

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
AUGUST 17, 2021 AGENDA**

Subject:	Type:	Submitted By:
AMENDING FY21 - FY22 BIENNIAL BUDGET	RESOLUTION ◆ ORDINANCE RECEIVE/FILE	CINDY MISEREZ FINANCE DIRECTOR

SYNOPSIS

A second reading of the Appropriations Ordinance has been scheduled to consider the proposed amendment to the FY21 – FY22 biennial budget. Only the second reading of the budget ordinance is requested at this time as the final assessed property valuation of the City will not be received from Sarpy County until August 20, 2021.

FISCAL IMPACT

The recommended amended budget for FY21 is \$47,281,594 in all funds, an increase of \$124,542. The recommended amended budget for FY22 is \$66,364,245 in all funds, an increase of \$12,453,221. The total proposed preliminary property tax request for FY22 is for \$10,993,437 which requires a property tax levy of \$0.55 per \$100 dollars of assessed valuation.

In FY22, the owner of a home valued at \$165,000 will pay \$880 in property taxes, or \$73 per month at no increase over the prior fiscal year. The proposed budget has no increase in the property tax levy.

RECOMMENDATION

Approval of second reading of the Appropriations Ordinance.

BACKGROUND

The recommended budget is based on the FY21 – FY22 Biennial Budget provided to the Mayor and Council prior to the Budget Work Session held by the City Council on July 20, 2021. The Special Budget Hearing was held August 3, 2021.

Attached are an itemized list of the proposed budget amendments and the Budget Summaries.

The complete proposed FY22 Mid-Biennium Budget Amendment document is available at the following link:
<http://www.cityoflavista.org/DocumentCenter/View/19864/Proposed-FY22-Mid-Biennium-Budget-Amendment>

ORDINANCE NO. _____

AN ORDINANCE TO AMEND ORDINANCE NO. 1395 AND THE BIENNIAL BUDGET APPROPRIATING THE SUMS OF MONEY DEEMED NECESSARY TO DEFRAY ALL OF THE NECESSARY EXPENSES AND LIABILITIES OF THE CITY OF LA VISTA, SARPY COUNTY, NEBRASKA FOR THE FISCAL PERIOD BEGINNING ON OCTOBER 1, 2020 AND ENDING ON SEPTEMBER 30, 2021; AND FOR THE FISCAL PERIOD BEGINNING OCTOBER 1, 2021 AND ENDING ON SEPTEMBER 30, 2022, AND TO AMEND AMOUNTS APPROPRIATED FOR THE FIRST AND SECOND YEARS OF SUCH BIENNIAL BUDGET FOR THE FISCAL PERIOD BEGINNING ON OCTOBER 1, 2020 AND ENDING ON SEPTEMBER 30, 2021; AND FOR THE FISCAL PERIOD BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022, SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE AND THE AMOUNT TO BE APPROPRIATED FOR EACH OBJECT OR PURPOSE; SPECIFYING THE AMOUNT TO BE RAISED BY TAX LEVY; PROVIDING FOR THE FILING AND CERTIFICATION OF THE BUDGET AND TAX LEVY HEREIN SENT TO THE STATE AUDITOR AND COUNTY CLERK OF SARPY COUNTY; TO REPEAL INCONSISTENT OR CONFLICTING ORDINANCES OR RESOLUTIONS AS ORIGINALLY ENACTED; AND PRESCRIBING THE TIME WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF LA VISTA, SARPY COUNTY, NEBRASKA.

Section 1. That (i) the Mayor and City Council find and determine that there are circumstances which could not reasonably have been anticipated at the time the budget for the biennial period was adopted, and proposed revisions to the previously adopted budget statement have been presented and are hereby ratified and affirmed, and (ii) after publication of notice and conducting a public hearing in accordance with applicable requirements, the Mayor and City Council desire to approve the proposed revised budget.

Section 2. That Section 1 of Ordinance No.1395 is hereby amended to revise amounts of the current biennial budget specified for the Fiscal Year beginning October 1, 2020 and ending September 30, 2021; and the Fiscal Year beginning October 1, 2021 and ending September 30, 2022 as follows:

“Section 1. That after complying with all procedures required by law, the budget presented and set forth in the budget statements, as amended and on file with the City Clerk, is hereby approved as The Annual Appropriation Bill for the fiscal year beginning October 1, 2020, through September 30, 2021 and the fiscal year beginning October 1, 2021, through September 30, 2022, including summaries and supporting documentation. All sums of money contained in the revised budget statement are hereby appropriated for the necessary expenses and liabilities of the City of La Vista. The following amounts appropriated shall be raised primarily as follows. A copy of the budget document, as amended, shall be forwarded as provided by law to the Auditor of Public Accounts, State Capital, Lincoln, Nebraska, and to the County Clerk of Sarpy County, Nebraska for use by the levying authority.

Fund	Proposed Budget of Disbursements and Transfers FY21	Proposed Budget of Disbursements and Transfers FY22	Amount to be Raised by Property Tax Levy FY21	Amount to be Raised by Property Tax Levy FY22
General Fund	20,247,696.00	23,202,705.00	8,775,537.00	9,994,034.00
Sewer Fund	4,664,908.00	9,595,878.00	0.00	0.00
Sewer Reserve	350,000.00	1,100,100.00	0.00	0.00
Debt Service Fund	4,517,764.00	8,801,170.00	877,554.00	999,403.00
Capital Fund	6,979,445.00	2,971,000.00	0.00	0.00
Lottery Fund	1,103,596.00	1,600,010.00	0.00	0.00
Economic				
Development	1,082,510.00	467,168.00	0.00	0.00
Off-Street Parking	1,198,065.00	10,265,821.00	0.00	0.00
Redevelopment				
Fund	6,234,498.00	9,846,866.00	0.00	0.00
TIF – City Centre				
Phase 1	786,500.00	1,321,269.00	0.00	0.00
Qualified Sinking				
Fund	0.00	0.00	0.00	0.00
Police Academy				
Fund	116,612.00	192,358.00	0.00	0.00
Total All Funds	47,281,594.00	66,364,245.00	9,653,091.00	10,993,437.00

Section 3. Section 1 of Ordinance No. 1395, and any other ordinance or resolution of the City, or part of any such ordinance or resolution of the City, as previously enacted that is inconsistent or in conflict with this Ordinance is hereby repealed to the extent of the conflict or inconsistency.

Section 4. This ordinance shall take effect from and after passage, approval and publication as provided by law.

PASSED AND APPROVED THIS _____ DAY OF _____, 2021.

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Pamela A. Buethe, CMC
City Clerk

FY21 Recommended Amendment

Fund	Category	Description	Amount
Lottery Fund	Other Charges	51C Quarterly Taxes	124,542

FY22 Recommended Amendment

Fund	Category	Description	Amount
General Fund	Salaries & Benefits	Engineering Assistant	44,000
	Salaries & Benefits	Eliminate Intern	(13,933)
	Salaries & Benefits	Communications Specialist	83,033
	Salaries & Benefits	Eliminate Intern	(18,431)
	Salaries & Benefits	Building Superintendent	101,982
	Salaries & Benefits	Compensation Study and New Benefit Plan Choices	127,607
	Commodities	Chairs for Senior Center	6,500
	Commodities	Computer Equipment	7,000
	Contractual Services	Fire Contract	12,058
	Contractual Services	Department Travel & Training	9,700
	Contractual Services	Organizational Training	25,000
	Contractual Services	IT Services	6,500
	Other Charges	Workiva Year 2 & Implementation of Budget Book	84,800
	Capital Outlay	Security Cameras	95,000
	Capital Outlay	Police Cruisers & Radios	7,200
	Capital Outlay	Tandem Axel Dump Truck	255,000
	Capital Outlay	F-550 w/Plow & Sander	95,000
	Capital Outlay	Stand on Spreader	10,000
	Capital Outlay	Remove Wide Area Mower	(65,000)
	Transfers	GF to Economic Development Program Fund	591,437
	Transfers	GF to Off-Street Parking Fund	21,104
	Transfers	GF to Debt Service Fund	25,584
	Transfers	GF to Capital Fund	265,000
	Contractual Services	Cleaning to Wearing Apparel	(3,500)
	Commodities	Wearing Apparel	3,500
	Other Charges	To Account 216	(50,000)
	Commodities	From Account 505	50,000
General Fund		Itemized Total	1,776,141

General Fund	Salaries & Benefits		324,258
	Commodities		67,000
	Contractual Services		49,758
	Maintenance		-
	Other Charges		34,800
	Capital Outlay		397,200
	Transfers		903,125
General Fund		Summary Total	1,776,141

FY22 Recommended Amendment

Fund	Category	Description	Amount
Sewer Fund	Salaries & Benefits	Engineering Assistant	44,000
	Salaries & Benefits	Eliminate Intern	(13,933)
	Salaries & Benefits	Compensation Study and New Benefit Plan Choices	24,588
	Debt Service	Updated Bond Schedule	(53,833)
	Capital Improvement	Move Project to Capital Fund	(50,000)
	Capital Outlay	Hotsy Pressure Washer	(15,000)
	Capital Outlay	Pole Camera	(15,000)
	Capital Outlay	Enclosed Trailer	(10,000)
	Capital Outlay	Sewer Jet Truck	250,000
Sewer Fund		Total	160,822

FY22 Recommended Amendment

Fund	Category	Description	Amount
Sewer Reserve Fund	Transfers	SRF to Sewer Fund	250,000
Sewer Reserve Fund		Total	250,000

FY22 Recommended Amendment

Fund	Category	Description	Amount
Debt Service Fund	Debt Service	Refinance Bonds	(15,109)
	Debt Payment - PFD	MFO Fire Debt Service Payment	98,104
	Transfers	DSF to Capital Fund	456,000
	Transfers	DSF to Off-Street Parking	419,573
Debt Service Fund		Total	958,568

FY22 Recommended Amendment

Fund	Category	Description	Amount
Capital Fund	Capital Improvements	CIP Plan	1,440,000
Capital Fund		Total	1,440,000

FY22 Recommended Amendment

Fund	Category	Description	Amount
Lottery Fund	Professional Services	Business Continuity Plan	50,000
	Other Charges	51C Taxes	35,826
	Transfers	LF to General Fund - Communication	194,195
	Transfers	LF to Capital Fund	275,000
Lottery Fund		Total	555,021

FY22 Recommended Amendment

Fund	Category	Description	Amount
Economic Development Program Fund		This will be updated in 3rd Reading.	(1,772,385)
Economic Development Program Fund		Total	(1,772,385)

FY22 Recommended Amendment

Fund	Category	Description	Amount
Off-Street Parking Fund	Debt Service	Refinance Bond	(12,500)
	Capital Improvement	CIP Plan	7,000,000
Off-Street Parking Fund		Total	6,987,500

FY22 Recommended Amendment

Fund	Category	Description	Amount
Redevelopment Fund	Debt Service	Updated Bond Price-out	(322,934)
	Debt Service	Financial Fee	35,000
	Capital Improvement	CIP Plan	2,750,000
	Transfers	RDF to Off-Street Parking	(432,073)
Redevelopment Fund		Total	2,029,993

FY22 Recommended Amendment

Fund	Category	Description	Amount
Police Academy Fund	Salaries & Benefits	Instructor	67,561
Police Academy Fund		Total	67,561

		Grand Total All Funds - FY21	124,542
		Grand Total All Funds - FY22	12,453,221

	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
54										
55	Sales Tax Incentive Refund Reserve									
56	Beginning Balance	867,293	867,293	867,293	867,293	867,293	867,293	867,293	867,293	867,293
57	Contribution to Reserve	400,259	375,000	375,000	500,000	500,000	375,000	375,000	375,000	375,000
58	Reserve Used	(400,259)	(375,000)	(375,000)	(500,000)	(500,000)	(375,000)	(375,000)	(375,000)	(375,000)
59	Ending Balance	867,293	867,293	867,293	867,293	867,293	867,293	867,293	867,293	867,293
60	diff	0	0	0	0	0	0	0	0	0
61										
62										
63										
64										
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	Transfer 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	-	-	-	-	-	-	-	-	-