575,112	1,138,651	958,872	1,705,846	1,396,911	1,044,683	1,996,983	1,521,683	2,158,483	2,181,688

CITY OF LA VISTA FY19 FY20 BIENNIAL BUDGET

OFF-STREET PARKING FUND SUMMARY

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
Prior Year Fund Balance	(3,158)	4,944,239	4,944,239	611,205	611,205	32,189	27,286	29,971	30,441	265,520
Net Change - Operations	4,947,397	(4,347,231)	(4,333,034)	(38,416)	(579,016)	(4,903)	2,685	470	235,079	252,646
Ending Fund Balance	4,944,239	597,008	611,205	572,789	32,189	27,286	29,971	30,441	265,520	518,166
Actual Operating Reserve %					9%	10%	8%	6%	39%	75%
Target Operating Reserve %					20%	20%	20%	20%	20%	20%
Over (Under) Target					-11%	-10%	-12%	-14%	19%	55%
Debt Service Coverage Ratio	1.16	1.01	1.05	1.13	1.13	1.14	1.14	1.33	1.33	1.33
Target DSCR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Over (Under) Target	0.16	0.01	0.05	0.13	0.13	0.14	0.14	0.33	0.33	0.33

CITY OF LA VISTA FY19 FY20 BIENNIAL BUDGET

REDEVELOPMENT FUND SUMMARY

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
REVENUES										
Sales Tax	1,931,773	2,598,480	2,409,102	2,818,742	2,345,832	2,485,723	2,675,758	2,774,147	2,867,639	2,958,334
GBOT - Retail Sales	0	500,000	0	800,000	29,485	34,657	109,218	125,421	139,176	148,662
GBOT - Event Sales	0	0	0	0	0	0	74,900	146,213	148,426	150,684
Bond Proceeds	18,764,286	17,130,000	0	0	6,500,000	22,950,000	10,600,000	0	2,500,000	0
Interest Income	50,525	65,818	46,738	66,252	66,252	44,737	40,000	20,000	20,000	1,000
Total Revenue	20,746,584	20,294,298	2,455,840	3,684,994	8,941,569	25,515,117	13,499,876	3,065,781	5,675,241	3,258,680
EXPENDITURES										
Contract - Professional Services	440,743	656,639	656,639	300,000	300,000	300,000	300,000	300,000	100,000	100,000
Other:										
Debt Service - Bond Principal	11,495,000	775,000	495,000	1,190,000	505,000	955,000	2,001,250	2,439,053	2,501,313	2,751,938
Debt Service - Bond Interest	393,207	1,000,918	637,618	1,546,004	728,187	1,054,246	1,311,035	1,416,400	1,354,775	1,290,328
Land/Construction	0	10,780,187	4,146,451	6,035,731	10,400,000	16,900,000	9,000,000	2,500,000	2,500,000	0
Financial/Legal Fees	78,735	75,500	75,500	500	500	75,500	750	750	758	766
Total Expenditures	12,407,685	13,288,244	6,011,208	9,072,235	11,933,687	19,284,746	12,613,035	6,656,203	6,456,846	4,143,032
Other Financing Sources (Uses)										
Transfer from Lottery	0	0	0	0	200,000	200,000	200,000	200,000	200,000	200,000
Transfer from GF	0	0	0	0	0	0	200,000	600,000	500,000	600,000
Transfer from DSF	0	0	0	0	0	0	0	0	0	0
Transfer to CIP	(7,040,669)	0	0	0	0	0	0	0	0	0
Transfer to OSP	0	(415,557)	0	(897,408)	0	0	0	0	0	0
Transfer to EDP	0	0	0	0	0	0	0	0	0	0
Total Other Uses of Funds	(7,040,669)	(415,557)	0	(897,408)	200,000	200,000	400,000	800,000	700,000	800,000
Prior Year Fund Balance	9,038,898	10,337,128	10,337,128	6,781,760	6,781,760	3,989,642	10,420,013	11,706,854	8,916,432	8,834,827
Net Change	1,298,230	6,590,497	(3,555,368)	(6,284,649)	(2,792,118)	6,430,371	1,286,841	(2,790,422)	(81,605)	(84,352)
Ending Fund Balance	10,337,128	16,927,625	6,781,760	497,111	3,989,642	10,420,013	11,706,854	8,916,432	8,834,827	8,750,475

CITY OF LA VISTA FY19 FY20 BIENNIAL BUDGET

REDEVELOPMENT FUND SUMMARY

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
Debt Service Coverage Ratio	5.11	1.78	2.17	1.35	2.14	1.38	0.94	0.85	0.88	0.86
Target DSCR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Over (Under) Target	4.11	0.78	1.17	0.35	1.14	0.38	(0.06)	(0.15)	(0.12)	(0.14)
RDF Sales Tax Incentive Reserve										
Balance	980,679	980,679	865,687	870,687	853,187	840,687	828,187	815,687	803,187	790,687
Sales Tax Incentive Refund Reserve										
Beginning Balance	764,263	980,679	980,679	865,687	865,687	853,187	840,687	828,187	815,687	803,187
Contribution to Reserve	375,000	337,500	52,083	630,000	362,500	362,500	362,500	362,500	362,500	362,500
Reserve Used	(158,584)	(337,500)	(167,075)	(625,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)
Ending Balance	980,679	980,679	865,687	870,687	853,187	840,687	828,187	815,687	803,187	790,687

CITY OF LA VISTA FY19 FY20 BIENNIAL BUDGET

POLICE ACADEMY FUND

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
REVENUES										
Police Academy Revenue	80,862	80,000	80,877	84,000	100,000	110,000	110,000	115,000	116,150	117,312
Interest Income	187	55	55	83	83	141	182	226	228	230
Total Revenue	81,049	80,055	80,932	84,083	100,083	110,141	110,182	115,226	116,378	117,542
EXPENDITURES										
Personnel Services	64,924	76,404	76,404	79,672	79,672	80,114	83,545	87,129	90,954	94,955
Commodities	2,803	3,500	3,500	3,535	3,535	3,555	3,575	3,595	3,630	3,666
Contractual Services	7,075	11,700	11,700	11,854	11,854	12,008	12,165	12,325	12,448	12,573
Maintenance	0	0	0	0	0	0	0	0	0	0
Other Charges	7,202	3,500	3,500	3,535	3,535	3,570	3,606	3,642	3,678	3,715
Total Expenditures	82,004	95,104	95,104	98,596	98,596	99,247	102,891	106,691	110,710	114,909
Other Financing Sources (Uses)										
General Fund Transfer	20,000	20,000	20,000	21,000	0	0	0	0	0	0
Total Other Uses of Funds	20,000	20,000	20,000	21,000	0	0	0	0	0	0
Prior Year Fund Balance	0	19,045	19,045	24,873	24,873	26,360	37,254	44,545	53,080	58,748
Net Change	19,045	4,951	5,828	6,487	1,487	10,894	7,291	8,535	5,668	2,633
Ending Fund Balance	19,045	23,996	24,873	31,360	26,360	37,254	44,545	53,080	58,748	61,381
Actual Operating Reserve %	23%	25%	26%	32%	27%	38%	43%	50%	53%	53%
Target Operating Reserve %	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
Over (Under) Target	3%	5%	6%	12%	7%	18%	23%	30%	33%	33%

CITY OF LA VISTA FY19 FY20 BIENNIAL BUDGET

TIF CITY CENTRE PHASE 1A

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
REVENUES										
TIF Revenue	0	0	9,034	541,612	541,612	541,612	541,612	541,612	547,028	552,498
Interest Income	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	0	9,034	541,612	541,612	541,612	541,612	541,612	547,028	552,498
EXPENDITURES - Other										
Debt Service	0	0	0	536,196	536,196	536,196	536,196	536,196	541,558	546,974
Other Charges	0	0	12,454	5,416	5,416	5,416	5,416	5,416	5,470	5,525
Total Expenditures	0	0	12,454	541,612	541,612	541,612	541,612	541,612	547,028	552,499
Other Financing Sources (Uses)										
Transfer	0	0	0	0	0	0	0	0	0	0
Total Other Uses of Funds	0	0	0	0	0	0	0	0	0	0
Prior Year Fund Balance	0	0	0	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)
Net Change	0	0	(3,420)	0	0	0	0	0	0	(1)
Ending Fund Balance	0	0	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,420)	(3,421)
Debt Service Coverage Ratio	0.00	0.00	0.00	1.01	1.01	1.01	1.01	1.01	1.01	1.01
Target DSCR				1.00	1.00	1.00	1.00	1.00	1.00	1.00
Over (Under) Target				0.01	0.01	0.01	0.01	0.01	0.01	0.01

CITY OF LA VISTA FY19 FY20 BIENNIAL BUDGET
TIF CITY CENTRE PHASE 1B

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
REVENUES										
TIF Revenue	0	0	0	0	0	838,186	838,186	838,186	846,568	855,034
Interest Income	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	838,186	838,186	838,186	846,568	855,034
EXPENDITURES - Other										
Debt Service	0	0	0	0	0	829,804	829,804	829,804	838,102	846,483
Other Charges	0	0	19,136	0	0	8,382	8,382	8,382	8,466	8,551
Total Expenditures	0	0	19,136	0	0	838,186	838,186	838,186	846,568	855,034
Other Financing Sources (Uses)										
Transfer	0	0	0	0	0	0	0	0	0	0
Total Other Uses of Funds	0	0	0	0	0	0	0	0	0	0
Prior Year Fund Balance	0	0	0	(19,136)	(19,136)	(19,136)	(19,136)	(19,136)	(19,136)	(19,136)
Net Change	0	0	(19,136)	0	0	0	0	0	0	0
Ending Fund Balance	0	0	(19,136)	(19,136)	(19,136)	(19,136)	(19,136)	(19,136)	(19,136)	(19,136)
Debt Service Coverage Ratio	0.00	0.00	0.00	0.00	0.00	1.01	1.01	1.01	1.01	1.01
Target DSCR						1.00	1.00	1.00	1.00	1.00
Over (Under) Target						0.01	0.01	0.01	0.01	0.01

CITY OF LA VISTA FY19 FY20 BIENNIAL BUDGET
SEWER RESERVE FUND

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
REVENUES										
Interest Income	0	3,003	6,000	8,937	8,937	11,869	2,410	5,976	6,036	6,096
Total Revenue	0	3,003	6,000	8,937	8,937	11,869	2,410	5,976	6,036	6,096
EXPENDITURES										
Other Charges	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0
Other Financing Sources (Uses)										
Transfer In	0	1,201,125	1,201,125	1,172,665	728,630		1,225,601	0	846,457	788,058
Transfer Out					0					
Total Other Uses of Funds	0	1,201,125	1,201,125	1,172,665	728,630	0	1,225,601	0	846,457	788,058
Prior Year Fund Balance	0	0	0	1,207,125	1,207,125	1,944,692	1,956,561	3,184,572	3,190,548	4,043,041
Net Change	0	1,204,128	1,207,125	1,181,602	737,567	11,869	1,228,011	5,976	852,493	794,154
Ending Fund Balance	0	1,204,128	1,207,125	2,388,727	1,944,692	1,956,561	3,184,572	3,190,548	4,043,041	4,837,195

CITY OF LA VISTA FY19 FY20 BIENNIAL BUDGET
QUALIFIED SINKING FUND

	FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted	FY20 Proposed	FY21 Projection	FY22 Projection	FY23 Projection	FY24 Projection	FY25 Projection
REVENUES										
Interest Income	0	250	500	625	625	750	750	750	758	766
Total Revenue	0	250	500	625	625	750	750	750	758	766
EXPENDITURES										
Other Charges	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0
Other Financing Sources (Uses)										
Transfer from General Fund	0	50,000	50,000	0	400,000	400,000	400,000	400,000	400,000	400,000
Transfer from Lottery Fund	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Other Uses of Funds	0	100,000	100,000	50,000	450,000	450,000	450,000	450,000	450,000	450,000
Prior Year Fund Balance	0	0	0	100,500	100,500	551,125	1,001,875	1,452,625	1,903,375	2,354,133
Net Change	0	100,250	100,500	50,625	450,625	450,750	450,750	450,750	450,758	450,766
Ending Fund Balance	0	100,250	100,500	151,125	551,125	1,001,875	1,452,625	1,903,375	2,354,133	2,804,899