

FY21 & FY22 Biennial Budget

MID-BIENNIAL BUDGET UPDATE

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Introduction

The FY21 - FY22 Biennial Budget was adopted by the City Council on September 15, 2020. The purpose of the mid-biennial review is to update revenue and expenditure estimates and to ensure that fiscal decisions made during the current year and year-to-date activity are reflected in the budgets.

The FY21 – FY22 Biennial Budget was planned at a time of considerable uncertainty during the early months of a global pandemic. The FY21 budget was considered a short-term financial plan intended to sustain the ongoing operations of the City, while FY22 reflected more of a return to normal. Fortunately, despite the losses in the hospitality sector of the local economy, the City was not impacted as dramatically as anticipated.

Budget Overview

The following table is a summary of the FY20 Actuals, FY21 year-end estimates (YEE), FY22 revenue & expenditure estimates, and anticipated capital projects for All Funds.

TABLE 1 ALL FUNDS SUMMARY

	FY20 Actuals	FY21 Budget	FY21 Year –End Estimate	FY22 Adopted Budget	FY22 Recommended Budget
REVENUES BY FUND					
General	19,038,371	18,573,006	21,422,725	19,041,248	22,620,039
Sewer	4,232,516	4,469,263	4,469,022	8,687,819	8,686,972
Debt Service	3,614,134	3,401,489	4,057,455	3,471,003	4,025,724
Capital Improvement	248	6,490,387	7,897,858	610,382	3,153
Lottery	1,429,421	940,945	1,508,318	1,129,587	1,369,841
Economic Development	26	3,010,070	8,529,835	10,070	143,701
Off-Street Parking	15,204	24,111	20,668	10,070,412	12,047,635
Redevelopment	2,111,438	11,653,587	2,629,217	2,261,370	18,113,104
Police Academy	102,663	148,423	143,138	148,696	172,214
TIF - City Centre Phase 1A	95,628	305,081	305,081	514,534	514,534
TIF - City Centre Phase 1B	30,870	418,803	418,803	806,735	806,735
TIF - City Centre Phase 2	-	-	-	-	-
TIF - City Centre Phase 3	-	-	-	-	-
Sewer Reserve	7,525	17,747	9,644	11,747	4,601
Qualified Sinking Fund	756	3,757	2,409	4,632	3,173
TOTAL	30,678,800	49,456,669	51,414,173	46,768,235	68,511,426

TABLE 1

ALL FUNDS SUMMARY (CONTINUED)

	FY20 Actuals	FY21 Budget	FY21 Year-End Estimate	FY22 Adopted Budget	FY22 Recommended Budget
EXPENDITURES BY FUND					
General	16,564,137	19,306,753	18,887,967	20,388,771	21,261,787
Sewer	3,421,044	4,664,908	4,400,734	9,435,056	9,595,878
Debt Service	3,139,623	3,334,779	3,193,053	3,384,162	3,467,157
Capital Improvement	928,816	6,979,445	6,707,798	1,531,000	2,971,000
Lottery	541,355	685,187	713,346	657,151	742,977
Economic Development	-	1,082,510	8,534,500	2,239,553	467,168
Off-Street Parking	1,624,269	1,198,065	1,199,867	3,278,321	10,265,821
Redevelopment	4,633,520	5,988,575	2,862,342	7,384,800	9,846,866
Police Academy	97,275	116,612	116,552	124,797	192,358
TIF - City Centre Phase 1A	66,178	352,417	352,417	514,534	514,534
TIF - City Centre Phase 1B	15,590	434,083	434,083	806,735	806,735
TIF - City Centre Phase 2	-	-	-	-	-
TIF - City Centre Phase 3	-	-	-	-	-
Sewer Reserve	-	-	-	-	-
Qualified Sinking Fund	-	-	-	-	-
TOTAL	31,031,807	44,143,334	47,402,659	49,744,880	60,132,281

From a revenue perspective, Table 1 shows a FY21 YEE for All Funds projected at \$51.4 million, a \$1.9 million increase over the adopted budget of \$49.5 million. This is primarily the result of an anticipated \$1.5 million American Rescue Plan Act (ARPA) grant and positive budget variances.

Total expenditures and capital purchases for FY21 are anticipated to be \$47.4 million, which exceeds the adopted budget of \$44.1 million by \$3.3. This pertains to changes in Economic Development Program grant awards detailed on page 6. Because the FY21 YEE expenditure total for all funds is expected to exceed the adopted budget authority, it is necessary to amend the FY21 Budget.

Revenues for all funds in the FY22 recommended budget result in a \$22 million increase over the adopted budget of \$46.7 million. There are several factors that contribute to this revenue increase including: the preliminary assessed valuation impact on property tax (\$1.2 million), updated sales tax forecast (\$1.4 million), bond proceeds in the Redevelopment Fund (\$17 million) and the second half of anticipated American Rescue Plan Act grant funding (\$1.5 million).

Total expenditures and capital purchases for FY22 are projected to be \$60.1 million, which exceeds the adopted \$49.7 million budget by \$10.4 million. This expenditure increase relates to the construction of Parking Garage #2 and other construction projects. Because the FY22 recommended budget for all funds exceeds the adopted budget authority, a budget amendment is necessary. Recommended changes included in specific funds are discussed in the following All Funds Summary.

Fund Balance by Fund

FUND BALANCE OVERVIEW

The City's accounts are organized on the basis of funds and each fund is considered to be a separate accounting entity. Fund balance summaries for All Funds are shown on the following pages, with revenue and expenditure detail immediately following. Below are the anticipated changes in fund balances for each of the City's funds. Fund balance is the cumulative monies remaining after all revenues and transfers in are received and expenditures and transfers out are expended.

TABLE 2

FUND BALANCE SUMMARY BY FUND

	FY20 Actuals	FY21 Budget	FY21 Year-End Estimate	FY22 Adopted Budget	FY22 Recommended Budget
General	8,596,206	7,115,383	10,235,188	3,891,220	10,059,405
Sewer	1,165,614	1,319,969	1,583,902	1,167,602	1,775,146
Debt Service	3,438,701	2,900,257	3,581,991	1,778,979	2,436,300
Capital Improvement	(38,506)	(43,119)	1,751,957	41,304	705,110
Lottery	3,881,464	3,843,355	4,382,569	3,898,481	4,152,400
Economic Development	7,068	2,017,138	233,613	27,208	741,136
Off-Street Parking	15,147	116,258	111,013	8,167,243	3,111,013
Redevelopment	3,793,613	9,212,702	3,314,565	3,276,332	11,580,803
Police Academy	31,775	63,586	58,361	82,582	38,217
TIF - City Centre Phase 1A	47,336	-	-	-	-
TIF - City Centre Phase 1B	15,280	-	-	-	-
TIF - City Centre Phase 2	-	-	-	-	-
TIF - City Centre Phase 3	-	-	-	-	-
Sewer Reserve	1,957,259	1,625,006	1,616,903	785,428	521,504
Qualified Sinking Fund	351,472	405,229	403,881	534,630	532,054
TOTAL	23,262,429	28,575,764	27,273,943	23,651,009	35,653,088

FY21 EXPLANATION OF CHANGES IN FUND BALANCE

General Fund

The FY21 beginning balance of \$7.5 million was significantly impacted by a FY20 ending balance that included a sizeable federal CARES Act grant award resulting in an actual FY21 beginning balance of \$8.6 million.

The FY21 revenue YEE is projected to be \$2.8 million higher than budgeted based on revenue trend updates and anticipation of the first half of a one-time award estimated at \$1.5 million (\$3 million total) as a part of the American Rescue Plan Act grant.

FY21 expenditures are currently estimated to be \$418,786 below budget resulting from salary savings and reallocating some fire contract related expenses from the General Fund to the Debt Service Fund. The total operational cost of the fire contract with the City of Papillion has not been reduced. Transfers have increased by \$127,000 due to the additional debt service associated with a \$2.5 million award in the Economic Development Program funded by the General Fund.

Sewer Fund

The FY21 beginning fund balance is \$255,000 higher than the budget because of positive FY20 budget variances in professional services, contractual services, and legal services. The FY21 positive expenditure variation is a result of delaying a capital outlay purchase for a sewer jet truck (\$250,000) to FY22.

Debt Service Fund

The FY21 beginning fund balance is \$354,000 over the budget, primarily as a result of not issuing bonds and consequently not incurring the related debt service in FY20. The FY21 YEE fund balance is \$700,000 higher than budgeted due to an improved revenue forecast based on six months of actual results. Expenditures are anticipated to be lower in the FY21 YEE because of a delay in bond issuance for construction projects. The cash transfer to the construction program in FY21 is also projected to be \$116,000 less than what was budgeted because of Capital Improvement Program schedule updates.

Capital Improvement Fund

The recently-approved FY22 – FY26 Capital Improvement Program includes increased construction funding over the next three years which increased the size of the planned FY21 bond by \$1.2 million. Although the FY21 YEE for expenditures is slightly less than the budget of \$6.9 million, the recently issued bond of \$7.7 million is sized to fund projects that will begin in FY21 and continue into FY22 and FY23 for completion.

Lottery Fund

Lottery revenues are running ahead of the FY21 budget, continuing the unexpected revenue trend of FY20 associated with closures of other outlets and casinos during the pandemic. This results in a FY21 YEE fund balance expected to exceed the adopted budget by \$454,853. On the expenditure side, lottery taxes were under budgeted by \$124,000, which was a direct result of the unanticipated increase in revenues (*the lottery tax is a percentage of the revenues collected and is budgeted accordingly*). A budget amendment is needed for the additional appropriation. The funds to pay the taxes come from lottery proceeds.

Economic Development Program Fund

The FY21 YEE shows a substantial increase in both fund revenues and expenditures. Included in the FY21 budget is funding for a \$3 million grant associated with a live music venue project. A supplemental \$2.5 million award was also recently approved for the project.

Off-Street Parking Fund

The FY21 YEE for fund balance, revenues, expenditures, and transfers is approximately the same as the original budget.

Redevelopment Fund

The FY21 beginning fund balance is \$380,000 higher than the budget because the FY20 sales and use tax revenue exceeding the budget. The negative revenue variance in the FY21 YEE of \$9 million pertains to the timing of bond proceeds moving from FY21 to the FY22 recommended budget. Similarly, the negative expenditure variance of \$3.1 million is associated with the construction schedule and projects being shifted to the FY22 recommended budget.

Police Academy Fund

The FY21 YEE is the same as the original budget.

Remaining Funds

The FY21 year-end estimates for the TIF (Tax Increment Financing) 1a Fund, TIF 1b Fund, the Sewer Reserve Fund, and the Qualified Sinking Fund are all approximately the same as the original budget.

General Fund Revenues

The following table and narrative identify the major revenue categories of the General Fund, summarizes the FY20 actuals, the FY21 year-end revenue estimates, and the FY22 revenue recommendations. A detail breakdown of the major revenue sources follows these tables. Subsequent detail follows that provides a basis for the recommendations.

TABLE 3 GENERAL FUND REVENUE

Revenue Sources	FY20 Actual	FY21 Budget	FY21 Year-End Estimate	FY22 Adopted	FY22 Recommended
Property Tax	8,535,988	9,393,170	9,425,606	9,431,759	10,650,256
Sales & Use Taxes	4,110,118	3,887,077	4,840,931	4,036,279	4,566,703
Payment in Lieu of Tax	304,487	356,710	195,126	365,628	197,077
State Revenue	1,853,126	1,739,301	2,057,977	1,809,262	2,118,812
Occ. Tax & Franchise Fees	847,652	970,600	861,913	898,547	898,547
Hotel Occupation Tax	659,528	363,215	516,522	570,000	730,361
Licenses & Permits	465,760	436,113	442,612	433,186	433,186
Interest Income	54,576	67,207	59,899	48,361	56,398
Recreation Fees	77,776	171,782	108,304	171,782	171,782
Special Services	20,500	24,000	24,000	24,000	24,000
Grant Income	1,120,060	151,710	1,692,956	120,260	1,640,733
Restaurant Tax	765,323	700,000	840,000	700,000	700,000
Miscellaneous	223,477	312,121	356,879	432,184	432,184
Total	19,038,371	18,573,006	21,422,725	19,041,248	22,620,039

Approximately 6 months into the FY20 budget year, the global pandemic cast uncertainty on the local economy. Directed health measures limiting social gatherings at local restaurants, bars, and conference centers were imposed and travel was discouraged, impacting the City's hotel and conference center activity. With increasing unemployment and furloughs in the early months of the pandemic, the magnitude of the impact to the City's revenue could only be imagined. At the conclusion of FY20, however, the General Fund revenue came in only slightly (\$230,400) less than the budget.

The FY21 revenues were budgeted conservatively, with notable decreases projected in the City's main revenue sources anticipated. These included sales and use taxes, state revenue, and hotel occupation taxes. These three sources account for approximately 32% of General Fund revenues and reflected a cumulative 10% decrease across these three revenue streams compared to FY20.

One year into the pandemic, the economic impacts have not been as significant as anticipated. The local economy has remained mostly stable with unemployment returning to near pre-pandemic levels. The hotel and conference center activity, however, have yet to fully recover. With travel restrictions being lifted, the social gathering limit restrictions removed, and consumers eager to resume daily social and travel activities, the economy will likely continue improving in the coming months. Accordingly, the result is a FY21 General Fund revenue YEE that is projected to be 15% higher than the adopted budget. Similar trends are anticipated to continue through FY22, which is the basis for a recommended 19% increase in the FY22 revenue budget.

PROPERTY TAX

The FY21 property tax revenue is anticipated to come in slightly higher than the original budget due to the collection of FY20 back taxes. Because the State of Nebraska's biennial budget submission requirements restrict year-2 assessed valuation growth projections, a budget amendment is necessary to reflect property assessment growth. Based on the preliminary assessed valuation for FY22 received from the Sarpy County Assessor's office in early June, a 13.9% increase in valuation has been identified, however, is not anticipated to be the final valuation.

This is an unusually large increase in valuation which upon investigation was determined to be somewhat of an anomaly. The real estate property valuation increase is only 3.9% (see Table 4). The annexation of OTC accounts for 1.7% of the increase, and the personal property tax valuation represents 8.3% of the total increase. *(A breakdown of the historical change in Personal Property and Real Estate valuation is shown in Table 5).*

TABLE 4 HISTORICAL CHANGE IN PERSONAL PROPERTY AND REAL ESTATE VALUATION

Fiscal Year	Personal Property Valuation	% Change	Real Estate Valuation	% Change	Annexation	Total
FY22 Prelim	221,471,698	187.2%	1,742,622,816	3.9%	34,712,366	1,998,806,880
FY21	77,124,063	8.9%	1,677,983,246	6.2%		1,755,107,309
FY20	70,812,076	1.6%	1,580,605,750	7.3%		1,651,417,826
FY19	69,678,083	2.2%	1,472,463,575	3.1%		1,542,141,658
FY18	68,162,463		1,428,659,445			1,496,821,908

Personal property tax is a tax on business equipment, the value of which is self-reported by companies and can be sold, bought, leased, or drop off due to depreciation after 10 years. The Sarpy County Assessor does not have a historical database for personal property increases or decreases that would explain the changes. The only increases in personal property valuation that the Assessor could account for are the \$1.5 million associated with the annexation of OTC and a new computer equipment lease in La Vista in the amount of \$2 million. The total personal property tax increase was \$144 million.

Personal property valuations have increased on average approximately 4% over the last three years. While the 187% increase for FY22 cannot be totally accounted for by the assessor, they did make us aware that a local business that has, in the past, typically filed for a significant (\$135 million) personal property tax exemption did not file by the May 3, 2021 filing deadline. The business has been in recent ownership transition, and it is our assumption that the current owner was unaware of the deadline. As such, we are working to determine if an appeal or reversal can be made by the State at a future date that would impact the City.

The change in real estate valuation was 6% to 7% in the prior two years and has decreased to 3.9% in FY22. Table 5 provides an additional breakdown of the change in the Real Estate valuation. The FY22 preliminary valuation change, excluding growth, is 2.6%. This indicates the true valuation change to existing properties, while new properties (the growth) added 1.3% to the valuation, getting to the total real estate valuation increase of 3.9%. Likewise, this table shows the true valuation change for existing properties as well as the change attributed to growth for FY18 to FY21.

TABLE 5 HISTORICAL CHANGE IN REAL ESTATE VALUATION INCLUDING GROWTH

Fiscal Year	Real Estate Valuation	% Change	Growth	Change in Assessed Valuation Attributable to Growth	Change in Assessed Valuation Excluding Growth
FY22 Prelim	1,742,622,816	3.9%	22,270,048	1.3%	2.6%
FY21	1,677,983,246	6.2%	26,567,463	1.6%	4.6%
FY20	1,580,605,750	7.3%	15,469,486	1.0%	6.4%
FY19	1,472,463,575	3.1%	11,796,795	0.8%	2.3%
FY18	1,428,659,445		39,490,329		

The recommended budget amendment for FY22 reflects the 13.9% valuation increase with the .55 cent tax rate as adopted. As a result, one cent of property tax levy is equal to \$199,880 which will increase property tax revenue in the General Fund by \$1.2 million. As shown on page 5, this helps prolong the sustainability of the General Fund. Because a vast majority of the overall valuation increase is generated by business personal property which will eventually drop off due to depreciation, the tax levy should not be adjusted in reaction as the City cannot count on that valuation to continue. Furthermore, if the state exemption referred to previously is ultimately approved, a significant portion of that valuation will be removed when final numbers are received.

SALES AND USE TAXES

Recommended YEE increases are based on year-to-date trends as well as a delayed remittance from FY20. The sales tax growth is reflective of continued consumer spending and gradual reopening of the local economy. As the hotel and conference center activity begins to resume normal capacity, additional visitors to the City will increase the sales and use tax revenues generated in the Southport business district.

Sales and use taxes represent 21% of the FY22 General Fund revenue. Based on FY21 year-to-date trends and continued economic recovery in FY22, sales and use taxes are projected to increase by 13% over the FY22 budget. As the economy continues to reopen, the City expects that consumers will resume normal spending patterns, local businesses will resume normal operating capacity, and continued business development within the City will contribute to sales and use tax revenue growth. Sales and use tax refunds to the State of Nebraska for FY22 are based on letters received in October and November totaling \$1.6 million. The June annual letter shows \$1.9 million in approved refunds for FY23.

LB 26 passed in 2021 by the Nebraska Legislature becomes effective October 1, 2021 and exempts residential water usage from sales tax. The estimated impact is a revenue reduction of \$30,000 annually, which has been factored into the FY22 recommended budget.

GRANT INCOME

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) funds were distributed to the City as a public safety grant in the amount of \$992,000 in September 2020. The grant amount was based on public safety salaries and benefits from mid-March 2020 through the end of May 2020. The grant proceeds help offset the declines in revenues.

The American Rescue Plan Act (ARPA) of 2021 was signed into law on March 11, 2021 and provides relief funding to state and local governments. La Vista's estimated grant amount is \$3 million and will be distributed in 50% increments anticipated in July 2021 and one year later in 2022. This grant revenue is included in the FY21 YEE and the FY22 proposed budget. One of the major allowed uses of the grant is revenue replacement. Our current estimate is 80% of the grant can be designated as revenue replacement and used for general government services. All proceeds must be obligated by December 31, 2024 (1st quarter of FY25) and expended by December 31, 2026 (1st quarter of FY27).

PAYMENTS IN LIEU OF TAXES

Sarpy County has recently revised its payment in lieu of taxes distribution allocation to local governments and school entities to be compliant with state statute. As a result, in FY21 the City received \$195,126 which was a \$160,000 reduction from the adopted budget. Future year payments are expected to be in this same range (\$200,000) and as such a budget reduction is recommended.

STATE REVENUE

State revenue primarily consists of highway allocation funding. The City is required to budget highway allocation revenue in an amount provided by the Nebraska Department of Transportation. Based on year-to-date trends an increase in the FY21 YEE of \$318,676 and \$309,550 in FY22 is recommended.

HOTEL OCCUPATION TAX

The COVID-19 pandemic had a severe impact on conference center events and hotel occupancy which resulted in a 90% decrease in hotel occupation tax revenues during the first months of the pandemic. By the end of FY20, this decrease had declined to 65% of normal occupation tax revenues.

The FY21 YEE reflects a return to more normal conditions and at least 50% of normal annual revenues. Based on current travel trends, local hotel activity is projected to reach 70% of normal annual revenues.

RESTAURANT & DRINKING PLACES OCCUPATION TAX

On September 3, 2019, the City Council adopted a Restaurants & Drinking Places Occupation Tax (Restaurant Tax) that went into effect on October 1, 2019. The purpose of the tax was to help ensure the City's continued fiscal strength and address challenges resulting from rapid growth along with sharing the burden equally with non-residents. The Ordinance provided for a rate review two years following the effective date.

During the first year of collection (FY20), the City received \$765,323 in restaurant tax revenue. The YEE for FY21 is \$840,000. In accordance with the City's ordinance requiring a rate review two years following the effective date of implementation and statutory requirements, a more detailed discussion will be held during the budget workshop to discuss future projections and potential strategies.

GENERAL BUSINESS OCCUPATION TAX

The City began collecting General Business Occupation Tax (GBOT) in FY21. This revenue to date is minimal, and below the projections for FY21, as there are only three businesses currently subject to the tax in Enhanced Employment Area 1. The City does not anticipate an increase in GBOT until more retail sales businesses and the event center open.

FY21 Overages and Amendments

GENERAL FUND

Most departments are projected to remain within their budgets, with the exception of Police, Community Development, and Special Services Bus. These individual department budget variations are not sufficient to require an amendment overall, however.

- The Police Department has incurred additional overtime expenses associated with the missing child case and unplanned costs associated with an unexpected retirement payout of vacation and sick leave. The FY21 year-end estimate has been increased by \$70,000.
- The Community Development department is projected to exceed their budget by \$9,200 associated with compensation study-initiated wage adjustments.
- The Special Services Bus will exceed its budget by \$36,000 in conjunction with an adjustment in the accounting procedures associated with the transit van grant. The adopted budget only contained La Vista's portion of the bus expenditure. Based on the grant terms, however, the City must recognize the full expense and record the grant revenue separately rather than netted, as originally budgeted.

Please refer to the Expenditure Summary by Department exhibit in the appendix for fund and account details and the All Funds Summary – FY21 Year-End-Estimate presented earlier in this document for additional detail and narrative explaining components of the FY21 year-end estimate.

ECONOMIC DEVELOPMENT FUND

The Economic Development Program Fund will require an FY21 budget amendment to allow for the issuance of bonds to fund an additional \$2.5 million award for the Astro music venue. Debt service expenditures begin in FY22.

KENO FUND

The Keno Fund will require an amendment to provide for the payment of taxes on revenue that is expected to exceed the FY21 budget, which was conservative. Fortunately, Keno community betterment revenues are expected to exceed the budget by \$454,853, which translates into owing more lottery tax as it is based on a percentage of the revenue. Because the City does not have appropriation to pay the additional taxes, a budget amendment is required. The additional tax obligation is \$124,542.

Summary of Proposed FY21 Amendments by Fund

	FY21 Proposed Amendment			
	Revenue	Expenditures	Transfers	Net Activity
Economic Development Fund				
Bond Proceeds	5,500,000	-	-	-
Interest Income	19,765	-	-	-
Grants	-	7,500,000	-	-
Transfer from the General Fund	-	-	148,700	-
Total – Economic Development Fund	5,519,765	7,500,000	148,700	(1,831,535)
Lottery Fund				
Community Betterment	454,853	-	-	-
Taxes – Form 51	124,542	-	-	-
Other Charges (Taxes)	-	124,542	-	-
Total Lottery Fund	579,395	124,542	-	454,853

FY22 Amendments

As a reminder, the FY22 budget was prepared at a time when revenue stream projections were very uncertain. Because we are now in a situation that reflects more favorable conditions, departments were given the opportunity to identify any significant changes they would like to include in their FY22 budget. Requests consisted of new positions, salary adjustments necessitated by the compensation study, travel and training appropriation, software, and capital outlay updates.

GENERAL FUND

The FY22 proposed budget includes an additional \$265,000 transfer to the Capital Fund to fund the information technology and land use projects as discussed during the March 27, 2021, City Council Workshop.

Administration

Travel: \$4,200
Training: 3,000
Total: \$7,200

Department Justification:

The original FY22 budget included funding for one person to attend the ICMA Conference in September of 2022. This would be a return to pre-pandemic funding that includes the City Administrator, Assistant to the City Administrator, and Assistant City Administrator.

Fire

The FY21 operations amount is \$2,252,748 and a 16% increase is anticipated for FY22 which brings operations to \$2,606,635. Most of this increase was included in the FY22 adopted budget, however, it is necessary to increase the FY22 budget for contractual services by \$49,000.

Public Works Administration

Engineering Assistant \$ 44,000
Eliminate Intern (13,933)
Total (50% of increased cost): \$ 30,067

Department Justification:

This is a request to add a full time Engineer Assistant position and eliminate the current part-time intern position. The salary and benefit costs would be split 50%/50% with the Sewer Fund. The current and future workload for the City Engineer necessitates assistance with performing technical engineering work in the design, review and planning of City public works improvement projects, private development projects, overseeing the City’s Storm Water Management Plan, performing asset data collection, preparing simple designs and plans for public improvements, and assisting with public meetings. This position would also be responsible for the digitization of current paper plans and assist with data entry on the Geographical Information System (GIS). The Engineer Assistant is proposed at a grade 13, with a salary range of \$46,218 - \$64,730.

Human Resources

<u>Organizational Training</u>	<u>\$ 25,000</u>
Total:	\$ 25,000

Department Justification:

One of the areas of focus associated with brand implementation relates to customer service. High quality customer service and consumer experience is inextricably linked to the City's brand and credibility. The funding request is for professional services associated with the on-site development and implementation of an organizational customer service strategy and training program.

Communication

Communication Specialist	\$ 83,033
<u>Eliminate Intern</u>	<u>(18,431)</u>
Total (Increased Cost)	\$ 64,602

Department Justification:

A part-time Communication Intern position was authorized in the FY21 budget. The position was filled, however, that individual has recently secured full time employment elsewhere and left after approximately 4 months on the job. Unfortunately, interns typically view these positions as temporary, and while it has been very helpful to have the intern assisting the Community Relations Coordinator, it has become increasingly apparent that the City needs a more long-term, consistent presence as the communication workload continues to increase. The plan was to ask for a full-time Communication Specialist position in FY23, but the current vacancy and difficulty in finding interns who will stay for more than a few months prompted moving the request to FY22.

The Communication Specialist would assist the Community Relations Coordinator with community engagement and implementing various elements of our communication and brand strategy. This position would assist in fulfilling daily and weekly tasks to keep information flowing to the public in an efficient and meaningful way. Under the supervision of the Community Relations Coordinator, the position would serve as coordinator of the content schedule, help draft graphics and content for social media and the newsletter, draft press releases, assist in video projects and with other projects and events.

The Communication Specialist position is proposed at a grade 15, with a salary range of \$51,230 - \$71,760. The requested hiring time is early FY22.

Parks

<u>Travel</u>	<u>\$2,500</u>
Total:	\$2,500

Department Justification:

This is a return to pre-pandemic funding which will allow two parks division staff members to attend the Professional Grounds Maintenance Society (PGMS) national conference and training, two regional and local tradeshow and training opportunities which include UNL Field Days, Mosquito training, and Arborist Conference.

Public Buildings and Grounds

Building Superintendent	\$ 101,982
Total:	\$101,982

Department Justification:

The City Council recently approved a Building Superintendent position that will be responsible for the daily operation of the division, including supervision and evaluation of staff. In addition, this position will be accountable for fully implementing the City's BS&A work order system for facility maintenance, compiling and managing asset inventory information related to City facilities, creating proactive work plans for staff, ensuring performance data is consistently and accurately collected, manage relationships with facilities contractors, oversight and inspection of facility maintenance and construction projects. The Building Superintendent position is proposed at grade 20, with a salary range of \$67,870 - \$95,077.

Recreation

Chairs for Senior Center	\$6,500
Total:	\$6,500

Department Justification:

The Seniors have requested new chairs to replace the existing chairs which lack comfort and adequate padding.

Finance

Workiva License Fee	\$25,200
Implementation	59,600
Total:	\$84,800

Department Justification:

The requested FY22 budget amendment in the Finance Department is for the second year Workiva license fee of \$25,200 and the one-time implementation cost of \$59,600 for the budget document.

Information Technology

Computers/Tech Equipment	\$ 7,000
Other Contractual Service	6,500
Total:	\$ 13,500

Department Justification:

An additional \$7,000 is being requested due to an increase in the number and type of computers we will need for FY22.

The FY21 & FY22 biennial budget included the most accurate cost estimates we had at the time for Contractual Services. As the City's reliance on technology has increased, so have some of the costs associated with many of the City's contracts. In addition, new positions have increased certain licensing costs, and we have also experienced unexpected changes resulting in higher annual costs, such as the GIS aerial photo cost of \$2,743 becoming an annual fee as opposed to biannual.

Although there have been some unexpected increases, we also have been able to reduce the costs associated with some FY21 budgeted projects, resulting in a savings of about \$3,900. As a result, the requested FY22 amendment is less than originally planned.

SEWER FUND

Engineering Assistant	\$44,000
<u>Eliminate Intern</u>	<u>(13,933)</u>
Total:	\$30,067

Department Justification:

See the Public Works Administration explanation. This represents the 50% allocation to the Sewer Fund.

POLICE ACADEMY FUND

<u>New Instructor</u>	<u>\$67,561</u>
Total:	\$67,561

Department Justification:

The Sarpy Douglas Law Enforcement Academy (SDLEA) Board voted in 2019 to fund a Police Academy Training Instructor in 2020. Fee changes were made to the FY21 adopted budget to accommodate the position. The hiring was delayed because the Douglas County Sheriff assigned a full-time deputy to the SDLEA. The special duty assignment by Douglas County ends on December 31, 2021, and the SDLEA now needs to fund this position. The job description and salary (Range 16, \$54,080 -\$75,733) has been developed and the expected hiring date is January 1, 2022.

SUMMARY OF REQUESTS:

	GENERAL FUND	SEWER FUND	POLICE ACADEMY FUND
New Positions:	\$ 196,651	\$30,067	\$67,561
Commodities:	20,000		
Contract Services:	49,000		
Travel and Training:	34,700		
<u>Other Charges:</u>	<u>84,800</u>		
Total:	\$365,171	\$30,067	\$67,561

GRAND TOTAL: \$462,799

FY22 CAPITAL OUTLAY UPDATES

TABLE 6

	FY22 Original Request	FY22 Updated Request	Difference	Comment
General Fund				
Building Maintenance				
Security Cameras	-	95,000	95,000	New Request
Total Building Maintenance	-	95,000	95,000	
Police				
Police Radios (Portables/Cruisers)	21,200	25,000	3,800	Price Increase
Marked Police Car	56,800	58,000	1,200	Price Increase
Marked Police Car	56,800	58,000	1,200	Price Increase
Unmarked Police Car	31,500	32,000	500	Price Increase
Unmarked Police Car	31,500	32,000	500	Price Increase
Total Police	197,800	205,000	7,200	
Streets				
Swap Loader w/Pre-Treat Tank	25,000	25,000	-	No Change
Tandem Axel Dump Truck w/ Wing	-	255,000	255,000	New Request
F-550 w/ plow and sander	-	95,000	95,000	New Request
Total Streets	25,000	375,000	350,000	
Parks				
Stand-on Spreader	-	10,000	10,000	New Request
Wide Area Mower	65,000	-	(65,000)	Removed
Total Parks	65,000	10,000	(55,000)	
Recreation				
Exercise Equipment	6,000	6,000	-	No Change
Total Recreation	6,000	6,000	-	
Financed Outlay	73,957	73,957	-	No Change
Total General Fund Updates	367,757	764,957	397,200	
Sewer Fund				
Hotsy Pressure Washer	15,000	-	(15,000)	Removed
Pole Camera	15,000	-	(15,000)	Removed
Enclosed Trailer	10,000	-	(10,000)	Removed
Sewer Jet Truck	-	250,000	250,000	From FY21
Total Sewer Fund Updates	40,000	250,000	210,000	

CAPITAL EQUIPMENT JUSTIFICATIONS:

Building Maintenance

Security Cameras - \$95,000

Video surveillance has become a standard to ensuring safety inside and around government buildings. Surveillance deters crime and serves as a reliable reference in the event of a questionable reference. The City of La Vista Information Technology Strategic Plan adopted by City Council January 19, 2021 identified that many City departments/buildings do not have security cameras installed. In fact, only the Police Department currently has security cameras. The lack of security cameras at City facilities creates undue risk to both City staff, the public and valuable City equipment. As such, the need for security cameras was highly ranked.

Streets

Tandem Axle Dump Truck w/wing - \$255,000:

The last tandem axle dump truck was purchased over 10 years ago. Currently, the Public Works Department's capital equipment purchasing team has deployed a strategy of replacing some dump trucks in districts with medium duty pickups that can also be used during the summer for street repair work. With this strategy, it's important the remaining dump trucks aren't out of service during a winter storm. This purchase was a priority for FY21 but was pushed out due to unknown revenue impacts from the COVID-19 pandemic. An additional tandem axle dump truck will be requested in FY23 to replace a truck approaching ten years of age. These trucks will perform snow removal operations on the City's main arterial streets.

F-550 w/ Plow and Sander - \$95,000:

This truck will replace a single axle dump truck that is 27 years old. That dump truck will be converted into a permanent pre-treat truck that will be used in the new brine making operation. This medium duty truck will perform snow removal operations in that district and be used during the summer for street repair operations.

Parks

Stand-on Spreader - \$10,000:

This piece of equipment will be used to perform fertilizer and liquid herbicide applications in the City's greenspaces. This unit will allow for that work to be done more efficiently and allow staff to access spaces that larger pieces of equipment can't get to.

Wide Area mower (\$65,000):

The wide-area mower was removed from the FY22 budget in order to prioritize the funding of the Street Department capital outlay requests.

Other Fund Highlights

DEBT SERVICE FUND

The FY22 preliminary fire contract estimate is \$98,104 higher than the adopted FY22 budget as a result of the fire district issuing new bonds.

The FY22 recommended budget includes an additional \$456,000 transfer to the Capital Improvement Fund for various projects associated with the Capital Improvement Plan updates. The transfer to the Off-Street Parking Fund is increased by \$420,000 for the debt service on Parking Garage #1. This transfer was previously shown in the Redevelopment Fund.

CAPITAL IMPROVEMENT PROJECTS

The Council approved the FY22-FY26 Capital Improvement Program on June 15th, 2021. As a result, the Capital Improvement Project Fund was updated to reflect the following:

- FY22 Additions
 - 72nd St Storm Sewer Pipe Reroute \$50,000
 - 120th and Giles Drainage Improvements \$300,000
 - Cimarron Woods Aux Culvert Design \$50,000
 - Dog Park \$50,000
 - Holiday Lights \$100,000
 - IT Asset Management Plan \$110,000
 - IT Business Continuity Plan \$50,000
 - IT City Public Wi-Fi Network \$15,000
 - IT Expand Existing Applications \$20,000
 - IT Mobile Device Connectivity Strategy \$30,000
 - Land use Plan Update \$40,000
 - Municipal Campus Planning \$75,000
 - Wayfinding Implementation \$50,000
 - West Papio Creek Stabilization \$500,000
 - Total \$1,440,000

LOTTERY FUND

An additional \$275,000 is being transferred to the Capital Fund for various community projects which include a Dog Park, Holiday Lights, Wayfinding, and Municipal Campus Planning. An additional of \$64,602 is transferred to the General Fund to offset the Communication Department expenditures. As previously noted, it is necessary to increase funding for the taxes on increased revenues.

ECONOMIC DEVELOPMENT PROGRAM FUND

As a result of the anticipated FY21 awards, this fund incurs additional debt service expenditures in the FY22 recommended budget. Transfers from the General Fund are recommended to be increased by \$591,000.

OFF-STREET PARKING

The recommended FY22 budget includes an additional \$7 million for Parking Garage #2, moved up one year from FY23. This construction schedule was updated based on other related projects.

REDEVELOPMENT FUND

The FY22 recommended budget removes transfers to the Off-Street Parking Fund for parking garage debt service that are now planned for the Debt Service Fund.

Summary of Proposed FY22 Amendments by Fund

	FY22 Proposed Amendment			
	Revenue	Expenditures	Transfers	Net Activity
General Fund				
Property Tax	1,218,497	-	-	-
Sales Tax	530,424	-	-	-
Payments in Lieu of Taxes	(168,551)	-	-	-
Occupation and Franchise Tax	309,550	-	-	-
Hotel Occupation Tax	160,361	-	-	-
Grant Income (ARPA)	1,520,473			
Interest Income	8,037	-	-	-
Salaries and Benefits	-	324,258	-	-
Commodities	-	67,000	-	-
Contractual Services	-	49,758	-	-
Other Charges	-	34,800	-	-
Capital Outlay	-	397,200	-	
Transfer from Lottery – (Match 100% of Communication Department Expenditures)	-	-	194,195	-
Transfer to Economic Development Program	-	-	(591,437)	-
Transfer to Off-Street Parking	-	-	(21,104)	-
Transfer to Debt Service Fund	-	-	(25,584)	
Transfer to Capital Fund	-	-	(265,000)	-
Total - General Fund	3,578,791	873,016	(708,930)	1,996,845
Qualified Sinking Fund				
Interest Income	(1,459)	-	-	-
Total Qualified Sinking Fund	(1,459)	-	-	(1,459)
Sewer Fund				
Interest Income	(847)	-	-	-
Salary and Benefits	-	54,655	-	-
Debt Service	-	(53,833)	-	-
Capital Improvement (Move storm sewer project to Capital Fund)	-	(50,000)	-	-
Capital Outlay	-	210,000	-	-
Transfer from Sewer Reserve Fund	-	-	250,000	-
Total – Sewer Fund	(847)	160,822	250,000	88,331
Sewer Reserve Fund				
Interest Income	(7,146)	-	-	-
Transfer to Sewer Fund	-	-	(250,000)	-
Total Sewer Reserve Fund	(7,146)	-	(250,000)	(257,146)

Summary of Proposed FY22 Amendments by Fund (Continued)

	FY22 Proposed Amendment			
	Revenue	Expenditures	Transfers	Net Activity
Debt Service Fund				
Property Tax	118,213	-	-	-
Sales Tax	458,765	-	-	-
Interest Income	(5,803)	-	-	-
In Lieu of Taxes	(16,454)	-	-	-
Debt Service	-	(15,109)	-	-
PFD Debt Payment	-	98,104	-	-
Transfer from General Fund	-	-	25,584	-
Transfer to Capital Fund (Per new schedule)	-	-	(456,000)	-
Transfer to Off-Street Parking (Garage bonds)	-	-	(419,573)	-
Total Debt Service	554,721	82,995	(849,989)	(378,263)
Capital Fund				
Bond Proceeds	(610,000)	-	-	-
Interest Income	2,771	-	-	-
Capital Improvements	-	1,440,000	-	-
Transfer from General Fund	-	-	265,000	-
Transfer from Debt Service Fund	-	-	456,000	-
Transfer from Lottery Fund	-	-	275,000	-
Total Capital Fund	(607,229)	1,440,000	996,000	(1,051,229)
Lottery Fund				
Community Betterment	220,000			
Taxes – Form 51	35,826			
Interest Income	(15,572)	-	-	-
Professional Services	-	50,000	-	-
Other Charges (Taxes)	-	35,826	-	-
Transfers to General Fund	-	-	(194,195)	-
Transfers to Capital Fund	-	-	(275,000)	-
Total Lottery Fund	240,254	85,826	(469,195)	(314,767)
Economic Development Program Fund				
Grantee Payments	143,570	-	-	-
Interest Income	(9,939)	-	-	-
Debt Service	-	227,615	-	-
Grants	-	(2,000,000)	-	-
Transfers from General Fund	-	-	591,437	-
Total Economic Development Program	133,631	(1,772,385)	591,437	2,497,453

Summary of Proposed FY22 Amendments by Fund (Continued)

	FY22 Proposed Amendment			
	Revenue	Expenditures	Transfers	Net Activity
Off Street Parking Fund				
Bond Proceeds	2,000,000	-	-	-
Interest Income	(22,777)	-	-	-
Debt Service	-	(12,500)	-	-
Capital Improvement	-	7,000,000	-	-
Transfer from General Fund	-	-	21,104	-
Transfer from Debt Service Fund	-	-	419,573	-
Transfer from Redevelopment Fund	-	-	(432,073)	-
Total Off-Street Parking Fund	1,977,223	6,987,500	8,604	(5,001,673)
Redevelopment Fund				
Sales Tax	458,765	-	-	-
GBOT	(184,018)	-	-	-
Bond Proceeds	15,567,000	-	-	-
Interest Income	9,987	-	-	-
Debt Service	-	(322,934)	-	-
Financial Fees		35,000		
Capital Improvement	-	2,750,000	-	-
Transfers to Off-Street Parking	-	-	432,073	-
Total Redevelopment Fund	15,851,734	2,462,066	432,073	13,821,741
	-	-	-	-
Police Academy Fund				
Agency Contribution	24,000	-	-	-
Interest Income	(482)	-	-	-
Salaries and Benefits	-	67,561	-	-
Total Police Academy Fund	23,518	67,561	-	(44,043)
Grand Total	\$21,743,191	\$10,387,401	-	\$11,355,790

TABLE 7

FY22 RECOMMENDED FUND BALANCE CHANGES BY FUND

	FY21 Estimated Year-End	Revenues	Transfers In	Expenditures	Transfers Out	FY22 Estimated Fund Balance 9/30/22	Incr/(Decr) Fund Balance	Percentage Increase/ Decrease
General	10,235,188	22,620,039	406,883	21,261,787	1,940,918	10,059,405	(175,783)	(2%)
Sewer	1,583,902	8,686,972	1,100,150	9,595,878	-	1,775,146	191,244	12%
Debt Service	3,581,991	4,025,724	629,755	3,467,157	2,334,013	2,436,300	(1,145,691)	(32%)
Capital Improvement	1,751,957	3,153	1,921,000	2,971,000	-	705,110	(1,046,847)	(60%)
Lottery	4,382,569	1,369,841	-	742,977	857,033	4,152,400	(230,169)	(5%)
Economic Development	233,613	143,701	830,990	467,168	-	741,136	507,523	217%
Off-Street Parking	111,013	12,047,635	1,218,186	10,265,821	-	3,111,013	3,000,000	2,702%
Redevelopment	3,314,565	18,113,104	-	9,846,866	-	11,580,803	8,266,238	249%
Police Academy	58,361	172,214	-	192,358	-	38,217	(20,144)	(35%)
TIF - City Centre Phase 1A	-	514,534	-	514,534	-	-	-	-
TIF - City Centre Phase 1B	-	806,735	-	806,735	-	-	-	-
TIF - City Centre Phase 2	-	-	-	-	-	-	-	-
TIF - City Centre Phase 3	-	-	-	-	-	-	-	-
Sewer Reserve	1,616,903	4,601	-	-	1,100,000	521,504	(1,095,399)	(68%)
Qualified Sinking Fund	403,881	3,173	125,000	-	-	532,054	128,173	32%
TOTAL ALL FUNDS	\$27,273,943	\$68,511,426	\$6,231,964	\$60,132,281	\$6,231,964	\$35,653,088	\$8,379,145	31%

Conclusion

We are optimistic about what is in store for FY22. If anything, the Covid-19 pandemic and resulting conditions reminded us of the importance of the City's financial flexibility and ability to adapt in the event of unexpected circumstances. Our efforts over the years put us in a position of fiscal strength and enabled us to continue to deliver high quality municipal services and invest in infrastructure essential to improving the City's economy. We remain committed to preserving the City's solid financial position by maintaining strong fund balances and reserves, carefully managing operations, aligning financial investments to Council goals, and making decisions within the context of our long-range financial forecast.

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	ALL FUNDS SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7	Revenues									
8	Property Tax	9,522,779	10,284,360	10,324,875	10,322,949	11,659,659	12,037,139	12,386,780	12,746,768	13,110,158
9	Sales Tax	8,220,235	7,774,155	10,056,839	8,072,561	9,520,515	10,192,136	10,660,830	11,150,047	11,779,572
10	Payments in Lieu of Taxes	341,771	391,989	214,639	401,789	216,784	218,952	221,142	223,353	225,586
11	State Revenue	1,853,126	1,739,301	2,057,977	1,809,262	2,118,812	2,254,894	2,277,443	2,300,218	2,300,218
12	Occupation and Franchise Taxes	847,652	1,005,257	862,013	1,082,665	898,647	976,177	1,152,767	1,185,104	1,201,270
13	Hotel Occupation Tax	659,528	363,215	516,522	570,000	730,361	895,736	1,011,128	1,074,988	1,085,738
14	Licenses and Permits	465,760	436,113	442,612	433,186	433,186	470,762	466,261	481,213	481,213
15	Interest Income	193,025	236,288	187,894	245,872	202,642	171,343	142,585	137,714	146,438
16	Recreation Fees	77,776	171,782	108,304	171,782	171,782	171,782	171,882	171,983	171,983
17	Special Services	20,500	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
18	Grant Income	1,120,060	151,710	1,692,956	120,260	1,640,733	248,910	140,762	393,821	103,821
19	Restaurant Tax	765,323	700,000	840,000	700,000	700,000	700,000	700,000	700,000	700,000
20	Miscellaneous	740,640	815,835	862,193	936,701	936,701	864,389	757,283	755,022	758,997
21	Bond Proceeds	0	19,105,000	16,389,827	14,610,000	31,567,000	5,244,000	0	1,500,000	0
22	Sewer Charges	4,218,532	4,459,566	4,459,571	4,676,939	4,676,939	4,906,102	5,146,251	5,398,406	5,398,406
23	Special Assessments - Principal	610	0	4,350	0	0	0	0	0	0
24	Special Assessments - Interest	823	0	304	0	0	0	0	0	0
25	Grantee Payments	0	0	0	0	143,570	143,570	143,570	143,570	143,570
26	Community Betterment	1,070,995	645,147	1,100,000	780,000	1,000,000	900,000	900,000	900,000	900,000
27	Taxes - Form 51	318,980	258,067	382,609	312,000	347,826	313,043	313,043	313,043	313,043
29	Police Academy	102,405	148,000	142,804	148,000	172,000	204,500	204,500	232,000	232,000
30	Tax Increment Financing	126,498	723,884	723,884	1,321,269	1,321,269	1,321,269	1,407,053	1,471,523	1,644,161
31	Parking Garage Fees	11,782	23,000	20,000	29,000	29,000	35,000	285,000	535,000	535,000
32										
33	Total Revenue	30,678,800	49,456,669	51,414,173	46,768,235	68,511,426	42,293,704	38,512,280	41,837,773	41,255,174
37		0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	ALL FUNDS SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
38	Expenditures									
39	Salary & Benefits	10,884,067	12,436,804	12,088,143	13,388,105	13,834,579	14,145,756	14,994,754	15,576,033	16,156,166
40	Commodities	389,250	592,060	586,495	590,324	657,324	612,593	619,235	623,877	623,877
41	Contractual Services	7,948,843	9,134,000	8,913,011	9,548,835	9,648,593	9,913,337	10,435,587	10,869,161	11,135,561
42	Maintenance	601,544	928,948	938,148	838,612	838,612	841,508	825,297	832,120	832,120
43	Other Charges	680,386	1,894,321	9,588,985	2,762,030	867,656	810,243	894,194	924,765	1,068,210
44	Debt Service	5,214,825	6,468,287	5,821,300	7,792,217	7,713,560	8,977,477	8,546,964	8,570,128	8,039,455
45	Capital Improvement	4,820,476	11,890,445	8,879,816	14,417,000	25,557,000	11,934,000	5,933,000	3,982,000	650,000
46										
47	Total Expenditures	30,539,391	43,344,865	46,815,898	49,337,123	59,117,324	47,234,914	42,249,031	41,378,084	38,505,389
50										
51	Total Capital Items	492,416	798,469	586,761	407,757	1,014,957	513,600	487,000	673,000	673,000
53										
54	Total Expenditures & Capital	31,031,807	44,143,334	47,402,659	49,744,880	60,132,281	47,748,514	42,736,031	42,051,084	39,178,389
55		0	0	0	0	0	0	0	0	0
56										
57	Other Financing Sources (Uses)									
58	Transfers In	4,888,863	3,013,718	3,278,376	4,166,144	6,231,964	5,968,844	5,073,669	4,827,430	4,508,468
59	Transfers Out	(4,888,863)	(3,013,718)	(3,278,376)	(4,166,144)	(6,231,964)	(5,968,844)	(5,073,669)	(4,827,430)	(4,508,468)
60	Fund 03 & SID	-	-	-	-	-	-	-	-	-
61										
62	Total Other Uses of Funds (SID Trf)	0	0	0	0	0	0	0	0	0
63										
64	Prior Year Fund Balance	23,615,581	21,314,319	23,262,429	26,627,654	27,273,943	35,653,088	30,198,278	25,974,527	25,761,216
65	Net Change	(353,152)	5,313,335	4,011,514	(2,976,645)	8,379,145	(5,454,810)	(4,223,751)	(213,311)	2,076,785
66	Ending Fund Balance	23,262,429	26,627,654	27,273,943	23,651,009	35,653,088	30,198,278	25,974,527	25,761,216	27,838,001
68		0	0	0	0	0	0	0	0	0
69										
70	Sales Tax Incentive Refund Reserve									
71	Beginning Balance	3,469,173	3,469,173	3,469,173	3,469,173	3,469,173	3,469,173	3,469,173	3,469,173	3,469,173
72	Contribution to Reserve	1,601,036	1,500,000	1,500,000	1,500,000	2,000,000	2,000,000	1,500,000	1,500,000	1,500,000
73	Reserve Used	(1,601,036)	(1,500,000)	(1,500,000)	(1,500,000)	(2,000,000)	(2,000,000)	(1,500,000)	(1,500,000)	(1,500,000)
74	Ending Balance	3,469,173	3,469,173	3,469,173	3,469,173	3,469,173	3,469,173	3,469,173	3,469,173	3,469,173

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2		7	8	10	12	13	14	15	16	17
3	OPERATING & CAPITAL EXPENDITURE SUMMARY BY DEPARTMENT									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7	General Fund Expenditures									
8	Administrative Services	514,184	582,929	555,641	620,100	614,909	622,405	646,969	667,051	687,009
9	Mayor and Council	203,394	220,064	220,064	238,921	238,921	229,670	251,091	233,121	233,121
10	Adv. Boards and Commissions	3,539	6,335	5,135	6,335	6,335	7,243	7,261	7,281	7,281
11	Building Maintenance	477,460	635,049	624,856	644,553	862,360	771,954	786,713	812,005	824,214
12	Administration	746,615	689,538	653,733	733,047	739,120	741,697	764,245	787,702	810,575
13	Police	5,211,179	5,383,014	5,454,384	5,856,107	5,816,546	5,966,528	6,405,214	6,694,193	6,920,312
14	Animal Control	51,406	54,300	54,300	56,165	56,165	58,096	60,094	62,162	62,162
15	Fire	2,164,826	2,412,062	2,312,456	2,656,232	2,668,290	2,880,112	3,108,848	3,355,865	3,622,265
16	Community Development	587,220	675,426	684,662	732,011	744,224	729,777	753,872	778,902	803,022
17	Street Admin.	340,858	361,521	360,267	395,619	466,919	467,928	485,492	501,551	518,912
18	Streets Operating	1,945,214	2,645,227	2,467,512	2,388,876	2,794,627	2,678,991	2,507,872	2,797,397	2,859,317
19	Parks	890,491	1,157,250	1,080,679	1,242,863	1,217,013	1,280,179	1,413,716	1,445,062	1,489,435
20	Recreation	584,007	722,397	707,326	797,096	798,109	803,121	830,073	856,362	881,230
21	Sports Complex	348,954	405,311	359,603	430,921	431,465	426,639	559,157	504,035	517,759
22	Library	783,332	948,460	946,339	1,049,182	1,081,281	1,150,889	1,189,641	1,229,076	1,262,777
23	Information Technology	289,459	447,386	443,678	442,505	464,117	449,415	451,989	465,329	470,054
24	Swimming Pool	2,293	138,335	138,377	141,040	141,040	142,105	144,915	147,787	150,416
25	Human Resources	876,970	1,001,387	962,654	1,092,340	1,103,082	1,142,905	1,197,985	1,278,147	1,287,695
26	Public Transportation	5,180	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400
27	Senior Bus	75,809	120,798	156,686	108,752	107,475	107,264	128,686	113,952	117,220
28	Finance	461,747	475,544	475,544	509,536	594,606	559,014	577,523	600,645	585,587
29	Communication	-	216,020	215,671	238,170	306,783	312,467	321,962	331,805	340,411
30										
31	Total General Fund	16,564,137	19,306,753	18,887,967	20,388,771	21,261,787	21,536,799	22,601,718	23,677,830	24,459,174
35										
36	Sewer Fund Expenditures									
39	Expenditures	3,342,669	3,979,823	3,715,649	3,868,543	4,133,198	3,972,160	4,092,699	4,217,115	4,244,104
40	Storm Water Management	40,373	55,085	55,085	58,180	58,180	58,180	58,762	59,349	59,349
41										
42	Total Sewer Fund	3,383,042	4,034,908	3,770,734	3,926,723	4,191,378	4,030,340	4,151,461	4,276,464	4,303,453
45										

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2		7	8	10	12	13	14	15	16	17
3	OPERATING & CAPITAL EXPENDITURE SUMMARY BY DEPARTMENT									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
46	Police Academy Expenditures									
47	Police Academy	97,275	116,612	116,552	124,797	192,358	196,014	224,656	233,284	242,290
48										
49	Total Police Academy Fund	97,275	116,612	116,552	124,797	192,358	196,014	224,656	233,284	242,290

	A	D	E	F	G	H	I	J	K	L
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	GENERAL FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7	Revenues									
8	Property Tax	8,535,988	9,393,170	9,425,606	9,431,759	10,650,256	10,993,867	11,312,233	11,640,010	11,970,365
9	Sales Tax	4,110,118	3,887,077	4,840,931	4,036,279	4,566,703	5,076,412	5,334,886	5,605,805	5,889,786
10	Payments in Lieu of Taxes	304,487	356,710	195,126	365,628	197,077	199,048	201,039	203,049	205,079
11	State Revenue	1,853,126	1,739,301	2,057,977	1,809,262	2,118,812	2,254,894	2,277,443	2,300,218	2,300,218
12	Occupation and Franchise Taxes	847,652	970,600	861,913	898,547	898,547	911,976	925,371	939,142	939,142
13	Hotel Occupation Tax	659,528	363,215	516,522	570,000	730,361	895,736	1,011,128	1,074,988	1,085,738
14	Licenses and Permits	465,760	436,113	442,612	433,186	433,186	470,762	466,261	481,213	481,213
15	Interest Income	54,576	67,207	59,899	48,361	56,398	53,167	43,175	32,641	21,207
16	Recreation Fees	77,776	171,782	108,304	171,782	171,782	171,782	171,882	171,983	171,983
17	Special Services	20,500	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
18	Grant Income	1,120,060	151,710	1,692,956	120,260	1,640,733	134,910	120,762	103,821	103,821
19	Restaurant Tax	765,323	700,000	840,000	700,000	700,000	700,000	700,000	700,000	700,000
20	Miscellaneous	223,477	312,121	356,879	432,184	432,184	360,051	363,358	366,822	366,822
21										
22	Total Revenue	19,038,371	18,573,006	21,422,725	19,041,248	22,620,039	22,246,605	22,951,538	23,643,692	24,259,374
23										
24	Expenditures									
25	Salary & Benefits	10,287,470	11,789,923	11,457,971	12,688,732	13,012,990	13,319,729	14,114,292	14,660,093	15,204,231
26	Commodities	358,271	543,554	543,594	541,818	608,818	563,587	569,877	573,660	573,660
27	Contractual Services	4,619,383	5,280,659	5,161,321	5,682,099	5,731,857	5,995,307	6,303,751	6,623,781	6,890,181
28	Maintenance	533,189	826,985	824,235	753,528	753,528	755,329	738,342	743,369	743,369
29	Other Charges	298,575	357,163	354,085	354,837	389,637	389,247	388,456	403,927	374,733
30										
31	Total Expenditures	16,096,888	18,798,284	18,341,206	20,021,014	20,496,830	21,023,199	22,114,718	23,004,830	23,786,174
32										
33	Total Capital Items	467,249	508,469	546,761	367,757	764,957	513,600	487,000	673,000	673,000
35										

	A	D	E	F	G	H	I	J	K	L
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	GENERAL FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
36	Total Expenditures & Capital	16,564,137	19,306,753	18,887,967	20,388,771	21,261,787	21,536,799	22,601,718	23,677,830	24,459,174
37										
38	Other Financing Sources (Uses)									
39	Transfers In									
40	Transfer from Lottery	65,843	193,867	193,867	212,688	406,883	317,667	327,262	337,205	345,911
41	Transfer from QSF	-	-	-	-	-	225,000	-	225,000	225,000
42	Transfer from SID	-	-	-	-	-	-	-	-	-
43	Total Tranfers in	65,843	193,867	193,867	212,688	406,883	542,667	327,262	562,205	570,911
44										
45	Transfers Out									
46	Transfer to EDP	-	(82,510)	(231,210)	(239,553)	(830,990)	(288,121)	(1,012,203)	(1,008,890)	(1,004,615)
47	Transfer to OSP	(436,334)	(280,602)	(280,602)	(119,069)	(140,173)	(154,893)	(135,986)	-	-
48	Transfer to DSF	(188,130)	(577,831)	(577,831)	(604,171)	(629,755)	(565,175)	(572,525)	(574,625)	(665,250)
49	Transfer to CIP	-	-	-	-	(265,000)	(320,000)	(48,000)	(98,000)	-
50	Transfer to QSF	(200,000)	-	-	(75,000)	(75,000)	(150,000)	(150,000)	(175,000)	(175,000)
51	Total Transfers Out	(824,464)	(940,943)	(1,089,643)	(1,037,793)	(1,940,918)	(1,478,189)	(1,918,714)	(1,856,515)	(1,844,865)
52										
53										
54	Total Other Uses of Funds	(758,621)	(747,076)	(895,776)	(825,105)	(1,534,035)	(935,522)	(1,591,452)	(1,294,310)	(1,273,954)
55										
56	Prior Year Fund Balance	6,880,593	7,544,671	8,596,206	6,063,848	10,235,188	10,059,405	9,833,689	8,592,057	7,263,609
57	Net Change	1,715,613	(1,480,823)	1,638,982	(2,172,628)	(175,783)	(225,716)	(1,241,632)	(1,328,448)	(1,473,754)
58	Ending Fund Balance	8,596,206	6,063,848	10,235,188	3,891,220	10,059,405	9,833,689	8,592,057	7,263,609	5,789,855
59										
60	Operating Reserve %	53%	32%	56%	19%	49%	47%	39%	32%	24%
61	Target Operating Reserve %	25%	25%	25%	25%	25%	25%	25%	25%	25%
62	Over (Under) Target	28%	7%	31%	-6%	24%	22%	14%	7%	-1%
63										
64	General Fund Sales Tax Incentive									
65	Reserve Balance	1,734,587	1,734,587	1,734,587	1,734,587	1,734,587	1,734,587	1,734,587	1,734,587	1,734,587
66	Reserve Excluding Sls Tx Rsve	6,861,620	4,329,262	8,500,602	2,156,634	8,324,819	8,099,103	6,857,471	5,529,023	4,055,269
67	Reserve % Excluding Sales Tax R	43%	23%	46%	11%	41%	39%	31%	24%	17%
73	Impact of Sls Tx Reserve	10%	9%	10%	8%	8%	8%	8%	8%	7%

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	SEWER FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7										
8	REVENUES									
9	Sewer Service Charges	21,397	19,950	19,950	20,498	20,498	21,995	23,095	24,249	24,249
10	Sewer User Fees	4,083,095	4,336,482	4,336,482	4,553,306	4,553,306	4,780,971	5,020,020	5,271,021	5,271,021
11	Sales Tax Collection Fee	53	19	24	20	20	21	21	21	21
12	Sewer Hookup Fee	113,987	103,115	103,115	103,115	103,115	103,115	103,115	103,115	103,115
13	Interest Income	13,984	9,697	9,451	10,880	10,033	6,021	6,195	6,378	6,405
15	Bond Proceeds	-	-	-	4,000,000	4,000,000	-	-	-	-
17										
18	Total Revenue	4,232,516	4,469,263	4,469,022	8,687,819	8,686,972	4,912,123	5,152,446	5,404,784	5,404,811
19										
20	EXPENDITURES									
21	Salary & Benefits	518,171	549,189	534,240	593,496	648,151	648,933	674,726	701,576	728,565
22	Commodities	24,417	35,356	35,501	35,356	35,356	35,356	35,708	36,067	36,067
23	Contractual Services	2,752,058	3,079,225	3,079,855	3,173,507	3,173,507	3,261,687	3,355,815	3,452,761	3,452,761
24	Maintenance	50,946	69,687	69,687	69,384	69,384	69,384	70,079	70,779	70,779
25	Other Charges	12,283	11,451	11,451	14,980	14,980	14,980	15,133	15,281	15,281
26	Debt Service	-	-	-	158,333	104,500	215,500	212,875	215,250	212,450
27	Capital Improvement Program	38,002	630,000	630,000	5,350,000	5,300,000	-	100,000	350,000	-
28										
29	Total Expenditures	3,395,877	4,374,908	4,360,734	9,395,056	9,345,878	4,245,840	4,464,336	4,841,714	4,515,903
30										
31	Total Capital Items	25,167	290,000	40,000	40,000	250,000	-	-	-	-
32										
33	Total Expenditures & Capital	3,421,044	4,664,908	4,400,734	9,435,056	9,595,878	4,245,840	4,464,336	4,841,714	4,515,903
34										

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	SEWER FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7										
35	Other Financing Sources (Uses)									
36	Transfer In									
37	Transfer from Lottery	-	-	-	150	150	300	300	300	300
38	Transfer from Sewer Reserve	-	350,000	350,000	850,000	1,100,000	-	-	-	-
39										
40	Transfer Out									
41	Transfer to Sewer Reserve	(740,000)	-	-	-	-	(1,434,975)	(658,130)	(540,337)	(889,292)
42										
43	Total Other Uses of Funds	(740,000)	350,000	350,000	850,150	1,100,150	(1,434,675)	(657,830)	(540,037)	(888,992)
44										
45	Prior Year Fund Balance	1,094,287	910,334	1,165,614	1,064,689	1,583,902	1,775,146	1,006,754	1,037,034	1,060,067
46	Net Change	71,327	154,355	418,288	102,913	191,244	(768,392)	30,280	23,033	(84)
47	Ending Fund Balance	1,165,614	1,064,689	1,583,902	1,167,602	1,775,146	1,006,754	1,037,034	1,060,067	1,059,983
48										
49	Operating Reserve %	35%	28%	42%	30%	45%	25%	25%	25%	25%
50	Target Operating Reserve %	25%	25%	25%	25%	25%	25%	25%	25%	25%
51	Over (Under) Target	10%	3%	17%	5%	20%	0%	0%	0%	0%
52										
53	Sewer Reserve Fund Balance	1,957,259	1,625,006	1,616,903	778,650	521,504	1,969,220	2,644,171	3,204,678	4,119,602

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	SEWER RESERVE FUND									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7										
8	REVENUES									
9	Interest Income	7,525	17,747	9,644	11,747	4,601	12,741	16,821	20,170	25,632
10										
11	Total Revenue	7,525	17,747	9,644	11,747	4,601	12,741	16,821	20,170	25,632
12										
13	EXPENDITURES									
14		-	-	-	-	-	-	-	-	-
15	Other Charges	-	-	-	-	-	-	-	-	-
16										
17	Total Expenditures	-	-	-	-	-	-	-	-	-
18										
19	Other Financing Sources (Uses)									
20	Transfer from Sewer Fund	740,000	-	-	-	-	1,434,975	658,130	540,337	889,292
21	Transfer to Sewer Fund	-	(350,000)	(350,000)	(850,000)	(1,100,000)	-	-	-	-
22										
23	Total Other Uses of Funds	740,000	(350,000)	(350,000)	(850,000)	(1,100,000)	1,434,975	658,130	540,337	889,292
24										
25	Prior Year Fund Balance	1,209,734	1,955,934	1,957,259	1,623,681	1,616,903	521,504	1,969,220	2,644,171	3,204,678
26	Net Change	747,525	(332,253)	(340,356)	(838,253)	(1,095,399)	1,447,716	674,951	560,507	914,924
27	Ending Fund Balance	1,957,259	1,623,681	1,616,903	785,428	521,504	1,969,220	2,644,171	3,204,678	4,119,602

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	DEBT SERVICE FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7	REVENUES									
8	Property Tax	986,791	891,190	899,269	891,190	1,009,403	1,043,272	1,074,547	1,106,758	1,139,793
9	Sales Tax	2,055,058	1,943,539	2,607,954	2,018,141	2,476,906	2,557,862	2,662,972	2,772,121	2,944,893
10	Special Assessments - Principal	610	-	4,350	-	-	-	-	-	-
11	Special Assessments - Interest	823	-	304	-	-	-	-	-	-
12	Interest Income	26,898	27,767	22,351	20,994	15,191	12,586	15,138	19,909	30,286
13	Other	543,954	538,993	523,227	540,678	524,224	524,242	414,028	408,504	412,682
14										
15	Total Revenue	3,614,134	3,401,489	4,057,455	3,471,003	4,025,724	4,137,962	4,166,685	4,307,292	4,527,654
16										
17	EXPENDITURES									
18	Operating - Other									
19	Debt Service - Bond Principal	2,605,000	2,645,000	2,440,000	2,720,000	2,740,000	2,050,000	1,565,000	1,585,000	1,620,000
20	Debt Service - Bond Interest	377,627	468,302	370,954	509,771	474,662	464,838	508,473	499,963	491,766
23	County Treasurer Fees	9,171	8,821	8,821	8,796	8,796	10,681	10,987	11,469	11,469
24	Debt Payment - PFD	120,096	122,906	213,528	129,220	227,324	234,144	241,168	248,403	255,855
25	Financial/Legal Fees	27,729	89,750	159,750	16,375	16,375	61,250	8,250	9,250	9,250
26										
27	Total Expenditures	3,139,623	3,334,779	3,193,053	3,384,162	3,467,157	2,820,913	2,333,878	2,354,085	2,388,340
29										

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	DEBT SERVICE FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
30	Other Financing Sources (Uses)									
31	Transfers In									
32	Transfer from General Fund	188,130	577,831	577,831	604,171	629,755	565,175	572,525	574,625	665,250
33	Transfer from CIP	253,322	-	-	-	-	-	-	-	-
34	Transfer from Lottery	-	-	-	-	-	-	-	-	-
35	Transfer from SID	-	-	-	-	-	-	-	-	-
36	Total Tranfers In	441,452	577,831	577,831	604,171	629,755	565,175	572,525	574,625	665,250
37										
38	Transfers Out									
39	Transfer to CIP (construction)	(717,442)	(434,445)	(550,403)	(800,000)	(1,256,000)	(600,000)	(250,000)	(110,000)	-
40	Transfer to OSP (debt service)	(552,003)	(748,540)	(748,540)	(658,440)	(1,078,013)	(1,662,713)	(1,669,263)	(1,558,073)	(1,003,100)
41	Total Transfers Out	(1,269,445)	(1,182,985)	(1,298,943)	(1,458,440)	(2,334,013)	(2,262,713)	(1,919,263)	(1,668,073)	(1,003,100)
42										
43										
44	Total Other Sources/Uses of Funds	(827,993)	(605,154)	(721,112)	(854,269)	(1,704,258)	(1,697,538)	(1,346,738)	(1,093,448)	(337,850)
45										
46	Prior Year Fund Balance	3,792,183	3,084,851	3,438,701	2,546,407	3,581,991	2,436,300	2,055,811	2,541,880	3,401,639
47	Net Change	(353,482)	(538,444)	143,290	(767,428)	(1,145,691)	(380,489)	486,069	859,759	1,801,464
48	Ending Fund Balance	3,438,701	2,546,407	3,581,991	1,778,979	2,436,300	2,055,811	2,541,880	3,401,639	5,203,103
49										
50	Debt Service Coverage Ratio	1.11	1.00	1.23	1.01	1.03	1.07	1.19	1.25	1.54
51	Target DSCR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
52	Over (Under) Target	0.11	-	0.23	0.01	0.03	0.07	0.19	0.25	0.54
53										
54	Sales Tax Incentive Refund Reserve									
55	Beginning Balance	867,293	867,293	867,293	867,293	867,293	867,293	867,293	867,293	867,293
56	Contribution to Reserve	400,259	375,000	375,000	500,000	500,000	375,000	375,000	375,000	375,000
57	Reserve Used	(400,259)	(375,000)	(375,000)	(500,000)	(500,000)	(375,000)	(375,000)	(375,000)	(375,000)
58	Ending Balance	867,293	867,293	867,293	867,293	867,293	867,293	867,293	867,293	867,293

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	CAPITAL FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7	REVENUES									
8	GRANTS - _____	0	0	0	0	0	114,000	20,000	290,000	0
10	INTEREST INCOME & GAIN/LOSS	248	387	9,397	382	3,153	24,736	16,484	7,679	4,725
11	BOND PROCEEDS	-	6,490,000	7,888,461	610,000	-	5,244,000	-	1,500,000	-
12										
13	Total Revenue	248	6,490,387	7,897,858	610,382	3,153	5,382,736	36,484	1,797,679	4,725
14										
15	EXPENDITURES - Capital Improvement Program									
16	Administration	24,683	-	-	75,000	300,000	150,000	150,000	100,000	100,000
17	Buildings and Grounds	294,654	100,000	126,000	-	-	600,000	-	-	-
18	Community Development	-	-	-	-	40,000	210,000	-	-	-
19	Information Technology	-	-	-	-	225,000	170,000	48,000	98,000	-
20	Parks	366,011	300,000	300,000	700,000	750,000	104,000	70,000	340,000	50,000
21	Sewer	-	-	-	-	-	-	-	-	-
22	Sports Complex	-	-	-	-	-	-	-	-	-
23	Streets	243,468	6,579,445	6,281,798	756,000	1,656,000	1,650,000	1,650,000	3,094,000	500,000
24										
25	Total Expenditures	928,816	6,979,445	6,707,798	1,531,000	2,971,000	2,884,000	1,918,000	3,632,000	650,000
26										
27	Other Financing Sources (Uses)									
28	Transfer from GF	-	-	-	-	265,000	320,000	48,000	98,000	-
29	Transfer from DSF	717,442	434,445	550,403	800,000	1,256,000	600,000	250,000	110,000	-
30	Transfers from RDF	-	-	-	-	-	-	-	-	-
31	Transfer from Lottery Fund	401,756	50,000	50,000	125,000	400,000	200,000	200,000	150,000	150,000
32	Total Transfers In	1,119,198	484,445	600,403	925,000	1,921,000	1,120,000	498,000	358,000	150,000
33										
34	Transfer to DSF	(253,322)	-	-	-	-	-	-	-	-
35										
36	Total Other Sources/Uses of Funds	865,876	484,445	600,403	925,000	1,921,000	1,120,000	498,000	358,000	150,000
37										
38	Prior Year Fund Balance	24,186	41,535	(38,506)	36,922	1,751,957	705,110	4,323,846	2,940,330	1,464,009
39	Net Change	(62,692)	(4,613)	1,790,463	4,382	(1,046,847)	3,618,736	(1,383,516)	(1,476,321)	(495,275)
40	Ending Fund Balance	(38,506)	36,922	1,751,957	41,304	705,110	4,323,846	2,940,330	1,464,009	968,734

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	LOTTERY FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7										
8	REVENUES									
9	Community Betterment	1,070,995	645,147	1,100,000	780,000	1,000,000	900,000	900,000	900,000	900,000
10	Interest Income	28,953	37,731	24,109	37,587	22,015	21,607	21,207	20,953	20,646
11	Taxes - Form 51	318,980	258,067	382,609	312,000	347,826	313,043	313,043	313,043	313,043
14										
15	Total Revenue	1,429,421	940,945	1,508,318	1,129,587	1,369,841	1,234,650	1,234,250	1,233,996	1,233,689
16										
17	EXPENDITURES - Contractual Services									
18	Professional Services	110,523	215,135	155,000	115,840	165,840	89,580	76,820	91,070	91,070
19	Events Marketing	28,103	30,000	17,000	31,545	31,545	32,491	32,816	33,145	33,145
20	Concerts & Movie Nights	158	10,900	6,000	11,000	11,000	11,150	11,250	11,375	11,375
21	Recreation Events	-	1,518	-	1,564	1,564	1,611	1,627	1,643	1,643
22	Community Events	52,634	29,840	25,150	31,924	31,924	32,705	33,321	34,027	34,027
23	Salute to Summer	2,400	130,127	76,387	130,178	130,178	130,235	130,301	130,342	130,342
24	Other Contractual Services	28,557	9,600	51,200	23,100	23,100	9,500	9,800	9,905	9,905
25	Other Charges (Taxes)	318,980	258,067	382,609	312,000	347,826	313,043	313,042	313,042	313,043
26										
27	Total Expenditures	541,355	685,187	713,346	657,151	742,977	620,315	608,977	624,549	624,550
28										
29	Total Capital	-	-	-	-	-	-	-	-	-
30										
31	Total Expenditures & Capital	541,355	685,187	713,346	657,151	742,977	620,315	608,977	624,549	624,550
32										

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	LOTTERY FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7										
33	Other Financing Sources (Uses)									
34	Transfers Out									
35	Transfer to General Fund	(65,843)	(193,867)	(193,867)	(212,688)	(406,883)	(317,667)	(327,262)	(337,205)	(345,911)
36	Transfer to Sewer Fund	-	-	-	(150)	(150)	(300)	(300)	(300)	(300)
37	Transfers to DSF	-	-	-	-	-	-	-	-	-
38	Transfer to CIP	(401,756)	(50,000)	(50,000)	(125,000)	(400,000)	(200,000)	(200,000)	(150,000)	(150,000)
39	Transfer to RDF	-	-	-	-	-	-	-	-	-
40	Transfer to QSF	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
41										
42	Total Other Uses of Funds	(517,599)	(293,867)	(293,867)	(387,838)	(857,033)	(567,967)	(577,562)	(537,505)	(546,211)
43										
44	Prior Year Fund Balance	3,510,997	3,851,992	3,881,464	3,813,883	4,382,569	4,152,400	4,198,768	4,246,479	4,318,421
45	Net Change	370,467	(38,109)	501,105	84,598	(230,169)	46,368	47,711	71,942	62,928
46	Ending Fund Balance	3,881,464	3,813,883	4,382,569	3,898,481	4,152,400	4,198,768	4,246,479	4,318,421	4,381,349

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	ECONOMIC DEVELOPMENT FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7										
8	REVENUES									
11	Bond Proceeds	-	3,000,000	8,500,000	-	-	-	-	-	-
12	Grantee Payments	-	-	-	-	143,570	143,570	143,570	143,570	143,570
13	Interest Income	26	10,070	29,835	10,070	131	129	127	125	123
14										
15	Total Revenue	26	3,010,070	8,529,835	10,070	143,701	143,699	143,697	143,695	143,693
16										
17	EXPENDITURES									
20	Debt Service - Bond Principal	-	-	-	195,000	346,363	1,034,545	1,047,727	1,055,909	1,065,090
21	Debt Service - Bond Interest	-	48,010	-	44,053	120,305	118,596	108,022	96,146	82,348
22	Grants	-	1,000,000	8,500,000	2,000,000	-	-	-	-	-
23	Financial Fees	-	34,500	34,500	500	500	500	500	500	500
24										
25	Total Expenditures	-	1,082,510	8,534,500	2,239,553	467,168	1,153,641	1,156,249	1,152,555	1,147,938
26										
27	Other Financing Sources (Uses)									
28	Transfers In									
29	Transfer from General Fund	-	82,510	231,210	239,553	830,990	288,121	1,012,203	1,008,890	1,004,615
33										
34	Total Other Uses of Funds	-	82,510	231,210	239,553	830,990	288,121	1,012,203	1,008,890	1,004,615
35										
36	Prior Year Fund Balance	7,042	7,068	7,068	2,017,138	233,613	741,136	19,315	18,966	18,996
37	Net Change	26	2,010,070	226,545	(1,989,930)	507,523	(721,821)	(349)	30	370
38	Ending Fund Balance	7,068	2,017,138	233,613	27,208	741,136	19,315	18,966	18,996	19,366
39										

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	OFF-STREET PARKING FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7										
8	REVENUES									
9	Interest Income	3,422	1,111	668	41,412	18,635	503	506	509	512
10	Bond Proceeds	0	0	0	10,000,000	12,000,000	0	0	0	0
11	Parking Garage Fees	11,782	23,000	20,000	29,000	29,000	35,000	285,000	535,000	535,000
12										
13	Total Revenue	15,204	24,111	20,668	10,070,412	12,047,635	35,503	285,506	535,509	535,512
14										
15	EXPENDITURES									
16	Commodities	5,323	11,000	4,700	11,000	11,000	11,500	11,500	12,000	12,000
17	Contractual Services	149,067	160,326	156,478	161,108	161,108	162,101	393,116	394,142	394,142
18	Maintenance	17,409	32,276	44,226	15,700	15,700	16,795	16,876	17,972	17,972
19	Debt Service - Bond Principal	685,000	695,000	695,000	710,000	710,000	1,195,000	1,230,000	1,260,000	730,000
20	Debt Service - Bond Interest	210,911	198,683	198,683	345,233	332,733	466,433	437,983	408,188	383,218
21	Land/Construction	555,374	100,000	100,000	2,000,000	9,000,000	3,000,000	0	0	0
22	Financial Fees	1,185	780	780	35,280	35,280	1,280	1,280	1,280	1,280
23										
24	Total Expenditures	1,624,269	1,198,065	1,199,867	3,278,321	10,265,821	4,853,109	2,090,755	2,093,582	1,538,612
25										

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	OFF-STREET PARKING FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7										
26	Other Financing Sources (Uses)									
27	Transfers In									
28	Transfer from General Fund	436,334	280,602	280,602	119,069	140,173	154,893	135,986	0	0
29	Transfer from DSF	552,003	748,540	748,540	658,440	1,078,013	1,662,713	1,669,263	1,558,073	1,003,100
30	Transfer from RDF	343,923	245,923	245,923	432,073	0	0	0	0	0
31	Total Transfers In	1,332,260	1,275,065	1,275,065	1,209,582	1,218,186	1,817,606	1,805,249	1,558,073	1,003,100
32										
33	Transfers Out									
34	Transfer to RDF	(940,110)	0	0	0	0	0	0	0	0
35	Total Transfers Out	(940,110)	0	0	0	0	0	0	0	0
36										
37	Total Other Uses of Funds	392,150	1,275,065	1,275,065	1,209,582	1,218,186	1,817,606	1,805,249	1,558,073	1,003,100
38										
39	Prior Year Fund Balance	1,232,062	64,459	15,147	165,570	111,013	3,111,013	111,013	111,013	111,013
40	Net Change	(1,216,915)	101,111	95,866	8,001,673	3,000,000	(3,000,000)	0	0	0
41	Ending Fund Balance	15,147	165,570	111,013	8,167,243	3,111,013	111,013	111,013	111,013	111,013
42										
43										

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	REDEVELOPMENT FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7										
8	REVENUES									
9	Sales Tax	2,055,059	1,943,539	2,607,954	2,018,141	2,476,906	2,557,862	2,662,972	2,772,121	2,944,893
10	GBOT - Retail Sales	-	34,657	100	109,218	100	34,657	109,218	125,421	139,176
11	GBOT - Event Sales	-	-	-	74,900	-	29,544	118,178	120,541	122,952
12	Bond Proceeds	-	9,615,000	1,366	-	15,567,000	-	-	-	-
13	State Grants	-	-	-	-	-	-	-	-	-
14	Interest Income	56,379	60,391	19,797	59,111	69,098	36,545	18,524	24,924	32,511
15										
16	Total Revenue	2,111,438	11,653,587	2,629,217	2,261,370	18,113,104	2,658,608	2,908,892	3,043,007	3,239,532
17										
18	EXPENDITURES									
19	Contract - Professional Services	198,708	174,700	174,700	175,000	175,000	175,000	75,000	75,000	75,000
20	Other:									
21	Debt Service - Bond Principal	505,000	750,000	645,000	800,000	705,000	1,040,000	1,050,000	1,070,000	1,085,000
22	Debt Service - Bond Interest	630,688	761,125	478,874	872,550	644,616	850,364	837,659	823,212	805,671
23	Land/Construction	3,298,284	4,181,000	1,442,018	5,536,000	8,286,000	6,050,000	3,915,000	-	-
24	Financial/Legal Fees	840	121,750	121,750	1,250	36,250	1,250	52,750	1,750	1,750
25										
26	Total Expenditures	4,633,520	5,988,575	2,862,342	7,384,800	9,846,866	8,116,614	5,930,409	1,969,962	1,967,421
27										

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	REDEVELOPMENT FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7										
28	Other Financing Sources (Uses)									
29	Transfers In									
30	Transfer from GF	-	-	-	-	-	-	-	-	-
31	Transfer from Lottery Fund	-	-	-	-	-	-	-	-	-
32	Transfer from OSP	940,110	-	-	-	-	-	-	-	-
33										
34	Total Transfers In	940,110	-	-	-	-	-	-	-	-
35										
36	Transfers Out									
37	Transfer to CIP	-	-	-	-	-	-	-	-	-
38	Transfer to TIF	-	-	-	-	-	-	-	-	-
39	Transfer to OSP	(343,923)	(245,923)	(245,923)	(432,073)	-	-	-	-	-
40	Total Transfers Out	(343,923)	(245,923)	(245,923)	(432,073)	-	-	-	-	-
41										
42	Total Other Uses of Funds	596,187	(245,923)	(245,923)	(432,073)	0	0	0	-	-
43										
44	Prior Year Fund Balance	5,719,508	3,412,746	3,793,613	8,831,835	3,314,565	11,580,803	6,122,797	3,101,280	4,174,325
45	Net Change	(1,925,895)	5,419,089	(479,048)	(5,555,503)	8,266,238	(5,458,006)	(3,021,517)	1,073,045	1,272,111
46	Ending Fund Balance	3,793,613	8,831,835	3,314,565	3,276,332	11,580,803	6,122,797	3,101,280	4,174,325	5,446,436
47										
48	Debt Service Coverage Ratio	2.06	1.16	1.92	1.07	1.89	1.41	1.54	1.61	1.71
49	Target DSCR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
50	Over (Under) Target	1.06	0.16	0.92	0.07	0.89	0.41	0.54	0.61	0.71
51										
52	RDF Sales Tax Incentive Reserve									
53	Balance	867,293	867,293	867,293	976,201	867,293	867,293	867,293	867,293	867,293
58										
59	Sales Tax Incentive Refund Reserve									
60	Beginning Balance	867,293	867,293	867,293	867,293	867,293	867,293	867,293	867,293	867,293
61	Contribution to Reserve	400,259	375,000	375,000	500,000	500,000	375,000	375,000	375,000	375,000
62	Reserve Used	(400,259)	(375,000)	(375,000)	(500,000)	(500,000)	(375,000)	(375,000)	(375,000)	(375,000)
63	Ending Balance	867,293	867,293	867,293	867,293	867,293	867,293	867,293	867,293	867,293
64	diff	0	0	0	0	0	0	0	0	0
65										

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	POLICE ACADEMY FUND									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7										
8	REVENUES									
9	Agency Contribution	102,205	130,000	130,000	130,000	154,000	162,500	162,500	190,000	190,000
10	Tuition		18,000	10,500	18,000	18,000	42,000	42,000	42,000	42,000
11	Interest Income	258	423	334	696	214	266	147	140	79
12	Miscellaneous	200	-	2,304	-	-	-	-	-	-
13										
14	Total Revenue	102,663	148,423	143,138	148,696	172,214	204,766	204,647	232,140	232,079
15										
16	EXPENDITURES									
17	Personnel Services	78,426	97,692	95,932	105,877	173,438	177,094	205,736	214,364	223,370
18	Commodities	1,239	2,150	2,700	2,150	2,150	2,150	2,150	2,150	2,150
19	Contractual Services	7,252	11,970	9,920	11,970	11,970	11,970	11,970	11,970	11,970
20	Maintenance	-	-	-	-	-	-	-	-	-
21	Other Charges	10,358	4,800	8,000	4,800	4,800	4,800	4,800	4,800	4,800
22										
23	Total Expenditures	97,275	116,612	116,552	124,797	192,358	196,014	224,656	233,284	242,290
24										
25	Other Financing Sources (Uses)									
26	Transfer from General Fund	-	-	-	-	-	-	-	-	-
27										
28	Total Other Uses of Funds	-	-	-	-	-	-	-	-	-
29										
30	Prior Year Fund Balance	26,387	26,872	31,775	58,683	58,361	38,217	46,969	26,960	25,816
31	Net Change	5,388	31,811	26,586	23,899	(20,144)	8,752	(20,009)	(1,144)	(10,211)
32	Ending Fund Balance	31,775	58,683	58,361	82,582	38,217	46,969	26,960	25,816	15,605

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	TIF CITY CENTRE PHASE 1A									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7										
8	REVENUES									
9	TIF Revenue	95,628	305,081	305,081	514,534	514,534	514,534	514,534	514,534	514,534
10	Interest Income	-	-	-	-	-	-	-	-	-
11										
12	Total Revenue	95,628	305,081	305,081	514,534	514,534	514,534	514,534	514,534	514,534
13										
14	EXPENDITURES - Other									
15	Debt Service	65,222	349,366	349,366	509,389	509,389	509,389	509,389	509,389	509,389
16	Other Charges	956	3,051	3,051	5,145	5,145	5,145	5,145	5,145	5,145
17										
18	Total Expenditures	66,178	352,417	352,417	514,534	514,534	514,534	514,534	514,534	514,534
19										
20	Other Financing Sources (Uses)									
21	Transfer	-	-	-	-	-	-	-	-	-
22										
23	Total Other Uses of Funds	-	-	-	-	-	-	-	-	-
24										
25	Prior Year Fund Balance	17,886	47,336	47,336	0	0	0	0	0	0
26	Net Change	29,450	(47,336)	(47,336)	0	0	0	0	0	0
27	Ending Fund Balance	47,336	0	0	0	0	0	0	0	0
28										
29	Debt Service Coverage Ratio	1.47	0.87	0.87	1.01	1.01	1.01	1.01	1.01	1.01
30	Target DSCR				1.00	1.00	1.00	1.00	1.00	1.00
31	Over (Under) Target				0.01	0.01	0.01	0.01	0.01	0.01

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	TIF CITY CENTRE PHASE 1B									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7										
8	REVENUES									
9	TIF Revenue	30,870	418,803	418,803	806,735	806,735	806,735	806,735	806,735	806,735
10	Interest Income	-	-	-	-	-	-	-	-	-
11										
12	Total Revenue	30,870	418,803	418,803	806,735	806,735	806,735	806,735	806,735	806,735
13										
14	EXPENDITURES - Other									
15	Debt Service	15,281	429,895	429,895	798,668	798,668	798,668	798,668	798,668	798,668
16	Other Charges	309	4,188	4,188	8,067	8,067	8,067	8,067	8,067	8,067
17										
18	Total Expenditures	15,590	434,083	434,083	806,735	806,735	806,735	806,735	806,735	806,735
19										
20	Other Financing Sources (Uses)									
21	Transfer	-	-	-	-	-	-	-	-	-
22										
23	Total Other Uses of Funds	-	-	-	-	-	-	-	-	-
24										
25	Prior Year Fund Balance	-	15,280	15,280	-	-	-	-	-	-
26	Net Change	15,280	(15,280)	(15,280)	-	-	-	-	-	-
27	Ending Fund Balance	15,280	0	0	0	0	0	0	0	0
28										
29	Debt Service Coverage Ratio	2.02	0.97	0.97	1.01	1.01	1.01	1.01	1.01	1.01
30	Target DSCR				1.00	1.00	1.00	1.00	1.00	1.00
31	Over (Under) Target				0.01	0.01	0.01	0.01	0.01	0.01

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	TIF CITY CENTRE PHASE 2									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7										
8	REVENUES									
9	TIF Revenue	-	-	-	-	-	-	85,784	85,784	85,784
10	Interest Income	-	-	-	-	-	-	-	-	-
11										
12	Total Revenue	-	-	-	-	-	-	85,784	85,784	85,784
13										
14	EXPENDITURES - Other									
15	Debt Service	-	-	-	-	-	-	84,926	84,926	84,926
16	Other Charges	-	-	-	-	-	-	858	858	858
17										
18	Total Expenditures	-	-	-	-	-	-	85,784	85,784	85,784
19										
20	Other Financing Sources (Uses)									
21	Transfer	-	-	-	-	-	-	-	-	-
22										
23	Total Other Uses of Funds	-	-	-	-	-	-	-	-	-
24										
25	Prior Year Fund Balance	-	-	-	-	-	-	-	-	-
26	Net Change	-	-	-	-	-	-	-	-	-
27	Ending Fund Balance	0	0	0	0	0	0	0	0	0
28										
29	Debt Service Coverage Ratio	0.00	0.00	0.00	0.00	0.00	0.00	1.01	1.01	1.01
30	Target DSCR							1.00	1.00	1.00
31	Over (Under) Target							0.01	0.01	0.01

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	TIF CITY CENTRE PHASE 3									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7										
8	REVENUES									
9	TIF Revenue	-	-	-	-	-	-	-	64,470	237,108
10	Interest Income	-	-	-	-	-	-	-	-	-
11										
12	Total Revenue	-	-	-	-	-	-	-	64,470	237,108
13										
14	EXPENDITURES - Other									
15	Debt Service	-	-	-	-	-	-	-	63,825	234,737
16	Other Charges	-	-	-	-	-	-	-	645	2,371
17										
18	Total Expenditures	-	-	-	-	-	-	-	64,470	237,108
19										
20	Other Financing Sources (Uses)									
21	Transfer	-	-	-	-	-	-	-	-	-
22										
23	Total Other Uses of Funds	-	-	-	-	-	-	-	-	-
24										
25	Prior Year Fund Balance	-	-	-	-	-	-	-	-	-
26	Net Change	-	-	-	-	-	-	-	-	-
27	Ending Fund Balance	0	0	0	0	0	0	0	0	0
28										
29	Debt Service Coverage Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.01	1.01
30	Target DSCR								1.00	1.00
31	Over (Under) Target								0.01	0.01

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	QUALIFIED SINKING FUND									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Proposed	Projected	Projected	Projected	Projected
7										
8	REVENUES									
9	Interest Income	756	3,757	2,409	4,632	3,173	3,042	4,261	4,286	4,312
10										
11	Total Revenue	756	3,757	2,409	4,632	3,173	3,042	4,261	4,286	4,312
12										
19	Other Financing Sources (Uses)									
20	Transfers In									
21	Transer from General Fund	200,000	-	-	75,000	75,000	150,000	150,000	175,000	175,000
22	Transfer from Lottery Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
23	Total Transfers In	250,000	50,000	50,000	125,000	125,000	200,000	200,000	225,000	225,000
24										
25	Transfer Out									
26	Transfer to General Fund	-	-	-	-	-	(225,000)	-	(225,000)	(225,000)
27	Transfer to Lottery Fund	-	-	-	-	-	-	-	-	-
28										
29	Total Other Uses of Funds	250,000	50,000	50,000	125,000	125,000	(25,000)	200,000	-	-
30										
31	Prior Year Fund Balance	100,716	351,241	351,472	404,998	403,881	532,054	510,096	714,357	718,643
32	Net Change	250,756	53,757	52,409	129,632	128,173	(21,958)	204,261	4,286	4,312
33	Ending Fund Balance	351,472	404,998	403,881	534,630	532,054	510,096	714,357	718,643	722,955
34										
35	Earmark Balances									
36	General Fund - Capital Items	250,000	250,000	250,000	325,000	325,000	250,000	400,000	350,000	300,000
37	Lottery Fund - Holiday Lights	100,000	150,000	150,000	200,000	200,000	250,000	300,000	350,000	400,000
38	Other Revenue - Accumulated Interest	1,472	4,998	3,881	9,630	7,054	10,096	14,357	18,643	22,955
39	Total	351,472	404,998	403,881	534,630	532,054	510,096	714,357	718,643	722,955
40	Difference	-	-	-	-	-	-	-	-	-

City of La Vista, Nebraska
Capital Improvement Program

Summary of Recommended Program
FY22 - FY26

Project Name:	Project Number:	Category:	FY22	FY23	FY24	FY25	FY26	Forecast
72nd St. Storm Sewer Reroute	SEWR-22-001	Sewer	50,000	-	-	-	-	50,000
73rd Avenue Culvert Rehabilitation	STRT-23-006	Streets	-	250,000	-	-	-	250,000
120th and Giles Drainage Improvements	STRT-16-002	Streets	300,000	-	-	-	-	300,000
Annual Street Resurfacing	STRT-20-001	Streets	500,000	500,000	500,000	500,000	500,000	2,500,000
Applewood Creek Trail	PARK-19-001	Parks	600,000	-	-	-	-	600,000
Asset Management Plan	ITEC-22-001	IT	110,000	50,000	-	-	-	160,000
Bicycle & Pedestrian Plan (MAPA Grant)	CMDV-23-002	Other	-	60,000	-	-	-	60,000
Big Papio Sewer Siphon Replacement	SEWR-23-001	Sewer	-	-	100,000	350,000	-	450,000
Bridge Deck Maintenance	STRT-23-002	Streets	-	-	900,000	-	-	900,000
Business Continuity Plan	ITEC-22-002	IT	50,000	-	-	-	-	50,000
Central Park Access Road - Park View	STRT-21-002	Streets	200,000	1,050,000	-	-	-	1,250,000
Central Park Interface Improvements	PARK-18-001	Parks	6,750,000	2,000,000	-	-	-	8,750,000
Central Park Phase 3 Improvements	PARK-17-006	Parks	100,000	-	-	-	-	100,000
Cimarron Woods Aux Culvert - Design Only	STRT-22-004	Streets	50,000	-	-	-	-	50,000
City Centre Parking Structure #2	CMDV-18-002	Public Facilities	9,000,000	3,000,000	-	-	-	12,000,000
City Parking Lot Poles - Southport	STRT-24-002	Streets	-	-	-	60,000	-	60,000
City Public Wi-Fi Network	ITEC-22-003	IT	15,000	-	-	-	-	15,000
Corridor 84 Streetscape - Phases 1A & 1B	STRT-19-008	Streets	-	2,000,000	1,200,000	-	-	3,200,000
Corridor 84 Streetscape - Phases 1C (Underpass)	STRT-17-005	Streets	-	1,000,000	2,715,000	-	-	3,715,000
Data Governance	ITEC-25001	IT	-	-	-	78,000	-	78,000
Dog Park	PARK-22-002	Parks	50,000	-	-	-	-	50,000
East LV Sewer & Pavement Rehabilitation	SEWR-13-001	Sewer	5,300,000	-	-	-	-	5,300,000
Expand Existing Applications	ITEC-22-004	IT	20,000	-	-	-	-	20,000
Formalize Technology Training	ITEC-24-001	IT	-	-	48,000	-	-	48,000
Giles Rd. Traffic Flow Improvements	STRT-17-003	Streets	200,000	-	-	2,484,000	-	2,684,000
Giles Road Pavement Rehabilitation	STRT-23-009	Streets	-	750,000	-	-	-	750,000
Hell Creek Rehab - Olive Street	STRT-24-003	Streets	-	-	250,000	-	-	250,000
Holiday Lights	ADMN-22-002	Other	100,000	100,000	100,000	100,000	100,000	500,000
Land Use Plan Update	CMDV-22-001	Other	40,000	-	-	-	-	40,000
Library Parking Lot Rehabilitation	LIBR-22-001	Public Facilities	-	600,000	-	-	-	600,000
Memorial Plaza - Design	PARK-22-001	Parks	50,000	-	-	-	-	50,000
Mini Park Plan Improvements	PARK-17-001	Parks	50,000	50,000	50,000	50,000	50,000	250,000
Mobile Device Connectivity Strategy	ITEC-22-005	IT	30,000	30,000	-	-	-	60,000
Municipal Campus Improvements - Design	CTHL-15-002	Public Facilities	150,000	-	-	-	-	150,000
Storm Sewer Inlet Top Repair	STRT-19-001	Streets	-	150,000	-	-	-	150,000
Thompson Creek - 72nd to Edgewood Trail	PARK-23-002	Parks	-	54,000	20,000	290,000	-	364,000
Thompson Creek Central Park Channel & Trail	PARK-20-001	Parks	1,236,000	-	-	-	-	1,236,000
Traffic Signal Battery Backup at Signalized Intersecti	STRT-21-005	Streets	56,000	-	-	-	-	56,000
Training Documentation Software	ITEC-25-002	IT	-	-	-	20,000	-	20,000
Transportation Network Study	STRT-23-004	Streets	-	-	-	50,000	-	50,000
Upgrade Conference Rooms	ITEC-23-001	IT	-	90,000	-	-	-	90,000
Wayfinding Implementation	ADMN-22-001	Public Facilities	50,000	50,000	50,000	-	-	150,000
West Papio Creek Stabilization (OPW Siphon)	STRT-22-006	Streets	500,000	-	-	-	-	500,000
Zoning/Subdivision Regulations Update	CMDV-23-001	Other	-	150,000	-	-	-	150,000
			25,557,000	11,934,000	5,933,000	3,982,000	650,000	48,056,000

**City of La Vista, Nebraska
Capital Improvement Program**

**Summary of Unprogrammed Projects
FY22 - FY26**

Unprogrammed Project Name:	Project Number:	Category:	FY22	FY23	FY24	FY25	FY26	Unprogrammed \$
66th St. Reconstruction	STRT-17-002	Streets	-	-	-	-	-	842,200
Central Park Phase 3 Improvements	PARK-17-006	Parks	-	-	-	-	-	2,000,000
Central Park West Improvements		Parks	-	-	-	-	-	4,000,000
City Centre Parking Structure #3	CMDV-20-001	Public Facilities	-	-	-	-	-	15,000,000
City Centre Plaza Space Improvements	PARK-23-001	Parks	-	-	-	-	-	3,000,000
City Park Parking Lot Improvements	PARK-19-003	Public Facilities	-	-	-	-	-	125,000
Concrete Panel Replacement	STRT-19-002	Streets	-	-	-	-	-	175,000
Corridor 84 Streetscape - Phases 2-5	STRT-19-008	Streets	-	-	-	-	-	10,653,000
Harrison St. Bridge	STRT-13-006	Streets	-	-	-	-	-	121,000
Library Carpet	LIBR-24-001	Public Facilities	-	-	-	-	-	127,000
Library Exterior Upgrades	LIBR-19-002	Public Facilities	-	-	-	-	-	80,000
Memorial Plaza - Construction	PARK-22-001	Parks	-	-	-	-	-	1,000,000
Municipal Campus Improvements - Construction	CTHL-15-002	Public Facilities	-	-	-	-	-	6,000,000
Portal Road/6th St./Cornhusker		Streets	-	-	-	-	-	1,117,010
Resurface 78th & Edgewood	STRT-23-001	Streets	-	-	-	-	-	900,000
Space Needs Study for Library	LIBR-23-001	Public Facilities	-	-	-	-	-	30,000
Sports Complex Light Rehab	SPRT-11-002	Public Facilities	-	-	-	-	-	85,000
Sports Complex Sidewalks	SPRT-20-001	Public Facilities	-	-	-	-	-	53,000
Swimming Pool	PARK-20-002	Public Facilities	-	-	-	-	-	6,700,000
Swimming Pool Demolition	PARK-20-003	Public Facilities	-	-	-	-	-	300,000
			-	-	-	-	-	52,308,210

City of La Vista, Nebraska
Capital Improvement Program
FY22 - FY26

84th Street Redevelopment

Recommended Projects by Year

● Updated Item

CIP Project Name:	Project Number:	Category:	FY22	FY23	FY24	FY25	FY26	Forecast
Central Park Access Roads - Park View to Edgewood	STRT-21-002	Streets	200,000	1,050,000	-	-	-	1,250,000
Central Park Interface Improvements	PARK-18-001	Parks	6,750,000	2,000,000	-	-	-	8,750,000
Central Park Phase 3 Improvements	PARK-17-006	Parks	100,000	-	-	-	-	100,000
City Centre Parking Structure #2	CMDV-18-002	Public Facilities	9,000,000	3,000,000	-	-	-	12,000,000
● Corridor 84 Streetscape - Phases 1A & 1B			-	2,000,000	1,200,000	-	-	3,200,000
● Corridor 84 Streetscape - Phase 1C (Underpass)			-	1,000,000	2,715,000	-	-	3,715,000
Thompson Creek Central Park Channel & Trail	PARK-20-001	Parks	1,236,000	-	-	-	-	1,236,000
Grand Total			17,286,000	9,050,000	3,915,000	-	-	30,251,000

Updates - 84th Street Redevelopment

Corridor 84 Streetscape - Phases 1A & 1B

Name Updated - \$200,000 reallocated to FY23

Corridor 84 Streetscape - Phase 1C (Underpass)

Name Updated (Formerly 84th St. Underpass - Construction); cost estimates updated

City of La Vista, Nebraska
Capital Improvement Program
FY22 - FY26

Public Facilities & Other

Recommended Projects by Year

■ New Item

CIP Project Name:	Category:	FY22	FY23	FY24	FY25	FY26	Forecast
■ Asset Management Plan	IT	110,000	50,000	-	-	-	160,000
■ Bicycle & Pedestrian Plan (MAPA Grant)	Other	-	60,000	-	-	-	60,000
■ Business Continuity Plan	IT	50,000	-	-	-	-	50,000
■ City Public Wi-Fi Network	IT	15,000	-	-	-	-	15,000
■ Data Governance	IT	-	-	-	78,000	-	78,000
■ Expand Existing Applications	IT	20,000	-	-	-	-	20,000
■ Formalize Technology Training	IT	-	-	48,000	-	-	48,000
■ Holiday Lights	Other	100,000	100,000	100,000	100,000	100,000	500,000
■ Land Use Plan Update	Other	40,000	-	-	-	-	40,000
Library Parking Lot Rehabilitation	Public Facilities	-	600,000	-	-	-	600,000
Memorial Plaza - Design	Parks	50,000	-	-	-	-	50,000
■ Mobile Device Connectivity Strategy	IT	30,000	30,000	-	-	-	60,000
Municipal Campus Improvements - Design	Public Facilities	150,000	-	-	-	-	150,000
■ Training Documentation Software	IT	-	-	-	20,000	-	20,000
■ Upgrade Conference Rooms	IT	-	90,000	-	-	-	90,000
■ Wayfinding Implementation	Public Facilities	50,000	50,000	50,000	-	-	150,000
Zoning/Subdivision Regulations Update	Other	-	150,000	-	-	-	150,000
Grand Total		615,000	1,130,000	198,000	198,000	100,000	2,241,000

**City of La Vista, Nebraska
Capital Improvement Program
FY22 - FY26**

Parks

Recommended Projects by Year

■ New Item

CIP Project Name:	FY22	FY23	FY24	FY25	FY26	Forecast
Applewood Creek Trail	600,000	-	-	-	-	600,000
■ Dog Park	50,000	-	-	-	-	50,000
Mini Park Plan Improvements	50,000	50,000	50,000	50,000	50,000	250,000
Thompson Creek - 72nd to Edgewood Trail	-	54,000	20,000	290,000	-	364,000
Grand Total	700,000	104,000	70,000	340,000	50,000	1,264,000

City of La Vista, Nebraska
Capital Improvement Program
FY22 - FY26

Sewer

Recommended Projects by Year

CIP Project Name:	FY22	FY23	FY24	FY25	FY26	Forecast
Big Papio Sewer Siphon Replacement	-	-	100,000	350,000	-	450,000
East LV Sewer & Pavement Rehabilitation	5,300,000	-	-	-	-	5,300,000
Grand Total	5,300,000	-	100,000	350,000	-	5,750,000

City of La Vista, Nebraska
Capital Improvement Program
FY22 - FY26

Streets

● Updated Item

Recommended Projects by Year

CIP Project Name:	FY22	FY23	FY24	FY25	FY26	Forecast
72nd St. Storm Sewer Reroute	50,000	-	-	-	-	50,000
■ 73rd Avenue Culvert Rehabilitation	-	250,000	-	-	-	250,000
● ■ 120th and Giles Drainage Improvements	300,000	-	-	-	-	300,000
Annual Street Resurfacing	500,000	500,000	500,000	500,000	500,000	2,500,000
Bridge Deck Maintenance	-	-	900,000	-	-	900,000
■ Cimarron Woods Aux Culvert - Design Only	50,000	-	-	-	-	50,000
City Parking Lot Poles - Southport	-	-	-	60,000	-	60,000
Giles Rd. Traffic Flow Improvements	200,000	-	-	2,484,000	-	2,684,000
■ Giles Road Pavement Rehabilitation	-	750,000	-	-	-	750,000
■ Hell Creek Rehab - Olive Street	-	-	250,000	-	-	250,000
Storm Sewer Inlet Top Repair	-	150,000	-	-	-	150,000
Traffic Signal Battery Backup at Signalized Intersectio	56,000	-	-	-	-	56,000
Transportation Network Study	-	-	-	50,000	-	50,000
■ West Papio Creek Stabilization (OPW Siphon)	500,000	-	-	-	-	500,000
Grand Total	1,656,000	1,650,000	1,650,000	3,094,000	500,000	8,550,000

Updates - Streets

120th and Giles Drainage Improvements

Formerly City Parking Lot Service Road

Expenditure Summary by Department

	FY20 Budget	FY20 Actual	Actuals compared to Budget	FY21 Budget	FY21 YEE	YEE compared to Budget	FY22 Budget	FY22 Recommended	Difference compared to Adopted
General Fund									
Administrative Services									
Personnel Services	491,406	487,922	(3,484)	506,002	481,914	(24,088)	539,172	533,981	(5,191)
Commodities	6,548	3,594	(2,954)	6,550	6,350	(200)	6,550	6,550	-
Contract Services	55,019	22,489	(32,530)	69,377	66,377	(3,000)	73,378	73,378	-
Other Charges	2,550	179	(2,371)	1,000	1,000	-	1,000	1,000	-
Total	555,523	514,184	(41,339)	582,929	555,641	(27,288)	620,100	614,909	(5,191)
	-	-	-	-	-	-	-	-	-
Mayor and Council									
Personnel Services	86,258	86,257	(1)	86,258	86,258	-	89,576	89,576	-
Commodities	1,140	2,662	1,522	2,060	2,060	-	2,060	2,060	-
Contract Services	154,803	99,033	(55,770)	115,946	117,946	2,000	131,485	131,485	-
Other Charges	15,800	15,442	(358)	15,800	13,800	(2,000)	15,800	15,800	-
Total	258,001	203,394	(54,607)	220,064	220,064	-	238,921	238,921	-
	-	-	-	-	-	-	-	-	-
Boards and Commissions									
Commodities	104	233	129	165	165	-	165	165	-
Contract Services	9,981	2,948	(7,033)	5,710	4,610	(1,100)	5,710	5,710	-
Other Charges	459	358	(101)	460	360	(100)	460	460	-
Total	10,544	3,539	(7,005)	6,335	5,135	(1,200)	6,335	6,335	-
	-	-	-	-	-	-	-	-	-
Building Maintenance									
Personnel Services	145,265	118,579	(26,686)	127,399	116,825	(10,574)	137,703	260,510	122,807
Commodities	22,540	9,949	(12,591)	14,695	15,076	381	14,695	14,695	-
Contract Services	277,606	220,357	(57,249)	285,444	285,444	-	284,644	284,644	-
Maintenance	210,308	128,288	(82,020)	196,586	196,586	-	196,586	196,586	-
Other Charges	10,925	233	(10,692)	10,925	10,925	-	10,925	10,925	-
Capital Outlay	-	54	54	-	-	-	-	95,000	95,000
Total	666,644	477,460	(189,184)	635,049	624,856	(10,193)	644,553	862,360	217,807
	-	-	-	-	-	-	-	-	-
Administration									
Personnel Services	587,412	586,512	(900)	514,783	486,523	(28,260)	554,117	552,990	(1,127)
Commodities	8,160	6,334	(1,826)	8,000	6,000	(2,000)	8,000	8,000	-
Contract Services	204,861	139,252	(65,609)	152,355	146,810	(5,545)	156,530	163,730	7,200
Other Charges	14,382	14,517	135	14,400	14,400	-	14,400	14,400	-
Total	814,815	746,615	(68,200)	689,538	653,733	(35,805)	733,047	739,120	6,073
	-	-	-	-	-	-	-	-	-
Police									
Personnel Services	4,836,957	4,685,745	(151,212)	4,912,359	4,976,502	64,143	5,228,271	5,181,510	(46,761)
Commodities	105,600	88,065	(17,535)	109,300	111,350	2,050	109,300	109,300	-
Contract Services	225,493	207,469	(18,024)	229,877	227,387	(2,490)	221,736	221,736	-
Maintenance	38,000	26,110	(11,890)	28,000	33,181	5,181	28,000	28,000	-
Other Charges	52,000	52,927	927	72,278	74,764	2,486	71,000	71,000	-
Capital Outlay	145,000	150,863	5,863	31,200	31,200	-	197,800	205,000	7,200
Total	5,403,050	5,211,179	(191,871)	5,383,014	5,454,384	71,370	5,856,107	5,816,546	(39,561)
	-	-	-	-	-	-	-	-	-
Animal Control									
Contract Services	58,775	51,406	(7,369)	54,300	54,300	-	56,165	56,165	-
Total	58,775	51,406	(7,369)	54,300	54,300	-	56,165	56,165	-
	-	-	-	-	-	-	-	-	-
Fire									
Contract Services	2,151,538	2,155,653	4,115	2,404,487	2,304,881	(99,606)	2,648,657	2,660,715	12,058
Maintenance	8,325	9,173	848	7,575	7,575	-	7,575	7,575	-
Other Charges	22,000	-	(22,000)	-	-	-	-	-	-
Total	2,181,863	2,164,826	(17,037)	2,412,062	2,312,456	(99,606)	2,656,232	2,668,290	12,058
	-	-	-	-	-	-	-	-	-
Community Development									
Personnel Services	509,081	476,223	(32,858)	510,366	522,471	12,105	551,376	563,589	12,213
Commodities	14,152	6,860	(7,292)	13,870	12,655	(1,215)	13,870	13,870	-
Contract Services	159,646	102,371	(57,275)	146,855	145,165	(1,690)	162,430	162,430	-
Maintenance	832	204	(628)	835	871	36	835	835	-
Other Charges	3,500	1,562	(1,938)	3,500	3,500	-	3,500	3,500	-
Total	687,211	587,220	(99,991)	675,426	684,662	9,236	732,011	744,224	12,213
	-	-	-	-	-	-	-	-	-
Public Works Admin									
Personnel Services	331,187	318,306	(12,881)	322,389	324,487	2,098	347,922	419,222	71,300
Commodities	90	283	193	90	90	-	90	90	-
Contract Services	113,892	21,779	(92,113)	38,142	34,790	(3,352)	46,707	46,707	-
Other Charges	224	490	266	900	900	-	900	900	-
Total	445,393	340,858	(104,535)	361,521	360,267	(1,254)	395,619	466,919	71,300
	-	-	-	-	-	-	-	-	-

Expenditure Summary by Department

	FY20 Budget	FY20 Actual	Actuals compared to Budget	FY21 Budget	FY21 YEE	YEE compared to Budget	FY22 Budget	FY22 Recommended	Difference compared to Adopted
Streets									
Personnel Services	1,163,743	883,797	(279,946)	1,275,721	1,101,389	(174,332)	1,365,570	1,421,321	55,751
Commodities	77,128	49,435	(27,693)	76,142	79,174	3,032	76,142	79,642	3,500
Contract Services	557,549	510,971	(46,578)	510,674	503,851	(6,823)	523,243	519,743	(3,500)
Maintenance	269,477	237,581	(31,896)	400,753	392,786	(7,967)	324,496	324,496	-
Other Charges	468	442	(26)	468	736	268	468	468	-
Capital Outlay	453,697	262,988	(190,709)	371,469	389,576	18,107	98,957	448,957	350,000
Total	2,522,062	1,945,214	(576,848)	2,635,227	2,467,512	(167,715)	2,388,876	2,794,627	405,751
	-	-	-	-	-	-	-	-	-
Parks									
Personnel Services	840,100	658,393	(181,707)	857,085	777,707	(79,378)	905,708	932,358	26,650
Commodities	72,107	55,561	(16,546)	77,759	78,890	1,131	77,759	77,759	-
Contract Services	63,945	62,940	(1,005)	76,268	77,573	1,305	78,758	81,258	2,500
Maintenance	108,625	88,233	(20,392)	115,609	115,609	-	115,109	115,109	-
Other Charges	529	384	(145)	529	900	371	529	529	-
Capital Outlay	95,000	24,980	(70,020)	40,000	30,000	(10,000)	65,000	10,000	(55,000)
Total	1,180,306	890,491	(289,815)	1,167,250	1,080,679	(86,571)	1,242,863	1,217,013	(25,850)
	-	-	-	-	-	-	-	-	-
Recreation									
Personnel Services	572,856	483,765	(89,091)	579,683	560,824	(18,859)	645,239	639,752	(5,487)
Commodities	35,053	12,821	(22,232)	36,097	39,825	3,728	36,361	42,861	6,500
Contract Services	120,535	72,151	(48,384)	83,614	85,674	2,060	86,493	86,493	-
Maintenance	9,772	3,807	(5,965)	9,772	9,772	-	9,772	9,772	-
Other Charges	13,231	11,463	(1,768)	13,231	11,231	(2,000)	13,231	13,231	-
Capital Outlay	11,110	-	(11,110)	-	-	-	6,000	6,000	-
Total	762,557	584,007	(178,550)	722,397	707,326	(15,071)	797,096	798,109	1,013
	-	-	-	-	-	-	-	-	-
Sports Complex									
Personnel Services	276,948	222,291	(54,657)	285,293	239,585	(45,708)	305,325	305,869	544
Commodities	14,293	7,469	(6,824)	17,274	17,274	-	17,274	17,274	-
Contract Services	55,630	60,231	4,601	52,857	52,857	-	55,135	55,135	-
Maintenance	36,468	30,518	(5,950)	49,730	49,730	-	53,030	53,030	-
Other Charges	157	81	(76)	157	157	-	157	157	-
Capital Outlay	30,000	28,364	(1,636)	-	-	-	-	-	-
Total	413,496	348,954	(64,542)	405,311	359,603	(45,708)	430,921	431,465	544
	-	-	-	-	-	-	-	-	-
Library									
Personnel Services	670,809	598,699	(72,110)	708,477	713,496	5,019	804,832	836,931	32,099
Commodities	128,774	93,410	(35,364)	141,645	134,464	(7,181)	139,645	139,645	-
Contract Services	103,191	85,197	(17,994)	92,328	92,369	41	98,695	98,695	-
Maintenance	4,694	5,642	948	5,500	5,500	-	5,500	5,500	-
Other Charges	1,000	384	(616)	510	510	-	510	510	-
Total	908,468	783,332	(125,136)	948,460	946,339	(2,121)	1,049,182	1,081,281	32,099
	-	-	-	-	-	-	-	-	-
Information Technology									
Personnel Services	-	-	-	67,011	71,303	4,292	96,682	104,794	8,112
Commodities	-	440	440	500	500	-	500	57,500	57,000
Contract Services	237,245	216,618	(20,627)	271,175	271,175	-	280,323	286,823	6,500
Other Charges	52,500	72,401	19,901	60,900	60,900	-	65,000	15,000	(50,000)
Capital Outlay	-	-	-	47,800	39,800	(8,000)	-	-	-
Total	289,745	289,459	(286)	447,386	443,678	(3,708)	442,505	464,117	21,612
	-	-	-	-	-	-	-	-	-
Swimming Pool									
Personnel Services	106,967	-	(106,967)	106,969	106,969	-	109,397	109,397	-
Commodities	11,615	686	(10,929)	12,303	12,303	-	12,303	12,303	-
Contract Services	9,654	1,549	(8,105)	11,473	11,473	-	11,750	11,750	-
Maintenance	7,070	18	(7,052)	7,070	7,070	-	7,070	7,070	-
Other Charges	520	40	(480)	520	562	42	520	520	-
Total	135,826	2,293	(133,533)	138,335	138,377	42	141,040	141,040	-
	-	-	-	-	-	-	-	-	-
Human Resources									
Personnel Services	449,251	344,378	(104,873)	445,185	409,452	(35,733)	479,222	464,964	(14,258)
Commodities	1,200	7,215	6,015	2,600	2,600	-	2,600	2,600	-
Contract Services	545,821	512,945	(32,876)	524,052	521,052	(3,000)	586,618	611,618	25,000
Other Charges	27,450	12,432	(15,018)	29,550	29,550	-	23,900	23,900	-
Total	1,023,722	876,970	(146,752)	1,001,387	962,654	(38,733)	1,092,340	1,103,082	10,742
	-	-	-	-	-	-	-	-	-
Public Transportation									
Other Charges	6,243	5,180	(1,063)	8,400	8,400	-	8,400	8,400	-
Total	6,243	5,180	(1,063)	8,400	8,400	-	8,400	8,400	-
	-	-	-	-	-	-	-	-	-

Expenditure Summary by Department

	FY20 Budget	FY20 Actual	Actuals compared to Budget	FY21 Budget	FY21 YEE	YEE compared to Budget	FY22 Budget	FY22 Recommended	Difference compared to Adopted
Special Services Bus									
Personnel Services	75,288	60,454	(14,834)	75,371	73,074	(2,297)	81,313	80,036	(1,277)
Commodities	19,710	10,221	(9,489)	19,284	19,284	-	19,284	19,284	-
Contract Services	1,175	1,243	68	1,260	1,260	-	1,272	1,272	-
Maintenance	5,555	3,615	(1,940)	5,555	5,555	-	5,555	5,555	-
Other Charges	1,414	276	(1,138)	1,328	1,328	-	1,328	1,328	-
Capital Outlay	16,000	-	(16,000)	18,000	56,185	38,185	-	-	-
Total	119,142	75,809	(43,333)	120,798	156,686	35,888	108,752	107,475	(1,277)
	-	-	-	-	-	-	-	-	-
Finance									
Personnel Services	311,959	276,149	(35,810)	304,472	304,472	-	328,977	329,247	270
Commodities	1,700	3,033	1,333	2,720	3,020	300	2,720	2,720	-
Contract Services	96,825	72,781	(24,044)	53,045	54,890	1,845	61,530	61,530	-
Other Charges	78,729	109,784	31,055	115,307	113,162	(2,145)	116,309	201,109	84,800
Total	489,213	461,747	(27,466)	475,544	475,544	-	509,536	594,606	85,070
	-	-	-	-	-	-	-	-	-
Communication									
Personnel Services	-	-	-	105,100	104,720	(380)	118,330	186,943	68,613
Commodities	-	-	-	2,500	2,514	14	2,500	2,500	-
Contract Services	-	-	-	101,420	101,437	17	110,840	110,840	-
Other Charges	-	-	-	7,000	7,000	-	6,500	6,500	-
Total	-	-	-	216,020	215,671	(349)	238,170	306,783	68,613
	-	-	-	-	-	-	-	-	-
GENERAL FUND GRAND TOTAL	18,932,599	16,564,137	(2,368,462)	19,306,753	18,887,967	(418,786)	20,388,771	21,261,787	873,016
	-	-	-	-	-	-	-	-	-
POLICE ACADEMY FUND									
Personnel Services	79,672	78,426	(1,246)	97,692	95,932	(1,760)	105,877	173,438	67,561
Commodities	3,535	1,239	(2,296)	2,150	2,700	550	2,150	2,150	-
Contract Services	11,854	7,252	(4,602)	11,970	9,920	(2,050)	11,970	11,970	-
Other Charges	3,535	10,358	6,823	4,800	8,000	3,200	4,800	4,800	-
Total	98,596	97,275	(1,321)	116,612	116,552	(60)	124,797	192,358	67,561
	-	-	-	-	-	-	-	-	-
SEWER FUND									
Personnel Services	581,719	518,171	(63,548)	549,189	534,240	(14,949)	593,496	648,151	54,655
Commodities	39,200	24,417	(14,783)	35,356	35,501	145	35,356	35,356	-
Contract Services	3,002,971	2,752,058	(250,913)	3,079,225	3,079,855	630	3,173,507	3,173,507	-
Maintenance	68,884	50,946	(17,938)	69,687	69,687	-	69,384	69,384	-
Other Charges	11,338	12,283	945	11,451	11,451	-	14,980	14,980	-
Capital Outlay	33,829	25,167	(8,662)	290,000	40,000	(250,000)	40,000	250,000	210,000
Debt Service	-	-	-	-	-	-	158,333	104,500	(53,833)
Capital Improvement	50,000	38,002	(11,998)	630,000	630,000	-	5,350,000	5,300,000	(50,000)
Total	3,787,941	3,421,044	(366,897)	4,664,908	4,400,734	(264,174)	9,435,056	9,595,878	160,822
	-	-	-	-	-	-	-	-	-